

SMITH COUNTY, TEXAS

Adopted Budget



Fiscal Year 2009



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Smith County

Texas

For the Fiscal Year Beginning

October 1, 2007

Charles S. Cox

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Smith County, Texas for the Annual Budget beginning October 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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Table of Contents

	Page
Budget Message	1
Introduction	6
Texas County Government & Smith County Profile	10
Budget Process	15
Calendar of Events	18
Smith County Roadmap	20
Financial Policies, Processes, and Governance	
Budget Accounting, Auditing, Cash Management, Capital Assets	25
Capital Improvement Project Policies	28
Debt Management Policies	29
Financial Summary Section	
Fund Overview	30
Financial Summaries Overview	31
Revenue Highlights	32
Expenditure Highlights	34
Fund Summary - General & Road & Bridge Fund	36
Fund Summary – Operating Funds	37
Fund Summary – Special Revenue Funds	38
Property Tax Information	39
Personnel Information	42
Capital Projects	44
Capital Leases	53
Revenue/Expenditure Graphs	55
Reserve Ratio Recapitulation	56
Adopted Budget Recapitulation (Service Type)	57
Adopted Budget Recapitulation (Category)	58
Fund Summary – Debt Service Funds	59
Budget Detail Section	
Departmental Index	61
Revenue Comparison	62
Revenues	63
Expenditure Comparison	73
Departmental Detail	76
County Officials	150
Glossary	152

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

Joel Baker, Judge
590-4615
Phone (903) 590-4605

Fax: (903)

Date: October 1, 2008

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

Respectfully, I submit the FY2009 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 many services Smith County is responsible for delivering to its citizens. The financial decisions contained within this document are intended to be representative of the county as a whole and not the individual recommendations of any member of the governing body.

THE BUDGET IN BRIEF

The FY09 Adopted Budget was developed in context with the financial policies and business plan adopted by the Smith County Commissioners Court which can be found in this document. Revenues for all appropriable funds total \$70,481,675 representing a 7.11% increase over the fiscal year 2008 Adopted Budget. Revenue from current property taxes is projected to increase \$2,968,678 while income from all other sources combined is expected to increase by \$1,706,856.

The budget appropriates \$76,680,641 toward operating, capital, and debt service expenditures, an increase of 10.21% from the 2008 adopted amount. The increase is attributed to the increased fuel costs, increased petroleum based product costs, overcrowded jail situation, road reconstruction efforts, staffing increases, and other service related costs. Staffing will increase by a total of 64 positions, with 28 of those being associated with the transfer of dispatch operations from the 911 District back to the Sheriff's office, four positions added to the physical plant department for building maintenance requirements, ten positions added to the law enforcement and 17 added to comply with jail standards for detention officers. Total employment for Smith County for 2009 is budgeted at 807 full time employees.

The State of Texas is comprised of 254 counties. In 2006, Smith County had the 9th lowest tax rate of Texas counties. The FY09 Adopted Budget includes no tax rate increase. The total tax rate for the FY09 budget 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 to improve the delivery of necessary services, and we must continue these efforts to be mindful of costs and attentive to the needs of the citizenry. Following are issues and priorities that have been influential in the decision making process and the preparation of this document.

EXECUTIVE SUMMARY

The executive summary is prepared as a general overview to the FY09 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

DISASTER RELIEF EFFORTS – On August 29, 2008, Smith County was declared a disaster area due to Hurricane Gustav under Declaration #3290. 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.

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

In 2007, the county’s average inmate population was 944 with a peak population of 1012. 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 FY09 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 expanded in FY08.

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 FY09 Adopted Budget includes funding to expand the program to 300 participants of which at least one half are to be reserved for criminal offenders. Currently, the program has 215 participants and projects a savings of \$2.3M in out of county transfer costs for FY08.

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 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. This bond was also defeated.

After the defeat of this bond referendum, a smaller group of leaders began meeting to present a scaled down version for voter consideration. On November 4, 2008, Smith County voters considered a \$59.6M bond proposal for the Smith County Jail Expansion/Remodeling Project. Again, this referendum failed to receive voter approval.

WORKFORCE – The FY09 Adopted Budget includes funding for Phase II of 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 24% turnover rate at an estimated cost of \$2,115,000 in training and productivity to Smith County. The adopted salary plan 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 became effective October 1, 2007 and reduced the FY07 rate of turnover to 13% with a projected FY08 rate of turnover at 10%.

FRINGE BENEFITS – Fringe benefits increased approx. 6% from FY08. The primary cause for the increase costs was the salary increases approved for FY09 and the additional personnel added. The county also maintains a partially self insured health insurance program. Premium rates for FY09 are unchanged from FY08.

MASTER PLAN – The FY09 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 FY10

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 FY09 budget requirement to NETRMA is \$5,000.

TEXAS DEPARTMENT OF TRANSPORTATION 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 FY09 requirement of \$50,000 is for the partial 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 FY09 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 FY09 Adopted Budget includes funds necessary to provide adequate manpower and materials to continue with the accelerated reconstruction process in FY09.

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. The FY09 budget also includes funds to install auxiliary fuel storage tanks in alternate locations to be used in the event of emergency and for fuel stock piling during favorable market pricing periods.

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 department is now fully functional and consists 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. FY09 allows for future technology advances to include wireless internet access, web page redesign and various software upgrades.

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 FY09 budget, the county has dedicated 1 cent of the maintenance and operations portion of the tax rate to this fund.

The FY09 Adopted Budget also includes the appropriation of approximately \$2.4M for necessary building renovations to the Smith County Courthouse and other existing county buildings. A description of renovations and/or capital improvement projects can be found on page 45.

The FY09 Adopted Budget represents a balanced budget and demonstrates how much value the teamwork displayed by the members of the Commissioners Court, officials, employees, and citizens in this extensive and complex budgeting process. Smith County has furthered the aggressive approach to prudent financial management practices by continually analyzing operating costs and encouraging departmental efficiencies. 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

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OVERVIEW

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INTRODUCTION

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

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

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

The budget process section provides insight into the various processes in the complete “budget cycle”, including budgetary controls, and tracking of actual costs against the adopted budget. Also included is the calendar of significant events in the preparation of the FY09 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 FY09 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



Jo Ann Fleming
Commissioner, Pct. #1



William McGinnis
Commissioner, Pct. #2



Joel Baker
Smith County Judge

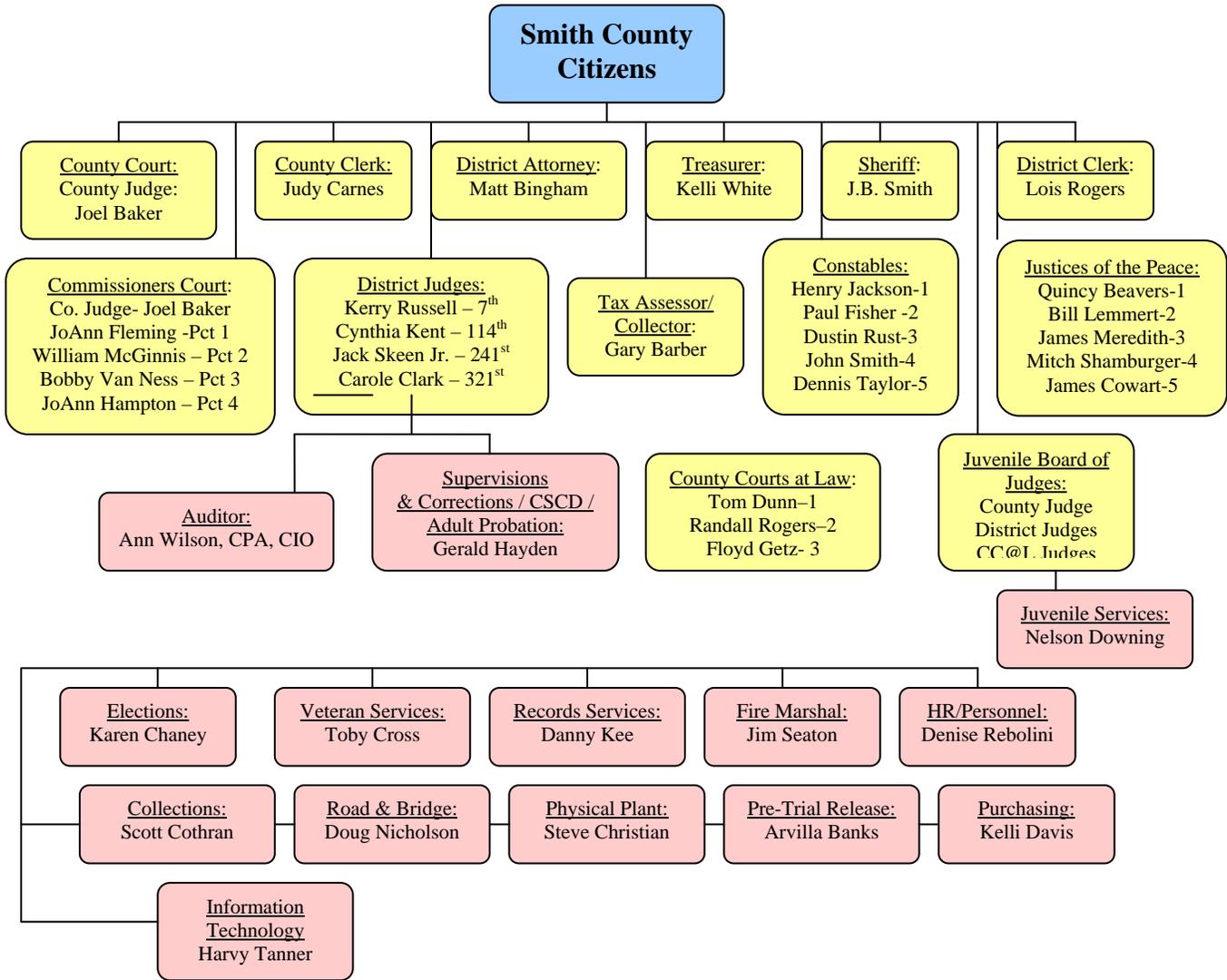


Bobby Van Ness
Commissioner, Pct. #3



Jo Ann Hampton
Commissioner, Pct. #4

Smith County Organizational Chart

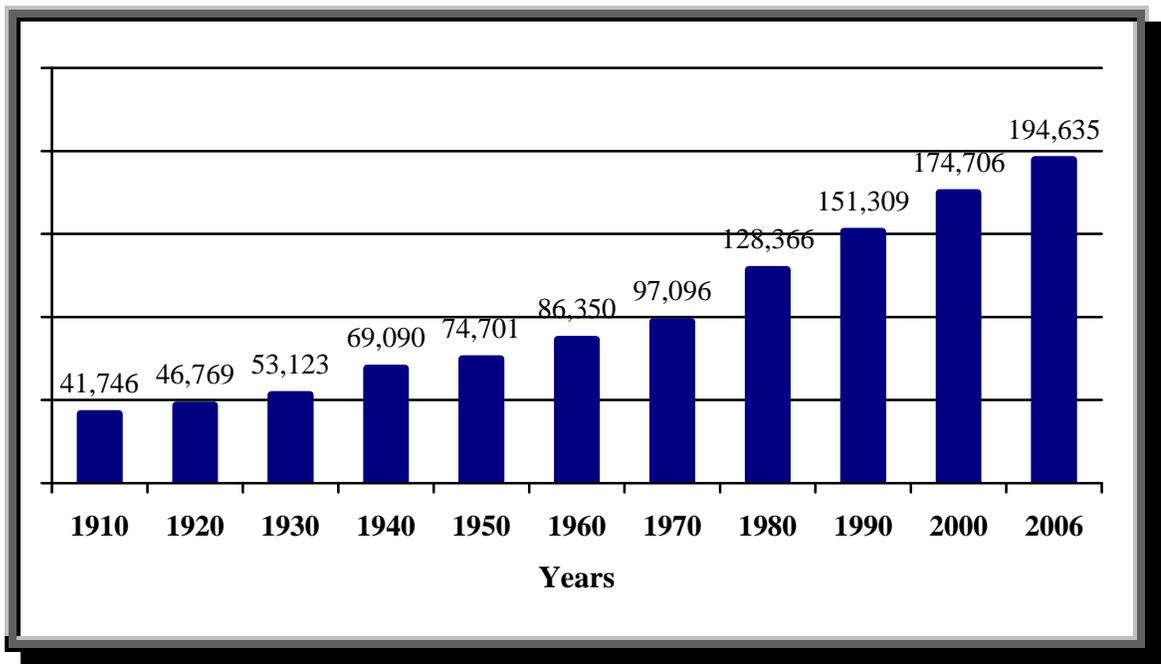


Appointed Officials
 Elected Officials

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 101,106. 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

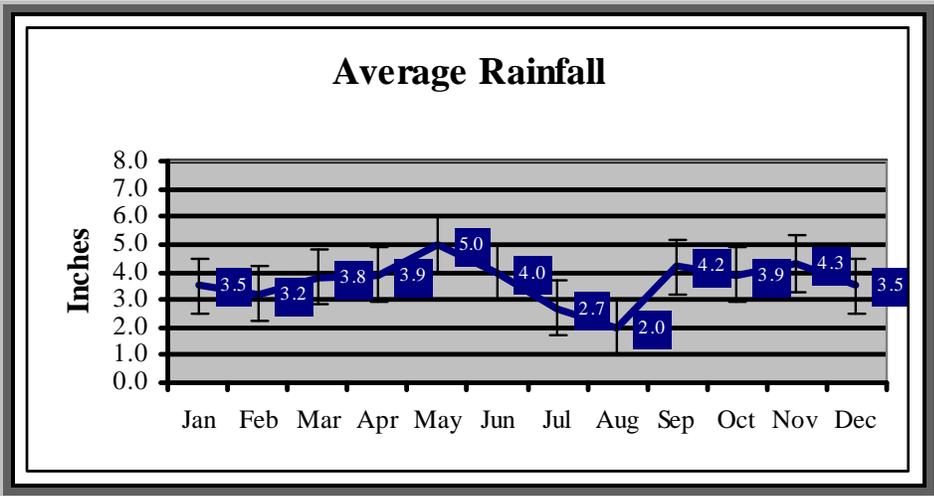
Smith County Statistics & Demographics:



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

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



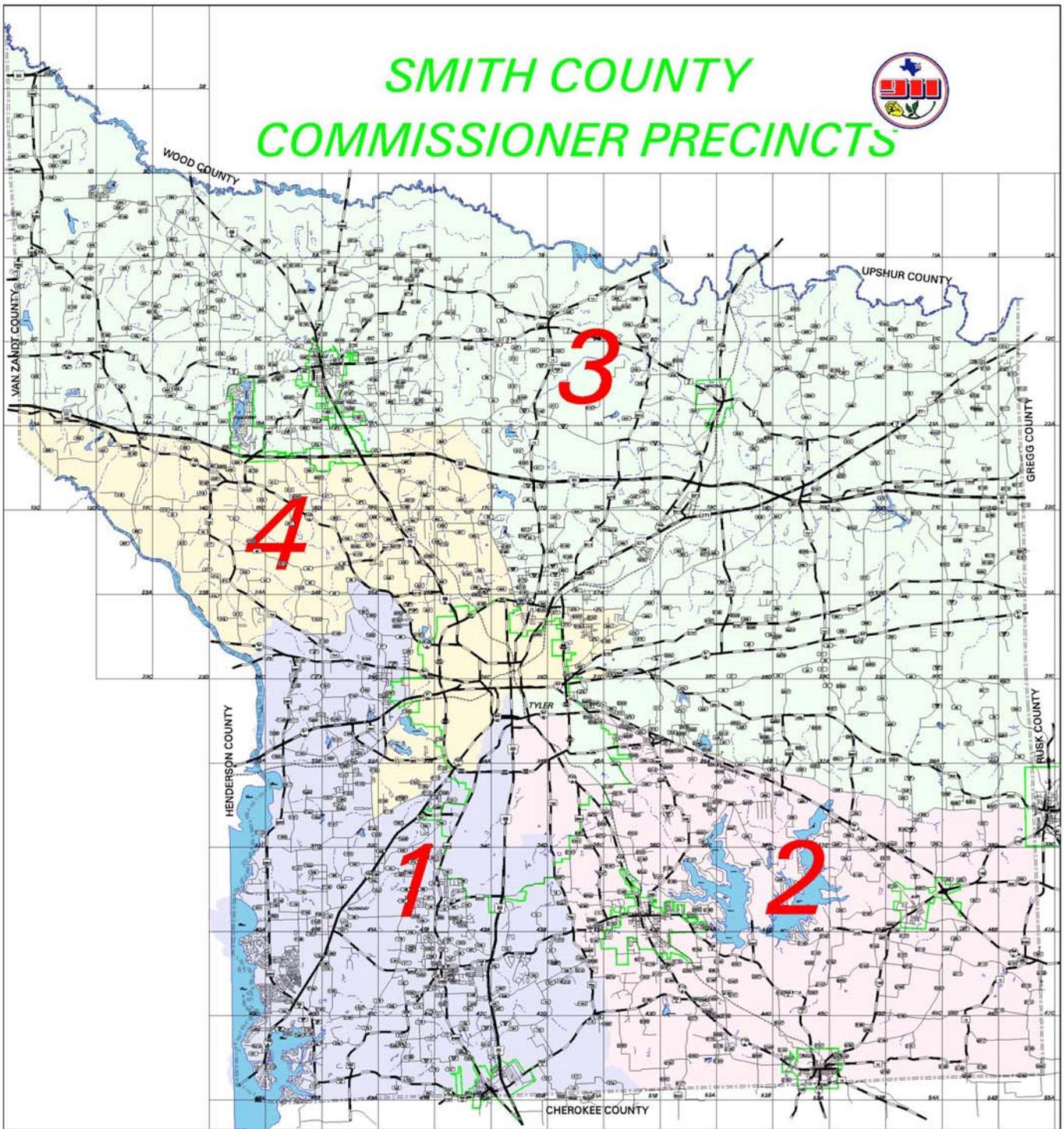
Top Employers

Employer	Product/Service	Employees
East Texas Medical Center	Medical Care	3,650
Trinity Mother Francis	Medical Care	3,567
Brookshire Grocery Company	Grocery Distribution	2,190
Trane Company	Air Conditioning Units	1,949
Walmart	Retail	1,670
Carrier Corporation	Air Conditioning Units	1,201
Suddenlink	Cable, Internet & Phone Services	1,057
Tyler Junior College	Education	998
The University of Texas at Tyler	Education	854
CB&I	Engineering Contracting	853
City of Tyler	Government	785
Smith County	Government	773
Target Distribution Center	Retail Distribution	735
Tyler Pipe	Cast Iron Pipe, Iron Fittings	703
UT Health Center at Tyler	Medical Care/Research	580
Southside Bank	Banking Services	505
John Soules Foods	USDA Meat Processing	461
Loggins Meat Company, Inc.	Meat Packing	275

Top 10 Taxpayers

Name of Taxpayer	Nature of Property	Assessed Valuation	% of Net Valuable
Southwestern Energy Prod. Co.	Utility	\$220,308,810	1.76%
Delek Refining	Refinery	\$156,947,419	1.25%
Brookshire Grocery	Grocery/Wholesaler/Retailer	\$136,303,220	1.09%
TXU Electric Delivery Co.	Utility	\$122,554,321	0.98%
Trane-American Standard	Manufacturer	\$119,548,601	0.95%
Walmart/Sam's East	Wholesaler/Retailer	\$ 88,589,408	0.71%
McWane Inc./Tyler Pipe	Pipe Manufacturer	\$ 73,476,166	0.59%
Southwestern Bell	Telephone Utility	\$ 64,149,207	0.51%
Genecov Investment Group	Financial	\$ 56,919,195	0.45%
Dayton Hudson/Target	Retail	\$ 53,942,611	0.43%

SMITH COUNTY COMMISSIONER PRECINCTS



- COUNTY ROAD
- INTERSTATE HIGHWAYS
- STATE HIGHWAYS
- COM 3
- COM 4
- FM ROAD
- SCOPED DR
- US HIGHWAYS
- COM 1
- COM 2

SCALE 1" = 500'
0 1 2 3 4 5 MILES

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

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

History of Smith County

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

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

Smith County has 932 square miles, 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.

BUDGET PROCESS

The FY09 Adopted Budget covers a twelve month period beginning October 1, 2008 through September 30, 2009. 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 - FY09

April 1	Budget Instruction Manuals and worksheets to departments & outside agencies
May 1	Deadline for departments & outside agencies to return budget requests
May 21-23	County Judge & Auditor budget reviews with departments
June 2	Receive 1 st round of revenue estimates from Auditor
June 16	Preliminary revenue and expenditure budget to Commissioners.
July 14	Commissioners Court Workshop
July 14	Receive 2 nd round of revenue estimates from Auditor
July 28	Commissioners Court Workshop
July 28	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.
July 31	County Judge files FY09 Proposed Budget with the County Clerk
August 1	Receive 3 rd round of revenue estimates from Auditor
August 1	Publish Notice of Public Hearing on Tax Increase – Appendix 10
August 1	Publish notice of August 12, 2008 public hearing on FY09 Proposed Budget
August 5	Publish notice of any proposed salary increases for elected officials (LGC 152.013)
August 11	Public hearing on FY09 proposed tax rate
August 12	Publish notice of August 25, 2008 public hearing on FY09 Proposed Budget (LGC 111.0075(b))
August 12	Public hearing FY09 Proposed Budget – 5:30 p.m.
August 18	Public hearing on FY09 proposed tax rate
August 20	Publish Notice of Tax Revenue Increase – Appendix 11
August 22	Post notice of public hearing on FY09 Proposed Budget
August 22	Post notice of meeting to adopt FY09 budget and tax rate
August 25	Public Hearing – 9:00 a.m. - Commissioners Court
August 25	Meeting to 1) Vote to adopt FY09 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.*

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

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

Roadmap to a New Horizon

SMITH COUNTY'S COMPREHENSIVE 10-SERVICE POINT BUSINESS PLAN

1. ACCOUNTABILITY

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

2. TECHNOLOGY

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

3. STAFFING & WORKFORCE

Countywide organization streamlined and team based

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

4. CUSTOMER SERVICE

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

5. SERVICES/PROCESSES

All county services competitively or contractually delivered.

