

SMITH COUNTY, TEXAS



ADOPTED BUDGET

FY2011



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Smith County

Texas

For the Fiscal Year Beginning

October 1, 2009

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, 2009. 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
Fax: (903) 590-4615
Phone (903) 590-4605

Date: October 1, 2010

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

Respectfully, I submit the FY2011 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 FY11 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 \$69,466,838 representing an approximate ½ percent decrease from the fiscal year 2010 Revised Budget. Revenue from sales tax is expected to decrease in FY11, interest earnings have decreased, and overall collections of fines and fees are down. Nationwide economic conditions have greatly influenced the revenue estimates for FY10 and FY11.

The budget appropriates \$70,225,774 toward operating, capital, and debt service expenditures which reflects an overall decrease of approximately 12.5% from the 2010 revised amount. The decrease in expenditures was necessary to bring expenditures in line with revenue estimates and was accomplished by overall operating cuts in the majority of departments, the elimination of 33 full time positions, employee pension contributions reductions and no major equipment purchases for FY11. Total employment for Smith County for 2011 is budgeted at 775 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 FY11 Adopted Budget includes a tax rate increase of 2.5 cents over the current rate or 1.8 cents over the effective tax rate. The total tax rate for the FY11 budget is 31.39 cents per \$100 of assessed property value.

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 FY11 Budget and provides a glimpse of the short-term and long-term issues that affect the financial picture of Smith County.

SHORT TERM ISSUES

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

ECONOMIC CONDITIONS – Economic uncertainties have plagued the nation since 2009 and continue to be an issue of concern in 2011 for Smith County. Although Smith County has been spared many of the hardships that have occurred in other areas, we have experienced 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 FY11 budget did not fund any requests for capital equipment and departments were instructed to reduce their current level of funding. Economic conditions and revenue shortfalls caused expenditure demands to be in excess of estimated revenues and drastic measures had to be taken to align the demands with the resources available as discussed in the following issues.

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 2009, the county's average inmate population was 855. Inmates in excess of county's capacity of 755 are transferred to other counties in order to comply with the remedial order. Inmate transfer costs for FY11 are budgeted at approx. \$2.3M. A compounded 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 FY11 Adopted Budget includes funding to continue the program but has been reduced by \$230,000 from FY10. The reduced funding will not allow for additional participants but protects the integrity of the program in reducing the jail population.

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. Commissioners are currently considering a proposal led by Commissioner Jeff Warr for a \$33M jail addition.

WORKFORCE – The FY11 Adopted Budget includes no base salary increases to the adopted salary plan currently in force. Additionally, the workforce was reduced by 33 positions of which 18 were reductions in force, 14 were vacancies, and 1 was frozen for the fiscal year. The reductions represented over \$1M in base salary expenditure savings.

FRINGE BENEFITS – Fringe benefits decreased by approximately 18.5% from FY10. Workers compensation rates decreased; however, the most substantial reduction came from the Texas County & District Retirement System (TCDRS) employer contribution match reduction to the employee accounts beginning January 2011. Additionally, the county maintains a partially self insured health insurance program for employees and qualified retirees. Premium rates were increased during the FY10 budget and were adopted in FY11 at the same rate.

MASTER PLAN – The FY11 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 FY11 budget requirement to NETRMA is \$5,000.

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. The FY11 budget includes continued funding to address ongoing environmental issues.

SMITH COUNTY ROAD & BRIDGE INFRASTRUCTURE – The Smith County Commissioners Court has committed to improving the quality and maintenance of the county adopted roads through a proactive approach to customer service. The FY11 Adopted Budget includes a restructuring of the department to enter into a maintenance mode for FY11 in light of economic conditions and revenue shortfalls.

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.

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 FY11 budget, the county has dedicated 3/4 of 1 cent of the maintenance and operations portion of the tax rate to this fund.

The FY11 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 this very tough FY11 budget process.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Joel Baker".

Smith County Judge



OVERVIEW

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 FY11 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 FY11 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

