

SMITH COUNTY, TEXAS



**Adopted Budget
Fiscal Year 2010**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Smith County

Texas

For the Fiscal Year Beginning

October 1, 2008

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Smith County, Texas for the Annual Budget beginning October 1, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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

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

Fax: (903)

Date: October 1, 2009

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

Respectfully, I submit the FY2010 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 FY10 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 \$69,154,570 representing a 1.88% decrease over the fiscal year 2009 Adopted Budget. Revenue from sales tax is expected to decrease in FY10, interest earnings have decreased, and overall collections of fines and fees are down. Nationwide economic conditions have greatly influenced the revenue estimates for FY10.

The budget appropriates \$77,652,937 toward operating, capital, and debt service expenditures, an increase of 1.27% from the 2009 adopted amount. The increase is attributed mainly to increases in the costs of fringe benefits such as workers compensation and other related expenses. Staffing will increase by a total of 1 position with resulted from a part-time employee being granted full-time status. Total employment for Smith County for 2010 is budgeted at 808 full time employees.

The State of Texas is comprised of 254 counties. In 2007, Smith County had the 14th lowest tax rate of Texas counties. The FY10 Adopted Budget includes no tax rate increase. The total tax rate for the FY10 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 FY10 Budget and provides a glimpse of the short-term and long-term issues that affect the financial picture of Smith County.

SHORT TERM ISSUES

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

ECONOMIC CONDITIONS – Economic uncertainties have plagued the nation in 2009 and continue to be an issue of concern in 2010 for Smith County. Although Smith County has been spared many of the hardships that have occurred in other areas, we have experience downsizing among some major employers and a reduction in sales tax revenue due to reduced consumer spending habits.

Smith County has been faced with making some tough decisions this fiscal year resulting in some delayed program enhancements and modifications in planning. The FY10 budget did not fund any requests for capital equipment with the exception of limited replacement for select law enforcement vehicles. Departments were instructed to maintain or reduce their current level of funding being requested. As indicated in the financial section of the document, Smith County only experienced a slight increase in expenditure demands for the upcoming year with the majority of those being prior contractual obligations or fringe benefit increases.

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 2008, the county's average inmate population was 858 with a peak population of 944. 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 FY10 are budgeted at approx. \$2.2M. 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 FY10 Adopted Budget includes funding to continue the program which will expand to 350 participants of which at least one half are to be reserved for criminal offenders. Currently, the program has 293 participants and has projected a cumulative savings of \$3.2M in out of county transfer costs since it's inception.

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. Efforts are continuing to address the jail facility issues and to seek solutions for the problem.

WORKFORCE – The FY10 Adopted Budget includes funding for a modified third year of the 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 FY08 rate of turnover at 10%.

FRINGE BENEFITS – Fringe benefits increased approx. 8% from FY09. The county maintains a partially self insured health insurance program for employees and qualified retirees. Premium rates for FY10 are unchanged from FY09.

MASTER PLAN – The FY10 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 FY11

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 FY10 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 right of way acquisition for Loop 49 and other construction projects. 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.

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 FY10 Adopted Budget includes funds necessary to provide adequate manpower and materials to continue with the accelerated reconstruction process in FY10.

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

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

TECHNOLOGY – Technology advances will continue to be a priority in an effort to provide our users and citizen community with the most efficient and effective means of service delivery. FY10 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 Commissioners Court holds regular facility meetings to set building priorities and monitor current projects. The county established a Facilities Improvement Fund to prepare for needed repairs and/or replacements without putting a burden on funds necessary for daily operations. In the FY10 budget, the county has dedicated 1 cent of the maintenance and operations portion of the tax rate to this fund.

The FY10 Adopted Budget also includes the appropriation of approximately \$1.5M 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 43.

The FY10 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 FY10 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 FY10 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 9.

SMITH COUNTY COMMISSIONERS COURT



Jeff Warr
Commissioner, Pct. #1



William McGinnis
Commissioner, Pct. #2



Joel Baker
Smith County Judge

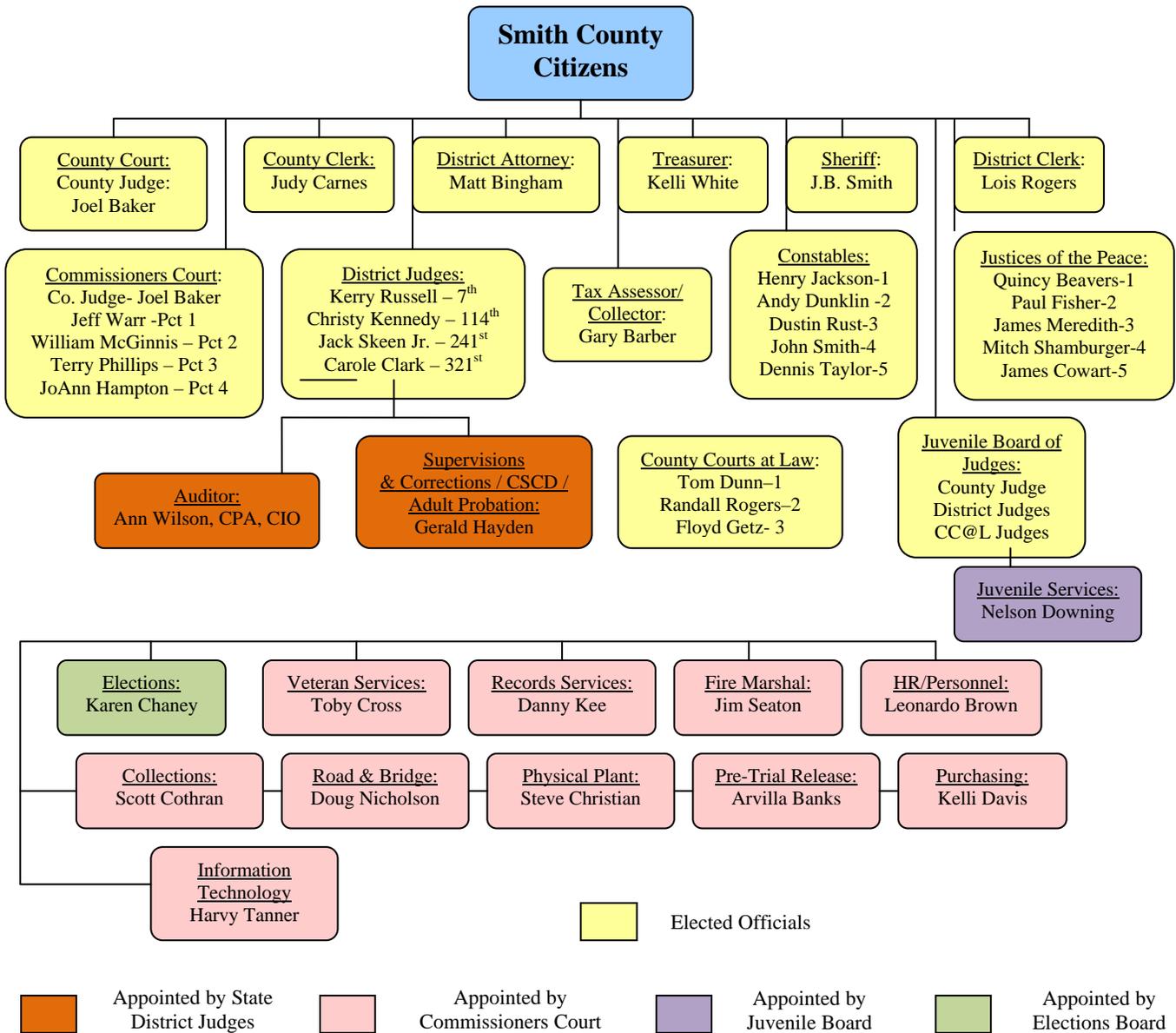


Terry Phillips
Commissioner, Pct. #3



Jo Ann Hampton
Commissioner, Pct. #4

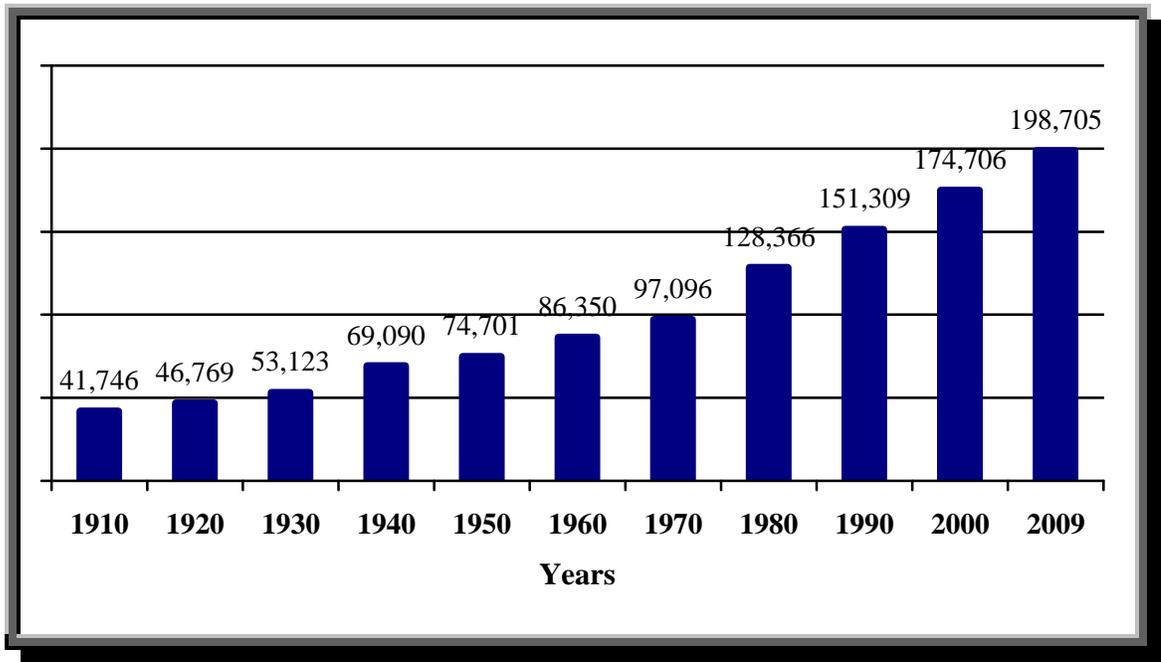
Smith County Organizational Chart



SMITH COUNTY PROFILE

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

Smith County Population Trends



County services and responsibilities include:

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

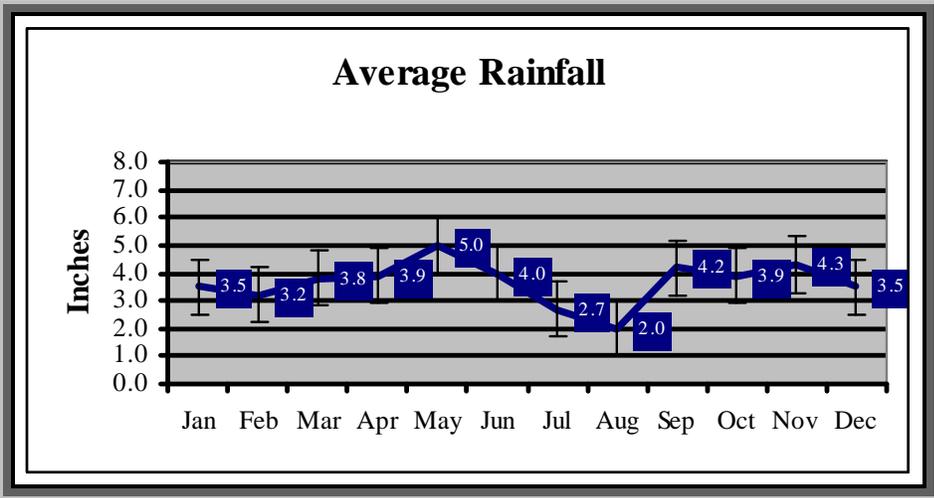
Smith County Statistics & Demographics:



2008 Estimated Population: 201,277
 Median household income: \$44,699
 Racial Composition:
 White - 64.4%
 Hispanic – 15.6%
 Black - 17.9%
 Other - 2.1%

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

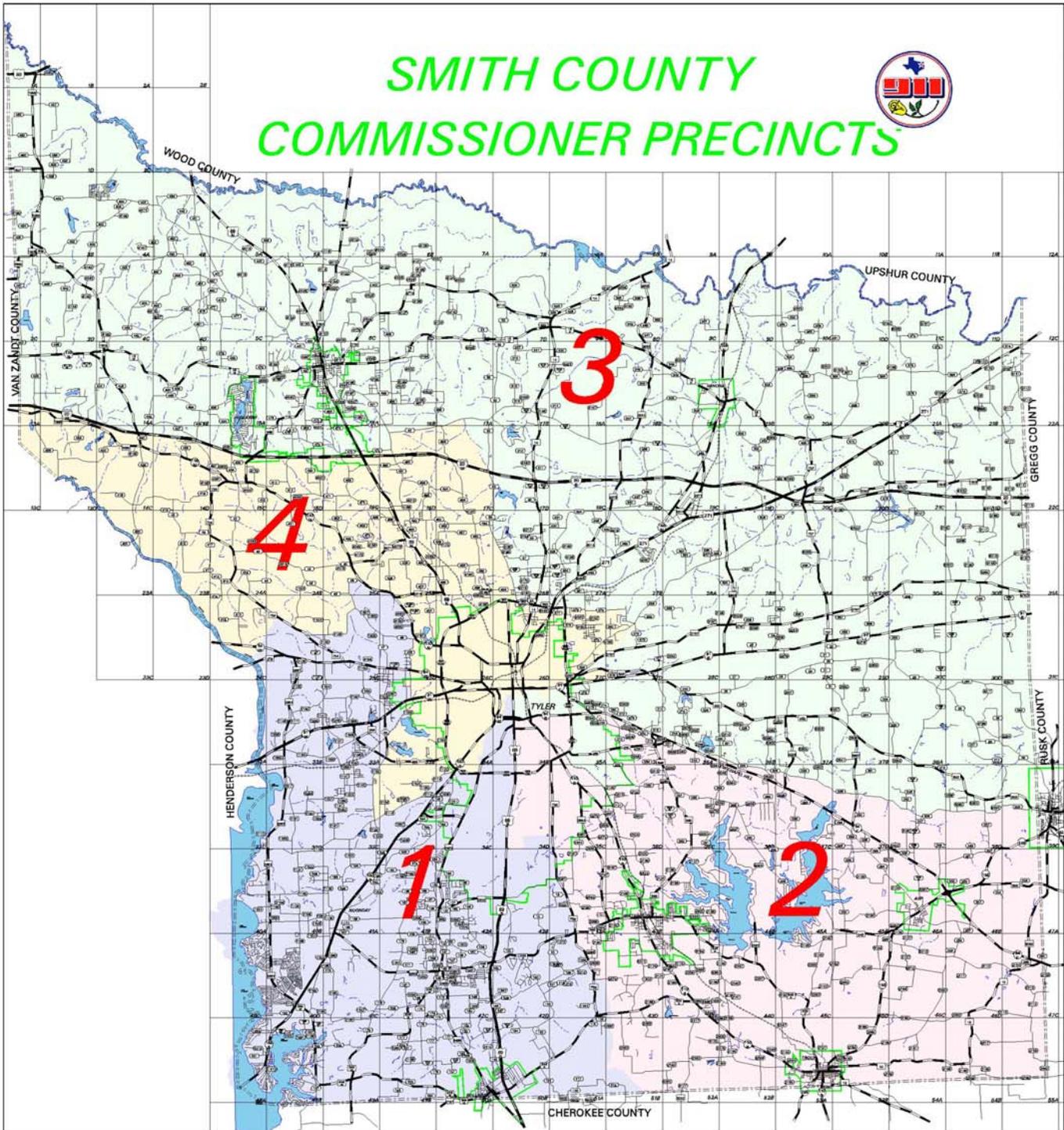
Employer	Product/Service	Employees
East Texas Medical Center	Medical Care	3,650
Trinity Mother Francis	Medical Care	3,567
Tyler Independent School District	Education	2,572
Brookshire Grocery Company	Grocery Distribution	2,190
Trane Company	Air Conditioning Units	1,949
Walmart	Retail	1,670
Carrier Corporation	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

Source: Tyler Economic Development Council

Top 10 Taxpayers

Name of Taxpayer	Nature of Property	Assessed Valuation	% of Net Valuable
Delek Refining	Refinery	\$246,761,967	1.84%
Southwest Energy Production	Utility	\$210,267,210	1.57%
Oncor Electric Delivery Co.	Utility	\$134,920,787	1.01%
Brookshire Grocery	Grocery/Wholesaler/Retailer	\$134,794,102	1.00%
Trane-American Standard	Manufacturer	\$105,219,288	0.78%
Walmart/Sam's East	Wholesaler/Retailer	\$ 87,948,115	0.66%
Dayton Hudson/Target	Retail	\$ 62,265,652	0.46%
McWane Inc./ Tyler Pipe	Pipe Manufacturer	\$ 61,156,799	0.46%
Genecov Investment Group	Financial	\$ 57,596,995	0.43%
Southwestern Bell	Telephone Utility	\$ 56,907,036	0.42%

SMITH COUNTY COMMISSIONER PRECINCTS



			SCALE 1" = 500'			

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 FY10 Adopted Budget covers a twelve month period beginning October 1, 2009 through September 30, 2010. 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 – FY10

<i>Date</i>	<i>Event</i>
March 2	Budget Instruction Manuals and worksheets to departments & outside agencies
April 3	Deadline for departments & outside agencies to return budget requests
April	County Judge & Auditor budget reviews with departments (Schedule of dates & times will be sent separately)
May 4	Receive 1 st round of revenue estimates from Auditor
June 1	Preliminary revenue and expenditure budget to Commissioners
June 15	Budget workshop with Commissioners Court
June 29	Budget workshop with Commissioners Court
July 1	Receive 2 nd round of revenue estimates from Auditor
July 27	Budget workshop with Commissioners Court
July 31	County Judge files FY10 Proposed Budget with County Clerk
August 1	Publish Notice of Public Hearing on Tax Increase - Appendix 10
August 3	Receive 3 rd round of revenue estimates from Auditor
August 3	Commissioners Court to discuss tax rate; if proposed tax rate will exceed the lower of the rollback rate or the ETR, take record vote and schedule public hearing.
August 6	Publish notice of the August 18, 2009 public hearing on the FY10 Proposed Budget
August 6	Publish notice of any proposed salary increases for elected officials (LGC 152.013)
August 10	Public Hearing on FY10 Proposed Tax Rate - 9:00 a.m. (if required)
August 17	Publish notice of August 31, 2009 public hearing on FY10 Proposed Budget. (LGC 111.0075(b))
August 17	Public Hearing on FY10 Proposed Tax Rate - 9:00 a.m. (if required)
August 18	Public Hearing on FY10 Proposed Budget - 5:30 p.m. (LGC 111.007)
August 25	Publish Notice of Tax Revenue Increase - Appendix 11
August 27	Post notice of public hearing on FY10 Proposed Budget
August 27	Post notice of meeting to adopt FY10 budget and tax rate
August 31	Public Hearing - 9:00 a.m. - Commissioners Court
August 31	1) Vote to adopt FY10 Budget 2) Vote to adopt tax rate 3) Vote to ratify property tax increase from raising more revenue from property taxes than in the previous year. (LGC 111.008c)

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 FY10 Reserve Ratio shows a reserve ratio of 8.32%, 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
2008	2009	198,705	13,422,809,737	67,551	10,110,000	0.08%	51

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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.

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

GOVERNMENTAL FUNDS:

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

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

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

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

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

FINANCIAL SUMMARIES OVERVIEW

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

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

Revenues

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

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

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

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

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

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

permit, such as alcohol or salvage yard permits.

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

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

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

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

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

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

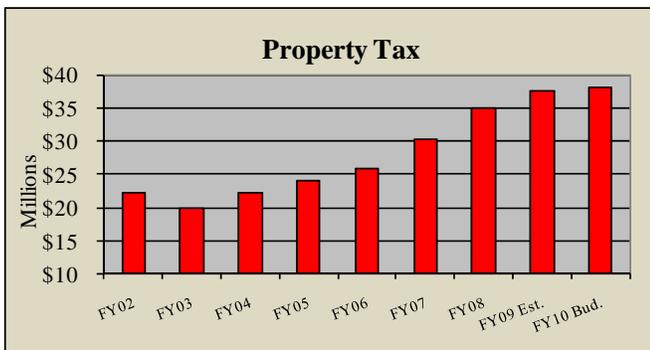
Interest – revenue received as interest from investments and bank accounts.