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

6. INTERGOVERNMENTAL NETWORKING

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

7. LONG RANGE BUDGET/RESOURCE ALLOCATION PLAN

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

8. TASK FORCES

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

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

9. PRODUCTIVITY PAY & INCENTIVES

Countywide performance and productivity measurement and audit systems in place

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

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

10. CONTRACT SERVICES MANAGEMENT

Contract management cultured in organization

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

FINANCIAL POLICIES

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

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

Budget, Accounting, Auditing, and Financial Policies:

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

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

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

CASH MANAGEMENT: INVESTMENTS & RESERVES

Reserve balances are an important factor in maintaining the county's current bond rating of 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 FY09 Reserve Ratio shows a reserve ratio of 8.84%, 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.

CAPITAL ASSET POLICY & GUIDE SUMMARY

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

Capital Asset Definitions and Guidelines

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

Capital Asset Classification

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

Capitalization Threshold

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

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

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

Capital Improvement Projects

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 FY09 is .022488 as compared to the FY08 debt service rate of .023750 per \$100 assessed valuation.

Tax Year	Fiscal Year Ended	Estimated Population ⁽¹⁾	Taxable Assessed Valuation ⁽²⁾	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	16,100,000	0.16%	85
2006	2007	190,000	11,506,250,714	60,559	14,210,000	0.12%	75
2007	2008	194,635	12,542,080,927	64,439	12,210,000	0.10%	63

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FINANCIAL SECTION

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FUND OVERVIEW

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

information is useful in assessing the County's annual financing and budgeting requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

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.

FINANCIAL SUMMARIES OVERVIEW

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

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

Revenues

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

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

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

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

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

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

permit, such as alcohol or salvage yard permits.

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

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

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

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

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

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

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

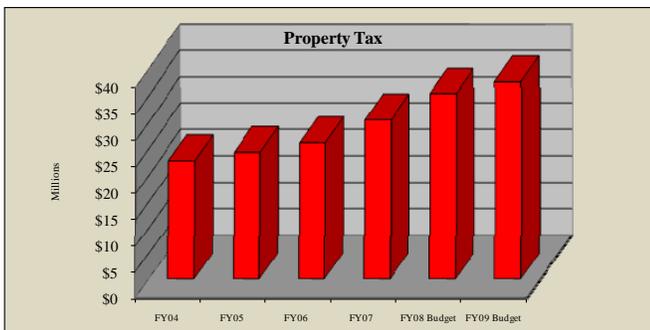
Miscellaneous – includes revenue not classified in another category

MAJOR REVENUE HIGHLIGHTS

The FY09 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$70,481,675. Major categories of revenue and the projection assumptions are as follows:

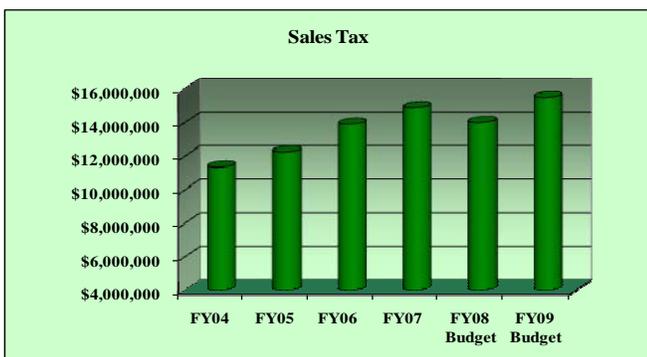
PROPERTY TAXES:

Comprising 53.31% of the County revenue, fiscal year 2009 total property tax receipts are estimated at \$37,574,276 or 5.33% higher than the 2008 estimated budget, due to a 6.5% 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 \$26,396,227 in FY08 to \$28,233,349 in FY09, and conversely, the road & bridge fund from \$3,516,527 to \$4,462,218 the facility improvement fund from \$1,172,176 to \$1,274,920 and debt service from \$2,783,918 to \$2,867,039.



SALES TAX:

Comprising 22% of the general fund revenue, and being the second largest source of general fund revenue, sales tax receipts for FY08 are estimated to be \$14,000,000, a 10.71% increase over the FY07. Smith County voters approved the ½ cent sales tax in 1982.



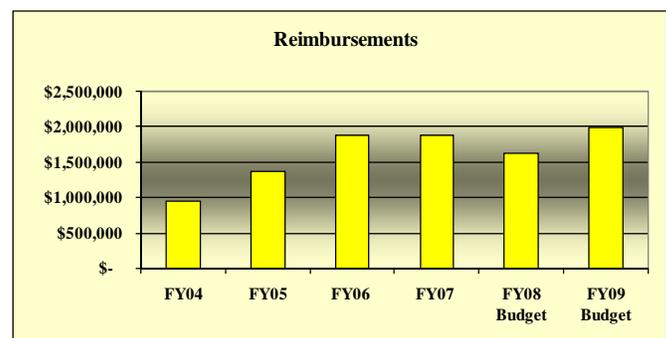
FINES AND FEES:

Comprising 17.4% 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 FY09 estimated revenue increased by 4% over the FY08 estimated amounts.

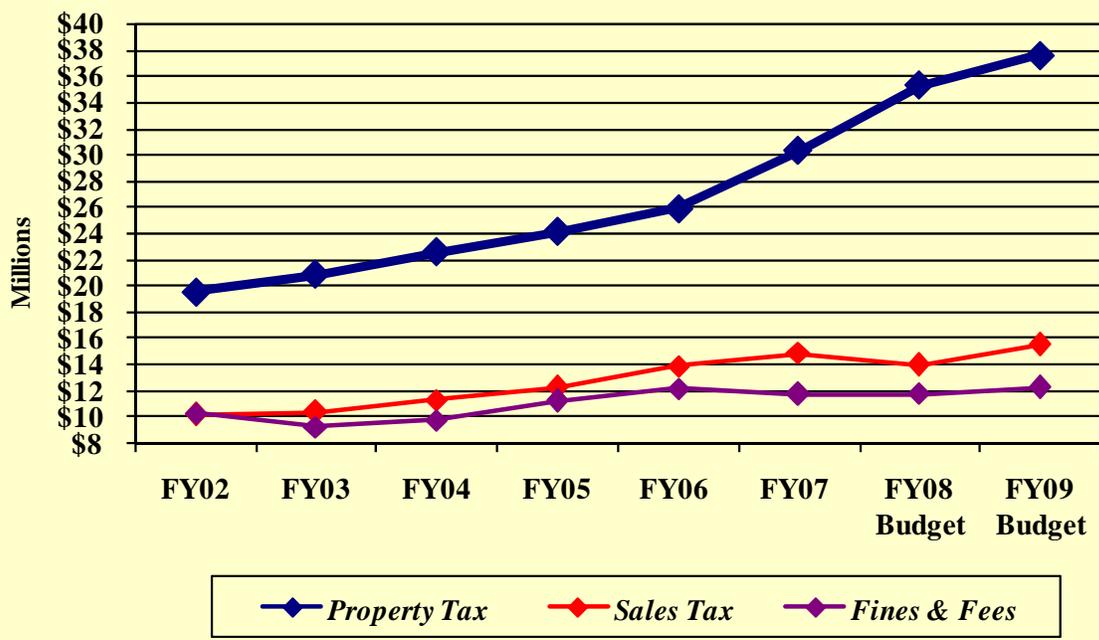
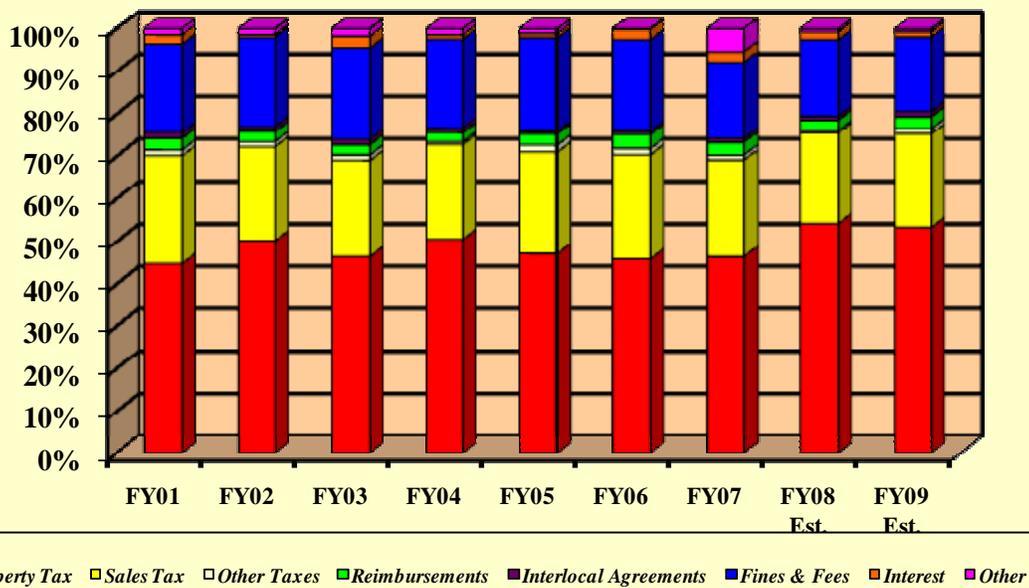


REIMBURSEMENTS:

Comprising 2.8% 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 FY09 estimated revenue from reimbursements increased by 22% from FY08 primarily due to the increase in contract amount for the reimbursement of federal prisoners and state reimbursements for jurors.



Revenue Comparative - All Funds



Expenditure Highlights

Expenditures are divided into the following five major categories:

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

The FY09 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 54% of total expenditures, followed by 36% of operating expenses, 7% for capital expenditures, and 3.5% for debt service.

Functions – The implementation of GASB 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, also brought about the assignment of revenues and expenditures by function or activity. Revenues are categorized as described on the previous page, and 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 16% of total expenditures. This represents an increase of 4.7% over FY08. Expenditures associated with this function include general administration, financial administration, tax administration, facilities management, and election administration. The increase in FY09 is due primarily to the salary increases and additional staffing levels required to provide the appropriate level of service.

PUBLIC SAFETY:

Public safety expenditures comprise 14.8% of total expenditures, or an increase of 30% over FY08. 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, rising fuel costs, and the additional law enforcement personnel added to provide an appropriate level of service.

CORRECTIONS & REHABILITATION:
 Comprising the largest percentage of total expenditures at 22%, 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.

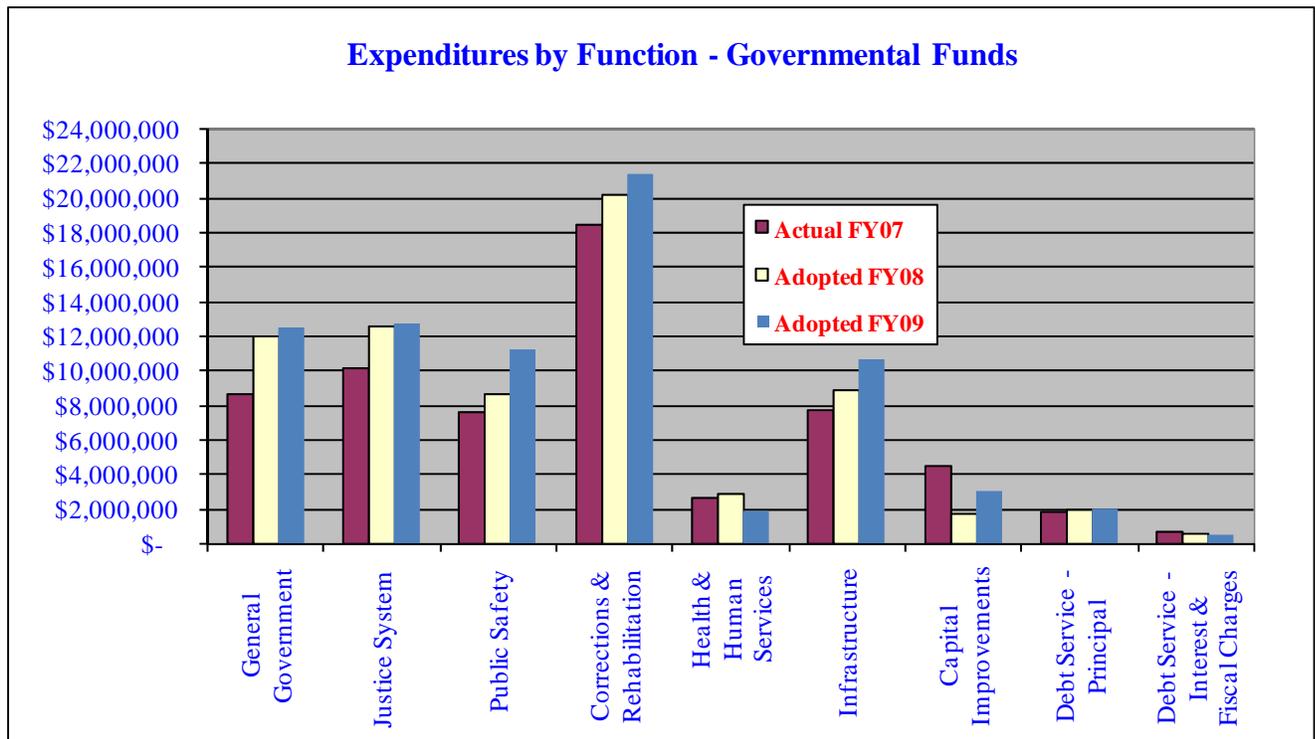
HEALTH & HUMAN SERVICES:
 Comprised of 3% of total expenditures and includes expenses related to public health care and other agencies funded by the county that provide health and human services.

JUDICIAL:
 The judicial expenditures are projected at 17% of total expenditures for FY09. 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 FY09 expenditures increased by 2% over FY08.

INFRASTRUCTURE:
 Comprising 14% 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 FY09 expenditure estimate has increased by 21% over FY08 due to rising costs of fuel and petroleum based road materials. The FY09 budget is also funded to continue the escalated road recovery program adopted by the Commissioners Court.

DEBT SERVICE:
 Debt service comprises only 3.43% of total expenditures. Debt Service is the amount of funds necessary to meet current principal and interest obligations associated with bonded indebtedness.



Recapitulation Schedules – Schedules are presented to depict the county’s activity both by category and function. The schedule on page 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 years ended September 30, 2006 and 2007, the estimated expenditures for the year ended September 30, 2008 and the Adopted Budget expenditure amounts for fiscal year 2009.

General & Road & Bridge Fund Expenditures by Category

Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
Salaries	\$18,456,599	\$19,865,988	\$24,057,385	\$27,620,295
Fringe Benefits	\$7,492,025	\$ 7,712,727	\$ 9,347,473	\$10,075,393
Operating Expenses	\$24,421,029	\$25,870,715	\$26,250,228	\$29,006,769
Capital Expenditures	\$1,568,270	\$ 525,393	\$ 2,004,581	\$ 1,331,491
Direct Expenditures	\$51,937,923	\$53,974,823	\$61,659,667	\$68,033,948

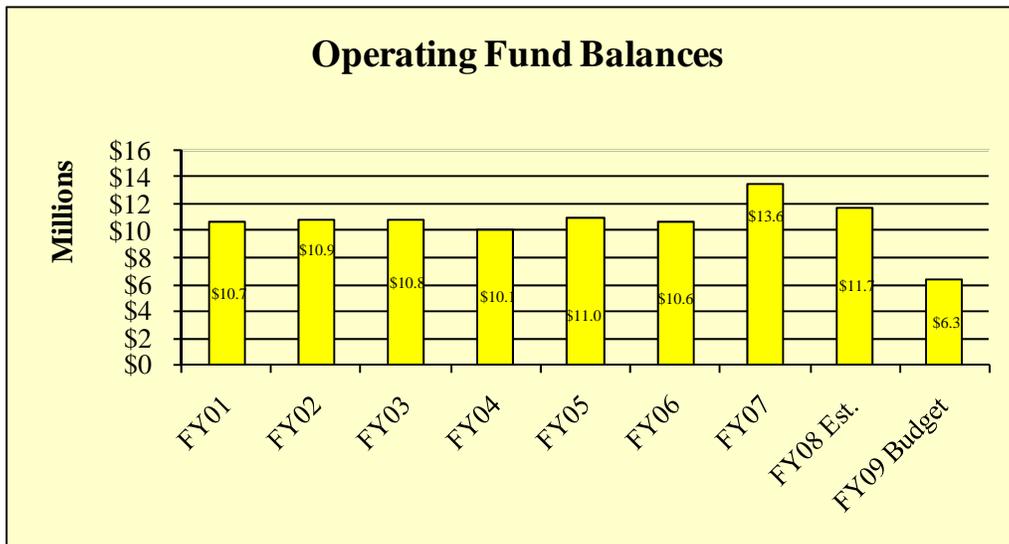
General & Road & Bridge Fund Expenditures by Type of Service

Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
General Government	\$8,440,854	\$ 8,248,342	\$9,663,006	\$11,042,625
Judicial	\$9,368,251	\$ 9,969,070	\$12,425,701	\$12,598,191
Public Safety	\$6,930,203	\$ 7,256,154	\$8,650,275	\$11,160,030
Corrections & Rehabilitation	\$14,915,011	\$15,243,113	\$16,012,334	\$17,173,888
Public Service	\$2,440,078	\$ 2,554,191	\$2,697,951	\$ 1,719,035
Juvenile	\$2,341,185	\$ 2,990,641	\$3,025,219	\$ 3,624,791
Infrastructure & Environmental	\$7,502,341	\$ 7,713,312	\$9,185,181	\$10,715,388
Total Expenditures	\$51,937,923	\$53,974,823	\$61,659,667	\$68,033,948

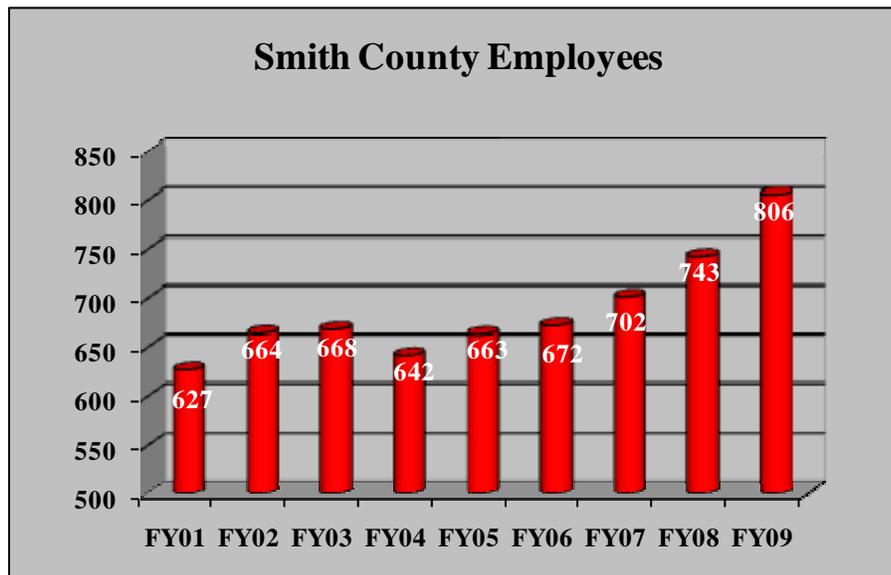
FUND SUMMARY – OPERATING FUNDS

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 FY09 Adopted Budget account for 53.87% 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 43.



FUND SUMMARY – SPECIAL REVENUE FUNDS

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

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

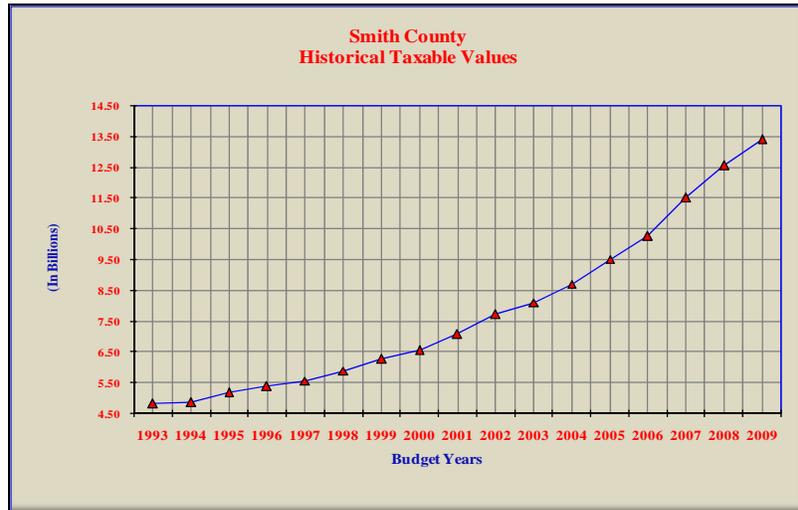
County Clerk Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk.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

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

Grant Funds - Grants received from various federal and state agencies assist the county in establishing and maintaining many law enforcement programs and community assistance programs. Grant budgets are approved annually by the Commissioners Court and any required matching funds are appropriated in the General Fund.