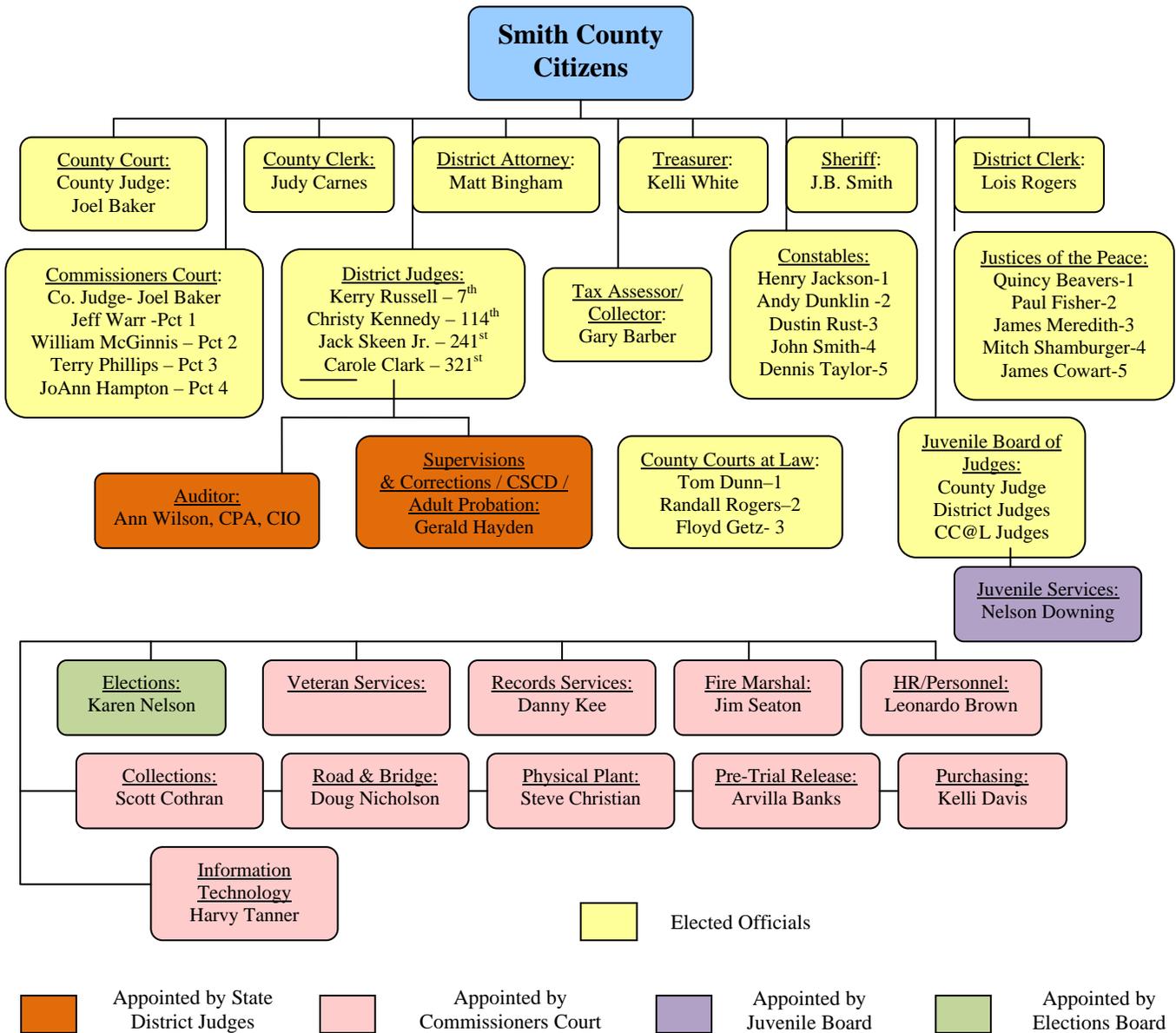


Terry Phillips
Commissioner, Pct. #3



Jo Ann Hampton
Commissioner, Pct. #4

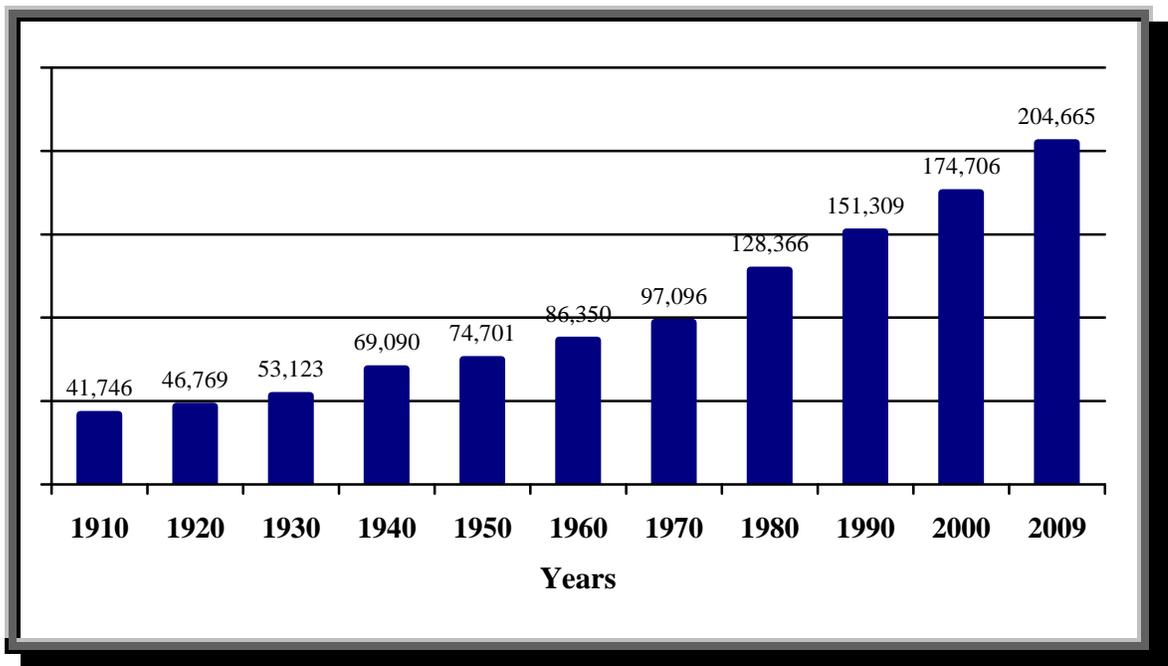
Smith County Organizational Chart



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