Miscellaneous – includes revenue not classified in another category

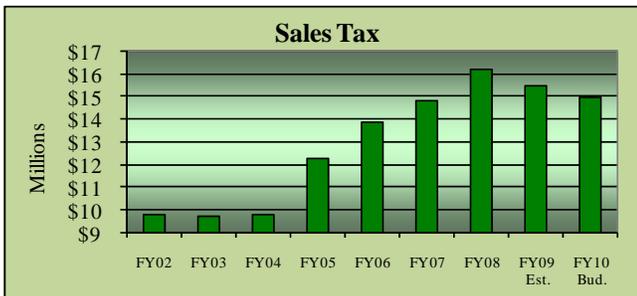
MAJOR REVENUE HIGHLIGHTS

The FY10 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$69,154,570. Major categories of revenue and the projection assumptions are as follows:

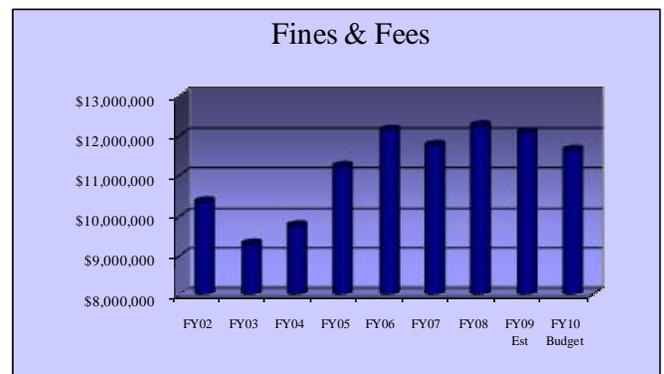
PROPERTY TAXES: Comprising 55.1% of the County revenue, fiscal year 2010 total property tax receipts are estimated at \$38,114,297 or 1.44% higher than the 2009 estimated budget, due to new construction added to the tax roll. This revenue projection reflects property tax collected for the general fund, road & bridge fund, facility improvement fund, and the debt service fund. The general fund portion of the current tax rate is budgeted to increase from \$28,233,349 in FY09 to \$29,859,682 in FY10, and conversely, the road & bridge fund from \$4,462,218 to \$4,526,350 the facility improvement fund from \$1,274,920 to \$1,293,243 and debt service will decrease from \$2,867,039 to \$1,687,682.



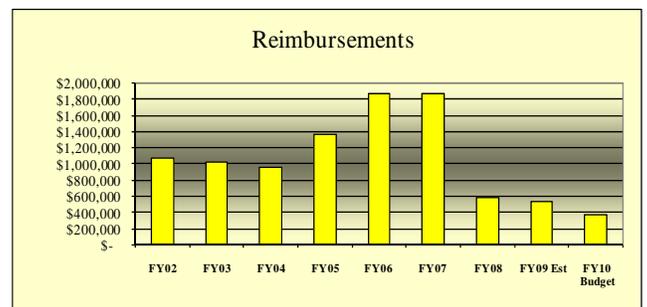
SALES TAX: Comprises 21.7% of the general fund revenue and is the second largest source of general fund revenue. Sales tax receipts for FY10 are estimated to be approximately the same as FY09 estimates of \$15,000,000 which represents a 7.75% decrease from FY08. Smith County voters approved the ½ cent sales tax in 1982.

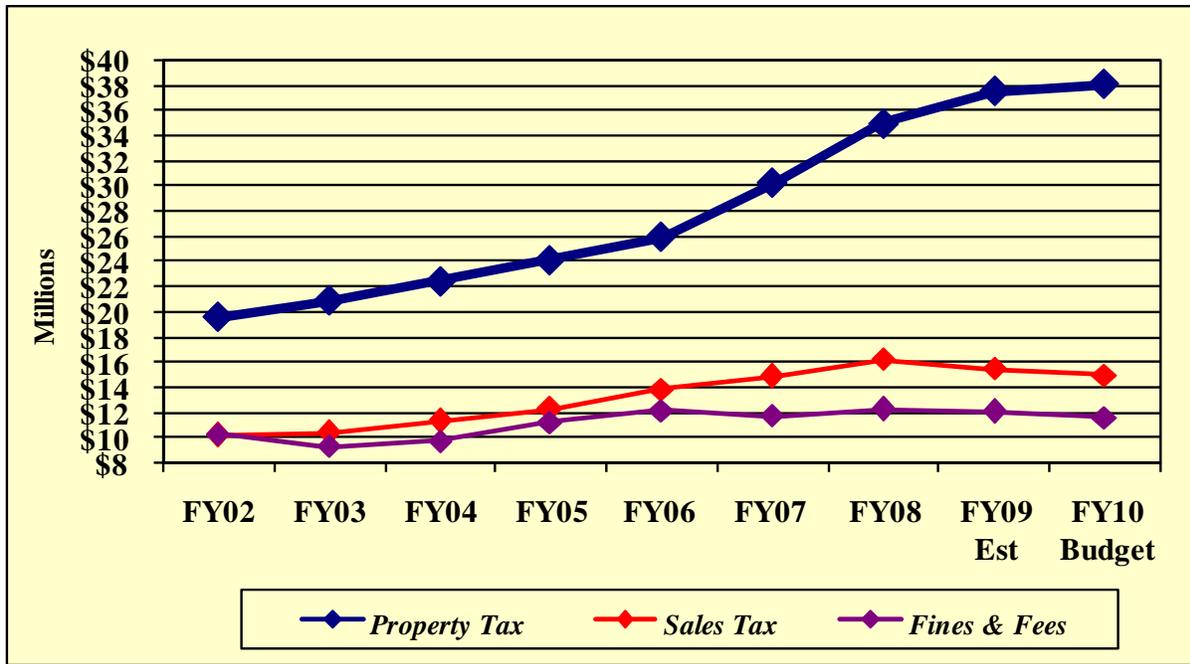
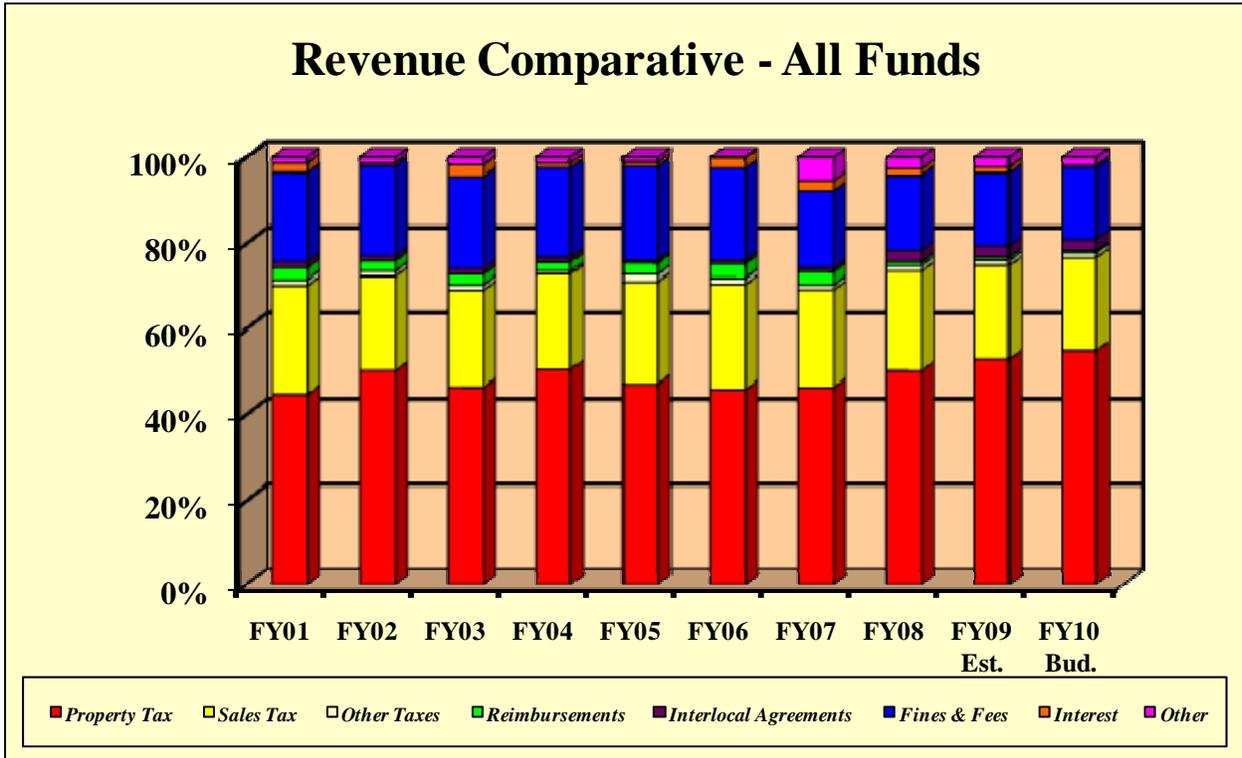


FINES AND FEES: Comprising 17.1% of total revenues, fines and fees represent the third largest revenue source. This category reflects fees charged for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY10 estimated revenue decreased by 3.7% over the FY09 estimated amounts as economic conditions have impacted all revenue sources.



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.





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 FY10 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 56% of total expenditures, followed by 37% of operating expenses, 4% for capital expenditures, and 3% for debt service.

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

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

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

GENERAL GOVERNMENT:

General government expenditures account for 17% of total expenditures. This represents an increase of 6% over FY09. Expenditures associated with this function include general administration, financial administration, tax administration, facilities management, and election administration. The increase in FY10 is due primarily increases in workers compensation and other fringe benefit costs.

PUBLIC SAFETY:

Public safety expenditures comprise 15.4% of total expenditures, or an increase of 4% over FY09. This category is made up of law enforcement and emergency management services. The increase in public safety expenditures is primarily due to salary and fringe benefit increases.

CORRECTIONS & REHABILITATION:
 Comprising the largest percentage of total expenditures at 23%, this category consists of expenditures related to the housing, booking and supervision of inmates. Departments included in this category are the Jail Operations, Juvenile Services, and Community Supervision and Corrections.

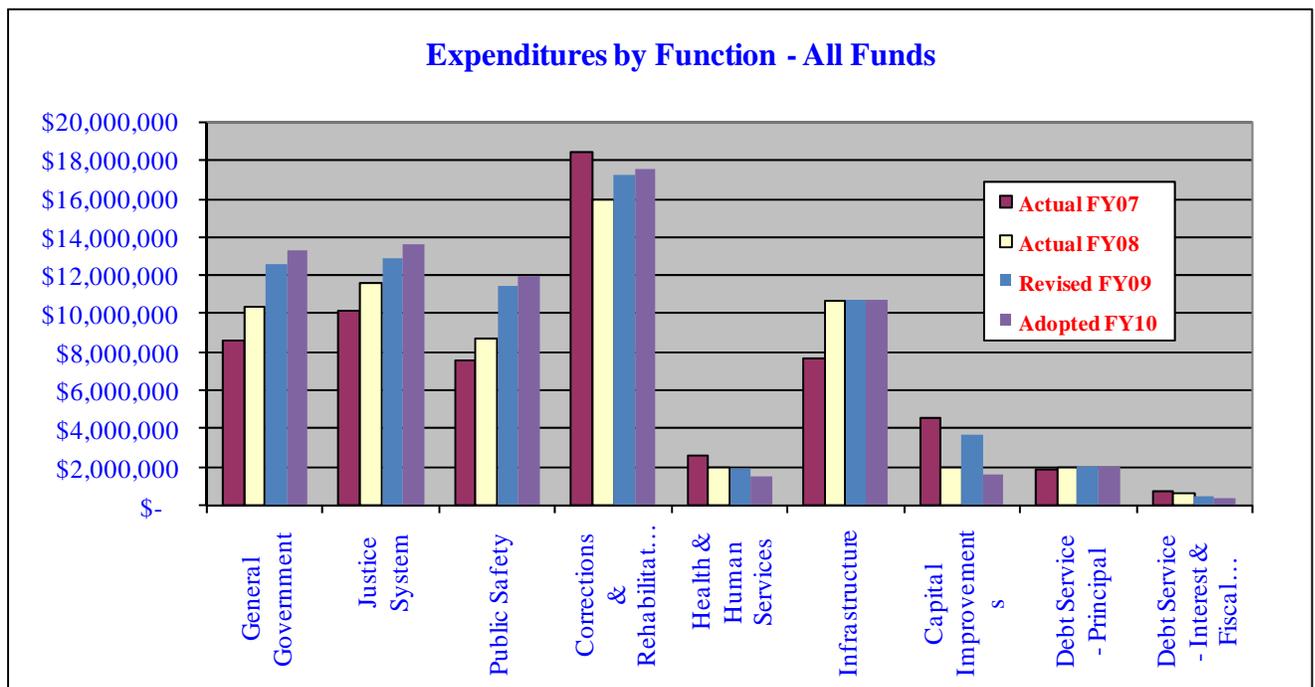
HEALTH & HUMAN SERVICES:
 Comprised of 1% of total expenditures and includes expenses related to public health care and other agencies funded by the county that provide health and human services.

JUDICIAL:
 The judicial expenditures are projected at 17% of total expenditures for FY10. This category represents the District Courts, County Courts at Law, County Court, District Attorney, Justices of the Peace, and

any other expenses related to the judicial proceedings.

INFRASTRUCTURE:
 Comprising 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 FY10 budget is funded to continue the escalated road recovery program adopted by the Commissioners Court.

DEBT SERVICE:
 Debt service comprises only 3% 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, 2007 and 2008, the estimated expenditures for the year ended September 30, 2009 and the Adopted Budget expenditure amounts for fiscal year 2010.

General & Road & Bridge Fund Expenditures by Category

Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
Salaries	\$19,865,988	\$23,374,287	\$27,635,153	\$28,639,565
Fringe Benefits	\$ 7,712,727	\$ 8,254,691	\$10,075,400	\$10,786,090
Operating Expenses	\$25,870,715	\$23,495,778	\$25,894,809	\$26,075,139
Capital Expenditures	\$ 525,393	\$ 1,138,978	\$ 1,119,825	\$500,600
Other Financing Uses	\$2,900,000	\$2,940,833	\$3,500,000	\$4,100,000
Direct Expenditures	\$53,974,823	\$59,204,567	\$68,225,187	\$70,101,394

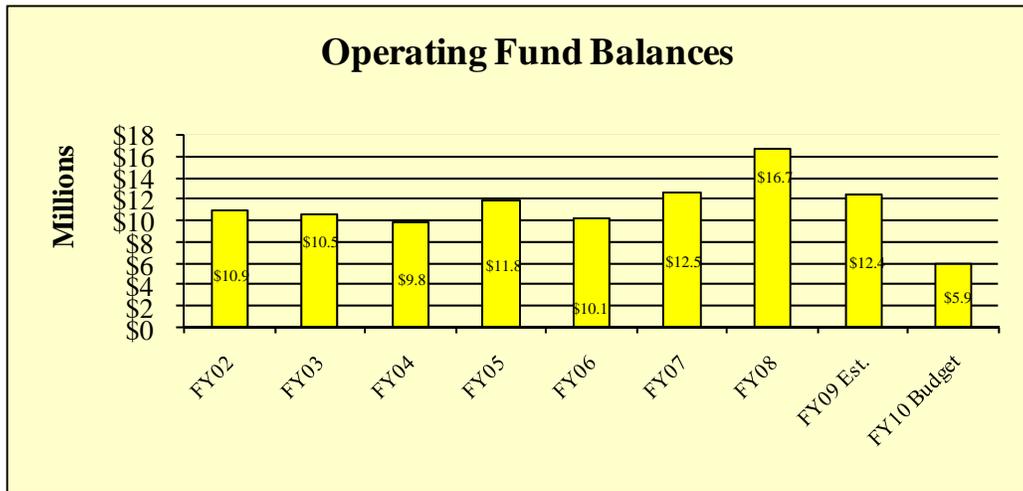
General & Road & Bridge Fund Expenditures by Type of Service

Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
General Government	\$ 8,248,342	\$9,998,849	\$10,988,128	\$11,722,591
Judicial	\$ 9,969,070	\$11,431,798	\$12,614,293	\$13,161,835
Public Safety	\$ 7,256,154	\$8,538,326	\$11,361,667	\$11,732,573
Corrections & Rehabilitation	\$15,243,113	\$15,984,925	\$17,173,888	\$17,480,845
Public Service	\$ 2,554,191	\$2,633,934	\$ 1,747,032	\$1,012,535
Juvenile	\$ 2,990,641	\$3,024,010	\$ 3,624,791	\$4,225,646
Infrastructure & Environmental	\$ 7,713,312	\$7,592,725	\$10,715,388	\$10,765,369
Total Expenditures	\$53,974,823	\$59,204,567	\$68,225,187	\$70,101,394

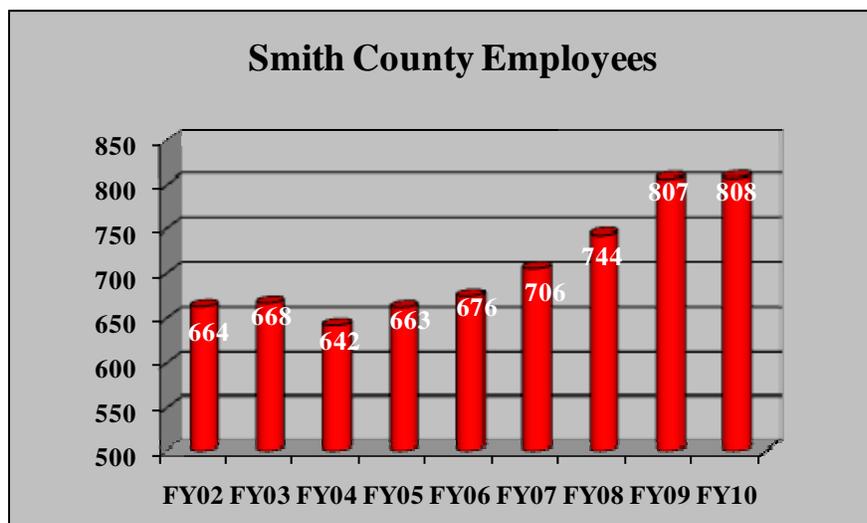
FUND SUMMARY – OPERATING FUNDS

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 FY10 Adopted Budget account for 56.24% 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 42.



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.

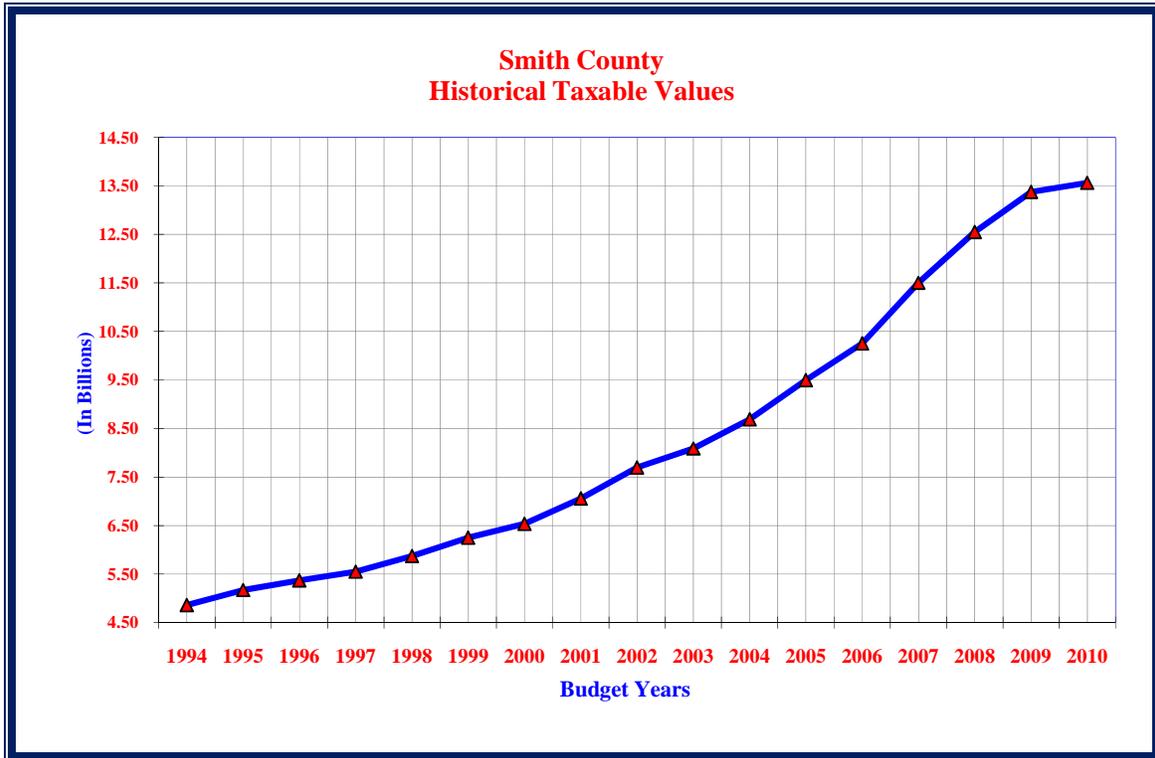
County Clerk Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk. 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 2009 certified value for Smith County is \$13,563,222,413. This represents a total increase of 1.1% over the 2008 amended certified value of \$13,413,712,156. The largest categorical increase in taxable value for 2009 comes from the real property appraisals which increased by 2.78% over the 2008 value. The 2009 taxable values are used to fund the FY10 budget. The average home value in Smith County has increased from \$131,899 in 2008 to \$134,239 in 2009.