TAX BASE

The 2008 certified value for Smith County is \$13,378,609,620. This represents a total increase of 6.7% over the 2007 amended certified value of \$12,542,080,927. The largest categorical increase in taxable value for 2008 comes from the real property appraisals which increased by 6.19% over the 2007 value. The 2008 taxable values are used to fund the FY09 budget. The average home value in Smith County has increased from \$126,719 in 2007 to \$131,899 in 2007.



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 FY09 total for the frozen taxable values for the disabled and over 65 residents is \$1,502,056,065.

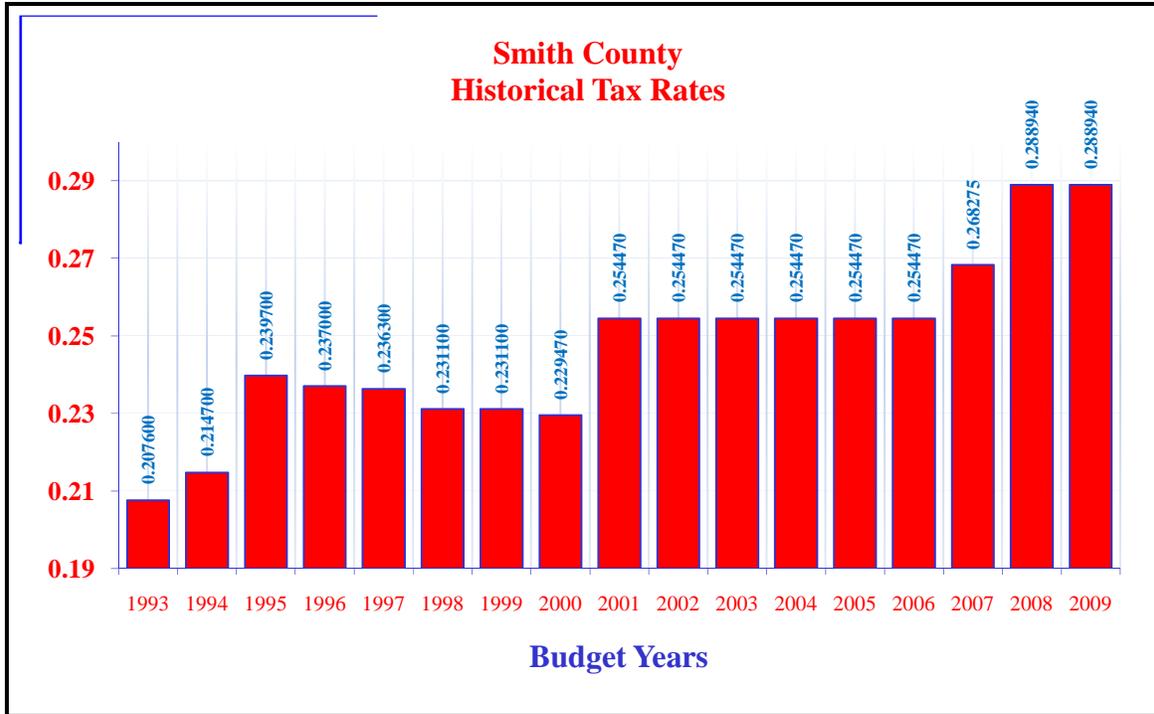
TAX RATE, LEVY, AND COLLECTION HISTORY

Tax Year	Fiscal Year Ended 9/30	Tax Rate	M&O Funds	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	0.25447	0.224047	0.03042	26,064,638	97.71%	99.82%
2006	2007	0.268275	0.242515	0.025760	30,868,394	97.66%	99.61%
2007	2008	0.288940	0.265190	0.023750	36,239,089	26.00% ⁽¹⁾	26.62%

(1) Collections as of December 31, 2007

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY09 total tax rate is .288940 per \$100 valuation.



The property tax rate distribution of the 2008 taxes for the FY08 budget is as follows:

Maintenance & Operations

General Fund	0.221452
Facility Improvement Fund	0.010000
Road & Bridge Fund	0.035000

Total Maintenance & Operations	<u>0.266452</u>
---	------------------------

Debt Service

Certificate of Obligation 2000	0.006551
Certificate of Obligation 2001	0.009687
Certificate of Obligation 2004	0.006250

Total Debt Service	<u>0.022488</u>
---------------------------	------------------------

Total Tax Rate	<u>0.288940</u>
-----------------------	------------------------

Total Assessed County Valuation	<u>\$13,378,609,620</u> FY09 Certified Value @ 7/21/08
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**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2008**

BE IT REMEMBERED AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 25TH DAY OF AUGUST, 2008 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, 2008 AND HAS BEEN PROVIDED WITH ESTIMATED REVENUES FOR SUCH YEAR BY THE COUNTY AUDITOR; AND

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

WHEREAS: PUBLIC HEARINGS WERE CONDUCTED ON AUGUST 11, 2008 AND AUGUST 18, 2008 TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2008 TAX RATE, WHICH WILL FUND THE FY09 BUDGET; AND

WHEREAS: COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A TAX RATE FOR THE TAX YEAR 2008 AND TO LEVY SUCH TAX ON EACH \$100 OF ASSESSED VALUATION FOR ALL TAXABLE PROPERTY IN THE COUNTY, AS DESCRIBED BELOW:

MAINTENANCE & OPERATIONS

GENERAL FUND	.221452
FACILITY IMPROVEMENT FUND	.010000
ROAD & BRIDGE FUND	.035000
TOTAL MAINTENANCE & OPERATIONS	.266452

DEBT SERVICE

CERT. OF OBLIGATION 2000	.006551
CERT. OF OBLIGATION 2001	.009687
CERT. OF OBLIGATION 2004	.006250
TOTAL DEBT SERVICE	.022488

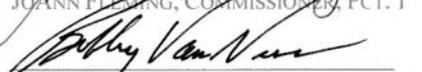
TOTAL TAX RATE .288940

APPROVED THIS THE 25TH DAY OF AUGUST, 2008.


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 FY09 budget includes Phase II implementation of the 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 FY09 budget includes funding for 63 new positions. Twenty eight of those positions are attributed to the dispatch services being taken back in by the Sheriff's department. This service had been previously outsourced to the 911 Communications District.

The Physical Plant has been expanded by 4 new positions to assist with the growing number of maintenance needs and the in-house construction and renovations projects the county has approved for FY09.

The Sheriff's staff will increase by 10 new positions. Six patrol deputies will be added to the department and four criminal investigation officers. The jail budget added 1 lieutenant, 6 corporals, and 10 detention officers to comply with the Texas Commission on Jail Standards for staffing.

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

Smith County Position Schedule (Full-time Employees)

	Department	FY04	FY05	FY06	FY07	FY08	FY09	Change
General Administrative	Commissioners Court	7	7	7	7	7	7	0
	Budget Office	1	1	0	0	0	0	0
	Information Technology		1	7	7	7	7	0
	Records Service	3	3	3	3	3	3	0
	Veterans	3	3	3	3	3	3	0
	County Auditor	11	11	12	12	11	11	0
	Purchasing	3	3	3	3	3	3	0
	County Treasurer	2	2	2	2	2	2	0
	Tax A/C	30	29	28	28	28	30	2
	Elections	4	4	4	4	4	4	0
	Collections		3	3	3	3	3	0
	Physical Plant	21	17	16	17	20	24	4
	Human Resources	2	2	2	2	2	2	0
	Judicial	County Clerk	26	26	26	26	26	26
County Court		3	3	3	3	4	3	-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	4	1
District Clerk		19	19	19	19	20	20	0
Justice of the Peace - Pct. #1		4	3	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	40	40	40	47	48	1
Pre-Trial Release/Bail Bond		4	3	3	3	3	3	0
Law Enforcement	Fire Marshall/E.M.A.	5	5	5	5	5	5	0
	Constable - Pct. #1	2	2	2	3	3	3	0
	Constable - Pct. #2	3	3	3	3	3	3	0
	Constable - Pct. #3	2	2	2	2	2	2	0
	Constable - Pct. #4	2	2	2	2	3	3	0
	Constable - Pct. #5	3	3	3	4	5	5	0
	Animal Control - North	1	1	1	1	0	0	0
	Animal Control - South	1	1	1	1	0	0	0
	Courthouse Security	0	6	9	9	0	0	0
	Warrants Division - Courts	2	2	2	2	3	3	0
	License & Weight Enforcement	0	0	0	1	1	1	0
	Environmental Crimes Unit	0	0	0	1	1	2	1
	Sheriff	87	87	89	91	100	110	10
	Dispatch						28	28
	Corrections	Jail Operations	168	188	188	188	200	217
Juvenile Services		64	67	71	71	78	78	0
Roads & Transportation	R&B - General	5	5	5	5	5	5	0
	R&B - Labor & Material	53	49	49	70	75	75	0
	R&B - Equipment	10	10	10	12	13	13	0
Other	Child Welfare	0	0	0	0	0		0
	Agriculture Extension	8	8	8	8	8	8	0
	Law Library	2	2	2	2	2	2	0
	Grand Total	642	663	676	706	743	806	63



CAPITAL PROJECTS

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

Smith County has adopted a “PayGo” program in which certain facility improvements are approved only on a pay as you go basis. The projects are funded through the Facility Improvement Fund that the county established for this purpose and has dedicated one cent of the M&O tax rate to fund the projects rather than issuing debt. Below is the Capital Projects Master Schedule outlining the projects approved for FY09.

Project	Total Project Budget	FY08	FY09
Courthouse Projects			
Courthouse - Antenna Removal	\$ 4,800.00	\$ 4,800.00	
Courthouse - CCAL #3 Technology Upgrade	3,000.00		3,000.00
Courthouse - Landscaping	10,000.00		10,000.00
Courthouse - Irrigation & landscape removal	15,000.00		15,000.00
Courthouse - CCAL #2 Technology Upgrade	12,000.00		12,000.00
Courthouse - 114th District Court Technology Upgrade	25,000.00		25,000.00
Courthouse - 5th floor renovations (elevator modification)	33,854.00		33,854.00
Courthouse - 6th floor renovations (elevator modification)	33,854.00		33,854.00
Courthouse - Re-wire	50,000.00		50,000.00
Courthouse - 1st floor security glass	65,000.00		65,000.00
Courthouse - 2nd floor security glass	190,000.00		190,000.00
Courthouse - Security Monitoring Station	-		
Courthouse - 3rd - 6th floor window replacements	148,000.00		148,000.00
Courthouse - Security Entrance	250,000.00		
Courthouse - Sallyport gate	20,000.00		20,000.00
Courthouse - Basement Remodel (AIC)	25,000.00		25,000.00
Courthouse - Exterior Cleaning	35,000.00		35,000.00
Courthouse - 5th & 6th Floor Demolition	270,000.00		270,000.00
Courthouse - Central Jury Room refurbish	10,000.00	10,000.00	
Annex Projects			
Annex - Roof repairs	9,000.00		9,000.00
Annex - Commissioners Court Entrance	3,000.00		3,000.00

Project	Total Project Budget	FY08	FY09
Other Projects			
Ron Mabry Conceptual Drawings	20,000.00	10,000.00	10,000.00
Lindale Tax Office Expansion	14,215.86	14,215.86	
Auxiliary Fuel Storage Tank (911 tank)	40,000.00		40,000.00
Building Security	73,500.00	52,135.68	21,364.32
Glass Sensors/Entry Access/Door Prop alarms	10,000.00		10,000.00
D-1 Barn	17,385.00	17,385.00	
I-20 DPS Bldgs.	20,024.00	20,024.00	
Central Jail Elevator Upgrades	14,225.00	34,267.50	79,957.50
JP #2 Expansion & Remodel	23,482.54	23,482.54	
JP #3 Expansion & Remodel	87,472.59	83,577.12	3,895.47
I/T Generator	35,611.00	35,611.00	
Signage	10,000.00		10,000.00
Fuelmaster Program (Pilot program FY08 - Phase II FY09)	28,016.15	-	28,016.15
Parking Lot - NE Corner behind Roosth	28,580.00		28,580.00
Parking Lot - East Annex Jury Parking	40,050.00		40,050.00
Property Acquisition	455,420.67	455,420.67	-
JP #2 Parking Lot	11,015.00		11,015.00
JP #3 Parking Lot	8,620.00		8,620.00
JP #4 Parking Lot	1,025.00		1,025.00
JP #5 Parking Lot	2,575.00		2,575.00
Cottonbelt Parking Lot	37,000.00		37,000.00
Cottonbelt Loading Dock/Ramp	-		
New Property Renovations	-	-	
Winona Barn Renovation	38,993.18	38,993.18	
DPS I-20 Scale Buildings	20,024.00	20,024.00	
Low Risk Roof Replacement	380,500.00	380,500.00	
Roosth/Murphy Building Renovation	628,173.00	-	628,173.00
Plaza Tree Removal	7,950.00	7,950.00	
Johnson Control Settlement	105,000.00		105,000.00
Johnson Control Lease Payments	826,977.46	407,977.46	419,000.00
911 Center Telephone Upgrade	64,000.00		64,000.00
911 Building Lease Option	-		
Project Totals	\$ 4,362,343.45	\$ 1,616,364.01	\$2,495,979.44

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
Totals	\$2,563,839	\$343,916	\$2,020,000	\$4,927,756	\$4,851,064	\$76,692

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.



Courtroom



Public Area

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 Basement Remodel & Grand Jury Remodel & Expansion
Inception Date: August 6, 2008
Project Budget: \$20,200.00
Funding Source: Fund 45 – Facility Improvement Fund

Project Description: Restore basement walls and floors to original color and texture and expanded and remodeled the grand jury room and witness room.

Project Benefits: Provides a more professional environment for the grand jurors to deliberate. State of the art technology equipment has been installed to the grand jurors in their deliberation efforts. A witness room provides a comfortable and secure waiting area for witnesses and/or victims of crime.

Project Savings: Inmate labor was used extensively in the restoration and reconstruction phase of this project thereby saving thousands of tax dollars on labor costs. Donations were also accepted from local attorneys and other members of the community to obtain various furnishings and a commemorative plaque dedicating the suite to the memory of the late Judge Larry Craig.



Project Name: Winona Animal Shelter Project
Inception Date: February 25, 2008
Project Budget: \$40,833.35
Funding Source: Fund 45 – Facility Improvement Fund

Project Description: Restore the abandoned road & bridge precinct barn in Winona to a temporary animal control shelter.

Project Benefits: Provided animal control officers with a facility to place stray canines picked up during enforcement of the county animal control ordinance.

Project Savings: Inmate labor was used to ready the facility thereby saving tax dollars on hiring outside contractors. The costs of transporting the animals to an established facility or privatizing the operation of this facility was determined to be greater than a county run program at this time. This has been determined to be a temporary solution to the problem while the county and other community officials study the feasibility of a joint or regional facility.



Project Name: Property Acquisition and Restoration
Inception Date: July 8, 2008
Project Budget: \$455,000
Funding Source: Fund 57 – Permanent Improvement Fund

Project Description: Purchase of adjacent property known as the old Crescent Laundry and renovations to buildings for county office relocations.

Project Benefits: Revitalizes an abandoned area of the city and provides space for county offices to be relocated according to the master plan.

Project Savings: Facilities will consist of new energy efficient materials when constructed and will advance toward a campus environment for county services.



Aerial view of purchased property



Conceptual rendering of new facilities

Project Name: Roosth/Murphy Building Renovation
Inception Date: August 25, 2008
Project Budget: \$628,173
Funding Source: Fund 57 – Permanent Improvement Fund

Project Description: Addition and renovation of unused county owned property to provide offices for the Sheriff.

Project Benefits: Revitalizes an unsightly and unoccupied area with an attractive downtown building to become the headquarters of the Smith County Sheriff’s Office. The building will feature the latest technology to assist in solving crimes.

Project Savings: Currently the Sheriff’s office is housed in the old Carlton Hotel building which has been determined to be inefficient and in need of extensive repairs. The estimated cost to bring this building up the proper standards is in excess of \$7M. Upon the estimated completion date in the fall of 2010, the Sheriff will relocate into a newly renovated energy efficient building.



Conceptual rendering of new facility

CAPITAL LEASES

IBM RS/6000 MODEL 615 - JUDICIAL SERVER

THE SOFTWARE GROUP / DIVERSIFIED LENDERS, INC

Lease Term 5 years beginning 10/15/04 through 10/15/09

Rental \$16,944.84 annual payments, totaling \$84,274.20, includes interest

	Rent Expense	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '04		\$ 4,959.20	\$(4,959.20)	(74,388.00)	
FY '05	(16,944.84)	14,877.60	(19,836.80)	(59,254.50)	1,811.34
FY '06	(16,944.84)	14,877.60	(34,714.40)	(45,629.21)	3,319.55
FY '07	(16,944.84)	14,877.60	(49,592.00)	(31,240.60)	2,556.23
FY '08	(16,944.84)	14,877.60	(64,469.60)	(16,045.92)	1,750.16
FY '09	(16,944.84)	9,918.40	(74,388.00)	-	898.92
	\$(84,724.20)	\$74,388.00			\$10,336.20

(8) 2007 Ford Fusions

SHERIFF

FORD MOTOR CREDIT

Lease #8022502

Lease

Term 3 years beginning 1/8/07

Rental \$39,449.29 annual pymts at 6.1% APR

	Rent Expense	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '07	(48,795.58)	27,918.50	(27,918.50)	(62,878.42)	2,594.47
FY '08	(34,579.17)	37,224.67	(65,143.17)	(29,996.63)	1,697.38
FY '09	(34,579.17)	37,224.67	(102,367.83)	2,594.47	1,988.07
FY '10	0	9,306.17	(111,674.00)		-
	17,953.92)	111,674.00			6,279.92

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%

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

(4) 2007 Ford F150 PU with light bars

SHERIFF

FORD MOTOR CREDIT

Lease #8022503

Lease

Term 3 years beginning 2/23/07

Rental \$31,722.92 annual pymts at 6.1% APR

	Rent Expense	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '07	(31,722.92)	17,461.50	17,461.50	(58,079.08)	-
FY '08	(31,722.92)	29,934.00	(47,395.50)	(29,898.98)	3,542.82
FY '09	(31,722.92)	29,934.00	(77,329.50)	(0.00)	1,823.94
FY '10	0	12,472.50	(89,802.00)		-
	(95,168.76)	89,802.00			5,366.76

(7) 2008 Dodge Chargers

DISTRICT ATTORNEY

BANCORPSOUTH EQUIPMENT COMPANY

Lease #6562-04

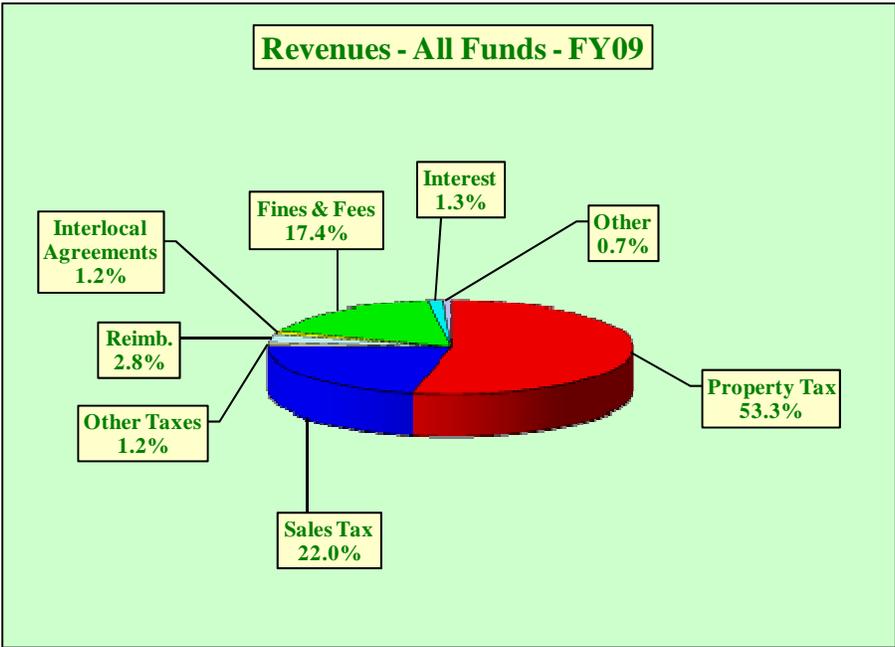
Lease

Term 3 years beginning 11/12/07

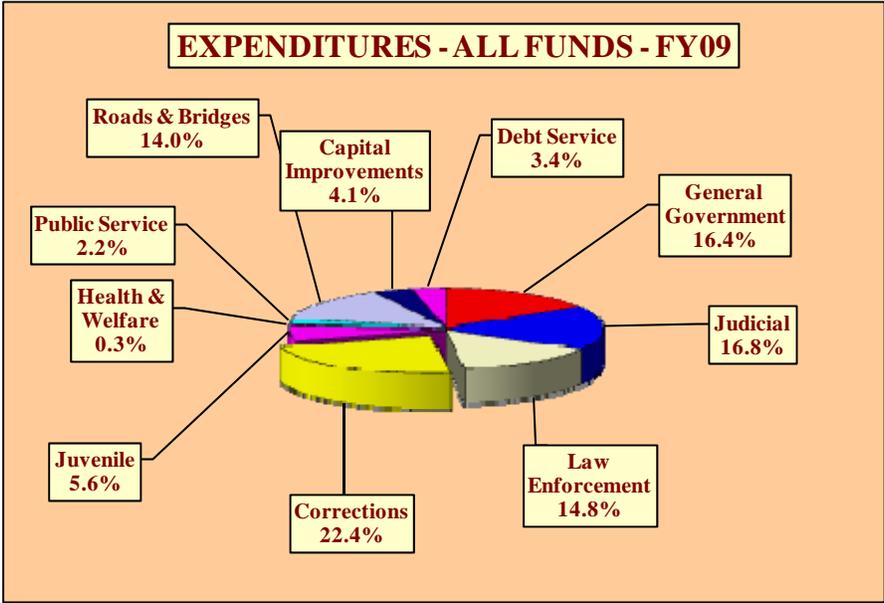
Rental \$55,347.72 annual pymts at 4.39% APR