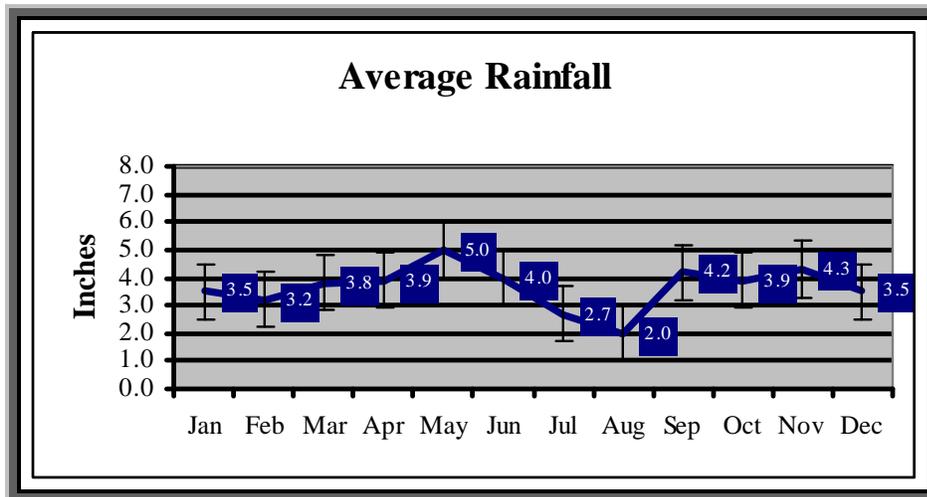
Smith County Statistics & Demographics:



2009 Estimated Population: 204,665
 Median household income: \$47,027
 Racial Composition:
 White – 63.6%
 Hispanic – 16.3%
 Black – 18.0%
 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