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

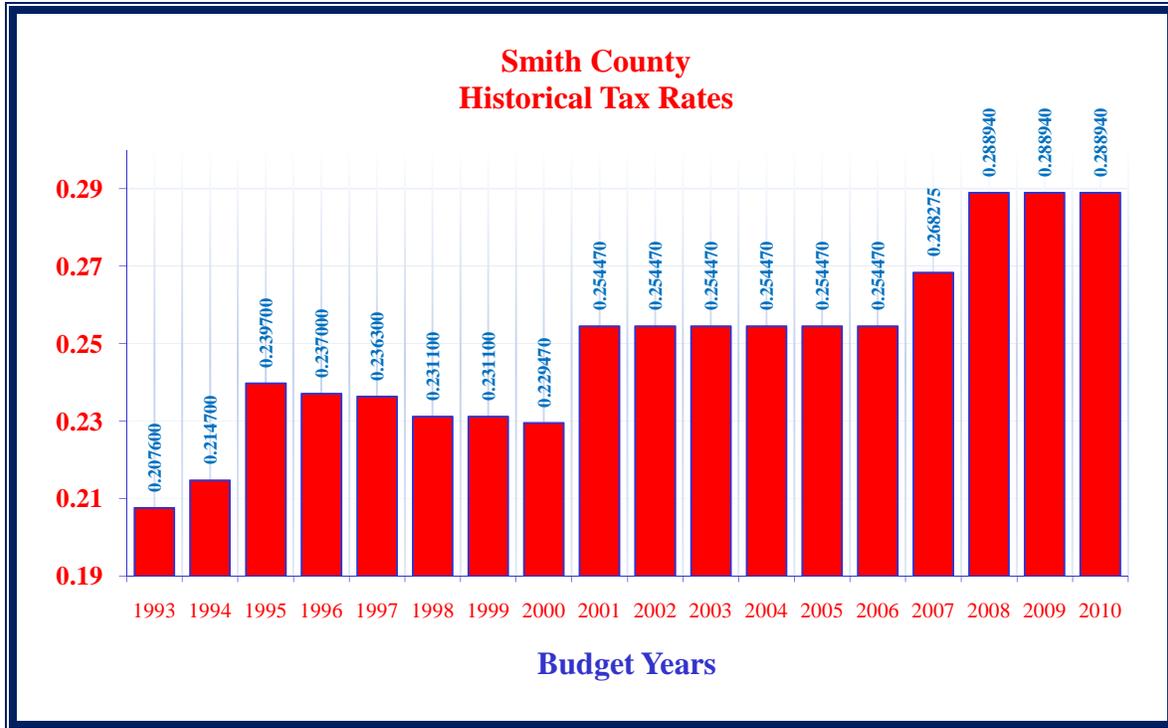
TAX RATE, LEVY, AND COLLECTION HISTORY

Tax Year	Fiscal Year 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	97.82%	102.90%
2008	2009	0.288940	0.266452	0.022488	38,783,866	77.82% ⁽¹⁾	79.11%

(1) Collections as of January 31, 2009

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY10 total tax rate is .288940 per \$100 valuation.



The property tax rate distribution of the 2009 taxes for the FY10 budget is as follows:

Maintenance & Operations

General Fund	0.230890
Facility Improvement Fund	0.010000
Road & Bridge Fund	0.035000

Total Maintenance & Operations	<u>0.275890</u>
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Debt Service

Certificate of Obligation 2000	0.003800
Certificate of Obligation 2001	0.006000
Certificate of Obligation 2004	0.003250

Total Debt Service	<u>0.013050</u>
---------------------------	------------------------

Total Tax Rate	<u>0.288940</u>
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Total Assessed County Valuation	<u>\$13,567,603,595</u> Certified Value @ 7/27/2009
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PERSONNEL

The FY10 budget includes a 3rd year modified 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 FY10 budget includes funding for only 1 new full time position. A part-time clerical position in the office of Constable #1 was approved to be reclassified as a full time position.

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

Smith County Position Schedule (Full-time Employees)

	Department	FY05	FY06	FY07	FY08	FY09	FY10	Change
General Administrative	Commissioners Court	7	7	7	7	7	7	0
	Budget Office	1	0	0	0	0	0	0
	Information Technology	1	7	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	12	12	11	11	11	0
	Purchasing	3	3	3	3	3	3	0
	County Treasurer	2	2	2	2	2	2	0
	Tax A/C	29	28	28	28	30	30	0
	Elections	4	4	4	4	4	4	0
	Collections	3	3	3	3	3	3	0
	Physical Plant	17	16	17	20	24	26	2
	Human Resources	2	2	2	2	2	2	0
	Judicial	County Clerk	26	26	26	26	26	26
County Court		3	3	3	4	3	3	0
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	4	4	0
District Clerk		19	19	19	20	20	20	0
Justice of the Peace - Pct. #1		3	3	3	4	4	4	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		40	40	40	47	48	48	0
Pre-Trial Release/Bail Bond		3	3	3	3	3	3	0
Law Enforcement		Fire Marshall/E.M.A.	5	5	5	5	5	5
	Constable - Pct. #1	2	2	3	3	3	4	1
	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	3	3	4	1
	Constable - Pct. #5	3	3	4	5	5	5	0
	Animal Control - North	1	1	1	0	0	0	0
	Animal Control - South	1	1	1	0	0	0	0
	Courthouse Security	6	9	9	0	0	0	0
	Warrants Division - Courts	2	2	2	3	3	3	0
	License & Weight Enforcement	0	0	1	1	1	0	-1
	Environmental Crimes Unit	0	0	1	1	2	2	0
	Sheriff	87	89	91	100	110	110	0
	Dispatch					28	28	0
Corrections	Jail Operations	188	188	188	200	217	215	-2
Roads & Transportation	Juvenile Services	67	71	71	78	78	78	0
	R&B - General	5	5	5	5	5	5	0
	R&B - Labor & Material	49	49	70	75	75	75	0
	R&B - Equipment	10	10	12	13	13	13	0
Other	Agriculture Extension	8	8	8	8	8	8	0
	Law Library	2	2	2	2	2	2	0
	Grand Total	663	676	706	744	807	808	1



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 FY10.

Project	Total Project Costs	FY08	FY09	FY10
Courthouse Projects				
Courthouse - Antenna Removal	\$ 4,800.00	\$ 4,800.00		
Courthouse - Court Technology Upgrades	37,423.86		37,423.86	
Courthouse - Landscaping & Irrigation System	25,000.00		18,901.53	6,098.47
Courthouse - 5th floor renovations (elevator modification)	50,803.00		-	50,803.00
Courthouse - 6th floor renovations (elevator modification)	50,803.00		50,803.00	
Courthouse - Re-wire	50,000.00		-	50,000.00
Courthouse - 1st floor security glass	58,000.00		58,000.00	
Courthouse - 2nd floor security glass	49,430.00		49,430.00	
Courthouse - Security Monitoring Station	-			
Courthouse - 3rd - 6th floor window replacements	286,070.00		286,070.00	
Courthouse - Security Entrance	-			
Courthouse - Kiosk	20,000.00		-	20,000.00
Courthouse - Basement Remodel (AIC)	16,034.75		16,034.75	
Courthouse - Exterior Cleaning	27,548.00		27,548.00	
Courthouse - 5th & 6th Floor Demolition	269,620.62		134,620.62	135,000.00
Courthouse - Central Jury Room refurbish	20,999.47	20,999.47		
Annex Projects				
Annex - Roof repairs	8,970.00		8,970.00	
Annex - Commissioners Court Entrance	4,551.63		4,551.63	
	-			
Other Projects				
Ron Mabry Conceptual Drawings	20,000.00	10,000.00	10,000.00	

Project	Total Project Costs	FY08	FY09	FY10
Lindale Tax Office Expansion	15,761.24	15,761.24		
Auxiliary Fuel Storage Tank (911 tank)	32,718.89		32,718.89	
Building Security	73,500.00	61,994.86	7,052.56	4,452.58
Glass Sensors/Entry Access/Door Prop alarms	6,322.00		6,322.00	
D-1 Barn	17,385.00	17,385.00		
Central Jail Elevator Upgrades	114,225.00	52,943.38	61,281.62	
Constable #2 Remodel	15,000.00			15,000.00
JP #2 Expansion & Remodel	23,482.54	23,482.54		
JP #3 Expansion & Remodel	87,256.96	83,739.38	3,517.58	
I/T Generator	35,611.00	35,611.00		
Signage	10,000.00		5,954.74	4,045.26
Fuelmaster Program (Pilot program FY08 - Phase II FY09)	18,817.82	13,735.15	5,082.67	
Parking Lot - 210 E. Ferguson - NE Corner	44,920.00		44,920.00	
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	11,200.00		11,200.00	
JP #4 Parking Lot	1,025.00		1,025.00	
JP #5 Parking Lot	8,070.00		8,070.00	
Cottonbelt Parking Lot	67,617.46		67,617.46	
Glenwood Parking Lot	15,000.00	15,000.00		
Cottonbelt Paint Project	8,000.00		4,086.63	3,913.37
Cottonbelt Loading Dock/Ramp	-			
Cottonbelt Generator Purchase & Installation	93,000.00		93,000.00	
New Property Acquisitions - Kubiak	265,738.25	-	265,738.25	
New Property Acquisitions - JP#4	70,400.00		52,838.99	17,561.01
Survey - Donated Owentown Property	1,500.00			1,500.00
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		
Sheriff Administration Building - Phase I	849,762.72	-	118,320.84	731,441.88
Sheriff Administration Building - Phase II				
Plaza Tree Removal & Replacement	7,950.00	4,000.00	3,950.00	
Johnson Control - Other	137,249.59		120,749.59	16,500.00
Johnson Control Lease Payments	1,215,977.46	407,977.46	404,000.00	404,000.00
911 Center Telephone Upgrade	64,000.00		64,000.00	
Crescent Property Renovations	11,743.99		11,743.99	
Property Acquisition - Genecov - Spring St.	102,000.00		1,992.00	100,008.00
Regions Parking Lot Option	1,100.00		1,100.00	
911 Building Lease Option	-			
Project Totals	\$5,372,392.10	\$1,662,367.33	\$2,149,701.20	\$1,560,323.57

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: Property Acquisition and Restoration
Inception Date: July 8, 2008
Project Budget: \$455,000 (Acquisition Only)
Funding Source: Fund 45 – Facility 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.

Operational Impact: Facilities will consist of new energy efficient materials when constructed and will advance toward a campus environment for county services. Remaining occupants of the Smith County Office Building will be relocated here which will vastly reduce the operating costs and costly upkeep of the current 16 story building.



Aerial view of purchased property



Conceptual rendering of new facilities

Project Name: Sheriff Administration Building
Inception Date: August 25, 2008
Project Budget: \$1,128,173 (Phase I)
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.

Operational Impact: 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

(7) 2008 Dodge Chargers					
DISTRICT ATTORNEY					
BANCORPSOUTH EQUIPMENT COMPANY					
Lease #6562-04					
Lease	3 years beginning 11/12/07				
Term					
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
FY '11	0	4,228.00	(152,208.00)		-
	\$ 166,043.16)	\$ 152,208.00			\$ 13,835.17

(8) 2008 Ford F150 Trucks and (2) 2008 Ford Vans					
SHERIFF					
FORD MOTOR CREDIT					
Lease #8022500					
Lease Term	3 years beginning 01/31/09				
Rental	\$73,336.32 annual payments at 5.60% APR				
	Rent Expense	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '08	\$ (73,336.32)	\$ 52,137.00	\$ (52,137.00)	\$ (135,211.68)	\$ -
FY '09	(73,336.32)	69,516.00	(121,653.00)	(69,447.21)	7,571.85
FY '10	(73,336.32)	69,516.00	(191,169.00)	0.00	3,889.11
FY '11	-	17,379.00	(208,548.00)	0.00	-
	\$ (220,008.96)	\$ 208,548.00			\$ 11,460.96

(4) CHEVROLET SILVERADO 1500 CREW CAB PICKUPS					
PHYSICAL PLANT					
BANCORP SOUTH					
Lease #6562-70463-005					
Lease Term	3 years beginning 11/30/07				
Rental	\$24,857.89 annual payments at 4.39% APR				
	Rent Expense	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '08	-	18,988.89	(18,988.89)	(68,360.00)	-
FY '09	(24,857.89)	22,786.67	(41,775.56)	(46,564.24)	3,062.13
FY '10	(24,857.89)	22,786.67	(64,562.22)	(23,792.16)	2,085.81
FY '11	(24,857.89)	3,797.78	(68,360.00)	(0.02)	1,065.75
	(74,573.67)	68,360.00			6,213.69

**(15) GMC SIERRA 1500 PU TRUCKS
ROAD & BRIDGE
BANCORPSOUTH EQUIPMENT COMPANY
Lease #6562-07**

Lease Term - 4 years beginning 12/05/08
Rental - \$77,280.25 annual pymts at 3.59% APR

	Lease Payment	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '09	(77,280.25)	43,976.09	(43,976.09)	\$231,840.75	\$5,882.98
FY '10	(77,280.25)	58,634.79	(102,610.88)	154,560.50	5,988.26
FY '11	(77,280.25)	58,634.79	(161,245.67)	77,280.25	3,386.34
FY '12	(77,280.25)	58,634.79	(219,880.46)	-0-	689.46
FY'13		58,634.79	(278,515.25)		
FY'14	-	\$14,658.70	(293,173.95)		
	(309,121.00)	293,173.95			\$15,947.04

**2009 CHEVROLET IMPALA
CONSTABLE #3
BANCORP SOUTH EQUIPMENT COMPANY
Lease #6562-08**

Lease Term - 3 years beginning 1/14/09
Payments - \$6,344.48 annual payments at 3.59% APR

	Lease Payment	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '09	(\$6,344.48)	\$3,061.85	(\$3,061.85)	\$12,688.96	\$180.98
FY '10	(\$6,344.48)	6,123.70	(9,185.55)	6,344.48	350.06
FY '11	(\$6,344.48)	6,123.70	(15,309.25)	-0-	131.29
	(\$19,033.44)	\$18,271.10			\$662.33

**(5) DUMP TRUCKS & (1) CAB & CHASSIS
ROAD & BRIDGE
BANCORP SOUTH EQUIPMENT COMPANY
Lease #6562-09**

Lease Term - 3 years beginning 2/10/09
Payments - \$136,049.62 annual payments at 3.59% APR

	Lease Payment	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '09	\$(136,049.62)	\$ 52,526.13	\$(52,526.13)	\$272,099.24	\$7,820.10
FY '10	\$(136,049.62)	78,789.20	(131,315.33)	136,049.62	5,572.37
FY '11	\$(136,049.62)	78,789.20	(210,104.53)	-0-	810.39
FY '12		78,789.20	(288,893.73)		
FY '13		78,789.20	(367,682.93)		
FY '14		26,263.07	(393,946.00)		
	\$(408,148.86)	\$393,946.00			\$14,202.86

(4) 2009 GMC 1500 PICKUP TRUCKS**FIRE MARSHAL****BANCORP SOUTH EQUIPMENT COMPANY****Lease #6562-10**

Lease Term - 4 years beginning 12/25/08

Payments - \$21,978.04 annual payments at 3.59% APR

	Lease Payment	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '09	\$(21,978.04)	\$ 20,844.23	\$ (20,844.23)	\$65,934.12	\$1,673.10
FY '10	\$(21,978.04)	27,792.31	(48,636.54)	43,956.08	1,703.01
FY '11	\$(21,978.04)	27,792.31	(76,423.85)	21,978.04	963.07
FY '12	\$(21,978.04)	6,948.08	(83,376.93)		196.07
	\$87,912.16)	\$ 83,376.93			\$4,535.25

(6) 2009 GMC 1500 SIERRA TRUCKS & (10) 2009 PONTIAC G6**SHERIFF****BANCORP SOUTH EQUIPMENT COMPANY****Lease #6562-11**

Lease Term - 4 years beginning 12/25/08

Payments - \$72,932.78 annual payments at 3.59% APR

	Lease Payment	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '09	\$(72,632.78)	\$ 68,885.77	\$ (68,885.77)	\$217,898.34	\$5,529.20
FY '10	\$(72,632.78)	91,847.69	(160,733.46)	145,265.56	5,628.13
FY '11	\$(72,632.78)	91,847.69	(252,581.16)	72,632.78	3,182.69
FY '12	\$(72,632.78)	22,961.92	(275,543.08)		647.99
	\$(290,531.12)	\$275,543.08			\$14,988.01

(5) 2009 CHEVROLET IMPALAS**CONSTABLES****BANCORP SOUTH EQUIPMENT COMPANY****Lease #6562-12**

Lease Term - 4 years beginning 3/15/09

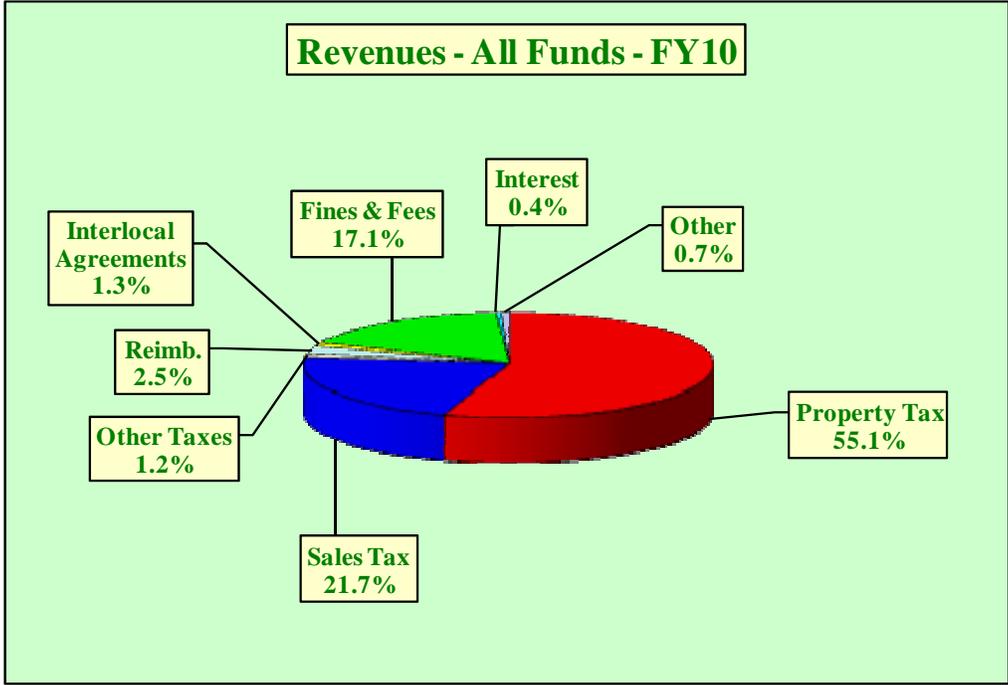
Payments - \$24,212.85 annual payments at 3.59% APR

	Lease Payment	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '09	\$(24,212.85)	\$ 18,832.22	\$ (18,832.22)	\$72,638.55	\$1,223.30
FY '10	\$(24,212.85)	32,283.80	(51,116.02)	48,425.70	2,075.47
FY '11	\$(24,212.85)	32,283.80	(83,399.83)	24,212.85	1,267.54
FY '12	\$(24,212.85)	13,451.58	(96,851.41)		430.11
	\$(96,851.40)	\$ 96,851.41			\$4,996.42

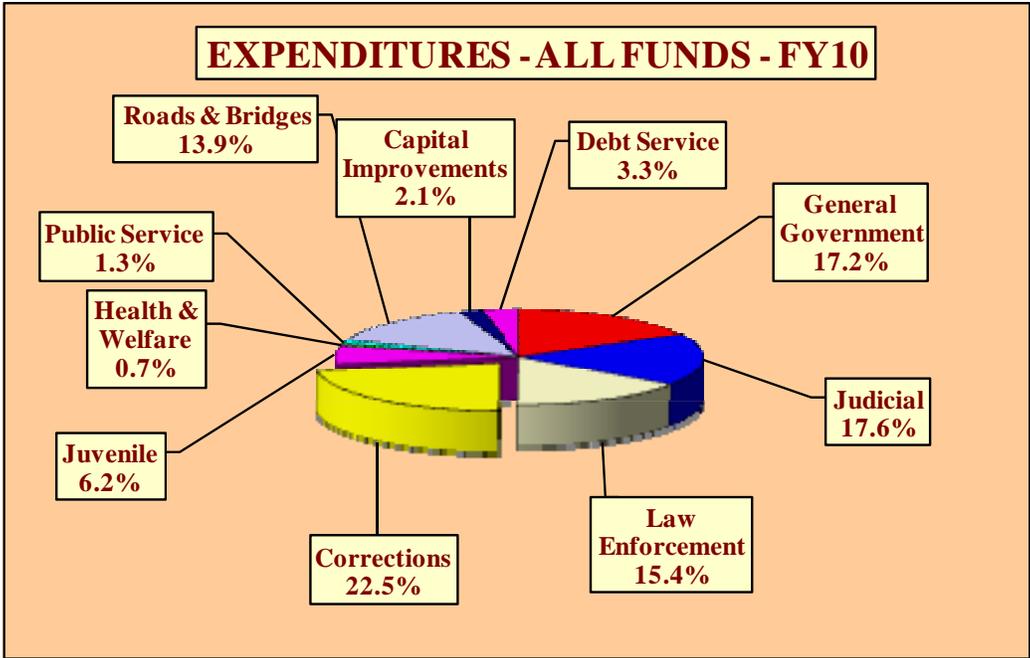
2009 CHEVROLET IMPALA
CONSTABLE #2
BANCORP SOUTH EQUIPMENT COMPANY
Lease #6562-013
 Lease Term - 3 years beginning 5/20/09
 Payments - \$6,641.96 annual payments at 3.59% APR

	Lease Payment	Depreciation Expense	Accumulated Depreciation	Note Payable	Interest Expense
FY '09	(\$6,641.96)	\$2,213.99	\$(2,213.99)	\$13,283.92	\$151.35
FY '10	(\$6,641.96)	6,641.96	(8,855.95)	6,641.96	385.19
FY '11	(\$6,641.96)	6,641.96	(15,497.91)	-0-	156.84
FY '12	-0-	4,427.97	(19,925.88)		
	(\$19,925.88)	\$19,925.88			\$693.38

WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



RECAPITULATION OF FY10 ADOPTED BUDGET

	Estimated Beginning Balance @ 10/01/09	Estimated Revenues FY10	Adopted Expenditures FY10	Net Interbudget Transfers 09/10 (Inc.) Dec.	Estimated Ending Balance @ 9/30/10	Reserve Ratio
<i>Operating Funds</i>						
General Fund	\$ 8,768,379	\$ 55,592,909	\$ 55,236,025	\$ 4,100,000	\$ 5,025,264	8.47%
Road & Bridge Fund	1,679,093	9,094,877	10,765,369	-	8,600	
Juvenile General Fund	583,475	233,250	4,665,887	(3,852,177)	3,015	
Indigent Health Care Trust Fund	\$ 1,341,963	100,000	533,482	-	908,481	
Total Operating Funds	\$ 12,372,910	\$ 65,021,036	\$ 71,200,763	\$ 247,823	\$ 5,945,359	8.32%
<i>Debt Service Funds</i>						
Debt Service	\$ 1,982,109	\$ 1,749,436	\$ 2,539,400	\$ -	\$ 1,192,145	
Total Debt Service Funds	\$ 1,982,109	\$ 1,749,436	\$ 2,539,400	\$ -	\$ 1,192,145	
Total Operating and Debt Service	\$ 14,355,019	\$ 66,770,472	\$ 73,740,163	\$ 247,823	\$ 7,137,505	
<i>Special Revenue Funds</i>						
Other Special Revenue Funds **	\$ 1,997,432	\$ 1,044,190	\$ 2,207,574	\$ -	\$ 834,048	
Total Special Revenue Funds	\$ 1,997,432	\$ 1,044,190	\$ 2,207,574	\$ -	\$ 834,048	
<i>Capital Improvement Funds</i>						
Facility Improvement/Workforce Fund	800,146	1,332,108	1,404,000	-	728,254	
Permanent Improvement Fund	\$ (42,716)	\$2,000	-		(40,716)	
JAC Maintenance/Equipment Fund	750,692	5,800	301,200	(247,823)	703,115	
Total Capital Improvement Funds	\$ 1,508,122	\$ 1,339,908	\$ 1,705,200	\$ (247,823)	\$ 1,390,653	
Total All Funds	\$ 17,860,573	\$ 69,154,570	\$ 77,652,937	\$ -	\$ 9,362,206	

RECAPITULATION OF FY10 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 @ 10/1/09	\$ 8,768,379	\$ 1,679,093	\$ 800,146	\$ 1,997,432	\$ 1,982,109	\$ (42,716)	\$ 1,341,963	\$ 1,334,167	\$ 17,860,573
Revenues:									
Taxes:									
Property Taxes - Current	\$ 29,859,682	\$ 4,526,350	\$ 1,293,243		\$ 1,687,682				\$ 37,366,957
Property Taxes - Delq.	597,194	\$ 90,527	\$ 25,865		33,754				747,340
Sales Tax	15,000,000								15,000,000
Tax Penalty & Interest	400,000								400,000
Other Taxes	422,000								422,000
Licenses & Permits	1,250								1,250
Rental Commissions	230,575							1,100	231,675
Federal/State Funding	133,000						80,000		213,000
Reimbursements	1,584,608	-		79,580				83,900	1,748,088
Interlocal Agreements	768,000							115,000	883,000
Fees	5,576,600	4,438,500		897,750				19,750	10,932,600
Fines & Forfeitures	885,000								885,000
Interest	135,000	39,500	13,000	31,810	28,000	2,000	20,000	13,300	282,610
Miscellaneous	-	-		35,050				\$ 6,000	41,050
Total Revenues	\$ 55,592,909	\$ 9,094,877	\$ 1,332,108	\$ 1,044,190	\$ 1,749,436	\$ 2,000	\$ 100,000	\$ 239,050	\$ 69,154,570
Total Available	\$ 64,361,288	\$ 10,773,970	\$ 2,132,254	\$ 3,041,622	\$ 3,731,545	\$ (40,716)	\$ 1,441,963	\$ 1,573,217	\$ 87,015,143
Other Financing Sources									
Transfers In	\$ -	\$ -	\$ -		\$ -		\$ -	\$ 4,100,000	4,100,000
Total Available & Other Sources	\$ 64,361,288	\$ 10,773,970	\$ 2,132,254	\$ 3,041,622	\$ 3,731,545	\$ (40,716)	\$ 1,441,963	\$ 5,673,217	\$ 91,115,143
Expenditures By Type:									
General Government	\$ 11,722,591		\$ 58,000	\$ 1,544,990					\$ 13,325,580
Judicial	13,161,835			467,318					13,629,153
Law Enforcement	11,732,573			195,267					11,927,840
Corrections	17,480,845								17,480,845
Juvenile	125,646							4,665,887	4,791,533
Health & Welfare	-						533,482		533,482
Public Service	10,125,535								10,125,535
Roads & Transportation	-	10,765,369							10,765,369
Capital Improvements			1,346,000			-		301,200	1,647,200
Debt Service	-				2,539,400				2,539,400
Total Expenditures	\$ 55,236,025	\$ 10,765,369	\$ 1,404,000	\$ 2,207,574	\$ 2,539,400	\$ -	\$ 533,482	\$ 4,967,087	\$ 77,652,937
Other Financing Uses									
Interbudget Transfers Out	\$ 4,100,000		\$ -	\$ -	\$ -	\$ -	\$ -		\$ 4,100,000
Reserves	\$ 5,025,264	\$ 8,600	\$ 728,254	\$ 834,048	\$ 1,192,145	\$ (40,716)	\$ 908,481	\$ 706,129	\$ 9,362,206
Total Expenditures & Other Uses	\$ 64,361,288	\$ 10,773,970	\$ 2,132,254	\$ 3,041,622	\$ 3,731,545	\$ (40,716)	\$ 1,441,963	\$ 5,673,217	\$ 91,115,143

Note 1: Reserves represent estimated ending fund balance at 9/30/10

RECAPITULATION OF FY10 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 @ 10/1/09	\$ 8,768,379	\$ 1,679,093	\$ 800,146	\$ 1,997,432	\$ 1,982,109	\$ (42,716)	\$ 1,341,963	\$ 1,334,167	\$ 17,860,573
Revenues:									
Taxes:									
Property Taxes - Current	\$ 29,859,682	\$ 4,526,350	\$ 1,293,243		\$ 1,687,682				\$ 37,366,957
Property Taxes - Delinquent	597,194	90,527	25,865		33,754				747,340
Sales Tax	15,000,000								15,000,000
Tax Penalty & Interest	400,000								400,000
Other Taxes	422,000								422,000
Licenses & Permits	1,250								1,250
Rental Commissions	230,575							1,100	231,675
Federal/State Funding	133,000						80,000		213,000
Reimbursements	1,584,608	-		\$79,580				83,900	1,748,088
Interlocal Agreements	768,000							115,000	883,000
Fees	5,576,600	4,438,500		897,750				19,750	10,932,600
Fines & Forfeitures	885,000								885,000
Interest	135,000	39,500	13,000	31,810	28,000	2,000	20,000	13,300	282,610
Miscellaneous	-	-		35,050				6,000	41,050
Total Revenues	\$ 55,592,909	\$ 9,094,877	\$ 1,332,108	\$ 1,044,190	\$ 1,749,436	\$ 2,000	\$ 100,000	\$ 239,050	\$ 69,154,570
Total Available	\$ 64,361,288	\$ 10,773,970	\$ 2,132,254	\$ 3,041,622	\$ 3,731,545	\$ (40,716)	\$ 1,441,963	\$ 1,573,217	\$ 87,015,143
<i>Other Financing Sources</i>									
Transfers In	\$ -	\$ -	\$ -		\$ -		\$ -	\$ 4,100,000	\$ 4,100,000
Total Available & Other Sources	\$ 64,361,288	\$ 10,773,970	\$ 2,132,254	\$ 3,041,622	\$ 3,731,545	\$ (40,716)	\$ 1,441,963	\$ 5,673,217	\$ 91,115,143
<i>Expenditures</i>									
Salary	\$ 25,372,232	\$ 3,267,333	\$ -	\$ 272,884				\$ 2,423,301	\$ 31,335,750
Fringe Benefits	9,415,393	1,370,697		57,867				1,045,446	11,889,403
Operating Expenses	19,947,800	6,127,339	58,000	1,198,473		-	533,482	1,197,140	29,062,234
Capital Acquisitions	500,600	-	1,346,000	678,350		-		301,200	2,826,150
Debt Service					2,539,400				2,539,400
Total Expenditures	\$ 55,236,025	\$ 10,765,369	\$ 1,404,000	\$ 2,207,574	\$ 2,539,400	\$ -	\$ 533,482	\$ 4,967,087	\$ 77,652,937
<i>Other Financing Uses</i>									
Interbudget Transfers Out	\$ 4,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 4,100,000
Restricted Reserves	\$ -			\$ -	\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 5,025,264	\$ 8,600	\$ 728,254	\$ 834,048	\$ 1,192,145	\$ (40,716)	\$ 908,481	\$ 706,129	\$ 9,362,206
Total Expenditures & Other Uses	\$ 64,361,288	\$ 10,773,970	\$ 2,132,254	\$ 3,041,622	\$ 3,731,545	\$ (40,716)	\$ 1,441,963	\$ 5,673,217	\$ 91,115,143

FUND SUMMARY – DEBT SERVICE FUNDS

The combined portion of the ad valorem tax rate designated for FY10 debt service is 0.013050, as compared to the FY09 debt service rate of 0.022488. 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

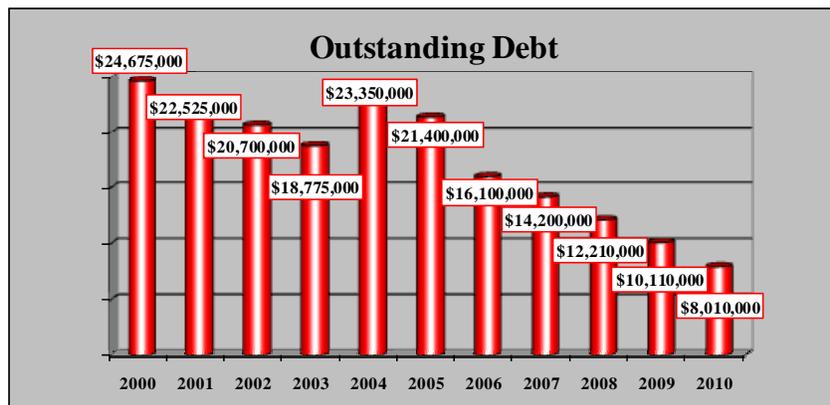
Issue Amount: \$6,000,000
 Maturity Date: August 15, 2011
 Callable Date: August 15, 2008
 Purpose: Ferguson St. Building & Renovations
 Interest Rates: 4.5%, 4%, 4.1%, 4.2%, 4.25%

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



BUDGET DETAIL SECTION

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DEPARTMENTAL INDEX

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REVENUE RECAP

General Fund						
	Actual Revenue	Estimated Revenue	Estimated Revenue	% of Total Revenue	Variance	% of Change
	FY08	FY09	FY10		FY09 to FY10	
Revenues:						
Taxes:						
Property Taxes - Current	\$ 26,442,325	\$ 28,233,349	\$ 29,859,682	53.71%	\$ 1,626,333	5.76%
Property Taxes - Delinquent	864,421	564,667	597,194	1.07%	\$ 32,527	5.76%
Sales Tax	16,260,126	15,500,000	15,000,000	26.98%	\$ (500,000)	-3.23%
Tax Penalty & Interest	491,804	450,000	400,000	0.72%	\$ (50,000)	-11.11%
Other Taxes	414,958	412,000	422,000	0.76%	\$ 10,000	2.43%
Licenses & Permits	3,321	3,000	1,250	0.00%	\$ (1,750)	-58.33%
Rental Commissions	235,089	231,000	230,575	0.41%	\$ (425)	-0.18%
Federal/State Funding	149,576	184,559	133,000	0.24%	\$ (51,559)	-27.94%
Reimbursements	2,011,318	1,694,275	1,584,608	2.85%	\$ (109,667)	-6.47%
Interlocal Agreements	486,973	767,229	768,000	1.38%	\$ 771	0.10%
Fees*	5,739,257	5,701,200	5,576,600	10.03%	\$ (124,600)	-2.19%
Fines & Forfeitures*	1,050,419	944,000	885,000	1.59%	\$ (59,000)	-6.25%
Interest	489,072	475,000	135,000	0.24%	\$ (340,000)	-71.58%
Miscellaneous	45,142	0	0	0.00%	\$ -	
Total Revenues - General Fund	\$ 54,683,804	\$ 55,160,279	\$ 55,592,909	100.00%	\$ 432,630	0.78%
Road & Bridge Fund						
Revenues:						
Taxes:						
Property Taxes - Current	3,532,680	4,462,218	4,526,350	49.77%	\$ 64,132	1.44%
Property Taxes - Delinquent	115,162	89,244	90,527	1.00%	\$ 1,283	1.44%
Reimbursements	384,221	40,000	-	0.00%	\$ (40,000)	-100.00%
Fees	3,584,960	3,550,000	3,561,500	39.16%	\$ 11,500	0.32%
Fines & Forfeitures	1,014,216	1,022,000	877,000	9.64%	\$ (145,000)	-14.19%
Interest	123,362	125,000	39,500	0.43%	\$ (85,500)	-68.40%
Miscellaneous	14,539	-	-	0.00%	\$ -	
Total Revenues - Road & Bridge Fund	\$ 8,769,141	\$ 9,288,462	\$ 9,094,877	100.00%	\$ (193,585)	-2.08%
Total General & R&B Fund	\$ 63,452,945	\$ 64,448,741	\$ 64,687,786		\$ 239,045	0.37%

REVENUES		Actual	Actual	Amended	Estimated
Fund	Acct #	Revenue	Revenue	Revenue	Revenue
		06/07	07/08	08/09	09/10

10 GENERAL FUND

Taxes

Current Property Tax	31010	\$21,968,437	\$26,442,325	\$28,233,349	\$29,859,682
Delinquent Property Tax	31011	717,357	864,421	564,667	597,194
Sales Tax	31812	14,868,168	16,260,126	15,500,000	15,000,000
Tax Penalty & Interest	31915	381,172	491,804	450,000	400,000

Licenses & Permits

Application & License Fees	32010	1,500	2,000	2,000	500
Civil Process Application Fees	32011	120	0	0	0
Salvage Yard License	32030	0	100	0	0
Alcohol Permits	32020	1,080	1,221	1,000	750

Rental Commissions

Rental - Miscellaneous	32500	250			
Vending	32520	7,308	9,315	8,000	9,800
Cottonbelt Building	32530	223,021	223,021	223,000	220,775
Courthouse Annex	32535	6,178	2,753	0	

Federal Funding

Incentive Payments (SSA)	33015	27,711	26,846	25,000	25,000
Civil Defense - Federal	33110	27,616	55,231	50,000	50,000
FEMA Reimbursement	33112	21,788	5,574	49,559	
ETATTF Reimbursement	33183		61,926	60,000	58,000

State Fees

Liquor Drink Tax	33215	358,537	381,667	380,000	390,000
Bingo Commission	33235	28,928	33,291	32,000	32,000

Reimbursements

SCAAP Reimbursements	33317	51,513	87,389	80,000	85,000
Unemployment/Workers Comp. Reimbursement	33318	7,498	63,454	0	0
State Juror Reimbursement	33331	122,570	157,148	130,000	100,000
Sexual Assault Reimbursement	33902		7,658	7,500	7,500
Indigent Health Care Reimbursement	33906		183,629	175,000	140,000
Witness Fee Reimbursement	33908		30,339	25,000	12,000
VINE Service Agreement	33909		30,108	30,000	30,108
Insurance Proceeds	33913	30,838	18,905	3,775	0
Participant Reimbursements	33914		4,839		0
Foster Care Reimbursement DHS - District Attorney	33916	23,777	30,448	25,000	20,000
Sale of Equipment	33920	3,274	22,933		0
Miscellaneous Reimbursements	33921	13,313	17,142	0	0
Election Reimbursement	33926		92,827	48,000	40,000
TFID Reimbursements	33934	94,007	175,608	105,000	105,000
Attorney Fees - Defendants	33935	47,417	52,267	45,000	55,000
Prisoner Care - City of Tyler	33950	266,840	222,420	220,000	240,000
Prisoner Care - Federal	33955	902,565	814,204	800,000	750,000

REVENUES		Actual	Actual	Amended	Estimated
Fund	Acct #	Revenue	Revenue	Revenue	Revenue
		06/07	07/08	08/09	09/10
<i>Interlocal Agreements</i>					
Chapel Hill ISD - Security	34027	46,966	52,046	55,000	60,000
Lindale ISD - Security	34028	43,676	90,427	102,229	103,000
Commission Taxing Entities	34045	249,384	344,501	380,000	375,000
Dispatch Operations	34026			230,000	230,000
<i>Fees of Office</i>					
Transaction Fee	34201	29,803	28,035	28,000	25,000
Justice of the Peace - Pct. #1	34221	13,373	25,157	22,000	25,000
Justice of the Peace - Pct. #2	34222	29,480	36,692	34,000	35,000
Justice of the Peace - Pct. #3	34223	41,819	52,544	45,000	50,000
Justice of the Peace - Pct. #4	34224	14,573	18,778	13,000	35,000
Justice of the Peace - Pct. #5	34225	9,828	26,110	10,000	65,000
Constable - Pct. #1	34231	54,663	56,932	54,000	55,000
Constable - Pct. #2	34232	49,956	44,054	43,000	36,000
Constable - Pct. #3	34233	37,204	54,385	45,000	60,000
Constable - Pct. #4	34234	25,188	41,087	38,000	30,000
Constable - Pct. #5	34235	34,248	33,877	32,000	27,000
County Clerk Vital Statistics Fee	34239	5,191	4,376	5,000	2,800
County Clerk	34240	1,575,484	1,499,597	1,550,000	1,300,000
County Judge	34245	4,570	4,931	4,500	4,700
County Court at Law	34250	25	20		
County Court at Law #2	34255	2	30		
County Court at Law #3	34256	32	4		
District Clerk	34260	431,762	427,948	410,000	520,000
Criminal District Attorney	34270	56,055	86,264	80,000	65,000
Sheriff	34275	349,351	353,924	345,000	330,000
Sheriff - False Alarm Fees	34276	2,870	4,300	3,000	1,500
<i>Fees of Service</i>					
Fire Marshall	34315	2,172	2,189	2,300	2,000
Video Fees	34320	23,084	28,763	25,000	27,000
Transportation Fees	34325	150	100		
<i>Fees - State Imposed</i>					
D.D.C. - Justice of the Peace - Pct. #1	34421	80	316	200	100
D.D.C. - Justice of the Peace - Pct. #2	34422	10,142	9,262	10,000	8,500
D.D.C. - Justice of the Peace - Pct. #3	34423	5,180	4,790	5,000	5,000
D.D.C. - Justice of the Peace - Pct. #4	34424	6,600	6,344	6,500	7,000
D.D.C. - Justice of the Peace - Pct. #5	34425	6,699	6,538	6,600	5,500
County Judge - Judicial State Supplement	34426	23,175	16,604	15,000	15,000
Jury Fees	34430	7,602	8,419	7,800	8,500
Department of Public Safety - FTA Fees	34433	43,927	46,221	44,000	36,000
District Attorney - Mental Fee	34434	150	150	0	0
Records Management - District Clerk	34435	24,384	24,645	22,000	20,000

REVENUES		Actual	Actual	Amended	Estimated
Fund	Acct #	Revenue	Revenue	Revenue	Revenue
		06/07	07/08	08/09	09/10
Child Safety Fees	34440	7,236	8,007	10,000	3,500
Guardianship Fee	34446		10,800	12,000	14,000
Arrest Fees (80%)	34450	55,151	53,045	55,000	46,000
Records Management - County Clerk	34455	62,315	77,907	70,000	64,000
Hot Checks	34465	8,159	8,617	6,500	5,000
<i>Fees - Court Imposed</i>					
Inmate Reimbursement	34505	6,990	10,514	10,000	9,500
Child Support Processing	34510	2,751	3,040	2,800	3,000
Pre Trial Release	34520	31,803	26,482	25,000	8,000
Court Reporter	34525	64,730	61,845	63,000	55,000
Administrative	34530	171,003	207,841	190,000	215,000
County Court at Law Salary Supplement	34535	122,865	206,250	225,000	225,000
Bailiff	34540	45,597	43,914	45,000	40,000
<i>Fees</i>					
Tax Certificates	34601	24,436	20,981	22,000	15,000
Auto Registration	34602	469,621	512,571	472,000	540,000
Delinquent Tax Collector	34604	184,397	200,991	200,000	180,000
Titles	34612	293,815	297,175	283,000	235,000
Traffic Fees & Child Safety	34650	32,888	30,813	32,000	25,000
Coin Station Commissions/Sign Up Bonuses	34655	383,684	357,132	350,000	335,000
Rendition Fee	34678	21,726	19,929	22,000	27,000
Vehicle Sales Tax Commission	34682	329,109	507,297	600,000	610,000
Auto Registration - \$1.50 child safety fee	35015		120,720	100,000	120,000
<i>Fines</i>					
Justice of the Peace - Pct. #1	35521	15,938	9,512	11,000	10,000
Justice of the Peace - Pct. #2	35522	71,534	82,369	85,000	60,000
Justice of the Peace - Pct. #3	35523	65,024	47,672	45,000	40,000
Justice of the Peace - Pct. #4	35524	95,250	110,333	105,000	90,000
Justice of the Peace - Pct. #5	35525	205,673	238,722	210,000	180,000
District Court	35530	39,607	107,866	85,000	100,000
County Courts at Law	35535	336,855	436,573	385,000	375,000
Bond Forfeitures	35536	15,400	17,373	18,000	30,000
<i>Special</i>					
Interest Earned	36610	335,198	139,574	150,000	45,000
Donations	36014	13,997	17,147	8,797	
Miscellaneous	36620	12,474	16,789		
Interest Received on Investments	36638	387,584	349,498	325,000	90,000
Unclaimed Funds	36691	29,773	11,206		
Total Revenue - General Fund		\$47,404,214	\$54,683,804	\$55,169,076	\$55,592,909
Transfer In -Facility Improvement/Workforce Inv. Fund		\$29,948			
Total Available - General Fund		\$47,434,162	\$54,683,804	\$55,169,076	\$55,592,909