	Rent Expense	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '08	\$ (55,347.72)	\$ 46,508.00	\$ (46,508.00)	\$ (96,860.28)	\$ 5,660.83
FY '09	(55,347.72)	50,736.00	(97,244.00)	(46,525.70)	5,013.14
FY '10	(55,347.72)	50,736.00	(147,980.00)	5,660.82	3,161.20
	0	4,228.00	(152,208.00)		-
	\$ 166,043.16)	\$ 152,208.00			\$ 13,835.17

WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



Recapitulation of FY09 Adopted Budget

	Estimated Beginning Balance @ 10/01/08	Estimated Revenues FY09	Adopted Expenditures FY09	Net Interbudget Transfers 08/09 (Inc.) Dec.	Estimated Ending Balance @ 9/30/09	Reserve Ratio
Operating Funds						
General Fund	\$ 6,836,017	\$ 55,097,085	\$ 53,818,561	\$ 3,500,000	\$ 4,614,541	8.05%
Road & Bridge Fund	1,470,053	9,288,462	10,715,388	-	43,127	
Juvenile General Fund	605,733	305,550	4,143,518	(3,252,177)	19,942	
Facility Improvement/Workforce Fund	1,096,026	1,340,418	2,386,551	-	49,893	
Indigent Health Care Trust Fund	\$ 1,675,351	155,000	238,985	-	1,591,366	
Total Operating Funds	\$ 11,683,180	\$ 66,186,515	\$ 71,303,003	\$ 247,823	\$ 6,318,869	8.83%
Debt Service Funds						
Debt Service	\$ 1,625,799	\$ 3,009,380	\$ 2,629,270	\$ -	\$ 2,005,909	
Total Debt Service Funds	\$ 1,625,799	\$ 3,009,380	\$ 2,629,270	\$ -	\$ 2,005,909	
Total Operating and Debt Service	\$ 13,308,979	\$ 69,195,895	\$ 73,932,273	\$ 247,823	\$ 8,324,778	
Special Revenue Funds						
Other Special Revenue Funds **	\$ 1,922,265	\$ 1,250,780	\$ 1,975,868	\$ -	\$ 1,197,177	
Total Special Revenue Funds	\$ 1,922,265	\$ 1,250,780	\$ 1,975,868	\$ -	\$ 1,197,177	
Capital Improvement Funds						
Permanent Improvement Fund	\$ 557,954	\$20,000	575,000		2,954	
JAC Maintenance/Equipment Fund	511,386	15,000	197,500	(247,823)	576,709	
Total Capital Improvement Funds	\$ 1,069,340	\$ 35,000	\$ 772,500	\$ (247,823)	\$ 579,663	
Total All Funds	\$ 16,300,584	\$ 70,481,675	\$ 76,680,641	\$ -	\$ 10,101,619	

RECAPITULATION OF FY09 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
Estimated Fund Balance @									
10/1/08	\$ 6,836,017	\$ 1,470,053	\$ 1,096,026	\$ 1,922,265	\$ 1,625,799	\$ 557,954	\$ 1,675,351	\$ 1,117,119	\$ 16,300,584
Revenues:									
<i>Taxes:</i>									
Property Taxes - Current	\$ 28,233,349	\$ 4,462,218	\$ 1,274,920		\$ 2,867,039				\$ 36,837,526
Property Taxes - Delq.	564,667	\$ 89,244	\$ 25,498		57,341				736,750
Sales Tax	15,500,000								15,500,000
Tax Penalty & Interest	450,000								450,000
Other Taxes	412,000								412,000
Licenses & Permits	3,000								3,000
Rental Commissions	231,000							1,200	232,200
Federal/State Funding	135,000						100,000		235,000
Reimbursements	1,690,500	40,000		119,000				132,100	1,981,600
Interlocal Agreements	757,369							115,000	872,369
Fees	5,701,200	4,572,000		1,038,250				18,750	11,330,200
Fines & Forfeitures	944,000								944,000
Interest	475,000	125,000	40,000	73,380	85,000	20,000	55,000	46,500	919,880
Miscellaneous	-	-		20,150				\$ 7,000	27,150
Total Revenues	\$ 55,097,085	\$ 9,288,462	\$ 1,340,418	\$ 1,250,780	\$ 3,009,380	\$ 20,000	\$ 155,000	\$ 320,550	\$ 70,481,675
Total Available	\$ 61,933,102	\$ 10,758,515	\$ 2,436,444	\$ 3,173,045	\$ 4,635,179	\$ 577,954	\$ 1,830,351	\$ 1,437,669	\$ 86,782,259
Other Financing Sources									
Transfers In	\$ -	\$ -	\$ -		\$ -		\$ -	\$ 3,500,000	3,500,000
Total Available & Other Sources	\$ 61,933,102	\$ 10,758,515	\$ 2,436,444	\$ 3,173,045	\$ 4,635,179	\$ 577,954	\$ 1,830,351	\$ 4,937,669	\$ 90,282,259
Expenditures By Type:									
General Government	\$ 11,042,625		\$ 39,000	\$ 1,524,801					\$ 12,606,427
Judicial	12,598,191			261,019					12,859,210
Law Enforcement	11,160,030			190,047					11,350,078
Corrections	17,173,888								17,173,888
Juvenile	124,791							4,143,518	4,268,309
Health & Welfare	-						238,985		238,985
Public Service	1,719,035								1,719,035
Roads & Transportation	-	10,715,388							10,715,388
Capital Improvements			2,347,551			575,000		197,500	3,120,051
Debt Service	-				2,629,270				2,629,270
Total Expenditures	\$ 53,818,561	\$ 10,715,388	\$ 2,386,551	\$ 1,975,868	\$ 2,629,270	\$ 575,000	\$ 238,985	\$ 4,341,018	\$ 76,680,641
Other Financing Uses									
Interbudget Transfers Out	\$ 3,500,000		\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,500,000
Reserves	\$ 4,614,541	\$ 43,127	\$ 49,893	\$ 1,197,177	\$ 2,005,909	\$ 2,954	\$ 1,591,366	\$ 596,651	\$ 10,101,619
Total Expenditures & Other Uses	\$ 61,933,102	\$ 10,758,515	\$ 2,436,444	\$ 3,173,045	\$ 4,635,179	\$ 577,954	\$ 1,830,351	\$ 4,937,669	\$ 90,282,259

Note 1: Reserves represent estimated ending fund balance at 9/30/09

RECAPITULATION OF FY09 ADOPTED BUDGET (By Category)

	General Fund	Road & Bridge Fund	Facility Improvement	Special Revenue	Debt Service	Capital Projects	Health Care Trust Fund	Juvenile Funds	Total All Funds
Est. Fund Balance @ 10/1/08	\$ 6,836,017	\$ 1,470,053	\$ 1,096,026	\$ 1,922,265	\$ 1,625,799	\$ 557,954	\$ 1,675,351	\$ 1,117,119	\$ 16,300,584
Revenues:									
Taxes:									
Property Taxes - Current	\$ 28,233,349	\$ 4,462,218	\$ 1,274,920		\$ 2,867,039				\$ 36,837,526
Property Taxes - Delinquent	564,667	\$ 89,244	\$ 25,498		57,341				736,750
Sales Tax	15,500,000								15,500,000
Tax Penalty & Interest	450,000								450,000
Other Taxes	412,000								412,000
Licenses & Permits	3,000								3,000
Rental Commissions	231,000							1,200	232,200
Federal/State Funding	135,000						100,000		235,000
Reimbursements	1,690,500	40,000		\$119,000				132,100	1,981,600
Interlocal Agreements	757,369							115,000	872,369
Fees	5,701,200	4,572,000		\$1,038,250				18,750	11,330,200
Fines & Forfeitures	944,000								944,000
Interest	475,000	125,000	40,000	73,380	85,000	20,000	55,000	46,500	919,880
Miscellaneous	-	-		20,150				7,000	27,150
Total Revenues	\$ 55,097,085	\$ 9,288,462	\$ 1,340,418	\$ 1,250,780	\$ 3,009,380	\$ 20,000	\$ 155,000	\$ 320,550	\$ 70,481,675
Total Available	\$ 61,933,102	\$ 10,758,515	\$ 2,436,444	\$ 3,173,045	\$ 4,635,179	\$ 577,954	\$ 1,830,351	\$ 1,437,669	\$ 86,782,259
<i>Other Financing Sources</i>									
Transfers In	\$ -	\$ -	\$ -		\$ -		\$ -	\$ 3,500,000	\$ 3,500,000
Total Available & Other Sources	\$ 61,933,102	\$ 10,758,515	\$ 2,436,444	\$ 3,173,045	\$ 4,635,179	\$ 577,954	\$ 1,830,351	\$ 4,937,669	\$ 90,282,259
<i>Expenditures</i>									
Salary	\$ 24,443,706	\$ 3,176,589	\$ 30,000	\$ 262,108				\$ 2,395,016	\$ 30,307,419
Fringe Benefits	8,813,492	1,261,901		62,031				862,167	10,999,591
Operating Expenses	19,886,871	5,619,898	9,000	963,379			238,985	886,335	27,604,468
Capital Acquisitions	674,491	657,000	2,347,551	688,350		575,000		197,500	5,139,892
Debt Service					2,629,270				2,629,270
Total Expenditures	\$ 53,818,561	\$ 10,715,388	\$ 2,386,551	\$ 1,975,868	\$ 2,629,270	\$ 575,000	\$ 238,985	\$ 4,341,018	\$ 76,680,641
<i>Other Financing Uses</i>									
Interbudget Transfers Out	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,500,000
Restricted Reserves	\$ -			\$ -	\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 4,614,541	\$ 43,127	\$ 49,893	\$ 1,197,177	\$ 2,005,909	\$ 2,954	\$ 1,591,366	\$ 596,651	\$ 10,101,619
Total Expenditures & Other Uses	\$ 61,933,102	\$ 10,758,515	\$ 2,436,444	\$ 3,173,045	\$ 4,635,179	\$ 577,954	\$ 1,830,351	\$ 4,937,669	\$ 90,282,259

FUND SUMMARY – DEBT SERVICE FUNDS

The combined portion of the ad valorem tax rate designated for FY09 debt service is 0.022488, as compared to the FY08 debt service rate of 0.023750. 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

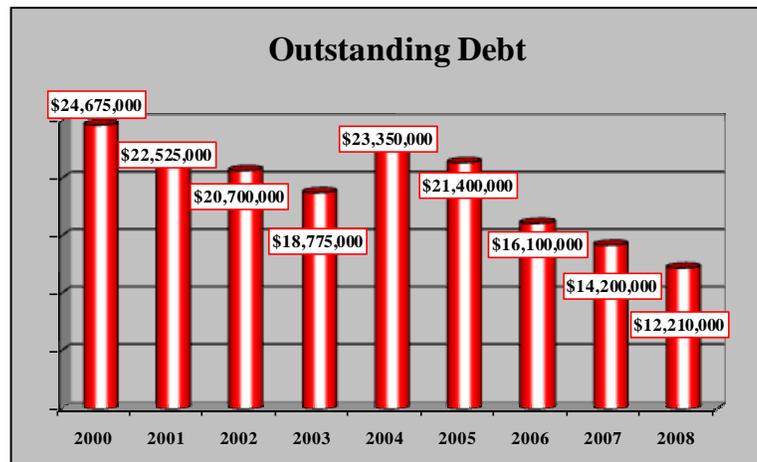
Issue Amount: \$6,000,000
Maturity Date: August 15, 2011
Callable Date: August 15, 2008
Purpose: Ferguson St. Building & Renovations
Interest Rates: 4.5%, 4%, 4.1%, 4.2%, 4.25%

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
	\$ 8,610,000	\$ 1,663,700	\$ 2,204,913	\$ 3,868,613	\$ 12,478,613

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
	\$ 6,000,000	\$ 939,900	\$ 901,650	\$ 1,841,550	\$ 7,841,550

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
	\$ 6,500,000	\$ 1,029,988	\$ 1,049,975	\$ 2,079,963	\$ 8,579,963

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BUDGET DETAIL SECTION

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DEPARTMENTAL INDEX

Revenues:	Page #		Page #
General Fund	63	Road & Bridge Funds	70
Special Revenue Funds	66	Juvenile	71
Debt Service Funds	69		
Expenditures: (Alphabetical)	Page #		Page #
<i>General Fund</i>			
Agriculture Extension	140	Records Services	78
Capital Murder Trials	99	Sheriff	125
Collections Department	83	Tax Assessor/Collector	88
Commissioners Court	74	Veterans	139
Community Supervision	129	Warrant Division - Courts	123
Constables	117		
County Auditor	84	<i>Special Revenue Funds:</i>	
County Clerk	100	Courthouse Security	142
County Court	93	County Law Library	142
County Courts at Law	94	Justice Court Technology Fund	142
County Treasurer	87	County Clerk Records Management	143
Criminal District Attorney	112	District Clerk Records Management	143
District Clerk	101	Forfeiture Interest Fund	143
District Courts	96	Search & Rescue Fund	144
Elections/Voter Registration	79	Community Policing	145
Environmental Crimes Unit	124		
Fire Marshal	114	<i>Other Funds:</i>	
Indigent Defense	99	Facility Improvement/Workforce Fund	146
Information Services	80	Indigent Health Care Trust Fund	141
General Operations	82	Road & Bridge Fund	135
Human Resources	90	Juvenile Services	131
Jail Operations	128		
Justices of the Peace	103	<i>Debt Service Funds:</i>	
Juvenile Board	130	All Series	147
License & Weight Enforcement	116		
Physical Plant	89	<i>Capital Improvement Funds:</i>	
Pre-Trial Release	113	Permanent Improvement Fund	146
Public Service	82	JAC Maintenance & Equipment Fund	146
Purchasing	86		

REVENUE RECAP

<i>General Fund</i>				
	Estimated	Estimated		
	Revenue	Revenue	% of Total	Variance
	FY08	FY09	Revenue	FY08 to FY09
<i>Revenues:</i>				
Taxes:				
Property Taxes - Current	\$ 26,396,227	\$ 28,233,349	51.24%	\$ 1,837,122
Property Taxes - Delinquent	1,055,849	564,667	1.02%	(491,182)
Sales Tax	14,000,000	15,500,000	28.13%	1,500,000
Tax Penalty & Interest	450,000	450,000	0.82%	-
Other Taxes	385,000	412,000	0.75%	27,000
Licenses & Permits	3,400	3,000	0.01%	(400)
Rental Commissions	236,500	231,000	0.42%	(5,500)
Federal/State Funding	77,000	135,000	0.25%	58,000
Reimbursements	1,439,593	1,690,500	3.07%	250,907
Interlocal Agreements	471,595	757,369	1.37%	285,774
Fees*	5,279,500	5,701,200	10.35%	421,700
Fines & Forfeitures*	838,000	944,000	1.71%	106,000
Interest	675,000	475,000	0.86%	(200,000)
Miscellaneous	16,297	0	0.00%	(16,297)
Total Revenues - General Fund	\$ 51,323,962	\$ 55,097,085	100.00%	\$ 3,773,123
<i>Road & Bridge Fund</i>				
<i>Revenues:</i>				
Taxes:				
Property Taxes - Current	3,516,527	4,462,218	48.04%	\$ 945,691
Property Taxes - Delinquent	140,661	89,244	0.96%	(51,417)
Reimbursements	340,977	40,000	0.43%	(300,977)
Fees	3,651,000	3,550,000	38.22%	(101,000)
Fines & Forfeitures	996,000	1,022,000	11.00%	26,000
Interest	150,000	125,000	1.35%	(25,000)
Miscellaneous	52,500	-	0.00%	(52,500)
Total Revenues - Road & Bridge Fund	\$ 8,847,665	\$ 9,288,462	100.00%	\$ 440,797
Total General & R&B Fund	\$ 60,171,627	\$ 64,385,547		\$ 4,213,920

REVENUES		Actual Revenue	Revised Revenue	Estimated Revenue	
Fund	Acct #	06/07	07/08	08/09	
10	GENERAL FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$21,968,437	\$26,396,227	\$28,233,349
	Delinquent Property Tax	31011	717,357	1,055,849	564,667
	Sales Tax	31812	14,868,168	14,000,000	15,500,000
	Tax Penalty & Interest	31915	381,172	450,000	450,000
	<i>Licenses & Permits</i>				
	Application & License Fees	32010	1,500	2,500	2,000
	Civil Process Application Fees	32011	120	100	0
	Salvage Yard License	32030	0	100	0
	Alcohol Permits	32020	1,080	700	1,000
	<i>Rental Commissions</i>				
	Rental - Miscellaneous	32500	250		
	Smith County Office Building Leases	32510	0	0	
	Vending	32520	7,308	7,000	8,000
	Cottonbelt Building	32530	223,021	225,000	223,000
	Courthouse Annex	32535	6,178	4,500	0
	<i>Federal Funding</i>				
	Incentive Payments (SSA)	33015	27,711	22,000	25,000
	Civil Defense - Federal	33110	27,616	55,000	50,000
	FEMA Reimbursement	33112	21,788		0
	ETATTF Reimbursement	33183			60,000
	<i>State Fees</i>				
	Liquor Drink Tax	33215	358,537	350,000	380,000
	Bingo Commission	33235	28,928	35,000	32,000
	<i>Reimbursements</i>				
	SCAAP Reimbursements	33317	51,513		80,000
	Unemployment Reimbursement	33318	7,498		0
	State Juror Reimbursement	33331	122,570	130,000	130,000
	Sexual Assault Reimbursement	33902			7,500
	Indigent Health Care Reimbursement	33906			175,000
	Witness Fee Reimbursement	33908			25,000
	VINE Service Agreement	33909			30,000
	Insurance Proceeds	33913	30,838		
	Foster Care Reimbursement DHS - District Attorney	33916	23,777	20,000	25,000
	Sale of Equipment	33920	3,274	4,593	
	Miscellaneous Reimbursements	33921	13,313		0
	Election Reimbursement	33926		15,000	48,000
	TFID Reimbursements	33934	94,007	105,000	105,000
	Attorney Fees - Defendants	33935	47,417	45,000	45,000
	Prisoner Care - City of Tyler	33950	266,840	220,000	220,000
	Prisoner Care - Federal	33955	902,565	900,000	800,000

REVENUES		Actual Revenue	Revised Revenue	Estimated Revenue	
Fund	Acct #	06/07	07/08	08/09	
	<i>Interlocal Agreements</i>				
	Chapel Hill ISD - Security	34027	46,966	46,168	55,000
	Lindale ISD - Security	34028	43,676	90,427	92,369
	Commission Taxing Entities	34045	249,384	335,000	380,000
	Dispatch Operations				230,000
	<i>Fees of Office</i>				
	Transaction Fee	34201	29,803	28,000	28,000
	Justice of the Peace - Pct. #1	34221	13,373	12,000	22,000
	Justice of the Peace - Pct. #2	34222	29,480	26,000	34,000
	Justice of the Peace - Pct. #3	34223	41,819	42,000	45,000
	Justice of the Peace - Pct. #4	34224	14,573	14,000	13,000
	Justice of the Peace - Pct. #5	34225	9,828	10,000	10,000
	Constable - Pct. #1	34231	54,663	53,000	54,000
	Constable - Pct. #2	34232	49,956	48,000	43,000
	Constable - Pct. #3	34233	37,204	35,000	45,000
	Constable - Pct. #4	34234	25,188	22,000	38,000
	Constable - Pct. #5	34235	34,248	32,000	32,000
	County Clerk Vital Statistics Fee	34239	5,191	5,000	5,000
	County Clerk	34240	1,575,484	1,475,000	1,550,000
	County Judge	34245	4,570	4,500	4,500
	County Court at Law	34250	25		
	County Court at Law #2	34255	2		
	County Court at Law #3	34256	32		
	District Clerk	34260	431,762	430,000	410,000
	Criminal District Attorney	34270	56,055	53,000	80,000
	Sheriff	34275	349,351	350,000	345,000
	Sheriff - False Alarm Fees	34276	2,870	2,000	3,000
	<i>Fees of Service</i>				
	Health Department	34310	0		
	Fire Marshall	34315	2,172	2,300	2,300
	Video Fees	34320	23,084	22,000	25,000
	Transportation Fees	34325	150	100	
	<i>Fees - State Imposed</i>				
	D.D.C. - Justice of the Peace - Pct. #1	34421	80	100	200
	D.D.C. - Justice of the Peace - Pct. #2	34422	10,142	9,000	10,000
	D.D.C. - Justice of the Peace - Pct. #3	34423	5,180	5,500	5,000
	D.D.C. - Justice of the Peace - Pct. #4	34424	6,600	6,500	6,500
	D.D.C. - Justice of the Peace - Pct. #5	34425	6,699	6,000	6,600
	County Judge - Judicial State Supplement	34426	23,175	15,000	15,000
	Estray	34429	0		0
	Jury Fees	34430	7,602	6,800	7,800
	Department of Public Safety - FTA Fees	34433	43,927	40,000	44,000
	District Attorney - Mental Fee	34434	150	100	0