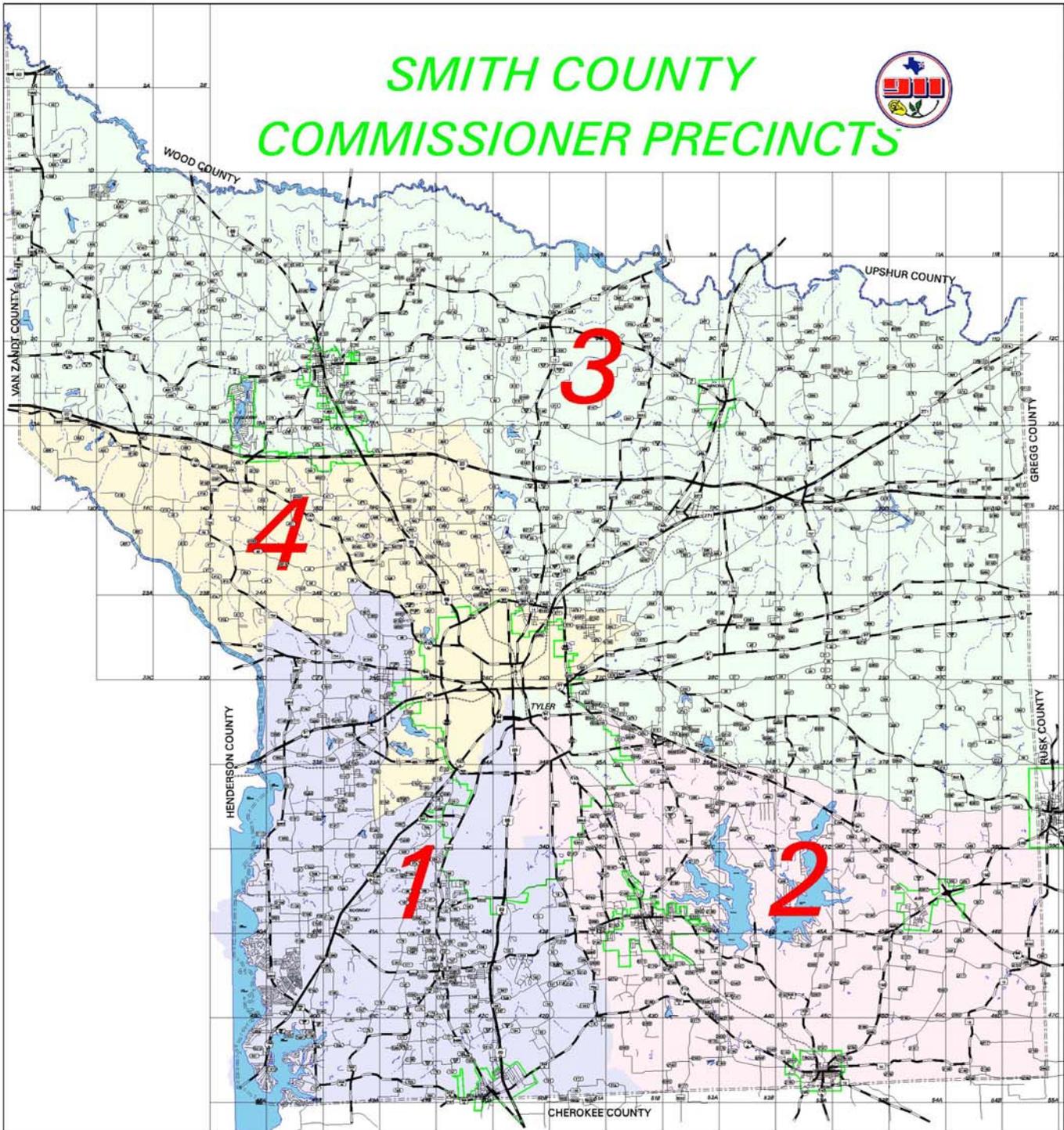
Employer	Product/Service	Employees
Trinity Mother Francis	Medical Care	3,652
East Texas Medical Center	Medical Care	3,650
Tyler Independent School District	Education	2,501
Brookshire Grocery Company	Grocery Distribution	2,213
Trane Company	Air Conditioning Units	1,949
Walmart	Retail	1,697
Suddenlink	Cable, Internet & Phone Services	1,138
City of Tyler	Government	890
CB&I	Engineering Contracting	853
Smith County	Government	808
Target Distribution Center	Retail Distribution	700
Carrier Corporation	Air Conditioning Units	659
Tyler Junior College	Education	586
UT Health Center at Tyler	Medical Care/Research	580
The University of Texas at Tyler	Education	568
Southside Bank	Banking Services	505
John Soules Foods	USDA Meat Processing	450
Tyler Pipe	Cast Iron Pipe, Iron Fittings	388

Source: Tyler Economic Development Council

Top 10 Taxpayers

Name of Taxpayer	Nature of Property	Assessed Valuation	% of Net Valuable
Southwest Energy Production	Utility	\$159,214,610	1.17%
Brookshire Grocery	Grocery/Wholesaler/Retailer	\$134,930,880	0.99%
Oncor Electric Delivery Co.	Utility	\$127,543,153	0.94%
Delek Refining	Refinery	\$120,217,914	0.89%
Trane-American Standard	Manufacturer	\$119,257,965	0.88%
Walmart/Sam's East	Wholesaler/Retailer	\$ 87,589,929	0.65%
Dayton Hudson/Target	Retail	\$ 62,265,652	0.46%
Genecov Investment Group	Financial	\$ 56,888,034	0.42%
Southwestern Bell	Telephone Utility	\$ 52,171,360	0.38%
Carrier/United Technologies	Air Conditioning Manufacturer	\$ 47,458,281	0.35%

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 FY11 Adopted Budget covers a twelve month period beginning October 1, 2010 through September 30, 2011. 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 – FY11