REVENUES		Actual	Actual	Amended	Estimated
Fund	Acct #	Revenue	Revenue	Revenue	Revenue
		06/07	07/08	08/09	09/10

11	GRAFFITI ERADICATION FUND				
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Fees - State Imposed

Graffiti Eradication	34452	\$306	\$366	\$250	\$250
Interest	36610	44	28	30	10
Total Revenue - Graffiti Eradication Fund		\$350	\$394	\$280	\$260

12	COURTHOUSE SECURITY FUND				
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Fees - State Imposed

Courthouse Security Fees	34460	100,552	100,073	100,000	85,000
Courthouse Security Fees (JPs)	34461	63,175	59,098	63,000	50,000
Interest	36610	253	1,271	500	400
Total Revenue - Courthouse Security Fund		\$163,980	\$160,442	\$163,500	\$135,400
Transfer In - General Fund		\$0	\$0	\$0	\$0
Total Available - Courthouse Security Fund		\$163,980	\$160,442	\$163,500	\$135,400

15	COMMUNITY POLICING - PRECINCT #1				
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Community Apartment Partners			\$118,400	\$119,000	\$79,580
Interest	36610		302		
Total Revenue - Community Policing Fund		\$0	\$118,702	\$119,000	\$79,580

16	LAW LIBRARY FUND				
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Bar Association Contribution	34286	\$5,000	\$5,000	\$5,000	\$30,000
User Fees	34687	3,626	4,283	4,000	3,500
Library Fees	34699	150,817	142,888	135,000	125,000
Interest	36610	11,050	7,587	7,500	2,500
Other - Miscellaneous	36620				
Total Revenue - Law Library		\$170,493	\$159,758	\$151,500	\$161,000

44	JUSTICE COURT TECHNOLOGY FUND				
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State Revenue	33301				
Technology Fees	34436	63,534	\$58,947	\$63,000	\$49,000
Interest	36610	1,057	456	10,000	2,000
Interest Earned on Investments	36638	11,748	8,376		
Other - Miscellaneous	36620				
Total Revenue - Justice Court Technology Fund		\$76,339	\$67,779	\$73,000	\$51,000

REVENUES		Actual	Actual	Amended	Estimated
Fund	Acct #	Revenue	Revenue	Revenue	Revenue
		06/07	07/08	08/09	09/10
45 FACILITY IMPROVEMENT FUND					
Property Taxes - Current	31010	\$1,094,649	\$1,177,560	\$1,274,920	\$1,293,243
Property Taxes - Delinquent	31011	35,628	38,387	25,498	25,865
Miscellaneous Reimbursement	33921		311		
Donations	36014		40,925		
Interest	36610	0	3,867		
Interest Received on Investments	36638	55,951	44,261	40,000	13,000
Total Revenue - Facility Improvement Fund		\$1,186,228	\$1,305,312	\$1,340,418	\$1,332,108
Transfer In - General Fund (Facility Impr)		\$0	\$40,833	\$0	\$0
Total Available - Facility Improvement Fund		\$1,186,228	\$1,346,145	\$1,340,418	\$1,332,108
46 RECORDS MANAGEMENT - COUNTY CLERK					
<i>Charges for Services</i>					
Records Management Fees (GC 118.0216)	34608	\$338,553	\$331,250	\$325,000	\$285,000
Records Archive Fee (118.025)	34681	312,104	302,535	310,000	250,000
Interest	36623	3,062	936		300
Interest Received on Investments	36638	84,218	66,465	65,000	26,000
Other - Miscellaneous	36620				
Total Revenue - Records Management/County Clerk		\$737,937	\$701,186	\$700,000	\$561,300
49 RECORDS MANAGEMENT - DISTRICT CLERK					
Records Management Fees	34435	\$10,982	\$10,921	\$10,000	\$10,000
Interest	36610	663	441	350	100
Other - Miscellaneous					
Total Revenue - Records Management/District Clerk		\$11,645	\$11,361	\$10,350	\$10,100
50 FORFEITURE INTEREST 10% FUND					
Forfeitures 10%	36630	\$22,836	\$15,142	\$15,000	\$30,000
Interest	36610	4,085	3,002	3,000	500
Other - Miscellaneous					
Total Revenue - Forfeiture Interest 10%		\$26,921	\$18,144	\$18,000	\$30,500
51 SEARCH & RESCUE FUND					
Donations	36014	\$7,545	\$10,000		
Estray of Livestock	34429	5,200	12,271	15,000	5,000
Interest	36610	244	164	150	50
Other - Miscellaneous					
Total Revenue -Search & Rescue Fund		\$12,989	\$22,435	\$15,150	\$5,050

REVENUES		Actual	Actual	Amended	Estimated
Fund	Acct #	Revenue	Revenue	Revenue	Revenue
		06/07	07/08	08/09	09/10
52 COUNTY & DISTRICT COURT TECHNOLOGY FUND					
Technology Fees (SB3637)	34436				\$10,000
Interest	36610				
Interest Earned on Investments	36638				
Other - Miscellaneous	36620				
Total Revenue - Court Technology Fund			\$0	\$0	\$10,000
57 PERMANENT IMPROVEMENT FUND					
Interest	36610	\$3,121	\$619		\$2,000
Interest Received on Investments	38838	200,159	56,001	20,000	
Total Revenue - Permanent Improvement Fund		\$203,280	\$56,619	\$20,000	\$2,000
60 INDIGENT HEALTH CARE TRUST FUND					
Permanent Trust Fund - DHS	33304	\$223,384	\$180,043	\$100,000	\$80,000
Interest Earned	36610	548	456		
Interest Earned on Investments	36638	77,880	56,927	55,000	20,000
Total Revenue - Indigent Health Care Trust Fund		\$301,812	\$237,426	\$155,000	\$100,000
Total Available - Indigent Health Care Trust Fund		\$301,812	\$237,426	\$155,000	\$100,000
70 DEBT SERVICE FUND					
<i>Taxes</i>					
Property Taxes - C.O. Series 2000 - Current	31008	\$1,075,558	\$920,001	\$1,018,656	\$609,337
Property Taxes - C.O. Series 2001 - Current	31009	\$1,060,579	\$1,140,814	\$1,123,504	\$699,467
Property Taxes - C.O. Series 2004 - Current	31010	\$684,046	\$735,932	\$724,879	\$378,878
Property Taxes - C.O. Series 2000 - Delinquent	31018	35,007	29,991	20,373	12,187
Property Taxes - C.O. Series 2001 - Delinquent	31019	34,519	37,190	22,470	13,989
Property Taxes - C.O. Series 2004 - Delinquent	31020	22,264	23,991	14,498	7,578
Interest	36636	135,414	89,680	85,000	28,000
Total Revenue - Debt Service Fund		\$3,047,387	\$2,977,599	\$3,009,380	\$1,749,436
73 WORKFORCE INVESTMENT FUND					
Donations	36014				\$ -
Total Revenue - Workforce Investment Fund					\$ -

REVENUES		Actual	Actual	Amended	Estimated
Fund	Acct #	Revenue	Revenue	Revenue	Revenue
		06/07	07/08	08/09	09/10

75 ROAD & BRIDGE FUND

Taxes

Current Property Tax	31010	\$3,415,823	\$3,532,680	\$4,462,218	\$4,526,350
Delinquent Property Tax	31011	111,177	115,162	89,244	90,527

Reimbursement

FEMA Reimbursement	33112	87,504	\$323,941	-	
Insurance Proceeds	33913		\$19,803		
Road Damage Reimbursement	33927		\$40,477	40,000	

Road & Bridge Fees

Auto Registration Fee (\$10)	35005	1,867,900	1,868,113	1,840,000	1,900,000
Auto Registration Fee (R&B)	35010	1,683,310	1,548,808	1,550,000	1,500,000
State Lateral Road	35020	82,818	82,809	83,000	82,000
Sale of Equipment	35025		1,993		
Weight & Axle	35035	61,368	67,371	60,000	65,000
State Traffic Fee - 5% County Portion	35526	16,864	14,860	16,000	13,000
Subdivision Regulation Fees	35040	9,180	1,006	1,000	1,500
Garden Lake Assessment			12,039		

Fines

J.P. #1 - Traffic Fines	35521	14,059	14,778	12,000	10,000
J.P. #2 - Traffic Fines	35522	237,523	257,638	260,000	180,000
J. P. #3 - Traffic Fines	35523	123,752	111,068	120,000	92,000
J. P. #4 - Traffic Fines	35524	183,982	198,291	185,000	195,000
J. P. #5 - Traffic Fines	35525	466,001	432,440	445,000	400,000

Interest

Interest	36610	43,986	13,694	15,000	4,500
Donations	36014		2,500	133	
Interest Received on Investments	36638	144,146	109,669	110,000	35,000

Total Revenue - Road & Bridge Fund		\$8,549,393	\$8,769,141	\$9,288,595	\$9,094,877
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87 J/A/C MAINTENANCE FUND

Interest

Interest Earned	36610	\$17,769	\$491		
Interest Earned on Investments	36638		15,124	15,000	5,800

Total Revenue - Juvenile Attention Maintenance Fund		\$17,769	\$15,615	\$15,000	\$5,800
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Transfer In - Juvenile General	39010	\$234,043	\$247,823	\$247,823	\$247,823
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Total Available - Juvenile Attention Maintenance Fund		\$251,812	\$263,438	\$262,823	\$253,623
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REVENUES		Actual	Actual	Amended	Estimated
Fund	Acct #	Revenue	Revenue	Revenue	Revenue
		06/07	07/08	08/09	09/10
93	JUVENILE GENERAL FUND				
<i>Rental Commissions</i>					
Rentals/Leases Vending	32520	\$1,482	\$1,026	\$1,200	\$1,100
State Placement Reimbursement	33314	17,911	131,011	125,000	80,000
Electronic Monitoring	33332	5,867	862	1,000	900
Miscellaneous Reimbursement	33902	8,630	25		
UA Reimbursement	33903	5,073	4,828	5,100	3,000
Medical Reimbursement Fee	33904	196	525	1,000	-
<i>Interlocal Agreements</i>					
City of Tyler - J.A.C.	34010	115,000	115,000	115,000	115,000
<i>Fees - Court Imposed</i>					
Detention Fees	34444	200	0		
Placement Fee - Juveniles	34505	12,603	0	18,000	19,000
Supervision Fees - Juvenile	34515	17,093	18,764	750	750
Juvenile Fines & Fees	34516	1,645	2,105	0	
Coin Station Commission	34655	671	0	0	
Donations - Jury	36014		6,948	7,000	6,000
Miscellaneous	36620	98			
Interest	36610	6,680	1,803	1,500	500
Interest Received on Investments	36638	50,549	23,399	30,000	7,000
Total Revenue -Juvenile General Fund		\$243,698	\$306,296	\$305,550	\$233,250
Transfer In - General Fund		\$2,900,000	\$2,900,000	\$3,500,000	\$4,100,000
Total Available - Juvenile General Fund		\$3,143,698	\$3,206,296	\$3,805,550	\$4,333,250
Total Revenue - All Funds		\$61,723,004	\$69,612,012	\$70,553,799	\$69,154,570
Interbudget Transfers		\$3,595,595	\$3,188,656	\$3,747,823	\$4,347,823

EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual FY07	Actual FY08	Revised FY09	Adopted FY10	% of Change
Administrative:					
Commissioners Court	\$ 396,348	\$ 434,180	\$ 531,312	\$ 552,046	3.90%
Records Service	122,621	139,599	224,260	169,569	-24.39%
Veterans	131,787	134,199	148,712	151,747	2.04%
General Operations	2,865,596	3,548,245	3,375,030	3,694,976	9.48%
Information Services	1,040,441	1,689,970	1,748,119	1,953,764	11.76%
Collections Department	146,102	155,527	167,173	177,250	6.03%
County Auditor	615,930	649,163	742,694	749,444	0.91%
County Treasurer	117,714	126,865	132,846	136,841	3.01%
Purchasing	136,252	156,149	175,518	193,352	10.16%
Tax A/C	1,106,865	1,251,444	1,442,003	1,472,547	2.12%
Elections	285,532	415,845	357,939	370,132	3.41%
Physical Plant	923,125	890,402	1,545,665	1,661,780	7.51%
Human Resources	145,796	154,494	172,053	176,472	2.57%
Total Administrative	\$ 8,034,109	\$ 9,746,081	\$ 10,763,324	\$ 11,459,918	6.47%
Judicial:					
County Clerk	\$ 1,058,960	\$ 1,166,244	\$ 1,318,485	\$ 1,338,984	1.55%
County Court	220,523	282,621	242,870	252,451	3.94%
County Court at Law	333,030	348,912	359,009	379,030	5.58%
County Court at Law #2	329,952	345,579	361,976	392,731	8.50%
County Court at Law #3	341,446	348,537	368,342	375,888	2.05%
7th District Court	191,582	201,765	222,215	235,359	5.92%
114th District Court	201,967	213,432	243,598	232,633	-4.50%
241st District Court	192,250	203,866	223,153	248,341	11.29%
321st District Court	467,328	607,414	688,373	806,525	17.16%
Jail Case Expedition Court		62,479	-	-	
Capital Murder Trials	790,413	629,940	700,000	700,000	0.00%
Indigent Defense	1,125,801	1,305,658	1,379,500	1,375,000	-0.33%
District Clerk	955,784	1,101,319	1,241,280	1,236,532	-0.38%
Justice of the Peace #1	153,379	241,740	258,380	257,681	-0.27%
Justice of the Peace #2	202,685	250,740	273,429	278,568	1.88%
Justice of the Peace #3	185,567	263,981	275,540	284,580	3.28%
Justice of the Peace #4	188,989	256,603	268,562	277,892	3.47%
Justice of the Peace #5	216,782	276,551	294,367	297,883	1.19%
District Attorney	2,686,630	3,192,956	3,732,685	4,043,354	8.32%
Pre-Trial Release	126,002	131,461	144,927	148,402	2.40%
Total Judicial	\$ 9,969,070	\$ 12,431,795	\$ 12,596,692	\$ 13,161,835	4.49%
Public Safety/Law Enforcement:					
Fire Marshal/OEM	\$ 600,355	\$ 642,747	\$ 504,997	\$ 410,229	-18.77%
License & Weight Enforcement	56,407	55,410	39,851	-	100.00%
Constable - Pct. #1	184,427	224,706	261,552	273,644	4.62%
Constable - Pct. #2	196,302	232,888	241,702	240,651	-0.43%
Constable - Pct. #3	144,523	154,072	180,595	222,066	22.96%
Constable - Pct. #4	96,637	184,670	207,183	245,386	18.44%
Constable - Pct. #5	232,241	316,466	369,000	381,394	3.36%
Animal Control - East	38,185	431	-	-	
Animal Control - West	40,359	431	-	-	

	Actual FY07	Actual FY08	Revised FY09	Adopted FY10	% of Change
Environmental Crimes	66,726	100,148	180,647	173,035	-4.21%
Sheriff	5,482,537	6,467,981	7,418,746	7,578,878	2.16%
Sheriff - Dispatch Operations			1,643,502	2,028,963	23.45%
Jail Operations	14,811,726	5,101,270	15,963,770	16,277,840	1.97%
Warrants - Courts	117,457	158,376	191,451	178,326	-6.86%
Juvenile Board	2,990,641	3,024,011	3,624,791	4,225,646	16.58%
CSCD	431,387	883,655	1,210,118	1,203,005	-0.59%
Total Public Safety/Law Enforcement	\$25,546,318	27,602,673	\$ 32,037,904	\$ 33,439,064	4.37%
Road & Bridge:					
R&B - General	\$ 387,982	\$ 380,434	\$ 451,395	\$ 463,407	2.66%
R&B - Labor & Material	6,112,415	5,248,812	8,798,236	8,724,226	-0.84%
R&B - Equipment	1,212,914	1,961,442	1,465,892	1,577,736	7.63%
Total Road & Bridge	\$ 7,713,311	\$ 7,590,689	\$ 10,715,523	\$ 10,765,369	0.47%
Health & Welfare					
Public Service	\$ 2,554,192	\$ 2,633,934	\$ 1,747,032	\$ 1,012,535	-42.04%
Total Health & Welfare	\$ 2,554,192	\$ 2,633,934	\$ 1,747,032	\$ 1,012,535	-42.04%
Conservation:					
Agriculture Extension	\$ 215,236	\$ 213,435	\$ 245,602	\$ 262,672	6.95%
Total Conservation	\$ 215,236	\$ 213,435	\$ 245,602	\$ 262,672	6.95%
Total General & Road & Bridge Fund					
- Direct Expenses	\$54,032,235	\$9,218,607	\$ 68,106,077	\$ 70,101,394	
Increase from FY09				\$ 1,995,317	2.93%



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*
Jeff Warr, Commissioner - Pct. #1
William McGinnis, Commissioner - Pct. #2
Terry Phillips, Commissioner - Pct. #3
JoAnn Hampton, Commissioner - Pct. #4

Major Accomplishments for FY09:

- Held the line on the FY 2008 property tax rate due to a growing tax base and an ongoing commitment to internal cost-containment efforts, technology-driven efficiencies, and improved productivity.
- Continued Joint & Cooperative Purchasing Project with area Cities and Emergency Services Districts.
- Expanded Standardization Project for increased cost-efficiency and improved professional appearance of facilities and equipment.
- Adopted and funded the first Smith County Tuition Reimbursement Program to encourage higher education, adding value for our taxpayers and value to our employees.
- Authorized installation of emergency generator back-up systems in county buildings.

- Adopted Phase One of Smith County Facility Plan – PAYGO (pay-as-you-go) projects to maximize space and efficiency in County Buildings.
- Continued support and incentive program to reduce accumulated compensatory time in the Sheriff’s office.
- Completed Courthouse facade cleaning project and landscaping.
- Completed parking lot improvements for JP offices, the Cotton Belt Building, Annex Jury Parking, and East of Annex lots.
- Completed the Local Government Management Assessment Team project (State Comptroller’s Office) review of 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.
- Implemented online podcasts for Commissioners Court meetings.
- Participated in the Financial Transparency Project with the State Comptroller Division for transparency of financial documents such as annual budgets, financial statements, and online check registers.

Goals & Objectives for FY10:

- 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 the PAYGO projects.
- Complete the relocation of the Sheriff’s Department to the new Smith County Sheriff’s Administration Building (PAYGO project).
- Continue the development of a Roadmap-based merit pay and awards program for county employees.
- Develop Strategic Plan for Rural County Transportation Infrastructure.

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$290,045	\$330,132	\$399,725	\$414,210
<i>Fringe Benefits</i>	87,221	85,999	107,105	113,442
<i>Operating Expenses</i>	19,081	18,048	24,481	24,394
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$396,348	\$434,180	\$531,312	\$552,046
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.

STATE OF TEXAS §
COUNTY OF SMITH §

AFFIDAVIT

As provided in Section 152.052 (b) of the Local Government Code, by way of this affidavit filed with the Smith County payroll officer, I do hereby elect to maintain the amount of base salary compensation paid for my service at the current 2009 salary level. Copies of this affidavit to be filed with the County Judge as the County Budget Officer and the County Auditor.

Joel P. Baker
Joel P. Baker, County Judge

STATE OF TEXAS §
COUNTY OF SMITH §

Before me, the undersigned authority, on this day personally appeared Joel P. Baker, known to me to be the person whose name is subscribed to the foregoing affidavit, and said person being by me duly sworn, declared to me that he executed the foregoing for the purpose expressed.

SUBSCRIBED TO AND ACKNOWLEDGED before me by the said Joel P. Baker this 21 day of September, 2009.

Barbara Valentine
Notary Public



STATE OF TEXAS §
COUNTY OF SMITH §

AFFIDAVIT

As provided in Section 152.052 (b) of the Local Government Code, by way of this affidavit filed with the Smith County payroll officer, I do hereby elect to maintain the amount of base salary compensation paid for my service at the current 2009 salary level. Copies of this affidavit to be filed with the County Judge as the County Budget Officer and the County Auditor.

Jeff Wart
Jeff Wart, Commissioner Precinct 1

STATE OF TEXAS §
COUNTY OF SMITH §

Before me, the undersigned authority, on this day personally appeared Jeff Wart, known to me to be the person whose name is subscribed to the foregoing affidavit, and said person being by me duly sworn, declared to me that he executed the foregoing for the purpose expressed.

SUBSCRIBED TO AND ACKNOWLEDGED before me by the said Jeff Wart this 21 day of September, 2009.

Barbara Valentine
Notary Public



STATE OF TEXAS §
COUNTY OF SMITH §

AFFIDAVIT

I do hereby request that my annual base salary in the 2009-2010 Smith County Budget for Smith County Commissioner Precinct Two (2) remain at the same amount as designated in the 2007-2008 Budget document for Smith County. Copies of this affidavit are to be filed with the County Judge and the County Budget Officer and the County Auditor.