REVENUES		Actual	Revised	Estimated	
Fund	Acct #	Revenue	Revenue	Revenue	
		06/07	07/08	08/09	
	Records Management - District Clerk	34435	24,384	22,000	22,000
	Child Safety Fees	34440	7,236	8,100	10,000
	Guardianship Fee	34446			12,000
	Arrest Fees (80%)	34450	55,151	60,000	55,000
	Records Management - County Clerk	34455	62,315	55,000	70,000
	Hot Checks	34465	8,159	7,000	6,500
	<i>Fees - Court Imposed</i>				
	Inmate Reimbursement	34505	6,990	7,000	10,000
	Child Support Processing	34510	2,751	2,500	2,800
	Pre Trial Release	34520	31,803	34,000	25,000
	Court Reporter	34525	64,730	63,000	63,000
	Administrative	34530	171,003	170,000	190,000
	County Court at Law Salary Supplement	34535	122,865	225,000	225,000
	Bailiff	34540	45,597	45,000	45,000
	<i>Fees</i>				
	Tax Certificates	34601	24,436	22,000	22,000
	Auto Registration	34602	469,621	455,000	472,000
	Delinquent Tax Collector	34604	184,397	180,000	200,000
	Titles	34612	293,815	265,000	283,000
	Traffic Fees & Child Safety	34650	32,888	32,000	32,000
	Coin Station Commissions/Sign Up Bonuses	34655	383,684	400,000	350,000
	Rendition Fee	34678	21,726	22,000	22,000
	Vehicle Sales Tax Commission	34682	329,109	450,000	600,000
	Auto Registration - \$1.50 child safety fee	35015			100,000
	<i>Fines</i>				
	Justice of the Peace - Pct. #1	35521	15,938	15,000	11,000
	Justice of the Peace - Pct. #2	35522	71,534	70,000	85,000
	Justice of the Peace - Pct. #3	35523	65,024	68,000	45,000
	Justice of the Peace - Pct. #4	35524	95,250	90,000	105,000
	Justice of the Peace - Pct. #5	35525	205,673	205,000	210,000
	District Court	35530	39,607	30,000	85,000
	County Courts at Law	35535	336,855	350,000	385,000
	Bond Forfeitures	35536	15,400	10,000	18,000
	<i>Special</i>				
	Interest Earned	36610	335,198	375,000	150,000
	Donations	36014	13,997	16,297	
	Miscellaneous	36620	12,474		
	Interest Received on Investments	36638	387,584	300,000	325,000
	Sales of Capital Assets	36649			
	Unclaimed Funds	36691	29,773		
	Total Revenue - General Fund		\$47,404,214	\$51,323,962	\$55,097,085
	Transfer In -Facility Improvement/Workforce Inv. Fund		\$29,948		

REVENUES		Actual Revenue	Revised Revenue	Estimated Revenue	
Fund	Acct #	06/07	07/08	08/09	
	Transfer In - Indigent Health Care Trust Fund	-	-	-	
	Total Available - General Fund	\$47,434,162	\$51,323,962	\$55,097,085	
11 GRAFFITI ERADICATION FUND					
	<i>Fees - State Imposed</i>				
	Graffiti Eradication	34452	\$306	\$300	\$250
	<i>Interest</i>				
	Interest	36610	44	40	30
	Total Revenue - Graffiti Eradication Fund		\$350	\$340	\$280
12 COURTHOUSE SECURITY FUND					
	<i>Fees - State Imposed</i>				
	Courthouse Security Fees	34460	100,552	93,000	100,000
	Courthouse Security Fees (JPs)	34461	63,175	61,000	63,000
	<i>Interest</i>				
	Interest	36610	253	250	500
	Total Revenue - Courthouse Security Fund		\$163,980	\$154,250	\$163,500
	Transfer In - General Fund		\$0	\$0	\$0
	Total Available - Courthouse Security Fund		\$163,980	\$154,250	\$163,500
15 COMMUNITY POLICING - PRECINCT #1					
	<i>Reimbursements</i>				
	Community Apartment Partners		\$119,004	\$119,000	
	<i>Interest</i>				
	Interest	36610			
	Total Revenue - Community Policing Fund		\$0	\$119,004	\$119,000
16 LAW LIBRARY FUND					
	<i>Charges for Services</i>				
	Bar Association Contribution	34286	\$5,000	\$5,000	\$5,000
	User Fees	34687	3,626	3,500	4,000
	Library Fees	34699	150,817	148,000	135,000
	Westlaw Reimbursement	33910			
	County Contribution	34030			
	<i>Interest</i>				
	Interest	36610	11,050	10,000	7,500
	Interest Received on Investments	36638			

REVENUES		Actual Revenue	Revised Revenue	Estimated Revenue
Fund	Acct #	06/07	07/08	08/09
	<i>Miscellaneous</i>			
	Other - Miscellaneous	36620		
	Total Revenue - Law Library		\$170,493	\$166,500
				\$151,500
44	JUSTICE COURT TECHNOLOGY FUND			
	<i>Charges for Services</i>			
	State Revenue	33301		
	Technology Fees	34436	63,534	\$62,000
				\$63,000
	<i>Interest</i>			
	Interest	36610	1,057	12,000
	Interest Earned on Investments	36638	11,748	
	<i>Miscellaneous</i>			
	Other - Miscellaneous	36620		
	Total Revenue - Justice Court Technology Fund		\$76,339	\$74,000
				\$73,000
45	FACILITY IMPROVEMENT FUND			
	<i>Taxes</i>			
	Property Taxes - Current	31010	\$1,094,649	\$1,172,176
	Property Taxes - Delinquent	31011	35,628	46,887
	Donations	36014		12,200
	<i>Interest</i>			
	Interest	36610	0	35,000
	Interest Received on Investments	36638	55,951	40,000
	Total Revenue - Facility Improvement Fund		\$1,186,228	\$1,266,263
				\$1,340,418
	Transfer In - General Fund (Workforce Inv.)			\$0
	Transfer In - General Fund (Facility Impr)		\$0	\$40,833
				\$0
	Total Available - Facility Improvement Fund		\$1,186,228	\$1,307,096
				\$1,340,418
46	RECORDS MANAGEMENT - COUNTY CLERK			
	<i>Charges for Services</i>			
	Records Management Fees (GC 118.0216)	34608	\$338,553	\$310,000
	Records Archive Fee (118.025)	34681	312,104	285,000
				310,000
	<i>Interest</i>			
	Interest	36623	3,062	70,000
	Interest Received on Investments	36638	84,218	
				65,000
	Total Revenue - Records Management/County Clerk		\$737,937	\$665,000
				\$700,000

REVENUES		Actual Revenue	Revised Revenue	Estimated Revenue
Fund	Acct #	06/07	07/08	08/09
49 RECORDS MANAGEMENT - DISTRICT CLERK				
	<i>Charges for Services</i>			
	Records Management Fees	34435	\$10,982	\$11,000
	<i>Interest</i>			
	Interest	36610	663	600
				350
	Total Revenue - Records Management/District Clerk		\$11,645	\$11,600
				\$10,350
50 FORFEITURE INTEREST 10% FUND				
	Forfeitures 10%	36630	\$22,836	\$10,000
				\$15,000
	<i>Interest</i>			
	Interest	36610	4,085	3,500
				3,000
	Total Revenue - Forfeiture Interest 10%		\$26,921	\$13,500
				\$18,000
51 SEARCH & RESCUE FUND				
	Donations	36014	\$7,545	
	Estray of Livestock	34429	5,200	10,000
				15,000
	<i>Interest</i>			
	Interest	36610	244	250
				150
	Total Revenue -Search & Rescue Fund		\$12,989	\$10,250
				\$15,150
57 PERMANENT IMPROVEMENT FUND				
	<i>Interest</i>			
	Interest	36610	\$3,121	\$50,000
	Interest Received on Investments	38838	200,159	
	Bond Proceeds	38010		
				20,000
	Total Revenue - Permanent Improvement Fund		\$203,280	\$50,000
				\$20,000
60 INDIGENT HEALTH CARE TRUST FUND				
	<i>Reimbursements</i>			
	Permanent Trust Fund - DHS	33304	\$223,384	\$100,000
				\$100,000
	<i>Interest</i>			
	Interest Earned	36610	548	70,000
	Interest Earned on Investments	36638	77,880	
				55,000
	Total Revenue - Indigent Health Care Trust Fund		\$301,812	\$170,000
	Transfer In - General Fund			\$155,000
	Total Available - Indigent Health Care Trust Fund		\$301,812	\$170,000
				\$155,000

REVENUES		Actual Revenue	Revised Revenue	Estimated Revenue
Fund	Acct #	06/07	07/08	08/09
70	DEBT SERVICE - CERTIFICATE OF OBLIGATION - 1994			
	<i>Taxes</i>			
	Property Taxes - Current	31005	\$0	\$0
	Property Taxes - Delinquent	31015		
	Interest	36606	0	0
	Total Revenue - 1994 C/O		\$0	\$0
70	DEBT SERVICE - LIMITED TAX NOTES - 1999			
	<i>Taxes</i>			
	Property Taxes - Current	31007	\$0	\$0
	Property Taxes - Delinquent	31017	0	0
	Interest	36637		
	Total Revenue - 1999 Limited Tax Notes		\$0	\$0
	Transfer In - KO94 & Fund 58 & Fund 59	37027		
	Total Available - 1999 Limited Tax Notes		\$0	\$0
70	DEBT SERVICE - CERTIFICATES OF OBLIGATION - 2000			
	<i>Taxes</i>			
	Property Taxes - Current	31008	\$1,075,558	\$1,080,403
	Property Taxes - Delinquent	31018	35,007	43,216
	Interest	36636	60,702	54,000
	Total Revenue - C/O 2000		\$1,171,267	\$1,177,619
70	DEBT SERVICE - CERTIFICATES OF OBLIGATION - 2001			
	<i>Taxes</i>			
	Property Taxes - Current	31009	\$1,060,579	\$1,035,449
	Property Taxes - Delinquent	31019	34,519	41,418
	Interest	36639	39,769	34,000
	Total Revenue - C/O 2001		\$1,134,867	\$1,110,867
70	DEBT SERVICE - CERTIFICATES OF OBLIGATION - 2004			
	<i>Taxes</i>			
	Property Taxes - Current	31010	\$684,046	\$668,066
	Property Taxes - Delinquent	31020	22,264	26,723
	<i>Interest</i>			
	Interest	36648	34,943	28,000
	Total Revenue - C/O 2004		\$741,253	\$722,789

REVENUES		Actual	Revised	Estimated	
Fund	Acct #	Revenue	Revenue	Revenue	
		06/07	07/08	08/09	
75	ROAD & BRIDGE FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$3,415,823	\$3,516,527	\$4,462,218
	Delinquent Property Tax	31011	111,177	140,661	89,244
	<i>Reimbursement</i>				
	FEMA Reimbursement	33112	87,504	\$323,941	-
	Insurance Proceeds	33913		\$17,036	
	Road Damage Reimbursement	33927			40,000
	<i>Road & Bridge Fees</i>				
	Auto Registration Fee (\$10)	35005	1,867,900	1,820,000	1,840,000
	Auto Registration Fee (R&B)	35010	1,683,310	1,690,000	1,550,000
	State Lateral Road	35020	82,818	83,000	83,000
	Sale of Equipment	35025			
	Weight & Axle	35035	61,368	30,000	60,000
	State Traffic Fee - 5% County Portion	35526	16,864	18,000	16,000
	Subdivision Regulation Fees	35040	9,180	10,000	1,000
	<i>Fines</i>				
	J.P. #1 - Traffic Fines	35521	14,059	13,000	12,000
	J.P. #2 - Traffic Fines	35522	237,523	218,000	260,000
	J. P. #3 - Traffic Fines	35523	123,752	120,000	120,000
	J. P. #4 - Traffic Fines	35524	183,982	185,000	185,000
	J. P. #5 - Traffic Fines	35525	466,001	460,000	445,000
	<i>Interest</i>				
	Interest	36610	43,986	50,000	15,000
	Donations	36014		2,500	
	Mechanic Shop	36655		50,000	0
	Miscellaneous	36620			
	Interest Received on Investments	36638	144,146	100,000	110,000
	Total Revenue - Road & Bridge Fund		\$8,549,393	\$8,847,665	\$9,288,462
	Transfer In - General Fund		\$0	\$0	\$0
	Total Available - Road & Bridge Fund		\$8,549,393	\$8,847,665	\$9,288,462
87	J/A/C MAINTENANCE FUND				
	<i>Interest</i>				
	Interest Earned	36610	\$17,769	\$12,000	
	Interest Earned on Investments	36638			15,000
	Total Revenue - Juvenile Attention Maintenance Fund		\$17,769	\$12,000	\$15,000

REVENUES		Actual Revenue	Revised Revenue	Estimated Revenue
Fund	Acct #	06/07	07/08	08/09
	Transfer In - Juvenile General	39010	\$234,043	\$247,823
	Total Available - Juvenile Attention Maintenance Fund		\$251,812	\$259,823
				\$262,823
89	JUVENILE ATTENTION FACILITY FUND			
	<i>Interest</i>			
	Interest	36610	\$173	\$0
	Juvenile Accountability	39010		
	Total Revenue - Juvenile Attention Facility Fund		\$173	\$0
				\$0
93	JUVENILE GENERAL FUND			
	<i>Rental Commissions</i>			
	Rentals/Leases Vending	32520	\$1,482	\$1,200
	<i>Reimbursements</i>			
	State Placement Reimbursement	33314	17,911	77,000
	Electronic Monitoring	33332	5,867	7,000
	Miscellaneous Reimbursement	33902	8,630	
	UA Reimbursement	33903	5,073	5,500
	Medical Reimbursement Fee	33904	196	200
	<i>Interlocal Agreements</i>			
	City of Tyler - J.A.C.	34010	115,000	115,000
	<i>Fees - Court Imposed</i>			
	Detention Fees	34444	200	200
	Placement Fee - Juveniles	34505	12,603	20,000
	Supervision Fees - Juvenile	34515	17,093	17,000
	Juvenile Fines & Fees	34516	1,645	2,000
	Coin Station Commission	34655	671	1,000
	Donations - Jury	36014		5,000
	Miscellaneous	36620	98	
	<i>Interest</i>			
	Interest	36610	6,680	6,000
	Interest Received on Investments	36638	50,549	45,000
	Total Revenue - Juvenile General Fund		\$243,698	\$302,100
				\$305,550
	Transfer In - General Fund		\$2,900,000	\$2,900,000
				\$3,500,000
	Total Available - Juvenile General Fund		\$3,143,698	\$3,202,100
				\$3,805,550
	Total Revenue - All Funds		\$61,723,004	\$66,197,709
				\$70,481,675
	Interbudget Transfers		\$3,595,595	\$3,188,656
				\$3,747,823

EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual FY07	Revised FY08	Adopted FY09	% of Change
<i>Administrative:</i>				
Commissioners Court	\$396,348	\$497,293	\$529,812	6.54%
Records Service	122,621	42,565	224,260	57.30%
Veterans	131,786	142,904	148,712	4.06%
General Operations	2,865,596	2,843,653	3,475,230	22.21%
Information Services	1,040,441	1,726,125	1,748,119	1.27%
Collections Department	146,102	161,891	167,173	3.26%
County Auditor	614,931	687,719	742,694	7.99%
County Treasurer	117,714	129,667	132,846	2.45%
Purchasing	136,252	164,662	170,518	3.56%
Tax A/C	1,106,865	1,328,030	1,442,003	8.58%
Elections	285,532	348,783	357,939	2.63%
Physical Plant	923,124	1,033,827	1,485,664	43.71%
Human Resources	145,796	163,170	172,052	5.44%
<i>Total Administrative</i>	\$8,033,107	\$9,370,289	\$10,797,023	15.23%
<i>Judicial:</i>				
County Clerk	\$1,058,960	\$1,244,209	\$1,318,484	5.97%
County Court	220,523	372,779	244,370	-34.45%
County Court at Law	333,029	353,962	359,009	1.43%
County Court at Law #2	329,952	354,884	361,977	2.00%
County Court at Law #3	341,446	359,482	368,342	2.46%
7th District Court	191,583	211,180	222,215	5.23%
114th District Court	201,967	216,428	243,598	12.55%
241st District Court	192,250	209,608	223,154	6.46%
321st District Court	467,328	723,591	688,373	-4.87%
Jail Case Expedition Court		212,300	-	
Capital Murder Trials	790,413	650,000	700,000	7.69%
Indigent Defense	1,125,801	1,349,500	1,379,500	2.22%
District Clerk	955,784	1,170,636	1,241,280	6.03%
Justice of the Peace #1	153,378	239,041	258,380	8.09%
Justice of the Peace #2	202,686	282,770	273,428	-3.30%
Justice of the Peace #3	185,567	283,691	275,540	-2.87%
Justice of the Peace #4	188,988	269,779	268,562	-0.45%
Justice of the Peace #5	216,782	284,876	294,366	3.33%
District Attorney	2,686,631	3,487,727	3,732,685	7.02%
Pre-Trial Release	126,001	135,258	144,927	7.15%
<i>Total Judicial</i>	\$9,969,069	\$2,411,701	\$12,598,191	1.50%
<i>Public Safety/Law Enforcement:</i>				
Fire Marshal/OEM	\$600,355	\$648,407	\$454,438	-29.91%
License & Weight Enforcement	56,407	70,912	68,525	-3.37%
Constable - Pct. #1	184,427	226,395	260,054	14.87%
Constable - Pct. #2	196,302	225,481	241,702	7.19%
Constable - Pct. #3	144,523	170,783	178,317	4.41%
Constable - Pct. #4	96,637	188,479	178,509	-5.29%
Constable - Pct. #5	232,240	323,940	359,140	10.87%
Environmental Crimes	66,726	105,054	180,647	71.96%
Sheriff	5,482,538	6,526,657	7,418,746	13.67%

	Actual FY07	Revised FY08	Adopted FY09	% of Change
Sheriff - Dispatch Operations			1,628,502	
Jail Operations	14,811,726	15,068,215	16,367,402	8.62%
Warrants - Courts	117,457	162,592	191,451	17.75%
Juvenile Board	90,641	125,219	124,791	-0.34%
CSCD	431,387	904,119	806,486	-10.80%
Total Public Safety/Law Enforcement	\$2,646,316	24,817,165	\$28,458,709	14.67%
Road & Bridge:				
R&B - General	\$387,982	\$417,084	\$452,145	8.41%
R&B - Labor & Material	6,112,415	6,920,111	8,547,353	23.51%
R&B - Equipment	1,212,914	1,847,986	1,715,891	-7.15%
Total Road & Bridge	\$7,713,311	\$9,185,181	\$10,715,388	16.66%
Health & Welfare				
Public Service	\$2,554,192	\$2,697,950	\$1,719,035	-36.28%
Total Health & Welfare	\$2,554,192	\$2,697,950	\$1,719,035	-36.28%
Conservation:				
Agriculture Extension	\$215,236	\$236,062	\$245,602	4.04%
Total Conservation	\$215,236	\$236,062	\$245,602	4.04%
Total General & Road & Bridge Fund				
- Direct Expenses	\$51,131,231	\$58,718,348	\$64,533,949	
Increase from FY08			\$5,815,600	9.90%

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GENERAL GOVERNMENT

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COMMISSIONERS COURT

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



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

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

Other departments in Smith County are managed by other elected officials or boards as depicted in the organizational chart on page 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 FY08:

- Held the line on the FY 2007 property tax rate due to a growing tax base and an ongoing commitment to internal cost-containment efforts, technology-driven efficiencies, and improved productivity.
- Completed on-line auctions for surplus County furniture and equipment as part of countywide clean-up effort.
- Completed on-line requisitions for purchasing.
- Launched the first Joint & Cooperative Purchasing Project with area Cities and Emergency Services Districts.
- Launched Standardization Project for increased cost-efficiency and improved professional appearance of facilities.
- Adopted and funded Phase Two of the Comprehensive Salary Plan, recognizing and rewarding higher education, certification, and training.
- Adopted and funded the first Smith County Tuition Reimbursement Program to encourage higher education, adding value for our taxpayers and value to our employees.
- Improved preventive care aspects of healthcare benefits program, while continuing to realize more than \$1 million in savings.
- Installed ATM in the Annex Lobby for the convenience of the public and employees.
- Installed Emergency Generator Back-up system for Annex Building operations and the Road & Bridge Bulk fuel plant.
- Adopted and began Phase One of Smith County Facility Plan – PAYGO (pay-as-you-go) projects to maximize space and efficiency in County Buildings.
- Remodeled and dedicated the Grand Jury Suite in honor of the late County Judge Larry Craig.
- With the assistance of local community leaders, developed a \$59.6 million scaled down jail expansion plan, reducing the previous plan's cost by 52%, while utilizing existing jail facilities and providing 694 new beds. The plan included locating a video visitation center at the Low Risk Facility in order to free up downtown parking. The plan was developed to end out-of-county housing contracts, saving taxpayers a net \$1.2 million in annual operating costs. Due to competition on the ballot with a \$125 million bond package for TISD elementary schools and an unsettled economic climate, the measure failed with 45% of the vote.

- Delivered larger than ever County Government Week employee appreciation events and included a student art contest for community awareness.
- Continued efforts to reduce employee turnover with a 37% reduction since FY06 at an estimated cost savings of \$780,000.
- Continued efforts to reduce compensatory time – Patrol Division of the Sheriff’s Department achieved a 30% total reduction of hours to date, of which 23% represented a non-compensated reduction.

Goals & Objectives for FY09:

- Continue to seek options to reduce the cost of shipping inmates to other counties.
- Continue development of master facility plan and specific plans and timelines for the remainder of Phase One of the PAYGO projects.
- Complete the relocation of the Sheriff’s Department to the remodeled Roosth and Murphy Buildings (PAYGO project).
- Complete security and energy efficiency upgrades for the Courthouse.
- Complete Courthouse façade cleaning project and landscaping.
- Complete parking lot improvements for JP offices, the Cotton Belt Building, Annex Jury Parking, and East of Annex lots.
- Complete expansion of bulk fuel sites and the Fuel Master Pilot program for fuel cost reduction.
- Continue the development of a Roadmap-based merit pay and awards program for county employees.
- Complete the Local Government Management Assessment Team project (State Comptroller’s Office) to review specific operational and long-range planning areas for incorporation into departmental business plans and Commissioners Court strategic planning for long-term operational cost containment and operational effectiveness.
- Move forward with the Performance Measurement Team approach for education and training of managers and workforce; launch process-mapping of operations to identify operational bottlenecks, redundant, overlapping and duplicated practices, and technological weaknesses in order to reduce operational costs and increase productivity.
- Continue “cost of turnover” studies in major departments.
- Develop management and staff training plan for performance-based operations and budgeting.

- Complete a cost-benefit analysis of a county-wide fleet management program.
- Improve the dissemination of public information via town hall meetings, editorial board meetings, and an updated web site.
- Develop Strategic Plan for Rural County Transportation Infrastructure.

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$316,831	\$290,045	\$368,765	\$399,725
<i>Fringe Benefits</i>	90,618	87,221	107,903	107,105
<i>Operating Expenses</i>	11,793	19,081	20,625	22,981
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$419,241	\$396,348	\$497,293	\$529,812
Staffing	7	7	7	7

All members of the Commissioners Court have waived a portion of their salary and requests court approval at year end to transfer the funds to the Workforce Investment Fund to be used for employee incentive programs.

RECORDS SERVICES

Mission: To improve the efficiency of recordkeeping; preserve permanent records; protect essential records; save for posterity the historical, genealogical, and land records of Smith County.

The Records Services Bureau provides quick and efficient retrieval of records and assists all offices in the space-saving and timely destruction of records (per statutory retention rules). The Records Bureau serves with a full-time staff of three, with a combined tenure of sixty-two years.

Director: Danny Kee

Records Retrieved from District Clerk & Courts:	2006	2007
Civil Files	8,608	3,601
Criminal Files	5,948	4,651
PSI's and Miscellaneous	212	190
Tax Suits	513	520
Juvenile Files	321	638
Court Reporter Records	44	70
Records Retrieved from County Clerk:		
Criminal & Civil Files	1,493	1,585
Records Retrieved from District Attorney:		
Felony & Misdemeanor Files	98	261
Volume of Records Accessioned into the Records Department	544 c.f.	200 c.f.
Volume of Records Destroyed	2,226 c.f.	524 c.f.

Goals & Objectives for FY09:

- Complete a Disaster Recovery Plan for the Records Service Bureau
- Complete the renovation of storage areas and shelving systems in the Records Service Bureau
- Establish new countywide records transfer policies (departmental records transferred to Records Bureau) and submit to Commissioners Court for adoption
- Work with Information Technology and Purchasing Departments to write specifications for the acquisition of records management software.

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$80,229	\$83,671	\$96,200	\$116,268
<i>Fringe Benefits</i>	31,489	32,199	35,080	36,097
<i>Operating Expenses</i>	10,705	6,751	11,285	11,895
<i>Capital Outlay</i>				60,000
Departmental Total	\$122,423	\$122,621	\$142,565	224,260
Staffing	3	3	3	3

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:

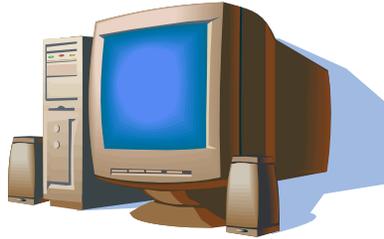
- Increase information and communication through an updated website and continue to make additional improvements
- Implemented an imaging system for Voter Registration. This includes the imaging of all voter registration applications. Implementing a scanning system increases staff production by decreasing filing time by up to 16 hours a week.
- Continue with research on electronic poll books.

Program Statistics:	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Registered Voters*	116,550	115,185	112,048	111,922
Applications Processed	23,665	15,936	25,057	9,534
Elections Held	7	3	5	10
Voter Election Rolls (Precinct)	77	77	77	80
Elections Supervised	7	3	5	10

* Mass deletion is done in November of even numbered years

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$184,162	\$178,897	\$196,745	\$205,393
<i>Fringe Benefits</i>	49,732	47,322	50,438	48,687
<i>Operating Expenses</i>	67,395	49,473	101,600	103,859
<i>Capital Outlay</i>	-0-	9,840	-0-	-0-
Departmental Total	\$301,289	\$285,532	\$348,783	\$357,939
Staffing	4	4	4	4

INFORMATION TECHNOLOGY



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

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

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

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

Director: Harvy Tanner

Goals and Objectives for FY09:

- Complete technology upgrades in selected courtrooms;
- Continue to work with CIRA to construct specifications for the development of a comprehensive integrated criminal justice system software package;
- Complete installation of redundant back-up system;
- Implement improved county web site by January 1, 2009;
- Provide technical support for county-wide cooperative and joint purchasing initiative;
- Complete cost savings project for implementation of a video connectivity project to Rusk State Hospital for County Court;
- Track helpdesk productivity and complete helpdesk workload measurements for fiscal year 2009 for comparison to FY 2008.
- Complete a cross-training program for staff.

Information Services – Cont'd

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$320,164	\$317,387	\$374,980	\$425,635
<i>Fringe Benefits</i>	94,505	97,655	107,788	112,394
<i>Operating Expenses</i>	436,271	409,675	637,357	844,090
<i>Capital Outlay</i>	166,484	215,724	606,000	366,000
Departmental Total	\$1,017,424	\$1,040,441	\$1,726,125	\$1,748,119
Staffing	7	7	7	7

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 FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$4,646	\$4,920	\$9,000	\$9,000
<i>Fringe Benefits</i>	400,489	400,881	401,631	684,959
<i>Operating Expenses</i>	2,826,334	2,459,796	2,433,022	2,781,271
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$3,231,810	\$2,865,596	\$2,843,653	\$3,475,230
Other Financing Uses	\$2,000,000	-0-	-0-	-0-

PUBLIC SERVICE

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

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Operating Expenses</i>	\$2,440,078	\$2,554,192	\$2,697,950	\$1,719,035
Departmental Total	\$2,440,078	\$2,554,192	\$2,697,950	\$1,719,035

Agencies and organizations approved for funding in the FY2009 budget include:

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

OFFICE OF COURT COLLECTIONS

Our mission is to enforce and maximize the collections of court-ordered fines and fees from the Smith County Courts System. A strong Court Collections Program enhances the integrity of the courts, increases respect for “the court” as an institution, discourages non-compliance by defendants, and promotes the interest of justice.

The Smith County Court Collections Department assists the Courts of Smith County with the collection of court-ordered fines, court costs, and fees. The Collections Department establishes – 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 until either the defendant satisfies the agreement, or willfully refuses to comply.

Director: Scott Cothran

Goals & Objectives for FY09:

We will increase total departmental collections by **25% over Fiscal Year 2008**. We will provide more detailed productivity reporting and performance measurements to the Commissioners Court.

We will achieve these goals by:

- the continuation of implementation processes to attain Smith County’s full compliance with the state-mandated collections improvement program as provided under SB 1863;
- working with the State Comptroller’s Local Government Management Assessment Team to review all aspects of county collections; the goal will be to identify any overlapping or duplicated collection efforts for the Commissioners Court and to implement any efficiency recommendations;
- the efficient use of automated voice notification system; automated batch processing and skip-tracing of plea due cards through the I-Plow system ; and,
- working in conjunction with the District Clerk’s Office to develop a system to maximize the collection of court costs on family court cases.

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$90,551	\$103,097	\$108,380	\$112,200
<i>Fringe Benefits</i>	33,857	35,992	37,402	35,519
<i>Operating Expenses</i>	8,696	7,013	16,109	19,454
<i>Capital Outlay</i>	4,670	-0-	-0-	-0-
Departmental Total	\$137,774	\$146,102	\$161,891	\$167,173
Staffing	3	3	3	3

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 assistants 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 FY08:

- Received Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation
- Assisted additional departments with performance measurements and reporting
- Established bi-weekly compensatory time review meetings with Sheriff officials to reduce liability
- Assisted in the analysis and development of the Comprehensive Salary Plan
- Converted pre-printed forms to laser generated forms with electronic submission
- Created and converted employees to range and step program in payroll system
- Created Personalized Benefit Summary Statements for employees

Goals & Objectives for FY09:

- Submit FY09 budget to GFOA for Distinguished Budget Presentation award
- Explore imaging capabilities for accounts payable record retention
- Procure and implement a capital asset program
- Implement Financial Transparency Program for online viewing of check register and financial documents
- Implement electronic time reporting system in the sheriff and jail operations
- Automate direct deposit for payroll related vendors
- Update vendor records
- Streamline accounts payable and purchase order system

County Auditor – Cont'd

2008					
Workload Measures	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	Total
A/P invoices processed	5,929	7,451	6,411	6,908	26,699
1099's prepared		237			237
Check runs	54	43	53	62	212
Bank reconciliations	201	201	201	201	804
Grants administered	24	24	24	24	24
Journal entries posted	55	166	166	218	605
W-2's issued		1022			1022
Cash counts	38	40	41	64	183
Internal Audits	35	35	35	36	141
Special Investigations			1		1
Confirmation Letters	174	173	170	201	718

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$449,449	\$451,041	\$504,249	\$547,367
<i>Fringe Benefits</i>	138,839	139,793	154,885	154,742
<i>Operating Expenses</i>	24,587	24,097	28,585	40,585
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$612,875	\$614,931	\$687,719	\$742,694
Staffing	12	12	11	11

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, CPPB

Accomplishments for FY08:

- Implemented online auctioning program for surplus equipment
- Implemented online requisitioning
- Implemented training program for purchasing staff
- Analyzed and recommended approval of a State travel program

Goals & Objectives for FY09:

- Organize the approved project schedule for timeliness and efficiency of projects
- Broaden the Smith County Standardization Project
- Revise purchasing procedures and publish new purchasing manual
- Implement approved contract administration policies

Workload Measures	FY07 Actual	FY08 Projected	FY08 Actual	FY09 Projected
Purchase Orders Issued	5267	6000	6423	7500
Property Items Tagged	138	1000	72	100
Annual Contracts Awarded/RFB	31	40	34	40
RFPs Awarded	9	10	5	10
Online Requisitions Submitted	n/a	n/a	230	750

Efficiency Measures	FY07 Actual	FY08 Target	FY08 Actual	FY09 Target
Avg. days to process PO's against contracts	14	14	14	14
Average cost of purchase orders	\$0.26	\$.05	\$.05	\$.04
Avg. days to process sealed bids	21	21	21	21
Avg. days to process RFP's	38	40	45	40

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$99,211	\$92,484	\$113,120	\$120,858
<i>Fringe Benefits</i>	35,311	34,181	38,340	37,107
<i>Operating Expenses</i>	8,968	9,587	13,202	12,554
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$143,491	\$136,252	\$164,662	\$170,518
Staffing	3	3	3	3

COUNTY TREASURER

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

Elected Official: Kelli White, CIO

Major Accomplishments for FY08:

- Streamlined investment reporting
- Organization of data folders
- Met or exceeded interest projections
- Reduced number of data entry errors
- Implemented ordering stamps by fax
- Implemented check request policy

Goals & Objectives for FY09:

- Diversify/Ladder investments
- Laser print receipts
- Meet or exceed interest projections
- Internet banking/statements

Workload Measures	2008				Total
	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	
Investments Interest Earnings	\$238,754.25	\$285,724.12	\$241,983.19	\$194,650.68	\$961,112.24
Receipts Processed	4,808	5,140	5,107	5,368	20,463
A/P Checks Printed	2,748	3,186	3,227	3,156	12,317
Payroll Checks Printed	1,257	950	1,014	725	3,946
% of Portfolio Invested	81%	95%	92%	88%	89%

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$ 80,211	\$79,688	\$88,640	\$92,640
<i>Fringe Benefits</i>	25,578	25,942	27,872	26,826
<i>Operating Expenses</i>	11,992	12,084	13,155	13,380
<i>Capital Outlay</i>	-0-	-0-		-0-
Departmental Total	\$117,781	\$117,714	\$129,667	\$132,846
Staffing	2	2	2	2

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 FY08:

- Tax collections of 100% or more for all collectible entities
- Provided online tax roll information on website

Goals & Objectives for FY09:

- Accept online check payments for tax collections
- Offer full service tax office in Lindale
- Offer credit cards for auto registration

Program Statistics:	2006 Actual	2007 Actual	2008 Actual
% of Property Taxes Collected	98.96%	94.75%	95.10%
Motor Vehicle Registrations	194,393	199,709	206,280
Entities Collected For	19	19	20
Total Tax Collections (all jurisdictions)	\$197,658,424	\$213,016,147	\$197,622,891
Titles	61,279	59,379	59,552

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$ 633,405	\$651,983	\$815,962	\$928,949
<i>Fringe Benefits</i>	274,461	277,822	314,138	321,374
<i>Operating Expenses</i>	137,962	177,060	197,930	191,680
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,045,828	\$1,106,865	\$1,328,030	\$1,442,003
Staffing	28	28	28	30

PHYSICAL PLANT

Mission: 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 FY09:

- Complete the Capital Projects list on time and within budget;
- Continue to implement cost savings measures by installing motion sensors for lighting cost avoidance in unoccupied rooms and buildings;
- Continue to track work orders and preventive maintenance job tickets in order to measure productivity of new staffing levels;
- Newly budgeted Facility Supervisor will develop housekeeping plan for facilities to provide quality cleaning services. Currently, seven housekeeping employees clean nine buildings (a total of 379,499 square feet), which equals 54,215 square feet per employee. The industry standard is 30,000 square feet per employee. This staffing level will be reviewed after new housekeeping standards are set and quality is monitored.

Program Statistics:	FY04 Actual	FY05 Actual	FY06 Actual	FY07 Actual	FY08 Actual
Work Orders Completed	6,512	5,442	2,472	6,125	11,551
Preventative Maintenance		2,236	1,936	1,626	2,401

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$324,014	\$405,146	\$570,410	\$748,479
<i>Fringe Benefits</i>	154,481	192,597	262,597	295,889
<i>Operating Expenses</i>	339,461	325,381	200,820	419,700
<i>Capital Outlay</i>	-0-	-0-	-0-	21,596
Departmental Total	\$817,956	\$923,124	\$1,033,827	\$1,485,664
Staffing	16	17	20	24

HUMAN RESOURCES

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

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

Director: Denise Rebolini

Goals and Objectives for FY09:

Personnel Department business plan goals for 2009 are tightly linked to the commitment made by the Commissioners Court to take the Roadmap Business Plan and strategic long-range planning to a higher performance level. The Court's focus is on achieving measurable results for the taxpayers. This high-level business planning will be attained by foundational training, education, and operational analysis.

The Commissioners Court has adopted a three-pronged approach toward the goal of higher-level business planning and performance measurement. The Personnel Department will work closely with the Commissioners Court and the Performance Management Team to achieve these three goals:

- **Training** of front-line managers in business plan development, performance-based goal setting, performance metrics, and performance-based budgeting;
- **Active participation in the Tyler LEAN Consortium** for service delivery and operational process analyses; "continuous improvement" goal setting; and Phase One implementation of LEAN management principles in select County Departments;
- **Establishment of a Performance Measurement Team** to provide countywide workforce education in performance measurement principles, departmental support for process mapping, and operational reviews to identify opportunities for productivity efficiencies and cost savings.

Human Resources – Cont'd

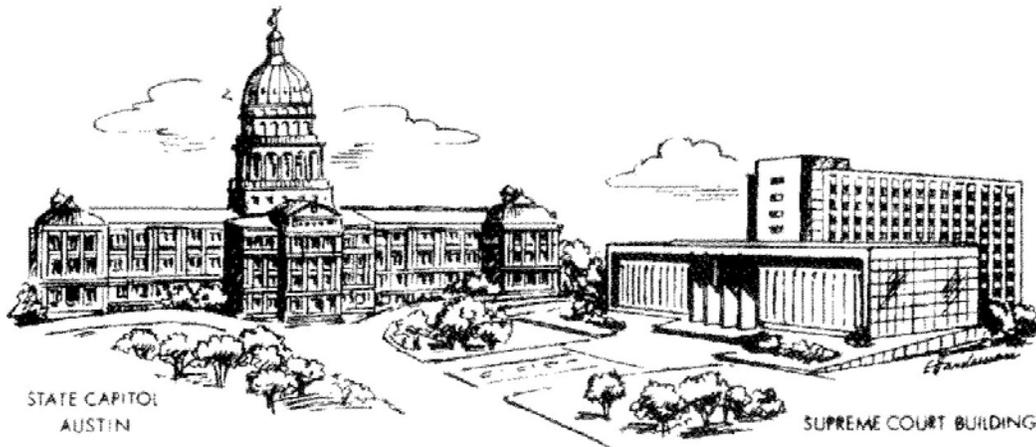
Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$73,810	\$85,145	\$95,360	\$104,080
<i>Fringe Benefits</i>	23,595	24,637	27,860	27,109
<i>Operating Expenses</i>	37,833	36,294	39,950	40,863
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$135,239	\$145,796	\$163,170	\$172,052
Staffing	2	2	2	2



JUSTICE SYSTEM

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THE TEXAS JUDICIAL SYSTEM



JUDICIAL AUTHORITY

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

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

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

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

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COUNTY COURT

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

Elected Official: Judge Joel Baker

Program Statistics:	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
CASES FILED					
Probate	608	677	643	618	653
Mental	211	318	192	180	148
TOTAL NEW	819	995	835	798	801
HEARINGS HELD					
Probate	745	845	830	749	761
Mental	158	252	143	127	106
TOTAL HEARINGS	903	1,097	973	876	867

Source: Texas Judicial System Annual Report

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$137,784	\$142,178	\$172,306	\$135,888
<i>Fringe Benefits</i>	39,664	43,006	56,478	39,720
<i>Operating Expenses</i>	33,482	35,338	143,995 *	68,762
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$210,930	\$220,523	\$372,779	\$244,370
Staffing	3	3	4	3

* 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	2007
Cases Pending at Beginning of Year	2,197	2,328	2,102
New Cases Filed	2,232	2,781	3,388
Other Cases Added	1,286	739	-0-
Total Dispositions	3,387	3,733	3,169
Cases pending at year end	2,328	2,115	2,307
Clearance Rate	91.6%	106.0%	93.5%

County Courts: Criminal Activity	2005	2006	2007
Cases Pending at Beginning of Year	8,141	6,892	6,399
New Cases Added	4,001	6,030	6,971
Total Dispositions	5,725	6,315	6,492
Cases pending at year end	6,892	6,607	6,695
Clearance Rate	107.6%	102.7%	93.1%

County Courts: Juvenile	2005	2006	2007
Cases Pending at Beginning of Year	202	202	249
New Cases Added	514	669	639
Total Dispositions	514	554	543
Cases pending at year end	202	317	345
Clearance Rate	95.9%	82.8%	84.98%

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$248,502	\$255,666	\$265,446	\$274,025
<i>Fringe Benefits</i>	66,206	67,336	71,961	69,524
<i>Operating Expenses</i>	9,631	10,027	16,555	15,460
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$324,339	\$333,029	\$353,962	\$359,009
Staffing	4	4	4	4

County Court at Law #2 Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$246,438	\$249,875	\$262,326	\$270,680
<i>Fringe Benefits</i>	65,797	66,177	71,628	68,966
<i>Operating Expenses</i>	13,298	13,901	20,930	22,330
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$325,532	\$329,952	\$354,884	\$361,977
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$251,291	\$258,556	\$266,084	\$277,944
<i>Fringe Benefits</i>	66,380	67,464	71,948	70,098
<i>Operating Expenses</i>	11,362	15,426	18,450	20,300
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	329,033	\$341,446	\$356,482	\$368,342
Staffing	4	4	4	4

DISTRICT COURTS

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

Smith County has four district courts.