William A. McGinnis
William A. McGinnis, Commissioner
Precinct #2

STATE OF TEXAS §
COUNTY OF SMITH §

Before me, the undersigned authority, on this day personally appeared William A. McGinnis, known to me to be the person whose name is subscribed to the foregoing affidavit, and said person being by me duly sworn, declared to me that he executed the foregoing for the purpose expressed.

SUBSCRIBED TO AND ACKNOWLEDGED before me by the said William A. McGinnis this 21 day of September, 2009.

Barbara Valentine
Notary Public



STATE OF TEXAS §
COUNTY OF SMITH §

AFFIDAVIT

As provided in Section 152.052 (b) of the Local Government Code, by way of this affidavit filed with the Smith County Payroll Officer, I do hereby request that my annual base salary as designated in the 2010 Smith County Budget for Smith County Commissioner be reduced from \$12,800 to \$12,500. Copies of this affidavit to be filed with the County Judge as the County Budget Officer and County Auditor.

John Harpton
John Harpton, Commissioner PCT 1

STATE OF TEXAS §
COUNTY OF SMITH §

Before me, the undersigned authority, on this day personally appeared John Harpton, known to me to be the person whose name is subscribed to the foregoing affidavit, and said person being by me duly sworn, declared to me that he executed the foregoing for the purpose expressed.

SUBSCRIBED TO AND ACKNOWLEDGED before me by the said Terry Phillips this 21 day of September, 2009.

Barbara Valentine
Notary Public



STATE OF TEXAS §
COUNTY OF SMITH §

AFFIDAVIT

As provided in Section 152.052 (b) of the Local Government Code, by way of this affidavit filed with the Smith County Payroll Officer, I do hereby request that my annual base salary as designated in the 2010 Smith County Budget for Smith County Commissioner be reduced from \$22,800 to \$22,500. Copies of this affidavit to be filed with the County Judge as the County Budget Officer and County Auditor.

Terry Phillips
Terry Phillips, Commissioner PCT 3

STATE OF TEXAS §
COUNTY OF SMITH §

Before me, the undersigned authority, on this day personally appeared Terry Phillips, known to me to be the person whose name is subscribed to the foregoing affidavit, and said person being by me duly sworn, declared to me that he executed the foregoing for the purpose expressed.

SUBSCRIBED TO AND ACKNOWLEDGED before me by the said Barbara Valentine this 21 day of September, 2009.

Barbara Valentine
Notary Public



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	2008
Civil Files	8,608	3,601	4,063
Criminal Files	5,948	4,651	5,729
PSI's and Miscellaneous	212	190	293
Tax Suits	513	520	390
Juvenile Files	321	638	452
Court Reporter Records	44	70	
Records Retrieved from County Clerk:			
Criminal & Civil Files	1,493	1,585	2,125
Records Retrieved from District Attorney:			
Felony & Misdemeanor Files	98	261	138
Volume of Records Accessioned into the Records Department	544 c.f.	200 c.f.	511 c.f.
Volume of Records Destroyed	2,226 c.f.	524 c.f.	2,000 c.f.

Goals & Objectives for FY10:

- Install new mobile shelving to increase capacity
- Relocate dismantled shelving for use in other areas
- Remove obsolete material, condense current information, and remap storage areas for easy access

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$83,671	\$96,250	\$116,268	119,979
<i>Fringe Benefits</i>	32,199	32,480	36,097	37,695
<i>Operating Expenses</i>	6,751	10,869	11,895	11,895
<i>Capital Outlay</i>			60,000	
Departmental Total	\$122,621	\$139,599	224,260	169,569
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 FY10:

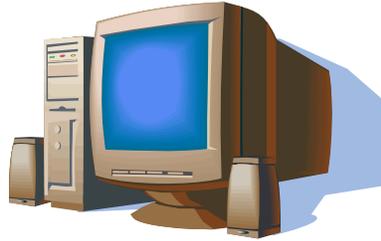
- Increase information and communication through an updated website and continue to make additional improvements
- Continue with research on electronic poll books
- Continue education process for obtaining certification in election administration

Program Statistics:	2005 Actual	2006 Actual	2007 Actual	2008 Actual
Registered Voters*	115,185	112,048	111,922	119,741
Applications Processed	15,936	25,057	9,534	6,282
Elections Held	3	5	10	9
Voter Election Rolls (Precinct)	77	77	80	80
Elections Supervised	3	5	10	9

* Mass deletion is done in November of even numbered years

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$178,897	\$210,206	\$205,393	\$207,233
<i>Fringe Benefits</i>	47,322	44,073	48,687	50,020
<i>Operating Expenses</i>	49,473	161,566	103,859	112,879
<i>Capital Outlay</i>	9,840	-0-	-0-	-0-
Departmental Total	\$285,532	\$415,845	\$357,939	\$371,132
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

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$317,387	\$372,350	\$425,635	\$448,801
<i>Fringe Benefits</i>	97,655	91,765	112,394	120,071
<i>Operating Expenses</i>	409,675	623,008	887,590	967,892
<i>Capital Outlay</i>	215,724	602,847	322,500	417,000
Departmental Total	\$1,040,441	\$1,689,970	\$1,748,119	\$1,953,764
Staffing	7	7	7	7

Information Services – Cont’d

Major Accomplishments FY09:

- ✓ Set up virtual servers to replicate to the Emergency Operations Center that can be activated in case of damage to main computer room
- ✓ Set up storage system to consolidate and simplify data storage
- ✓ Developed a RunBook that documents the complete system for all county networks and software.
- ✓ Installed System Monitoring Software that allows IT to monitor all critical hardware for problems or failures
- ✓ Introduced a newly designed county website

FY10 Goals & Objectives	Status	Links to County Business Plan
Work with Commissioners Court on transparency	Work team has been formed and is meeting with necessary vendors	Technology Customer Service Accountability
Continue work with the Computer Information Resource Agency (CIRA) on the comprehensive integrated criminal justice system	Ongoing development and currently evaluating RFP.	Technology Customer Service Accountability Service and Processes Intergovernmental Networking
Disaster Recovery Plan and Preparation	Installed backup generator and redundant system	Accountability Technology Services & Processes Customer Service
Cross training of Information Technology personnel	Course selection process	Technology Customer Service Accountability Staffing & Workforce
Evaluate and implement video connectivity	Working with vendors and community partners	Technology Customer Service Services & Processes

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 FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$4,920	\$9,000	\$9,000	\$9,000
<i>Fringe Benefits</i>	400,881	401,618	684,959	716,094
<i>Operating Expenses</i>	2,459,796	3,137,628	2,681,071	2,969,882
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$2,865,596	\$3,589,078	\$3,375,030	\$3,694,976
Other Financing Uses	-0-	-0-	-0-	-0-

PUBLIC SERVICE

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

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Operating Expenses</i>	\$2,554,192	\$2,633,934	\$1,719,032	\$1,012,535
Departmental Total	\$2,554,192	\$2,633,934	\$1,719,032	\$1,012,535

Agencies and organizations approved for funding in the FY2010 budget include:

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

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

Goal & Objective	Status	Link to County Business Plan
To assist the County & Justice Courts with compliance of the state-mandated collections improvement program as provided under SB 1863;	Performing verification phone calls & assessments, monitoring payment plans, performing weekly audits, and reporting to courts.	Accountability Staffing & Workforce Services/Processes Technology
To enforce compliance and maximize revenue by sending out notices for the Justices of the Peace courts on failure to appear cases;	Weekly postcards to defendants & skip tracing returned cards.	Accountability Technology Services/Processes
Continue to partner with NetPlea for collection services on delinquent cases in the Justice of the Peace courts.	Sending cases 60 – 120 days delinquent.	Accountability Technology Services/Processes Contract Services
Assist the District Clerk’s office with collection of court costs on family court cases	Obtain weekly docket sheets; research status of cases; send out notices; set up & monitor plans	Accountability Staffing & Workforce Services/Processes
Assist the District Clerk’s office with collections of court costs on parole cases	Setting up payment plans. Proposing a proactive approach to monitoring the Texas Department of Criminal Justice website.	Accountability Staffing & Workforce Services/Processes

Office of Court Collections – Cont’d

Program Statistics:	Actual FY06	Actual FY07	Actual FY08	Actual FY09
Collected from JP Courts	\$401,608	\$674,895	\$1,088,105	\$1,254,121
Collected from CCAL	37,923	188,750	260,052	305,802
Collected from Family Court	15,648	21,219	8,511	12,710
Parole Collections	0	2,704	4,971	17,125
Inmate Collections	2,064	29,097	0	764
Payment Plans	849	1,505	3,034	3,544
Cases sent to collections				12,969

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$103,097	\$108,341	\$112,200	\$122,500
<i>Fringe Benefits</i>	35,992	33,341	35,519	37,310
<i>Operating Expenses</i>	7,013	13,845	19,454	17,440
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$146,102	\$155,527	\$167,173	\$177,250
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 FY09:

- Received Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation
- Assisted additional departments with performance measurements and reporting
- Continued bi-weekly compensatory time review meetings with Sheriff officials to reduce liability
- Assisted in the analysis and implementation of the Comprehensive Salary Plan
- Created Personalized Benefit Summary Statements for employees
- Purchased and implemented a new capital asset reporting program
- Maintain Financial Transparency Program on county website for online check register and financial documents

Goals & Objectives for FY10:

- Submit FY10 budget to GFOA for Distinguished Budget Presentation award
- Explore imaging capabilities for accounts payable record retention
- Implement electronic time reporting system in the sheriff and jail operations
- Automate direct deposit for payroll related vendors
- Update vendor records

County Auditor – Cont'd

2008					
Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th 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

2009					
Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
A/P invoices processed	5,674	6,965	5,664	7,216	25,519
1099's prepared		228			228
Check runs	62	51	46	47	206
Bank reconciliations	207	207	201	201	816
Grants administered	18	18	18	18	18
Journal entries posted	201	174	197	226	798
W-2's issued		1,114			1,114
Health Claim Eligibility Audit	18	16	16	16	66
Retiree Contacts	46	49	49	49	193
Cash counts	29	34	34	50	147
Internal Audits	40	36	36	36	148
Special Investigations	3	1	2	0	6
Confirmation Letters	87	89	96	96	368
Findings/Recommended Practice Reports	1	2	1	10	12

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$451,041	\$491,644	\$547,367	\$558,082
<i>Fringe Benefits</i>	139,793	131,019	154,742	161,052
<i>Operating Expenses</i>	24,097	26,499	40,585	30,310
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$614,931	\$649,163	\$742,694	\$749,444
Staffing	12	11	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 FY09:

- Implemented purchasing training program for staff
- Joined Tyler Area Chamber of Commerce Annual Business Exposition to rebuild networks with local businesses that provide service for Smith County
- Analyzed state contracted office supply programs for direct delivery and just in time (JIT) inventory program
- Organized and managed FY09 capital project schedule
- Implemented approved contract administration policies for all Smith County contractual relationships
- Purchased and installed new inventory tracking software program

Goals & Objectives for FY10:

- 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
- Coordinate with Information Technology Department to mainstream forms being used by county departments
-

Workload Measures	FY07 Actual	FY08 Actual	FY09 Actual
Purchase Orders Issued	5,267	6,423	7,474
Property Items Tagged	138	72	1,003
Annual Contracts Awarded/RFB	31	34	28
RFPs Awarded	9	5	12
Online Requisitions Submitted	n/a	230	626

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

Purchasing – Cont’d

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$92,484	\$108,592	\$120,858	\$136,112
<i>Fringe Benefits</i>	34,181	35,117	37,107	40,761
<i>Operating Expenses</i>	9,587	12,440	12,554	16,479
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$136,252	\$156,149	\$170,518	\$193,352
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 FY09:

- ✓ Cross training for part-time employees
- ✓ Reduced number of data entry errors
- ✓ Implemented ordering stamps directly by line item
- ✓ Implemented secure check pick-up policy
- ✓ Storage organized and updated

Goals & Objectives for FY09:

- Diversify/Ladder investments
- Laser print receipts
- Meet or exceed interest projections
- Streamline accounts payable check distribution process
- Obsolete file removal

2008					
Workload Measures	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	Total
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%

2009					
Workload Measures	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	Total
Investments Interest Earnings	\$113,265.28	\$73,383.04	\$54,301.66	\$31,730.55	\$272,680.53
Receipts Processed	4,646	4,934	5,021	5,433	20,034
A/P Checks Printed & Distributed	2,960	3,209	3,150	3,066	12,385
Deposits	6,862	5,616	6,763	5,806	25,047
% of Portfolio Invested	78%	91%	92%	92%	88%

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$79,688	\$87,613	\$92,640	\$95,112
<i>Fringe Benefits</i>	25,942	26,087	26,826	28,112
<i>Operating Expenses</i>	12,084	13,166	13,380	13,617
<i>Capital Outlay</i>	-0-		-0-	-0-
Departmental Total	\$117,714	\$126,865	\$132,846	\$136,841
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 FY09:

- Tax collections of 100% or more for all collectible entities
- Accepted online check payments for tax collection
- Offer full service tax office in Lindale

Goals & Objectives for FY10:

- Offer credit cards for auto registration
- Offer owner numbers online for taxpayer information management

Program Statistics:	2006 Actual	2007 Actual	2008 Actual	2009 Actual
% of Property Taxes Collected	98.96%	103.8%	103.7%	103.2%
Motor Vehicle Registrations	194,393	199,709	206,280	202,082
Entities Collected For	19	19	20	23
Total Tax Collections (all jurisdictions)	\$197,658,424	\$221,197,474	\$215,246,626	\$234,383,127
Titles	61,279	59,379	59,552	60,058

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$651,983	\$798,974	\$928,949	\$949,105
<i>Fringe Benefits</i>	277,822	280,988	321,374	332,562
<i>Operating Expenses</i>	177,060	171,483	191,680	190,880
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,106,865	\$1,251,444	\$1,442,003	\$1,472,547
Staffing	28	28	30	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.

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

Director: Steve Christian

Goals & Objectives for FY10:	Performance Measure	Link to County Business Plan
Complete capital project list	On time and in budget	Long Range Budget Resource Allocation Plan
Properly maintain Smith County facilities	Operational costs reduction	Long Range Budget Resource Allocation Plan

Program Statistics:	FY05 Actual	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual
Work Orders Completed	5,442	2,472	6,125	11,551	5,703
Preventative Maintenance	2,236	1,936	1,626	2,401	2,335

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$405,146	\$547,118	\$748,479	\$830,715
<i>Fringe Benefits</i>	192,597	208,358	295,889	347,340
<i>Operating Expenses</i>	325,381	134,927	419,700	483,725
<i>Capital Outlay</i>	-0-	-0-	21,596	-0-
Departmental Total	\$923,124	\$890,402	\$1,485,664	\$1,661,780
Staffing	17	20	24	26

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: Leonardo Brown

Goals and Objectives for FY10:	Link to County Business Plan
Reconstruct Smith County Human Resources website to offer better customer service and information for all county employees and the general public.	Technology Staffing & Workforce Customer Service Services/Processes
Revise the employee recognition program to provide more formal recognition that is valued, valuable, and motivational.	Staffing & Workforce Customer Service
Restructure the new hire orientation program to include presentations from county officials and various departments.	Accountability Staffing & Workforce Customer Service
Incorporate the role of safety coordinator into the duties of the director to immediately address the risk management needs of the county.	Accountability Services/Processes Intergovernmental Networking Contract Services Mgmt.

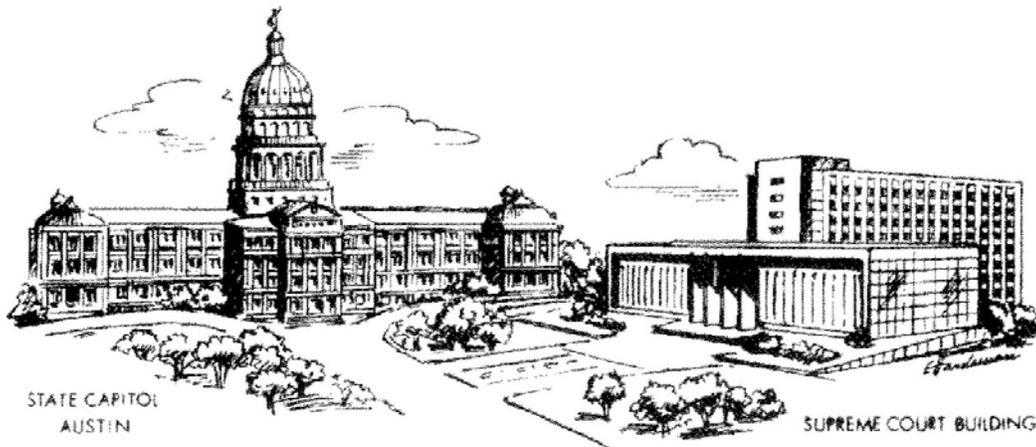
Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$85,145	\$91,278	\$104,080	\$109,027
<i>Fringe Benefits</i>	24,637	25,780	27,109	28,712
<i>Operating Expenses</i>	36,294	37,436	40,863	38,733
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$145,796	\$154,494	\$172,052	\$176,472
Staffing	2	2	2	2



JUSTICE SYSTEM

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THE TEXAS JUDICIAL SYSTEM



JUDICIAL AUTHORITY

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

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

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

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

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COUNTY COURT

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

Elected Official: Judge Joel Baker

Goals & Objectives for FY10:

- Accomplish the business of all parties and counsel who have matters in the Court as quickly, pleasantly, and economically as possible within the limits imposed by Texas law.

Program Statistics:	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
CASES FILED					
Estates	648	599	613	645	510
Guardianships	53	32	43	47	64
Mental	293	236	312	165	217
TOTAL NEW	994	867	968	857	791
HEARINGS HELD					
Probate & Guardianship	815	790	744	785	800
Mental	249	145	130	107	113
TOTAL HEARINGS	1,064	935	874	892	913
SUBMISSION DOCKET					
Probate, Guardianship & Mental	1,978	1,928	2,577	2,603	1,800

Source: Smith County Probate Clerk

County Court – Cont’d

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$142,178	\$111,974	\$135,888	\$143,212
<i>Fringe Benefits</i>	43,006	32,061	39,720	41,964
<i>Operating Expenses</i>	35,338	138,587 *	67,262	67,275
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$220,523	\$282,621	\$242,870	\$252,451
Staffing	3	4	3	3

COUNTY COURTS AT LAW

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

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

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

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

County Level Courts : Civil Activity	2005	2006	2007	2008
Cases Pending at Beginning of Year	2,197	2,328	2,102	2,253
New Cases Filed	2,232	2,781	3,388	2,996
Other Cases Added	1,286	739	-0-	-0-
Total Dispositions	3,387	3,733	3,169	3,090
Cases pending at year end	2,328	2,115	2,307	2,137
Clearance Rate	91.6%	106.0%	93.5%	103.14%

County Courts: Criminal Activity	2005	2006	2007	2008
Cases Pending at Beginning of Year	8,141	6,892	6,399	7,485
New Cases Added	4,001	6,030	6,971	6,687
Total Dispositions	5,725	6,315	6,492	8,070
Cases pending at year end	6,892	6,607	6,695	6,033
Clearance Rate	107.6%	102.7%	93.1%	120.68%

County Courts: Juvenile	2005	2006	2007	2008
Cases Pending at Beginning of Year	202	202	249	344
New Cases Added	514	669	639	506
Total Dispositions	514	554	543	553
Cases pending at year end	202	317	345	297
Clearance Rate	95.9%	82.8%	84.98%	109.29%

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$255,666	\$265,806	\$274,025	\$277,723
<i>Fringe Benefits</i>	67,336	66,156	69,524	72,582
<i>Operating Expenses</i>	10,027	16,950	15,460	28,725
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$333,029	\$348,912	\$359,009	\$379,030
Staffing	4	4	4	4

County Court at Law #2 Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$249,875	\$262,461	\$270,680	\$274,018
<i>Fringe Benefits</i>	66,177	65,531	68,966	71,735
<i>Operating Expenses</i>	13,901	17,586	22,330	46,978
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$329,952	\$345,579	\$361,977	\$392,731
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$258,556	\$268,703	\$277,944	\$282,029
<i>Fringe Benefits</i>	67,464	66,269	70,098	73,209
<i>Operating Expenses</i>	15,426	13,566	20,300	20,650
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$341,446	\$348,537	\$368,342	\$375,888
Staffing	4	4	4	4

DISTRICT COURTS

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

Smith County has four district courts.