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

District Court Expenditure Budgets

7 th District Court Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$120,547	\$127,681	\$137,726	\$145,840
<i>Fringe Benefits</i>	38,879	40,182	42,949	41,625
<i>Operating Expenses</i>	21,517	23,720	30,505	34,750
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$180,943	\$191,583	\$211,180	\$222,215
Staffing	3	3	3	3

114 th District Court Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$128,190	\$129,752	\$134,346	\$147,280
<i>Fringe Benefits</i>	40,442	40,941	42,282	41,818
<i>Operating Expenses</i>	33,365	31,274	39,800	54,500
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$201,997	\$201,967	\$216,428	\$243,598
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$124,778	\$128,430	\$136,116	\$146,440
<i>Fringe Benefits</i>	39,621	40,426	42,542	41,603
<i>Operating Expenses</i>	25,864	23,394	30,950	35,110
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$190,263	\$192,250	\$209,608	\$223,154
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$128,165	\$132,527	\$141,086	\$179,805
<i>Fringe Benefits</i>	40,551	41,479	43,480	52,793
<i>Operating Expenses</i>	320,842	293,322	539,025	455,775
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	489,557	\$467,328	\$723,591	\$688,373
Staffing	3	3	3	4

District Court Performance Measures

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

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

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

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

Source: Texas Judicial System Overview

District Courts: Civil Activity	2005	2006	2007	2007 Statewide Average
Cases Pending at Beginning of Year	2,692	2,956	2,703	
New Cases Filed	2,679	2,543	3,367	
Other Cases Added	1,358	838	-0-	
Total Dispositions	3,773	3,659	3,484	
Cases pending at year end	2,956	2,678	2,477	
Clearance Rate	93.5%	108.1%	103.5%	95%
Backlog Index	0.8	0.8	0.8	1.3

District Courts: Criminal Activity	2005	2006	2007	2007 Statewide Average
Cases Pending at Beginning of Year	1561	1,686	1,846	
New Cases Added	2,750	3,372	3,169	
Total Dispositions	2,623	3,330	3,466	
Cases pending at year end	1,686	1,728	1,548	
Clearance Rate	95.3%	98.8%	109.4%	96.5%
Backlog Index	0.6	0.5	0.5	0.9

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.

Capital Murder Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Operating Expenses</i>	\$549,381	\$790,413	\$650,000	\$700,000
Departmental Total	\$549,381	\$790,413	\$650,000	\$700,000

In 2001, the 77th Legislature passed Senate Bill 7, known as the Indigent Defense Act, requiring counties to report costs associated with legal services provided to indigent criminal defendants. Information concerning the Task Force on Indigent Defense can be found at <http://tfid.tamu.edu>. Smith County's qualifying baseline expenditure for FY01 was \$855,337. Smith County received \$85,736 in financial assistance for FY04, \$97,689 in FY05, and \$149,930 in FY06 and \$94,007 in FY07. The county is expected to receive approximately \$152,000 in FY08.

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

Indigent Defense Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Operating Expenses</i>	\$1,069,865	\$1,125,801	\$1,379,500	\$1,379,500
Departmental Total	\$1,069,865	\$1,125,801	\$1,379,500	\$1,379,500

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

Program Statistics:	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
Criminal Cases Filed	5,160	6,448	4,697	4,412	5,530	6,215
Civil Cases Filed	1,389	1,397	1,241	1,581	1,724	1,245
Probate Cases Filed	688	674	671	656	586	682
Public Records Filed	67,478	66,805	64,437	64,325	64,083	62,223
Marriage Licenses Issued	1,984	1,893	1,915	2,027	1,931	1,966
Number of Registry Accounts Maintained	356	363	369	352		

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$579,204	\$596,430	\$728,880	\$800,722
<i>Fringe Benefits</i>	254,707	259,423	286,455	277,232
<i>Operating Expenses</i>	160,824	203,106	228,874	240,530
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$994,735	\$1,058,960	\$1,244,209	\$1,318,484
Staffing	26	26	26	26

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 9/01/06	61	299	622	201	745	586	2,703
Docket Adjustments	9	-12	-32	0	-2	-76	-109
New Cases Filed	54	136	280	646	600	510	2,547
Other Cases Added	0	2	0	0	818	2	820
<i>Total Cases</i>	54	136	280	646	1,418	512	3,367
<i>Percent of Total</i>	1.6	4.0	8.3	19.2	42.1	15.2	100
Dispositions:							
Default & Agreed Judgment	8	9	151	526	449	89	1,311
Summary Judgment	2	7	0	0	2	7	32
Final Judgment	19	38	87	31	870	74	1,156
Dismissed	28	57	7	56	46	161	428
Other Dispositions	9	28	168	36	70	161	557
<i>Total Dispositions</i>	66	139	413	649	1,437	492	3,484
<i>Percent of Total</i>	1.9	4.0	11.9	18.6	41.2	14.1	100
Cases Pending 8/31/07	58	284	457	198	724	530	2,477
<i>Percent of Total</i>	2.3	11.5	18.4	8.0	29.2	21.4	100

Source: Texas Judicial System Annual Report 2007

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 9/1/06	5	9	195	10	148	269	647	482	1,846
Docket Adjustments	0	0	2	-2	3	-2	0	-2	-1
Total Added	3	7	257	122	309	405	1,005	1,055	3,169
<i>Percent of Total Added</i>	0.1	0.2	8.1	3.8	9.8	12.8	31.8	33.3	100
Total Dispositions:									
<i>Percent of Total Disp.</i>	0.1	0.2	8.1	3.6	10.9	12.3	33.3	31.3	100
Cases Pending 8/31/07	5	9	173	99	81	245	498	451	1,548
<i>Percent of Total Pending</i>	0.3	0.6	11.2	5.2	5.2	15.8	32.2	29.1	100
<i>Disposed as a % of Total Added</i>	100.0	100.0	109.3	101.64	122.65	105.43	96.32	102.75	109.4

Source: Texas Judicial System Annual Report 2007

Age of Cases Disposed During September 1, 2006 to August 31, 2007

	Total Cases	3 Month or less	Over 3 to 6 months	Over 6 to 12 months	Over 12 to 18 months	Over 18 months
Civil Cases	3,484	33%	23%	21%	10%	13%

Source: Texas Judicial System Annual Report 2007

	Total Cases	60 Days or Less	61 Days to 90 Days	91 Days to 120 Days	Over 120 Days
Criminal Cases	3,466	20%	20%	17%	43%

Source: Texas Judicial System Annual Report 2007

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$428,598	\$439,217	\$563,920	\$616,057
<i>Fringe Benefits</i>	188,562	190,141	220,909	213,666
<i>Operating Expenses</i>	272,729	326,426	385,807	411,557
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$889,889	\$955,784	\$1,170,636	\$1,241,280
Staffing	19	19	20	20

JUSTICES OF THE PEACE

MANAGEMENT REPORT

October 1, 2007 - September 30, 2008

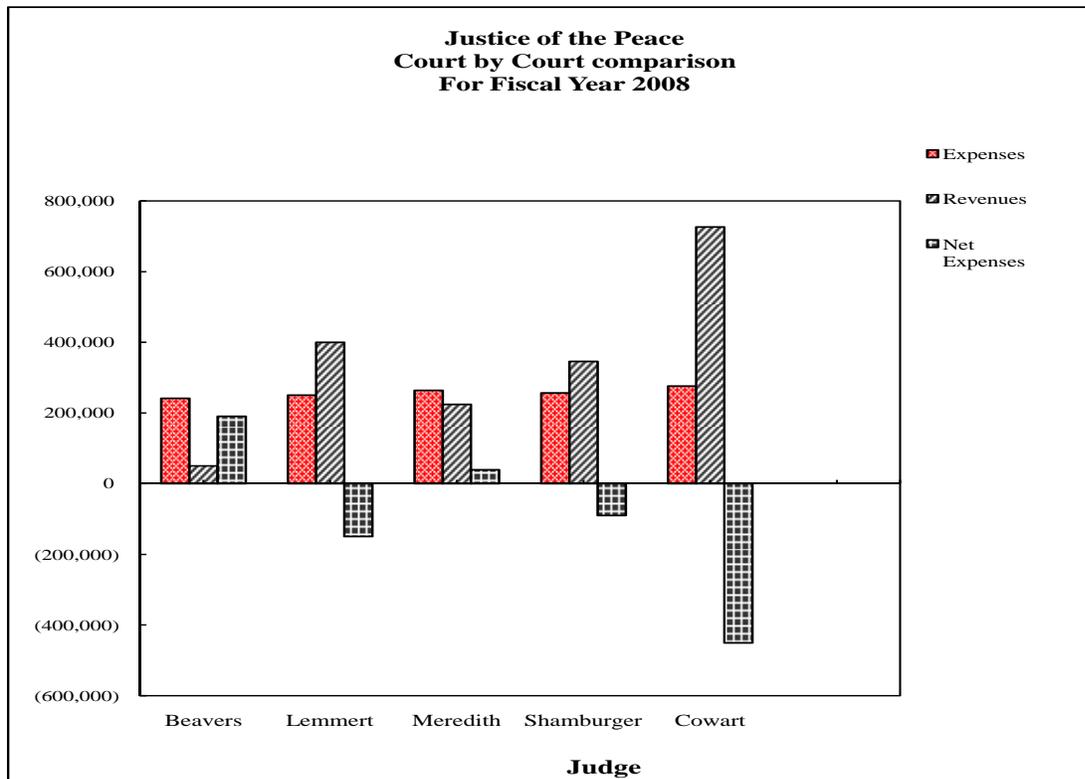
Justice of the Peace Courts

INDICATOR: Court by Court comparison of expenditures and revenues

Court Number	Judge	Operating Expenses	JP Revenues**	FY2008 Net Expense***	FY2007 Net Expense***
JP 1	Beavers	241,740	50,777	\$190,963	\$107,001
JP 2	Lemmert	250,740	400,136	(\$149,396)	(\$161,495)
JP 3	Meredith	263,981	224,412	\$39,569	(\$60,736)
JP 4	Shamburger	256,602	346,341	(\$89,739)	(\$122,630)
JP 5	Cowart	276,552	726,786	(\$450,234)	(\$495,122)
Total		\$1,289,615	\$1,748,452	(\$458,837)	(\$732,982)
Average		\$257,923	\$349,690	(\$91,767)	(\$146,596)

**Total Revenues include fines, fees and dismissals for fiscal year 2008

***The amount of operating expenses minus revenue



JUSTICE OF THE PEACE – PCT. #1

Presiding Judge: Quincy Beavers

Court Activity:	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
<i>Cases Filed</i>					
Traffic Cases	230	291	163	251	356
Non Traffic Cases	556	472	222	330	365
Small Claims	248	300	249	233	180
Forcible Entry & Detainer	454	395	412	416	458
Other Civil Suits	100	108	72	264	249
<i>Cases Disposed</i>					
Traffic Cases	258	214	156	196	258
Non Traffic Cases	957	580	208	203	217
Small Claims Cases	117	115	174	112	139
Forcible Entry & Detainer	373	346	269	352	334
Other Civil Suits	36	22	25	63	113
Inquests	78	72	122	182	113
Cases Appealed				35	20

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$ 96,943	\$105,571	\$138,151	\$149,357
<i>Fringe Benefits</i>	34,660	36,331	48,737	47,343
<i>Operating Expenses</i>	5,321	11,477	52,153	61,680
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$136,924	\$153,378	239,041	\$258,380
Staffing	3	3	4	4

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 FY09:

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:	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
<i>Cases Filed</i>					
Traffic Cases	5,080	6,310	6,298	5,267	4800
Non Traffic Cases	875	1,059	1,124	1,174	693
Small Claims	92	95	107	699	362
Forcible Entry & Detainer	214	196	200	252	297
Other Civil Suits	333	226	221	252	311
<i>Cases Disposed</i>					
Traffic Cases	3,923	4,785	5,764	4,336	4,450
Non Traffic Cases	590	735	967	905	703
Small Claims Cases	93	80	97	361	269
Forcible Entry & Detainer	211	184	179	228	291
Other Civil Suits	341	252	199	217	300
Inquests	70	90	93	77	123
Cases Appealed				114	117

Source: Texas Judicial System Annual Reports

Justice of the Peace - Pct. #2	Actual	Actual	Revised	Adopted
Expense Category	FY06	FY07	FY08	FY09
<i>Salaries</i>	\$124,658	\$144,564	\$158,169	\$162,117
<i>Fringe Benefits</i>	44,761	49,042	54,426	49,626
<i>Operating Expenses</i>	10,723	9,079	72,175	61,685
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$180,143	\$202,686	\$282,770	\$273,428
Staffing	4	4	4	4

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:	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
<i>Cases Filed</i>					
Traffic Cases	2,519	3,222	3,639	3,564	2,691
Non Traffic Cases	1,094	1,276	1,527	1,571	1,173
Small Claims	73	61	55	51	62
Forcible Entry & Detainer	315	289	225	280	292
Other Civil Suits	88	61	72	183	93
<i>Cases Disposed</i>					
Traffic Cases	2,071	2,327	3,264	3,402	2,914
Non Traffic Cases	697	817	1,345	1,509	1,314
Small Claims Cases	52	48	47	35	48
Forcible Entry & Detainer	289	273	199	264	277
Other Civil Suits	65	54	47	107	65
Inquests	127	184	182	196	196
Cases Appealed				55	54

Source: Texas Judicial System Annual Reports

Justice of the Peace - Pct. #3	Actual	Actual	Revised	Adopted
Expense Category	FY06	FY07	FY08	FY09
<i>Salaries</i>	\$115,453	\$128,970	\$147,132	\$156,313
<i>Fringe Benefits</i>	43,727	46,434	50,339	48,558
<i>Operating Expenses</i>	9,434	10,163	86,219	70,669
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$168,614	\$185,567	\$283,690	\$275,540
Staffing	4	4	4	4

JUSTICE OF THE PEACE – PCT. #4

Presiding Judge: Mitch Shamburger

Court Activity:	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
<i>Cases Filed</i>					
Traffic Cases	4,356	4,052	4,403	5,727	4,800
Non Traffic Cases	1,154	1,073	920	1,522	1,592
Small Claims	3	2	1	1	1
Forcible Entry & Detainer	73	57	77	79	135
Other Civil Suits	63	38	30	90	80
<i>Cases Disposed</i>					
Traffic Cases	3,791	3,484	3,838	4,164	3,707
Non Traffic Cases	1,144	852	822	1,172	1,418
Small Claims Cases	2	1	2	1	1
Forcible Entry & Detainer	58	35	46	58	41
Other Civil Suits	39	28	23	50	20
Inquests	126	138	146	139	122
Cases Appealed				48	20

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$119,703	\$133,188	\$156,640	\$163,721
<i>Fringe Benefits</i>	44,372	47,314	58,153	50,001
<i>Operating Expenses</i>	9,167	8,486	54,985	54,840
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$173,241	\$188,988	\$269,778	\$268,562
Staffing	4	4	4	4

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:	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
<i>Cases Filed</i>					
Traffic Cases	8,058	8,710	8,717	8,372	6,693
Non Traffic Cases	2,003	1,990	2,327	2,201	1,933
Small Claims	81	77	80	76	112
Forcible Entry & Detainer	91	70	83	84	87
Other Civil Suits	57	50	24	20	42
<i>Cases Disposed</i>					
Traffic Cases	5,885	6,466	7,426	6,658	6,106
Non Traffic Cases	1,552	1,653	2,097	2,055	1,975
Small Claims Cases	61	52	70	72	107
Forcible Entry & Detainer	87	43	82	81	76
Other Civil Suits	54	44	27	16	23
Inquests	170	160	146	141	163
Appealed Cases				194	132

Source: Texas Judicial System Annual Reports

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

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$135,207	\$153,156	\$173,592	\$183,243
<i>Fringe Benefits</i>	45,649	50,045	55,266	53,406
<i>Operating Expenses</i>	15,130	13,581	56,017	57,717
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$195,986	\$222,715	\$284,875	\$294,366
Staffing	4	4	4	4

DISTRICT ATTORNEY

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

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

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

Elected Official: Matt Bingham

Program Statistics:	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Cases Pending, beginning of year	8,629	8,772	9,702	8,578	8,245
Cases added to docket	8,172	7,474	9,234	9,515	10,437
Cases disposed	7,961	8,717	9,597	9,645	9,958
Capital murder cases filed	1	15	8	5	3

Source: Texas Judicial System Annual Report

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$1,768,224	\$1,855,951	\$2,396,238	\$2,510,054
<i>Fringe Benefits</i>	553,388	572,599	716,807	696,521
<i>Operating Expenses</i>	319,437	258,081	374,682	526,109
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$2,641,049	2,686,631	\$3,487,727	\$3,732,685
Staffing	40	40	47	48

PRE-TRIAL RELEASE

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

- the Smith County Judges or Magistrates with information on defendants charged with felony and/or misdemeanor offenses by thorough and accurate interviews and investigations.
- appropriate bonding for defendants considered for release by a Judge/Magistrate and assist in the reduction of the jail population pursuant to Texas Jail Standard Compliances.

Director: Arvilla Banks

Goals & Objectives for FY09:

- Receive, sort, scan, input data to distribute 900 bonds per month to the appropriate office within 24 hours of receipt.
- Interview, investigate, compile, and submit daily all referred inmates to the Judges/Magistrates to assist in determining eligibility for pre-trial services in order to reduce jail overcrowding.
- Monitor and supervise all individuals released on pre-trial release bonds to ensure accuracy and enforcement of defendant compliance with bond conditions and court appearances.
- Collaborate with IT Department to develop software program to more efficiently collect and update data; reconstruct pre-trial web page.
- Develop detailed monthly reporting format for Commissioners Court.

Expense Category	Actual FY06	Actual FY07	Adopted FY08	Adopted FY09
<i>Salaries</i>	\$78,204	\$87,056	\$93,600	\$103,850
<i>Fringe Benefits</i>	31,631	33,301	34,758	34,027
<i>Operating Expenses</i>	5,995	5,644	6,900	7,050
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$115,830	\$126,001	\$135,258	\$144,927
Staffing	3	3	3	3

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PUBLIC SAFETY & CORRECTIONS

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FIRE MARSHAL/OFFICE OF EMERGENCY MANAGEMENT

The mission of the Fire Marshal's Office, the Office of Emergency Management and Local Emergency planning is:

- to enforce all state and county regulations related to fire, explosions, or damages of any kind caused by fire or explosion; and in the interest of safety and fire prevention, to inspect any structure for fire hazards, if called to do so;
- to investigate the cause, origin, and circumstances of each fire that occurs within the county that destroys or damages property, and to file a complaint charging arson, attempted arson, conspiracy to defraud, or other crimes against a person believed guilty;
- to keep records of each fire investigated, including the facts as related to the origin and cause of each fire; statistics, and circumstances;
- to coordinate the work of the various county fire fighting and fire prevention units;
- to execute a workable emergency management plan designed to provide for emergency services, shelter, and food for the citizens of Smith County, and to assist the State of Texas as needed during times of disasters through mitigation, preparedness, response, and recovery from disasters.

Appointed Official: Jim Seaton

Goals & Objectives for FY09:

- Adopt as Standard Operating Procedure the International Fire Code as the recognized standard for inspections;
- Initiate new fee schedule to be authorized by the Commissioners Court; the last update was in 1992.
- Reduce the amount of overtime and compensatory time for fire investigations, support staff, and emergency managers by establishing a base line goal for comp time and by utilizing daily and weekly time management tools to produce reductions.
- Coordinate with local facilities and manufacturers to complete comprehensive emergency response plans for hazardous materials release.

Fire Marshal – Office of Emergency Management – Cont'd

Program Statistics:	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Incident Investigations	502	404	249	541	608	450
County Building Inspections	24	5	2	4	7	2
Non County Owned Structure Inspections	316	341	316	284	302	315
Evacuation & Tornado Planning Inspections	5	0	0	21	0	2
Fire Calls	2,498	3,197	2,488	1862	1772	2,370
EMS Calls	2,321	2,607	3,822	1862	877	1,166
Search & Rescue Calls	11	21	29	23	23	27

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$223,313	\$235,012	\$260,011	\$246,126
<i>Fringe Benefits</i>	72,779	75,511	84,658	76,596
<i>Operating Expenses</i>	293,366	291,832	303,738	56,717
<i>Capital Outlay</i>	-0-	-0-	-0-	75,000
Departmental Total	\$589,458	\$600,355	\$648,407	\$454,438
Staffing	5	5	5	5

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.