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

District Court Expenditure Budgets

7 th District Court Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$127,681	\$137,726	\$145,840	\$149,418
<i>Fringe Benefits</i>	40,182	39,149	41,625	43,441
<i>Operating Expenses</i>	23,720	24,890	34,750	42,500
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$191,583	\$201,765	\$222,215	\$235,359
Staffing	3	3	3	3

114 th District Court Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$129,752	\$136,264	\$147,280	\$150,978
<i>Fringe Benefits</i>	40,941	40,043	41,818	43,620
<i>Operating Expenses</i>	31,274	37,125	54,500	38,035
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$201,967	\$213,432	\$243,598	\$232,633
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$128,430	\$136,127	\$146,440	\$150,018
<i>Fringe Benefits</i>	40,426	39,730	41,603	43,396
<i>Operating Expenses</i>	23,394	28,009	35,110	54,927
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$192,250	\$203,153	\$223,154	\$248,341
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$132,527	\$141,086	\$179,805	\$187,503
<i>Fringe Benefits</i>	41,479	36,201	52,793	55,597
<i>Operating Expenses</i>	293,322	430,126	455,775	563,425
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$467,328	\$607,414	\$688,373	\$806,525
Staffing	3	3	4	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	2006	2007	2008	2008 Statewide Average
Cases Pending at Beginning of Year	2,956	2,703	2,305	
New Cases Filed	2,543	3,367	2,503	
Other Cases Added	838	-0-	1,013	
Total Dispositions	3,659	3,484	3,515	
Cases pending at year end	2,678	2,477	2,306	
Clearance Rate	108.1%	103.5%	99.97%	98.1%
Backlog Index	0.8	0.8	.4	1.1

District Courts: Criminal Activity	2006	2007	2008	2008 Statewide Average
Cases Pending at Beginning of Year	1,686	1,846	1,615	
New Cases Added	3,372	3,169	2,616	
Total Dispositions	3,330	3,466	2,821	
Cases pending at year end	1,728	1,548	1,410	
Clearance Rate	98.8%	109.4%	107.8	96.7%
Backlog Index	0.5	0.5	0.6	0.9

Source: Texas Judicial System Annual Report

District Courts: Age of Cases Disposed	2006	2007	2008	2008 Statewide Average
Civil Cases				
3 months or less	33%	32%	33%	32%
>3 months to 6 months	22%	22%	21%	19%
>6 months to 12 months	23%	20%	22%	21%
>12 months to 18 months	10%	10%	10%	9%
Over 18 months	11%	15%	13%	19%

District Courts: Age of Cases Disposed	2006	2007	2008	2008 Statewide Average
Criminal Cases				
60 Days or Less	20%	20%	27%	32%
61 – 90 Days	21%	20%	18%	9%
91 – 120 Days	18%	18%	19%	8%
Over 120 Days	41%	42%	36%	50%

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 FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Operating Expenses</i>	\$790,413	\$629,940	\$700,000	\$700,000
Departmental Total	\$790,413	\$629,940	\$700,000	\$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, \$149,930 in FY06, \$94,007 in FY07 and \$175,608.25 in FY08. The county is expected to receive approximately \$157,000 in FY09.

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 FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Operating Expenses</i>	\$1,125,801	\$1,305,568	\$1,379,500	\$1,375,000
Departmental Total	\$1,125,801	\$1,305,568	\$1,379,500	\$1,375,000

COUNTY CLERK

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

Elected Official: Judy Carnes

Program Statistics:	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
Criminal Cases Filed	6,448	4,697	4,412	5,530	6,215	5,431
Civil Cases Filed	1,397	1,241	1,581	1,724	1,245	1,129
Probate Cases Filed	674	671	656	586	682	730
Public Records Filed	66,805	64,437	64,325	64,083	62,223	62,301
Marriage Licenses Issued	1,893	1,915	2,027	1,931	1,966	1,615
Number of Registry Accounts Maintained	363	369	352			

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$596,430	\$727,970	\$800,722	\$821,238
<i>Fringe Benefits</i>	259,423	251,805	277,232	287,441
<i>Operating Expenses</i>	203,106	186,469	240,530	230,305
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,058,960	\$1,166,244	\$1,318,484	\$1,338,984
Staffing	26	26	26	26

DISTRICT CLERK

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

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

Elected Official: Lois Rogers

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 01/01/08	57	264	495	184	692	613	2,305
Docket Adjustments	-3	0	-15	-4	-1	24	0
New Cases Filed	72	126	360	622	596	456	2,503
Other Cases Added	2	0	0	0	1010	1	1,013
<i>Total Cases</i>	128	390	840	802	2,297	1,364	5,821
<i>Percent of Total</i>	2.2	6.7	14.43	13.78	39.46	23.43	100
Dispositions:							
Change of Venue	0	1	0	0	3	1	5
Default & Agreed Judgment	5	19	46	526	436	93	1,213
Summary Judgment	1	16	1	0	0	25	43
Final Judgments	63	150	281	134	1,056	570	2,254
<i>Total Dispositions</i>	69	186	328	660	1,495	777	3,515
<i>Percent of Total</i>	1.9	5.3	9.3	18.8	42.5	22.1	100
Cases Pending 12/31/08	59	204	512	142	802	587	2,306
<i>Percent of Total</i>	2.5	8.8	22.2	6.2	34.8	25.5	100

Source: Texas Judicial System Annual Report 2008

District Level Criminal Docket Activity

	Capital Murder	Murder	Assault or Attempted Murder	Sexual Assault	Robbery Burglary	Theft	Drug or Alcohol Related	Other	Total
Pending 1/1/08 Docket	7	13	154	101	110	232	528	471	1,616
Adjustments	0	0	0	1	0	2	3	-2	-1
Total Added	2	2	212	69	269	302	859	894	2,616
<i>Percent of Total Added</i>	.08	.08	8.1	2.6	10.2	11.5	32.8	22.7	100
Total									
Dispositions:	3	2	248	94	275	344	932	916	2,821
<i>Percent of Total Disp.</i>	.1	.07	8.8	3.3	9.7	12.1	33.0	32.47	100
Cases Pending 12/31/08	6	13	118	77	104	192	452	448	1,410
<i>Percent of Total Pending</i>	0.4	.9	8.3	5.4	7.3	13.6	32.1	31.8	100
<i>Disposed as a % of Total Added</i>	150%	100%	116.9%	136.2%	102.2%	113.9%	108.5%	102.5%	107.8%

Source: Texas Judicial System Annual Report 2008

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$439,217	\$544,119	\$616,057	\$639,081
<i>Fringe Benefits</i>	190,141	184,317	213,666	222,914
<i>Operating Expenses</i>	326,426	372,883	411,557	374,537
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$955,784	\$1,101,319	\$1,241,280	\$1,236,532
Staffing	19	20	20	20

JUSTICES OF THE PEACE

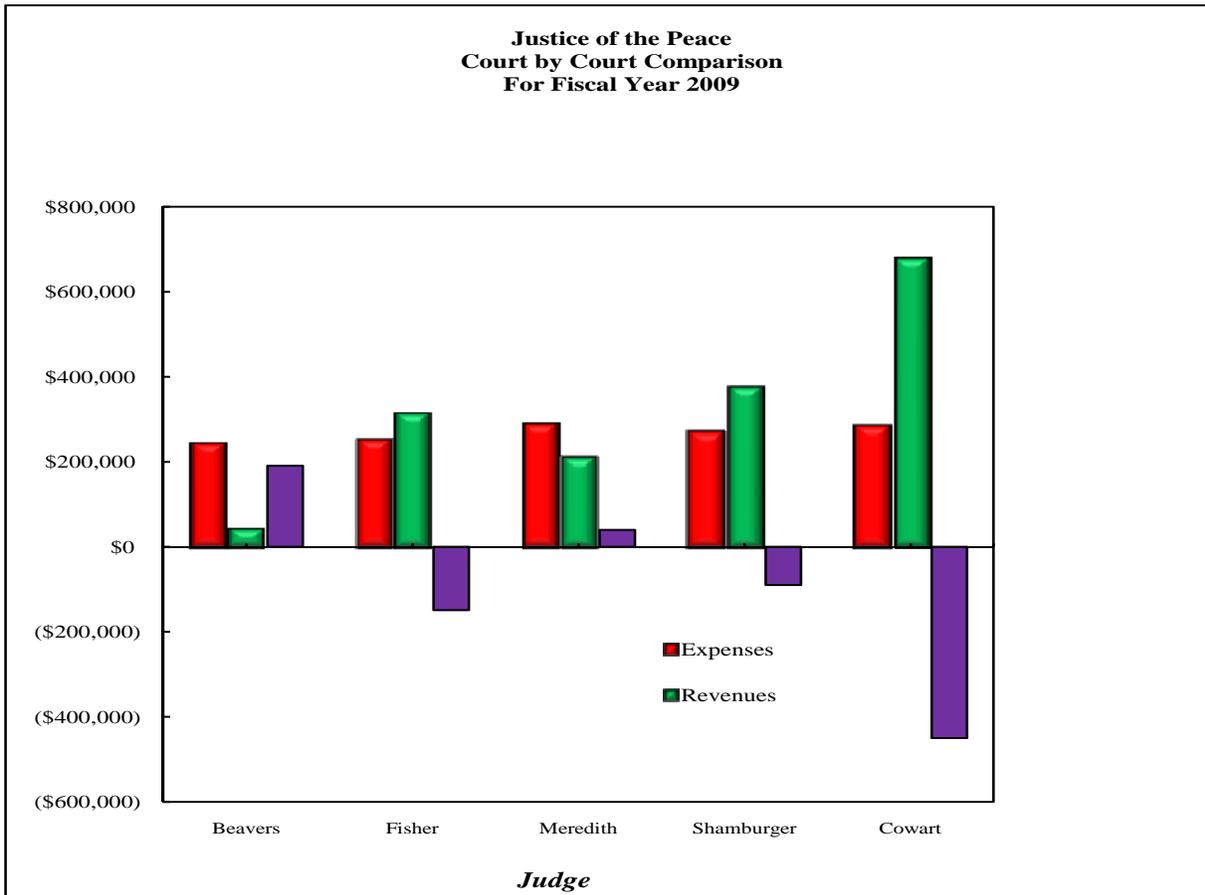
MANAGEMENT REPORT Justice of the Peace Courts October 1, 2008 - September 30, 2009

INDICATOR: Court by Court comparison of expenditures and revenues

Court Number	Judge	Operating Expenses	JP Revenues**	FY2009 Net Expense***	FY2008 Net Expense***
JP 1	Beavers	244,452	45,753	\$198,700	\$190,963
JP 2	Fisher	252,962	317,239	(\$64,276)	(\$149,396)
JP 3	Meredith	288,772	211,515	\$77,257	\$39,569
JP 4	Shamburger	270,787	378,059	(\$107,272)	(\$89,739)
JP 5	Cowart	284,277	681,636	(\$397,359)	(\$450,234)
Total		\$1,341,251	\$1,634,201	(\$292,951)	(\$458,837)
Average		\$268,250	\$326,840	(\$58,590)	(\$91,767)

**Total Revenues include fines, fees and dismissals for fiscal year 2009

***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	2008 Actual
<i>Cases Filed</i>						
Traffic Cases	230	291	163	251	356	352
Non Traffic Cases	556	472	222	330	365	265
Small Claims	248	300	249	233	180	161
Forcible Entry & Detainer	454	395	412	416	458	410
Other Civil Suits	100	108	72	264	249	410
<i>Cases Disposed</i>						
Traffic Cases	258	214	156	196	258	308
Non Traffic Cases	957	580	208	203	217	460
Small Claims Cases	117	115	174	112	139	142
Forcible Entry & Detainer	373	346	269	352	334	271
Other Civil Suits	36	22	25	63	113	255
Inquests	78	72	122	182	113	113
Cases Appealed				35	20	10

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$105,571	\$139,361	\$149,357	\$152,342
<i>Fringe Benefits</i>	36,331	44,872	47,343	49,164
<i>Operating Expenses</i>	11,477	57,507	61,680	56,175
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$153,378	241,740	\$258,380	\$257,681
Staffing	3	4	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 FY10:

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.

Presiding Judge: Paul Fisher

Justice of the Peace - Pct. #2 Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$144,564	\$154,827	\$162,117	\$163,024
<i>Fringe Benefits</i>	49,042	40,862	49,626	51,159
<i>Operating Expenses</i>	9,079	49,051	61,685	64,385
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$202,686	\$250,740	\$273,428	\$278,568
Staffing	4	4	4	4

Justice of the Peace – Pct. #2 – Cont'd

Court Activity:	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
<i>Cases Filed</i>						
Traffic Cases	5,080	6,310	6,298	5,267	4,800	3,623
Non Traffic Cases	875	1,059	1,124	1,174	693	619
Small Claims	92	95	107	699	362	126
Forcible Entry & Detainer	214	196	200	252	297	334
Other Civil Suits	333	226	221	252	311	628
<i>Cases Disposed</i>						
Traffic Cases	3,923	4,785	5,764	4,336	4,450	3,984
Non Traffic Cases	590	735	967	905	703	777
Small Claims Cases	93	80	97	361	269	148
Forcible Entry & Detainer	211	184	179	228	291	321
Other Civil Suits	341	252	199	217	300	586
Inquests	70	90	93	77	123	92
Cases Appealed				114	117	79

Source: Texas Judicial System Annual Reports

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	2008 Actual
<i>Cases Filed</i>						
Traffic Cases	2,519	3,222	3,639	3,564	2,691	2,139
Non Traffic Cases	1,094	1,276	1,527	1,571	1,173	789
Small Claims	73	61	55	51	62	24
Forcible Entry & Detainer	315	289	225	280	292	468
Other Civil Suits	88	61	72	183	93	197
<i>Cases Disposed</i>						
Traffic Cases	2,071	2,327	3,264	3,402	2,914	2,522
Non Traffic Cases	697	817	1,345	1,509	1,314	1,018
Small Claims Cases	52	48	47	35	48	46
Forcible Entry & Detainer	289	273	199	264	277	431
Other Civil Suits	65	54	47	107	65	179
Inquests	127	184	182	196	196	227
Cases Appealed				55	54	83

Source: Texas Judicial System Annual Reports

Justice of the Peace - Pct. #3 Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$128,970	\$138,935	\$156,313	\$161,461
<i>Fringe Benefits</i>	46,434	45,576	48,558	50,840
<i>Operating Expenses</i>	10,163	79,470	70,669	72,279
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$185,567	\$263,981	\$275,540	\$284,580
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	2008 Actual
<i>Cases Filed</i>						
Traffic Cases	4,356	4,052	4,403	5,727	4,800	3,864
Non Traffic Cases	1,154	1,073	920	1,522	1,592	1,465
Small Claims	3	2	1	1	1	0
Forcible Entry & Detainer	73	57	77	79	135	120
Other Civil Suits	63	38	30	90	80	85
<i>Cases Disposed</i>						
Traffic Cases	3,791	3,484	3,838	4,164	3,707	3,747
Non Traffic Cases	1,144	852	822	1,172	1,418	1,849
Small Claims Cases	2	1	2	1	1	0
Forcible Entry & Detainer	58	35	46	58	41	77
Other Civil Suits	39	28	23	50	20	85
Inquests	126	138	146	139	122	187
Cases Appealed				48	20	40

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$133,188	\$152,571	\$163,721	\$169,486
<i>Fringe Benefits</i>	47,314	47,849	50,001	52,366
<i>Operating Expenses</i>	8,486	56,184	54,840	56,040
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$188,988	\$256,603	\$268,562	\$277,892
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 and 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	2008 Actual
Cases Filed						
Traffic Cases	8,058	8,710	8,717	8,372	6,693	5,639
Non Traffic Cases	2,003	1,990	2,327	2,201	1,933	1,476
Small Claims	81	77	80	76	112	63
Forcible Entry & Detainer	91	70	83	84	87	97
Other Civil Suits	57	50	24	20	42	122
Cases Disposed						
Traffic Cases	5,885	6,466	7,426	6,658	6,106	5,691
Non Traffic Cases	1,552	1,653	2,097	2,055	1,975	1,953
Small Claims Cases	61	52	70	72	107	87
Forcible Entry & Detainer	87	43	82	81	76	89
Other Civil Suits	54	44	27	16	23	77
Inquests	170	160	146	141	163	150
Appealed Cases				194	132	121

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$153,156	\$164,141	\$183,243	\$186,279
<i>Fringe Benefits</i>	50,045	49,275	53,406	55,503
<i>Operating Expenses</i>	13,581	63,135	57,717	56,101
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$222,715	\$276,551	\$294,366	\$297,883
Staffing	4	4	4	4

DISTRICT ATTORNEY

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

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

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

Elected Official: Matt Bingham

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$1,855,951	\$2,223,011	\$2,510,054	\$2,741,767
<i>Fringe Benefits</i>	572,599	609,873	696,521	769,478
<i>Operating Expenses</i>	258,081	360,072	526,109	532,109
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	2,686,631	\$3,192,956	\$3,732,685	\$4,043,354
Staffing	40	47	48	48

PRE-TRIAL RELEASE

The Mission of the Smith County Pre-Trial Release and Personal Bond Office (PBO) is to provide judges and magistrates with information on defendants charged with felony and/or misdemeanor offenses by thorough and accurate interviews and investigations.

Purpose: To provide 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.

- Supervision of defendants released on personal bond geared towards assuring court appearances and heading off unlawful behavior.
- Information to the court regarding violations of court ordered release conditions.
- Distribution and disposal of all bonds received by Pre-Trial Release and Bond Office to and from the appropriate offices and/or agencies.

Director: Arvilla Banks

Major Accomplishments for FY09:

- ✓ Updated PBO and Bail Bond webpage
- ✓ Submitted all reports in a timely fashion

Goals & Objectives for FY10:	Link to County Business Plan
Receive, sort, scan, input data to distribute 1,000 bonds per month to the appropriate office within 24 hours of receipt.	Customer Service
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.	Accountability Customer Service
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.	Accountability Customer Service
Maintain information and daily records for bondsmen and the Bail Bond Board.	Customer Service Accountability
Develop measurement standard to demonstrate cost savings for release prior to court date	Accountability Service/Processes

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$87,056	\$93,601	\$103,850	\$106,095
<i>Fringe Benefits</i>	33,301	32,505	34,027	35,257
<i>Operating Expenses</i>	5,644	5,355	7,050	7,050
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$126,001	\$131,461	\$144,927	\$148,402
Staffing	3	3	3	3



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	Link to County Business Plan
Promote fire prevention education to general public and school systems	Accountability Customer Service Task Force
Conduct fire prevention inspections	Accountability Customer Service Task Force
Provide systematic fire and arson investigations	Accountability Customer Service Task Force
Compile fire incident loss statistical information with analysis for loss prevention	Accountability Customer Service Task Force
Enhance staff knowledge through additional training	Accountability Staffing & Workforce
Provide a secure structure for the maintenance and preservation of evidence in fire, arson, or related criminal acts	Accountability Task Force

Fire Marshal – Office of Emergency Management – Cont'd

Program Statistics:	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	FY10 Proj.
Incident Investigations	249	541	608	279	240	276
Felony Offenses	37	57	28	32	17	50
Cleared by Exception	5	3	3	2	1	5
Misdemeanor Offenses	15	84	210	19	45	50
Filed in Justice Court	3	23	145	7	14	7
Warned (verbal/written)	11	61	63	12	31	43
County Building Inspections	2	4	7	2	2	5
Non County Owned Structure Inspections	316	284	302	315	193	298
Evacuation & Tornado Planning Inspections	0	21	0	0	3	10

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$235,012	\$267,850	\$246,126	\$253,946
<i>Fringe Benefits</i>	75,511	79,601	76,596	82,638
<i>Operating Expenses</i>	291,832	295,296	56,717	63,645
<i>Capital Outlay</i>	-0-	-0-	75,000	10,000
Departmental Total	\$600,355	\$642,747	\$454,438	\$410,229
Staffing	5	5	5	5

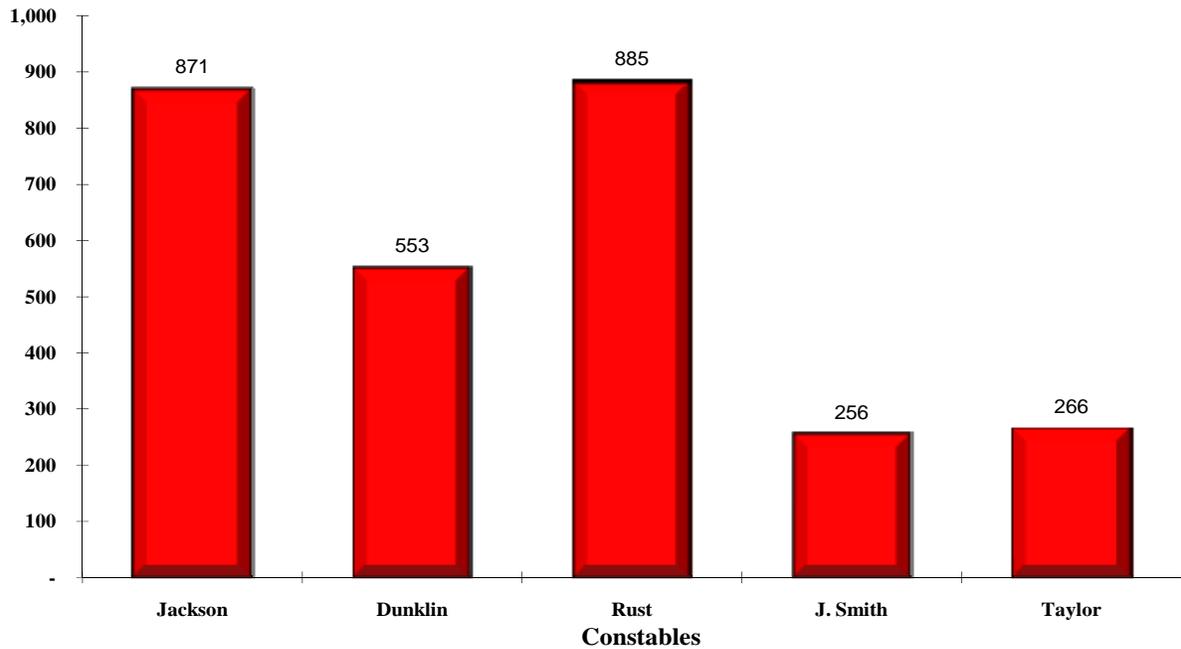
CONSTABLES

SMITH COUNTY MANAGEMENT REPORT
October 1, 2008 - September 30, 2009

DEPARTMENT:	Constable Precincts	DATE PREPARED:	10/8/2009
ACTIVITY:	Deputy Activities	MONTHS OF DATA:	12
INDICATOR:	Papers Served Successfully		
		Papers Served	
Precinct	Operating	Net	Number of
Number	Constable	Expenses	Revenues
		Expenses	Expenses
			Number of
			Papers Received
			Number of
			Papers Served *
			Successful
			Service %
			Successfully
			Per Deputy*
			Revenue
			Per Deputy
1	Jackson	\$282,045	\$56,611
		\$225,434	
		886	871
		98%	871
			\$ 56,611
2	Dunklin	213,272	40,683
		\$172,589	
		596	553
		93%	553
			\$ 40,683
3	Rust	177,115	62,105
		\$115,011	
		885	885
		100%	885
			\$ 62,105
4	Smith	181,361	36,683
		\$144,678	
		256	256
		100%	256
			\$ 36,683
5	Taylor	359,228	28,519
		\$330,709	
		293	266
		91%	266
			\$ 28,519
	Total	\$1,213,022	\$224,601
		\$988,421	
		2,916	2,831
			\$ 224,601
	Average	242,604	44,920
		197,684	
		583	566
		97%	566
			\$ 44,920

* Includes totals with the assumption of 1 deputy from each department serving papers

Papers Served Successfully Per Authorized Deputy



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 FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$136,913	\$163,951	\$161,543	\$184,856
<i>Fringe Benefits</i>	43,347	43,116	46,866	62,698
<i>Operating Expenses</i>	4,167	17,640	52,827	26,090
<i>Capital Outlay</i>	-0-	-0-	315	-0-
Departmental Total	\$184,427	\$224,706	\$261,552	\$273,644
Staffing	3	3	3	4

CONSTABLE – PCT. #2

Purpose: To protect life and property.

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

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

Elected Official: Andy Dunklin

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$139,158	\$167,149	\$138,875	\$145,386
<i>Fringe Benefits</i>	47,777	50,284	45,437	49,198
<i>Operating Expenses</i>	9,366	15,454	57,390	46,067
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$196,302	\$232,888	\$241,702	\$240,651
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 FY07	Actual FY08	Revised FY09	Revised FY10
<i>Salaries</i>	\$95,646	\$104,451	\$106,796	\$115,666
<i>Fringe Benefits</i>	26,213	22,749	33,296	36,055
<i>Operating Expenses</i>	21,172	26,873	40,503	47,345
<i>Capital Outlay</i>	1,492	-0-	-0-	23,000
Departmental Total	\$144,523	\$154,072	\$180,595	\$222,066
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 FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$59,818	\$103,350	\$130,632	\$149,917
<i>Fringe Benefits</i>	23,976	36,157	41,989	56,207
<i>Operating Expenses</i>	12,843	25,437	34,562	39,262
<i>Capital Outlay</i>	-0-	19,725	-0-	-0-
Departmental Total	\$96,637	\$184,670	\$207,183	\$245,386
Staffing	2	3	3	4

CONSTABLE – PCT. #5

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

Elected Official: Dennis Taylor

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$157,641	\$225,634	\$248,095	\$261,924
<i>Fringe Benefits</i>	56,560	70,283	77,240	86,912
<i>Operating Expenses</i>	18,039	20,549	37,665	32,558
<i>Capital Outlay</i>	-0-	-0-	6,000	-0-
Departmental Total	\$232,240	\$316,466	\$369,000	\$381,394
Staffing	4	5	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 FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$80,163	\$110,179	\$116,984	\$119,478
<i>Fringe Benefits</i>	29,735	38,417	40,717	43,798
<i>Operating Expenses</i>	7,559	9,780	15,750	15,050
<i>Capital Outlay</i>	-0-	-0-	18,000	-0-
Departmental Total	\$117,457	\$153,376	\$191,451	\$178,326
Staffing	2	3	3	3

Program Statistics	FY07	FY08	FY09
Number of Warrants Served	1,491	2,386	3,249
Restitution Collected	\$117,643.05	\$188,237.16	\$180,377.33
District Attorney Fees Collected	\$14,609.00	\$22,238.40	\$24,403.49
Capias Profines	\$35,977.32	\$51,580.72	\$16,550.69
Fines & Court Costs Collected	\$85,946.57	\$186,663.04	\$211,689.00
Probation Fees Collected	\$47,725.77	\$106,455.84	\$142,563.91

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	FY09 Actual
Total Calls Cleared	697	669	866	950
Illegal Dumping Calls	418	581	713	553
Junk Vehicles Removed	103	154	209	121
Public Nuisances	178	239	276	276
Illegal Dump Sites Cleaned	241	348	313	512
Arrests	36	14	7	6

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$30,492	\$39,411	\$79,199	\$85,226
<i>Fringe Benefits</i>	10,338	12,540	27,348	30,253
<i>Operating Expenses</i>	20,642	48,197	54,600	57,557
<i>Capital Outlay</i>	5,254	-0-	19,500	-0-
Departmental Total	\$66,726	\$100,148	\$180,647	\$173,035
Staffing	1	1	2	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 Networking	A "10 step" hiring approach has been formulated and implemented to speed the processing time of applicants. Results to date have reduced the hiring process time from 65 days to 30 days.
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	Accountability, Technology,	Assisting Information Technology with the set

Goal	County Business Plan Service Point Application	Progress/Result
magistrate warning procedures to reduce jail population	Services/Processes, Intergovernmental Networking	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:	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
Civil Process Served	2,886	2,889	2,814	2,163	1,932
Active CID Cases	4,684	4,948	4,255	5,651	5,366
Calls for Service	28,477	32,118	30,886	29,987	31,246
Citations & Warnings Issued	2,710	1,707	1,904	1,692	2,399

Sheriff - Dispatch Expense Category	Actual FY07	Revised FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	n/a	n/a	\$795,287	\$837,505
<i>Fringe Benefits</i>	n/a	n/a	316,643	301,391
<i>Operating Expenses</i>	n/a	n/a	531,572	890,068
<i>Capital Outlay</i>	n/a	n/a	-0-	-0-
Departmental Total	n/a	n/a	\$1,643,502	\$2,028,963
Staffing	n/a	n/a	28	28

Sheriff Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$3,417,875	\$4,061,034	\$4,629,885	\$4,783,163
<i>Fringe Benefits</i>	1,282,090	1,333,220	1,562,979	1,695,771
<i>Operating Expenses</i>	782,573	992,415	1,216,887	1,099,944
<i>Capital Outlay</i>	-0-	81,312	8,995	-0-
Departmental Total	\$5,482,538	\$6,467,981	\$7,418,746	\$7,578,878
Staffing	91	100	110	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:	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
Book-ins	14,190	12,282	13,739	13,195	13,297

Jail Operations Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$5,159,699	\$6,052,077	\$7,165,600	\$7,286,519
<i>Fringe Benefits</i>	2,249,241	2,177,139	2,662,397	2,833,548
<i>Operating Expenses</i>	7,402,786	6,850,222	6,113,173	6,109,173
<i>Capital Outlay</i>	-0-	21,832	22,600	48,600
Departmental Total	\$14,811,726	\$15,101,270	\$16,963,770	\$16,277,840
Staffing	188	200	217	215

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	FY09
New Participants Enrolled in Program	293	442	507
Participants Discharged from Program	161	205	209
Total Participants at Year End	132	237	298
Jail Days Saved through Program	25,603	60,638	79,483
Amount Saved by County from Jail Days not used	\$1,100,929.00	\$2,607,434.00	\$3,417,769.00
Total Collections from Participants – Child Support		\$336,876.33	\$473,028.16
Total Collections from Participants – Court Costs/Fines/Fees		\$59,043.72	\$50,312.31

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Operating Expenses</i>	\$408,565	\$876,949	\$1,210,118	\$1,203,005
<i>Capital Outlay</i>	22,822	6,706	-0-	-0-
Departmental Total	\$431,387	\$883,655	\$1,210,118	\$1,203,005

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 FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$75,382	\$103,508	\$106,000	\$106,000
<i>Fringe Benefits</i>	15,259	20,511	18,791	\$19,646
Departmental Total	\$90,641	\$124,011	\$124,791	\$125,646
Transfer to Juvenile Fund	\$2,900,000	\$2,900,000	\$3,500,000	\$4,100,000



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

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

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

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

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

Director: 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 Christy Kennedy – 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 FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$1,272,015	\$1,656,189	\$2,395,016	\$2,423,301
<i>Fringe Benefits</i>	798,113	726,435	862,167	1,045,446
<i>Operating Expenses</i>	688,209	752,840	886,335	1,197,140
<i>Capital Outlay</i>	2,230	2,134	-0-	-0-
Departmental Total	\$2,760,567	\$3,137,596	\$4,143,518	\$4,665,887
Staffing	71	78	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. 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 2009, the Road and Bridge Department completed 5,028 work orders as compared to 6,016 completed work orders in fiscal year 2008.

2009 completed resurface/rebuild projects:

✓ Resurfaced 7.635 miles of hot mix asphalt	\$ 837,444
✓ Rebuilt/resurfaced 33.455 miles of oil dirt asphalt	1,497,881
✓ Surface treatment on 49.742 miles	946,477
✓ CR1145 bridge replacement	109,478
✓ Completed the Wedgewood drainage project	403,540

2010 Goals:

Capital Projects:

• Resurface overlaid 15 miles of roads	\$1,407,000
• Rebuild/resurface 25 miles of oil dirt roads	553,500
• Surface treatment on 35 miles of roads	1,500,000

Productivity Projects:

- Continue training efforts on Carte Graph system
- Implement departmental invoicing for bulk service and repair services on vehicles

Equipment Replacement for improved productivity and lower maintenance costs:

- Lease/purchase small dump trucks



Administrative Division Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$202,804	\$172,787	\$212,061	\$218,104
<i>Fringe Benefits</i>	66,305	60,987	63,987	66,616
<i>Operating Expenses</i>	118,873	146,660	175,347	178,687
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$387,982	\$380,434	\$451,395	\$463,407
Staffing	5	5	5	5

Labor Division Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$1,599,762	\$2,069,208	\$2,526,950	\$2,598,526
<i>Fringe Benefits</i>	851,621	980,623	1,022,742	1,130,200
<i>Operating Expenses</i>	3,406,969	1,629,970	4,280,594	4,995,500
<i>Capital Outlay</i>	254,063	569,012	967,950	-0-
Departmental Total	\$6,112,415	\$5,248,812	\$8,798,236	\$8,724,226
Staffing	70	75	75	75

Equipment Division Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$340,282	\$404,135	\$437,578	\$450,703
<i>Fringe Benefits</i>	145,513	162,588	175,174	173,881
<i>Operating Expenses</i>	714,455	989,665	850,140	953,152
<i>Capital Outlay</i>	12,663	405,055	3,000	-0-
Departmental Total	\$1,212,914	\$1,961,442	\$1,465,892	\$1,577,736
Staffing	12	13	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

Program Statistics:	2005 Actual	2006 Actual	2007 Actual	2008 Actual
Smith County Veteran Population	16,292	16,142	16,716	16,645
Compensation & Pension Dollars Expended in Smith County	\$28,365,000	\$29,853,000	\$29,631,000	\$29,799,000
Education Dollars Expended in Smith County	\$2,225,000	\$2,025,000	\$2,441,000	\$1,880,000
Insurance & Indemnity Dollars Expended in Smith County	\$1,024,000	N/A	\$1,398,000	\$980,000
Medical Services & Administration		\$13,774,000	\$12,901,000	\$15,905,000
Total VA Expenditures in Smith County	\$31,615,000	\$45,653,000	\$46,372,000	\$48,563,000

Veteran Services – Cont'd

Goal or Objective	Performance Measure	Link to County Business Plan
Improve communications and customer service relationships between the Department's staff and clients by using a "Quality of Service" survey.	95% of surveys will express a positive encounter with this department	Accountability Customer Service
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 2010.	Accountability Customer Service Services/Processes
Attend the Texas Veterans Commission (TVC) annual training conference and receive quarterly updates from the Waco VA Regional Office and Dallas VA Hospital.	The director will attend training sessions.	Accountability Customer Service Services/Processes
Send Assistant Veteran Service Officers for continued training	Continuation of state certifications	Staffing & Workforce

Workload Measures	FY 2008	FY 2009
Client Office Visits	2,794	2,716
Correspondence Received	1,317	1,490
Correspondence Originated	1,105	1,602
Records Created	334	400
Records Edited	5,360	6,187
VA Forms Generated	1,783	2,005
Total VIMS Client Services Performed	5,694	6,587
Home/Hospital Visits	65	61

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$90,840	\$96,272	\$105,988	\$107,834
<i>Fringe Benefits</i>	33,658	29,736	34,494	35,673
<i>Operating Expenses</i>	7,287	8,191,	8,230	8,240
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$131,786	\$134,199	\$148,712	\$151,747
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 FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$155,113	\$154,607	\$173,606	\$179,263
<i>Fringe Benefits</i>	35,737	32,997	36,632	48,769
<i>Operating Expenses</i>	22,886	24,330	33,564	32,640
<i>Capital Outlay</i>	1,500	1,500	1,800	2,000
Departmental Total	\$215,236	\$213,435	\$245,602	\$262,672
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. Additionally, the FY10 budget will draw from this fund to participate in the Meals on Wheels program and to fund the North East Texas Public Health District and the Community Health Clinics of Northeast Texas.

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Operating Expenses</i>	\$35,985	\$35,484	\$238,935	\$533,482
Departmental Total	\$35,985	\$35,484	\$238,985	\$533,482



SPECIAL REVENUE FUNDS

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COURTHOUSE SECURITY

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$233,780			
<i>Fringe Benefits</i>	88,128			
<i>Operating Expenses</i>	2,780	\$18,491	\$24,000	\$40,000
<i>Capital Outlay</i>	806	11,011	25,000	15,000
Departmental Total	\$325,494	\$29,501	\$49,000	\$55,000
Staffing	9	0	0	0

COUNTY LAW LIBRARY

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$62,770	\$66,110	\$70,888	\$71,664
<i>Fringe Benefits</i>	23,216	23,844	23,002	23,701
<i>Operating Expenses</i>	59,829	71,540	80,779	132,603
<i>Capital Outlay</i>	2,707	1,060	3,350	3,350
Departmental Total	\$148,523	\$162,554	\$178,019	\$231,318
Staffing	2	2	2	2

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$ -0-	\$ -0-	-0-	
<i>Fringe Benefits</i>	-0-	-0-	-0-	
<i>Operating Expenses</i>	32,502	45,277	\$83,000	\$236,000
<i>Capital Outlay</i>	-0-	-0-	-0-	
Departmental Total	\$38,000	\$45,277	\$83,000	\$236,000

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$81,834	\$53,397	\$110,000	\$110,000
<i>Fringe Benefits</i>	6,030	8,908	14,801	14,900
<i>Operating Expenses</i>	261,271	276,572	740,000	740,000
<i>Capital Outlay</i>	8,212	89,111	650,000	650,000
Departmental Total	\$357,347	\$432,988	\$1,514,801	\$1,514,990

RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$ -0-	\$ -0-	\$-0-	\$-0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	9,251	-0-	-0-	-0-
<i>Capital Outlay</i>	-0-	4,392	10,000	10,000
Departmental Total	\$9,251	\$4,392	\$10,000	\$10,000

10% FORFEITURE INTEREST FUND

Expense Category	Revised FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$-0-	\$ -0-	\$-0-	\$-0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	9,000	9,000	12,000	\$17,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$9,000	\$9,000	\$12,000	\$17,000

SEARCH & RESCUE

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$-0-	\$ -0-	\$-0-	\$-0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	\$14,944	\$12,565	\$15,000	\$10,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$14,944	\$12,565	\$15,000	\$10,000

WORKFORCE INVESTMENT FUND

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>				\$10,000
<i>Fringe Benefits</i>				-0-
<i>Operating Expenses</i>				10,000
<i>Capital Outlay</i>				-0-
Departmental Total				\$10,000

COMMUNITY POLICING

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

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

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

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

Program Objectives:

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

Program Goals:

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

Expense Category	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$65,697	\$77,520	\$81,220
<i>Fringe Benefits</i>	14,429	24,227	19,177
<i>Operating Expenses</i>	10,972	12,300	12,870
<i>Capital Outlay</i>	-0-	-0-	-0-
Departmental Total	\$91,097	\$114,047	\$113,267
Staffing (FTE)	0	0	0



**CAPITAL
IMPROVEMENT
&
DEBT SERVICE
FUNDS**

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PERMANENT IMPROVEMENT

The Permanent Improvement fund is a capital improvement fund that consisted of remaining bond proceeds from the issuance of certificates of obligation in 2004. A detailed schedule of projects completed and proposed for the upcoming fiscal year from all capital improvement funds can be found on page 43.

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Capital Outlay</i>	\$3,557,582	\$995,220	\$1,132,068	\$-0-
Departmental Total	\$3,557,582	\$995,220	\$1,132,068	\$-0-

JUVENILE ATTENTION CENTER M&E FUND

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

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Capital Outlay</i>	\$112,775	\$9,429	\$197,500	\$301,200
Departmental Total	\$112,725	\$9,429	\$197,500	\$301,200

FACILITY IMPROVEMENT FUND

The Facility Improvement Fund is the primary capital project fund used to construct and maintain Smith County facilities.

Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Salaries</i>	\$-0-	\$3,000	\$30,000	
<i>Operating Expenses</i>	208,885	305,540	9,000	\$58,000
<i>Capital Outlay</i>	412,546	643,317	2,347,551	1,346,000
Departmental Total	\$621,431	\$950,858	\$2,386,551	\$1,404,000

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 57.

Certificates of Obligation 2000 Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Bond Principal</i>	\$700,000	\$700,000	\$800,000	\$800,000
<i>Interest</i>	273,250	240,875	208,500	170,500
<i>Agency & Other Fees</i>	4,702	1,368	5,000	5,000
Series Total	\$977,952	\$942,243	\$1,013,500	\$975,500

Certificates of Obligation 2001 Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Bond Principal</i>	\$800,000	\$900,000	\$900,000	\$900,000
<i>Interest</i>	184,950	148,950	112,950	76,050
<i>Agency & Other Fees</i>	4,755	2,172	5,000	5,000
Series Total	\$989,705	\$1,051,122	\$1,017,950	\$981,050

Certificates of Obligation 2004 Expense Category	Actual FY07	Actual FY08	Revised FY09	Adopted FY10
<i>Bond Principal</i>	\$400,000	\$400,000	\$400,000	\$400,000
<i>Interest</i>	223,850	207,850	192,820	177,850
<i>Agency & Other Fees</i>	4,917	1,583	5,000	5,000
Series Total	\$628,767	\$609,433	\$597,820	\$582,850

COUNTY OFFICIALS

Elected Officials:

County Judge	Joel Baker	590-4625
Commissioner - Precinct #1	Jeff Warr	590-4601
Commissioner - Precinct #2	William McGinnis	590-4602
Commissioner - Precinct #3	Terry Phillips	590-4603
Commissioner - Precinct #4	JoAnn Hampton	590-4604
Constable - Precinct #1	Henry Jackson	590-2609
Constable - Precinct #2	Andy Dunklin	590-4840
Constable - Precinct #3	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 Christy Kennedy	590-1620
241 st District Court	Judge Jack Skeen, Jr.	590-1630
321 st District Court	Judge Carole Clark	590-1600
Elections/Voter Registration	Karen Chaney	590-4774
Justice of the Peace - Pct. #1	Judge Quincy Beavers, Jr.	590-2601
Justice of the Peace - Pct. #2	Judge Paul Fisher	590-4830
Justice of the Peace - Pct. #3	Judge James Meredith	842-2661
Justice of the Peace - Pct. #4	Judge Mitch Shamburger	590-4870
Justice of the Peace - Pct. #5	Judge James Cowart	590-4890
Sheriff	J. B. Smith	590-2660
Tax Assessor-Collector	Gary Barber	590-2920
Treasurer	Kelli White	590-4731

Appointed Officials/Department Heads:

Adult Probation	Gerald Hayden	590-2700
Agriculture Extension Service	Brian Triplett	590-2980
Information Technology	Harvy Tanner	590-4650
Collections	Scott Cothran	590-4620
County Auditor	Ann W. Wilson, CPA	590-4700
Fire Marshall	Jim Seaton	590-2655
Juvenile Services	Nelson Downing	535-0850
Law Library	Cristy Keul	590-1750
Personnel	Leonardo Brown	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.

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

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates

in the future, called the maturity date(s), together with periodic interest at a specified date. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

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

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

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

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

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

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

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

Capital 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.

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

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

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

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

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

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

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

Depreciation - The process of estimating and recording the expired useful life or diminution of service of a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

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

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set

aside or commit funds for a specified future expenditure.

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

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

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

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

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours. Per year. For example, a part-time clerk working 20 hours per week would be equivalent to .50 of a full-time position.

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

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

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

GASB 34 – The Governmental Accounting Standards Board (GASB) Statement #34 on

the standards for basic financial statements and management's discussion and analysis for state and local governments.

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

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

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

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

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

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

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

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

Lease Purchase Agreements – Contractual agreements which are termed “leases” , but which in substance amount to purchase

contracts, for equipment, machinery and some types of improvements.

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

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

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

Major Fund – A governmental or enterprise fund reported as a separate column in the financial statements. Major funds exists when revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

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

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

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

OEM - Office of Emergency Management

Operating Budget – The annual budget and process that provides a financial plan for the

operation of government and the provision of services for the year.

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

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

Output Indicators - A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed.

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

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

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

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

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

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

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

Revenue - Sources of income financing the operations of government.

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

Special Revenue Funds – Funds specifically required to account for revenues and expenditures restricted for specific purposes.

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

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

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund’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.