Expense Category	Revised FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	n/a	\$34,361	\$39,911	\$38,035
<i>Fringe Benefits</i>	n/a	10,797	15,151	13,388
<i>Operating Expenses</i>	n/a	9,614	15,850	17,102
<i>Capital Outlay</i>	n/a	1,635	-0-	-0-
Departmental Total	n/a	\$56,407	\$70,912	\$68,525
Staffing	n/a	1	1	1

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 FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$105,495	\$136,913	\$157,693	\$161,543
<i>Fringe Benefits</i>	30,801	43,347	49,736	46,866
<i>Operating Expenses</i>	3,989	4,167	14,965	21,645
<i>Capital Outlay</i>	-0-	-0-	-0-	30,000
Departmental Total	\$140,286	\$184,427	\$222,394	\$260,054
Staffing	2	3	3	3

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: Paul Fisher

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$137,184	\$139,158	\$157,908	\$138,875
<i>Fringe Benefits</i>	46,482	47,777	54,213	45,437
<i>Operating Expenses</i>	7,895	9,366	13,360	39,390
<i>Capital Outlay</i>	-0-	-0-	-0-	18,000
Departmental Total	\$191,560	\$196,302	\$225,481	\$241,702
Staffing	3	3	3	3

CONSTABLE – PCT. #3

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

Elected Official: Dustin Rust

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$97,078	\$95,646	\$108,915	\$106,796
<i>Fringe Benefits</i>	25,474	26,213	36,860	33,296
<i>Operating Expenses</i>	20,153	21,172	25,008	23,225
<i>Capital Outlay</i>	18,397	1,492	-0-	15,000
Departmental Total	\$161,102	\$144,523	\$170,783	\$178,317
Staffing	2	2	2	2

CONSTABLE – PCT. #4

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

Elected Official: John Smith

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$58,303	\$59,818	\$101,076	\$107,615
<i>Fringe Benefits</i>	23,622	23,976	38,153	36,332
<i>Operating Expenses</i>	9,763	12,843	29,250	34,562
<i>Capital Outlay</i>	19,887	-0-	20,000	-0-
Departmental Total	\$111,575	\$96,637	\$188,479	\$178,509
Staffing	2	2	3	3

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 FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$132,403	\$157,641	\$222,019	\$238,235
<i>Fringe Benefits</i>	44,133	56,560	80,856	72,240
<i>Operating Expenses</i>	13,586	18,039	21,065	25,665
<i>Capital Outlay</i>	-0-	-0-	-0-	18,000
Departmental Total	\$190,121	\$232,240	\$323,940	\$359,140
Staffing	3	4	5	5

WARRANTS DIVISION - COURTS

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

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$75,990	\$80,163	\$108,771	\$116,984
<i>Fringe Benefits</i>	28,218	29,735	42,820	40,717
<i>Operating Expenses</i>	7,579	7,559	11,001	15,750
<i>Capital Outlay</i>	-0-	-0-	-0-	18,000
Departmental Total	\$111,786	\$117,457	\$162,592	\$191,451
Staffing	2	2	3	3

Program Statistics	FY07	FY08
Number of Warrants Served	1,491	2,386
Restitution Collected	\$117,643.05	\$188,237.16
District Attorney Fees Collected	\$14,609.00	\$22,238.40
Capias Profines	\$35,977.32	\$51,580.72
Fines & Court Costs Collected	\$85,946.57	\$186,663.04
Probation Fees Collected	\$47,725.77	\$106,455.84

ENVIRONMENTAL CRIMES UNIT

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

Activity	FY06 Actual	FY07 Actual	FY08 Actual
Total Calls Cleared	697	669	866
Illegal Dumping Calls	418	581	713
Junk Vehicles Removed	103	154	209
Public Nuisances	178	239	276
Illegal Dump Sites Cleaned	241	348	313
Arrests	36	14	7

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$2,032	\$30,492	\$37,943	\$79,199
<i>Fringe Benefits</i>	1,177	10,338	14,581	27,348
<i>Operating Expenses</i>	\$55,969	20,642	47,530	54,600
<i>Capital Outlay</i>	-0-	5,254	-0-	19,500
Departmental Total	\$59,178	\$66,726	\$100,054	\$180,647
Staffing		1	1	2

SHERIFF

Mission: To maintain social order and provide professional law enforcement services to citizens of the community within prescribed ethical, budgetary and constitutional constraints. This office strives to enforce the law in a fair and impartial manner, recognizing the need for justice and consistent appearance of justice. We recognize that no law enforcement agency can operate at the maximum potential without supportive input from the citizens it serves. This office actively solicits and encourages the cooperation of all citizens to reduce and limit the opportunities for crime and to assist in bringing to justice those that break the law.

Elected Official: J. B. Smith



Goal	County Business Plan Service Point Application	Progress/Result
Investigate grant opportunities for mobile data communication enhancements for multi-jurisdictional sharing of information	Accountability, Technology, Customer Service, Services/Processes, Intergovernmental Networking	Gathering feasibility information and completed grant application. Currently working with computer aided dispatch software vendor on compatibility issues.
Provide laptop computers with air cards for mobile communication	Technology, Customer Service, Services/Processes	Laptops are installed in patrol cars with air cards and accessories for remote access to county database. Minor issues are being resolved for project completion.
Determine feasibility of 3 rd party animal control shelter management	Accountability, Customer Service, Services/Processes, Contract Service Management, Intergovernmental Networking	Feasibility study is complete and determined outsourcing is not cost efficient. FY09 budget request included adding part time shelter help as a result of feasibility study to operate as effectively and efficiently as possible.
Develop a community volunteer program	Customer Service, Long Range Resource Allocation, Intergovernmental Networking	Volunteer coordinator position job description has been formulated and a handbook has been created. The position will be filled without hiring additional personnel.
Streamline application and interview process	Accountability, Contract Services Management, Intergovernmental	A "10 step" hiring approach has been formulated and implemented to speed the processing time of applicants.

Goal	County Business Plan Service Point Application	Progress/Result
	Networking	Results to date have reduced the hiring process time from 65 days to 30 days.
Streamline penitentiary package processing	Accountability, Services/Processes, Intergovernmental Networking	Restructured duties of Administrative Sergeant to develop and oversee “pen pack” procedures. Results to date have reduced the inmate holding period from 30 days to 10 days.
Redefine inmate property policies and procedures	Accountability, Technology, Services/Processes	Developed new policy and procedures for the retention of inmate property. Implementation of the new policy has resulted in a 25% reduction in unnecessary and unclaimed property to date.
Research and redefine more efficient magistrate warning procedures to reduce jail population	Accountability, Technology, Services/Processes, Intergovernmental Networking	Assisting Information Technology with the set up procedures for video magistration to be performed between the Justice of the Peace offices and the jail.
Implement electronic booking procedures for arresting officers	Accountability, Technology, Services/Processes, Intergovernmental Networking	Working with third party software provider to secure unauthorized access to the county database that will allow arresting officers from all agencies to directly enter arrest data electronically for efficiency and accuracy.

Program Statistics:	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Civil Process Served	2,531	2,886	2,889	2,814	2,163
Active CID Cases	4,945	4,684	4,948	4,255	5,651
Calls for Service	37,683	28,477	32,118	30,886	29,987
Citations & Warnings Issued	2,444	2,710	1,707	1,904	1,692

The Smith County Sheriff's office resumed operations of the dispatch services in October 2008 after outsourcing the function for several years to the 911 District Communications Division. The county also contracts with most cities in Smith County and the university to provide dispatch services for those entities.



Sheriff - Dispatch Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	n/a	n/a	n/a	\$795,287
<i>Fringe Benefits</i>	n/a	n/a	n/a	316,643
<i>Operating Expenses</i>	n/a	n/a	n/a	516,572
<i>Capital Outlay</i>	n/a	n/a	n/a	-0-
Departmental Total	n/a	n/a	n/a	\$1,628,502
Staffing	n/a	n/a	n/a	28

Sheriff Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$3,268,453	\$3,417,875	\$3,993,291	\$4,629,885
<i>Fringe Benefits</i>	1,228,351	1,282,090	1,508,648	1,562,979
<i>Operating Expenses</i>	785,270	782,573	942,959	1,216,887
<i>Capital Outlay</i>	-0-	-0-	81,759	8,995
Departmental Total	\$5,282,074	\$5,482,538	\$6,526,657	\$7,418,746
Staffing	89	91	100	110

JAIL OPERATIONS

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

Smith County Jail Facilities:

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



Elected Official: Sheriff J. B. Smith

Jail Administrator: Chief Gary Pinkerton

Program Statistics:	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Book-ins	14,341	14,190	12,282	13,739	13,195

Jail Operations Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$4,740,627	\$5,159,699	\$6,091,261	\$7,165,600
<i>Fringe Benefits</i>	2,146,844	2,249,241	2,582,550	2,662,397
<i>Operating Expenses</i>	8,007,531	7,402,786	6,371,805	6,516,805
<i>Capital Outlay</i>	-0-	-0-	22,600	22,600
Departmental Total	\$14,895,001	\$14,811,726	\$15,068,216	\$16,367,402
Staffing	188	188	200	217

COMMUNITY SUPERVISION & CORRECTIONS

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

Alternative Incarceration Center – Measures of Effectiveness

Program Statistics	FY07	FY08
New Participants Enrolled in Program	293	442
Participants Discharged from Program	161	205
Total Participants at Year End	132	237
Jail Days Saved through Program	25,603	60,638
Amount Saved by County from Jail Days not used	\$1,100,929.00	\$2,607,434.00
Total Collections from Participants – Child Support		\$336,876.33
Total Collections from Participants – Court Costs/Fines/Fees		\$59,043.72

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Operating Expenses</i>	\$20,010	\$408,565	\$884,119	\$806,486
<i>Capital Outlay</i>		22,822	20,000	-0-
Departmental Total	\$20,010	\$431,387	\$904,119	\$806,486

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 FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$75,682	\$75,382	\$106,000	\$106,000
<i>Fringe Benefits</i>	15,503	15,259	19,218	18,791
Departmental Total	\$93,185	\$90,641	\$125,218	\$124,791
Transfer to Juvenile Fund	\$2,250,000	\$2,900,000	\$2,900,000	\$3,500,000



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

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

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

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

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

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

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



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

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

COURT AND COMMUNITY SERVICE

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

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

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

CORRECTIONAL SERVICES

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

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

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

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 public school campus for a felony offense or expelled from an 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 determine 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 ascertain their improvement in 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 committed lesser crimes while assigned to an Alternative School or off-campus felonies.

Students in the J.J.A.E.P. have a behavioral plan that is implemented by the teaching and support staff to help them acquire the tools to change their negative behaviors and improve their educational performance while encouraging them to become productive citizens in the community.

Juvenile Board Members: **Judge Joel Baker, Chairman**
 Judge Kerry Russell – 7th District Court
 Judge Cynthia S. Kent – 114th District Court
 Judge Jack Skeen, Jr. – 241st District Court
 Judge Carole Clark – 321st 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

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$1,287,248	\$1,272,015	\$2,152,493	\$2,395,016
<i>Fringe Benefits</i>	582,127	798,113	816,241	862,167
<i>Operating Expenses</i>	512,246	688,209	1,125,060	886,335
<i>Capital Outlay</i>	3,401	2,230	9,974	-0-
Departmental Total	\$2,385,023	\$2,760,567	\$4,103,768	\$4,143,518
Staffing	71	71	78	78

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INFRASTRUCTURE

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ROAD & BRIDGE DEPARTMENT



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

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

County transportation infrastructure statistics and operational services:

With 109 employees, the Road and Bridge Department maintains approximately:

- 1,189 miles of county roads (enough to stretch from the Courthouse to Las Vegas or from the Courthouse to Buffalo, New York)
- 8,600 acres of right of way
- 140 bridges
- 13,280 feet of culverts, (8,000 ft. driveway, 5,280 ft. cross culvert)
- 9 million feet of drainage channels
- 2,500 ft of underground sewer
- Services and repairs county vehicles and equipment.

Road & Bridge Administrator: Doug Nicholson

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

The Labor division accounts for the bulk of the departmental budget, largely through materials and supplies. Labor also accounts for the salaries and benefits of personnel directly involved in

the maintenance and construction of roads, bridges, and drainage structures, as well as equipment replacement, and right of way acquisition 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 4.

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.

2008 completed work order statistics:

For fiscal year 2008, the Road and Bridge Department completed 6,016 work orders as compared to 3,176 completed work orders in fiscal year 2007. This represents an 89% increase in one year.

2008 completed resurface/rebuild projects:

Productivity was down due to road and bridge repairs caused by July 2007 floods.

Resurfaced 9.2 miles of hot mix roads at a cost of: \$828,000

Rebuilt/resurfaced 36.5 miles of oil dirt roads at a cost of: \$730,000

Repaired all roads and bridges damaged by the July 07 floods \$570,000

2009 Goals:

Capital Projects:

Rebuild two bridges	\$298,000
Resurface 9 miles of asphalt arterial roads	\$810,000
Rebuild or resurface 40 miles of oil dirt asphalt roads	\$863,100
Seal coat 32 miles of roads to extend life of surface	\$1,486,880

Productivity Projects:

- Cross-train office staff
- Increase accuracy of Cartegraph system and increase utilization as a planning and cost-tracking tool

Equipment Replacement for improved productivity and lower maintenance costs:

- Purchase two boom-axes
- Purchase one backhoe
- Purchase one asphalt distribution truck
- Lease/purchase small dump trucks



Administrative Division Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$202,967	\$202,804	\$208,700	\$212,061
<i>Fringe Benefits</i>	67,110	66,305	68,949	63,987
<i>Operating Expenses</i>	106,998	118,873	138,235	176,097
<i>Capital Outlay</i>	-0-	-0-	1,200	-0-
Departmental Total	\$377,075	\$387,982	\$417,084	\$452,145
Staffing	5	5	5	5

Labor Division Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$1,292,154	\$1,599,762	\$2,414,318	\$2,526,950
<i>Fringe Benefits</i>	565,227	851,621	1,097,160	1,022,742
<i>Operating Expenses</i>	2,894,101	3,406,969	2,482,233	4,343,661
<i>Capital Outlay</i>	1,285,625	254,063	926,400	654,000
Departmental Total	\$6,037,107	\$6,112,415	\$6,920,111	\$8,547,353
Staffing	49	70	75	75

Equipment Division Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$273,762	\$340,282	\$402,380	\$437,578
<i>Fringe Benefits</i>	114,594	145,513	187,719	175,173
<i>Operating Expenses</i>	645,954	714,455	852,765	1,100,140
<i>Capital Outlay</i>	53,849	12,663	405,122	3,000
Departmental Total	\$1,088,159	\$1,212,914	\$1,847,986	\$1,715,891
Staffing	10	12	13	13

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HEALTH & HUMAN SERVICES

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VETERAN SERVICES



The mission of the Veteran's Services Office is to assist veterans and survivors of veterans in filing for their benefits through the Department of Veterans Affairs and the V.A. healthcare system, including but not limited to compensation, veterans and widow's pensions.

Director: Toby Cross

Goals & Objectives for FY09:

- Improve communications and customer service relationships between the Department's staff and clients by using a "Quality of Service" survey. 95% of all surveys will express a positive encounter with the department by the end of FY 2009.
- Improve the expeditious processing of veterans and dependent claims, ensuring a better success rate with fewer delays. Department will increase total VA expenditures (disability and pension awards) in Smith County by 5% by the end of FY 2009.
- Increase outreach, visibility, and collaborative efforts of Department by networking with a variety of local military, patriotic, and veteran organizations.
- Department will research and produce performance measurements suitable for staffing level assessments.

Veteran Services – Cont'd

Program Statistics:	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Smith County Veteran Population	16,384	16,292	16,142	16,716
Compensation & Pension Dollars Expended in Smith County	\$25,797,689	\$28,365,000	\$29,853,000	\$29,631,000
Education Dollars Expended in Smith County	\$2,076,031	\$2,225,000	\$2,025,000	\$2,441,000
Insurance & Indemnity Dollars Expended in Smith County	\$1,053,000	\$1,024,000	N/A	\$1,398,000
Medical Services & Administration			\$13,774,000	\$12,901,000
Total VA Expenditures in Smith County	\$28,929,000	\$31,615,000	\$45,653,000	\$46,372,000

2008					
Workload Measures	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	Total
Client Office Visits	736	828	643	587	2,794
Correspondence Received	432	343	276	266	1,317
Correspondence Originated	383	299	184	239	1,105
Records Created	106	78	82	68	334
Records Edited	1,296	1,373	1,391	1,300	5,360
VA Forms Generated	490	476	429	388	1,783
Total VIMS Client Services Performed	1,402	1,451	1,473	1,368	5,694
Home/Hospital Visits	15	21	21	8	65

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$87,125	\$90,840	\$98,813	\$105,988
<i>Fringe Benefits</i>	33,126	33,658	35,781	34,494
<i>Operating Expenses</i>	7,681	7,287	8,310	8,230
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$127,932	\$131,786	\$142,904	\$148,712
Staffing	3	3	3	3

AGRICULTURE EXTENSION SERVICE

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

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

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

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

Extension Agent: Brian Triplett

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	152,520	\$155,113	\$167,080	\$173,606
<i>Fringe Benefits</i>	35,348	35,737	38,343	36,632
<i>Operating Expenses</i>	20,549	22,886	29,139	33,564
<i>Capital Outlay</i>	1,375	1,500	1,500	1,800
Departmental Total	\$209,791	\$215,236	\$236,062	\$245,602
Staffing	8	8	8	8

INDIGENT HEALTH CARE TRUST

In 1999, the Smith County Commissioners Court dedicated a portion of the funds received from the State of Texas tobacco settlement to a fund set up specifically designed to meet the needs of growing health care issues in Smith County. Since the inception of the fund, any new monies received from the tobacco settlement are placed in this fund. Expenditures from this fund primarily consist of support services for the Indigent Health Care program and an allocation for pauper burial services. The FY09 budget includes an appropriation of \$200,000 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.

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Operating Expenses</i>	\$35,985	\$35,985	\$138,985	\$238,985
Departmental Total	\$35,985	\$35,985	\$138,985	\$238,985



SPECIAL REVENUE FUNDS

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COURTHOUSE SECURITY

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$202,753	\$233,780		
<i>Fringe Benefits</i>	79,775	88,128		
<i>Operating Expenses</i>	3,151	2,780	\$4,879	\$24,000
<i>Capital Outlay</i>	21,021	806	25,000	25,000
Departmental Total	\$306,699	\$325,494	\$29,879	\$49,000
Staffing	9	9	0	0

COUNTY LAW LIBRARY

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$ 60,868	\$62,770	\$66,110	\$70,888
<i>Fringe Benefits</i>	22,789	23,216	23,861	23,002
<i>Operating Expenses</i>	58,996	59,829	76,002	80,779
<i>Capital Outlay</i>	2,531	2,707	3,350	3,350
Departmental Total	\$145,184	\$148,523	\$169,323	\$178,019
Staffing	2	2	2	2

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$ -0-	\$ -0-	\$ -0-	-0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	24,233	32,502	45,000	\$83,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$24,233	\$38,000	\$45,000	\$83,000
Staffing	0	0	0	0

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$81,275	\$81,834	\$110,000	\$110,000
<i>Fringe Benefits</i>	2,604	6,030	15,257	14,801
<i>Operating Expenses</i>	226,366	261,271	390,000	740,000
<i>Capital Outlay</i>	18,032	8,212	640,366	650,000
Departmental Total	\$328,276	\$357,347	\$1,155,623	\$1,514,801
Staffing	0	0	0	0

RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	259	9,251	8,100	-0-
<i>Capital Outlay</i>	14,826	-0-	10,000	10,000
Departmental Total	\$15,085	\$9,251	\$18,100	\$10,000
Staffing	0	0	0	0

10% FORFEITURE INTEREST FUND

Expense Category	Actual FY06	Revised FY07	Actual FY08	Adopted FY09
<i>Salaries</i>	\$-0-	\$-0-	\$ -0-	\$-0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	\$9,000	9,000	9,000	12,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$9,000	\$9,000	\$9,000	\$12,000
Staffing	0	0	0	0

SEARCH & RESCUE

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$-0-	\$-0-	\$ -0-	\$-0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	\$9,152	\$14,944	\$8,000	\$12,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$9,152	\$14,944	\$8,000	\$12,000
Staffing	0	0	0	0

COMMUNITY POLICING

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

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

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

Mission: In 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
- 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 FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	n/a	\$74,860	\$81,220
<i>Fringe Benefits</i>	n/a	29,089	24,227
<i>Operating Expenses</i>	n/a	3,000	8,600
<i>Capital Outlay</i>	n/a	-0-	-0-
Departmental Total		\$106,949	\$114,047
Staffing (FTE)	0	0	0



**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 44.

Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Capital Outlay</i>	\$671,799	\$3,557,582	\$1,500,000	\$575,000
Departmental Total	\$671,799	\$3,557,582	\$1,500,000	\$575,000

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	Adopted FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Capital Outlay</i>	\$46,336	\$112,775	\$179,796	\$197,500
Departmental Total	\$46,336	\$112,725	\$179,796	\$197,500

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 FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Salaries</i>	\$ -0-	\$-0-	\$75,000	\$30,000
<i>Operating Expenses</i>	\$25,435	208,885	334,852	9,000
<i>Capital Outlay</i>	-0-	412,546	831,878	2,347,551
Departmental Total	\$25,435	\$621,431	\$1,241,730	\$2,386,551

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 60.

Certificates of Obligation 2000 Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Bond Principal</i>	\$700,000	\$700,000	\$700,000	\$800,000
<i>Interest</i>	390,925	273,250	240,875	208,500
<i>Agency & Other Fees</i>	1,368	4,702	5,000	5,000
Series Total	\$1,092,293	\$977,952	\$945,875	\$1,013,500

Certificates of Obligation 2001 Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Bond Principal</i>	\$800,000	\$800,000	\$900,000	\$900,000
<i>Interest</i>	220,950	184,950	148,950	112,950
<i>Agency & Other Fees</i>	1,422	4,755	5,000	5,000
Series Total	\$1,022,372	\$989,705	\$1,053,950	\$1,017,950

Certificates of Obligation 2004 Expense Category	Actual FY06	Actual FY07	Revised FY08	Adopted FY09
<i>Bond Principal</i>	\$400,000	\$400,000	\$400,000	\$400,000
<i>Interest</i>	239,850	223,850	207,850	192,820
<i>Agency & Other Fees</i>	834	4,917	5,000	5,000
Series Total	\$640,684	\$628,767	\$612,850	\$597,820

COUNTY OFFICIALS

Elected Officials:

County Judge	Joel Baker	590-4625
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	Paul Fisher	590-4840
Constable - Precinct #3	Dustin Rust	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 th District Court	Judge Kerry Russell	590-1640
114 th District Court	Judge Cynthia S. Kent	590-1620
241 st District Court	Judge Jack Skeen, Jr.	590-1630
321 st District Court	Judge Carole Clark	590-1600
Elections/Voter Registration	Karen 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
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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	Doug Nicholson	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.