<i>Date</i>	<i>Event</i>
March 1	Budget Instruction Manuals and worksheets to departments & outside agencies
April 2	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 8	Budget workshop with Commissioners Court
June 29	Budget workshop with Commissioners Court
July 1	Receive 2 nd round of revenue estimates from Auditor
July 25	Deadline for receiving certified tax roll from the Smith County Appraisal District
July 27	Budget workshop with Commissioners Court
July 30	County Judge files FY11 Proposed Budget with County Clerk
August 2	Publish Notice of Public Hearing on Tax Increase - Appendix 10
August 2	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 17, 2010 public hearing on the FY11 Proposed Budget
August 6	Publish notice of any proposed salary increases for elected officials (LGC 152.013)
August 10	Public Hearing on FY11 Proposed Tax Rate - 9:30 a.m. (if required)
August 17	Publish notice of August 31, 2010 public hearing on FY11 Proposed Budget. (LGC 111.0075(b))
August 17	Public Hearing on FY11 Proposed Tax Rate - 9:30 a.m. (if required)
August 17	Public Hearing on FY11 Proposed Budget - 5:30 p.m. (LGC 111.007)
August 24	Publish Notice of Tax Revenue Increase - Appendix 11
August 27	Post notice of public hearing on FY11 Proposed Budget
August 27	Post notice of meeting to adopt FY11 budget and tax rate
August 31	Public Hearing - 9:30 a.m. - Commissioners Court
August 31	1) Vote to adopt FY11 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



POLICIES & GOALS



MISSION STATEMENT: *Our mission is to manage the affairs of the county which includes the efficient and judicious use of available County resources and the stewardship of public funds.*

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

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

Roadmap to a New Horizon

SMITH COUNTY'S COMPREHENSIVE 10-SERVICE POINT BUSINESS PLAN

1. ACCOUNTABILITY

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

2. TECHNOLOGY

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

3. STAFFING & WORKFORCE

Countywide organization streamlined and team based

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

4. CUSTOMER SERVICE

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

5. SERVICES/PROCESSES

All county services competitively or contractually delivered.

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

6. INTERGOVERNMENTAL NETWORKING

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

7. LONG RANGE BUDGET/RESOURCE ALLOCATION PLAN

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

8. TASK FORCES

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

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

9. PRODUCTIVITY PAY & INCENTIVES

Countywide performance and productivity measurement and audit systems in place

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

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

10. CONTRACT SERVICES MANAGEMENT

Contract management cultured in organization

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

FINANCIAL POLICIES

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

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

Budget, Accounting, Auditing, and Financial Policies:

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

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

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

CASH MANAGEMENT: INVESTMENTS & RESERVES

Reserve balances are an important factor in maintaining the county's current bond rating of AA2 from Moody's Investor Service and AA+ from Standard & Poors.

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 general fund. The FY11 Adopted Budget shows a reserve ratio of 10.89%, 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



FINANCIAL SECTION

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.

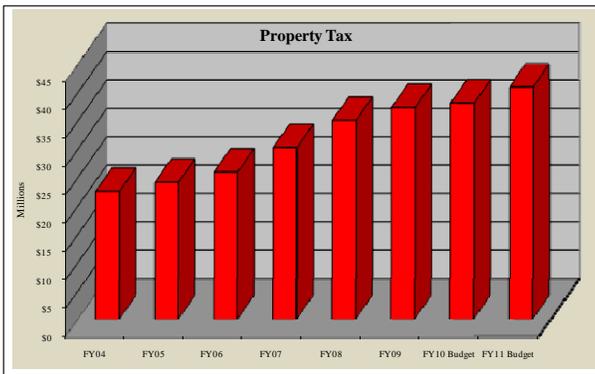
Interest – revenue received as interest from investments and bank accounts.

Miscellaneous – includes revenue not classified in another category

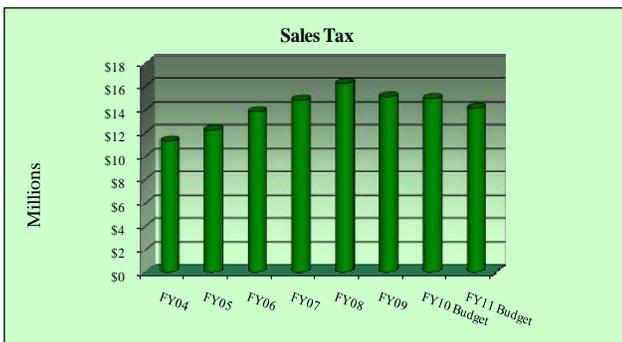
MAJOR REVENUE HIGHLIGHTS

The FY11 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$69,466,838. Major categories of revenue and the projection assumptions are as follows:

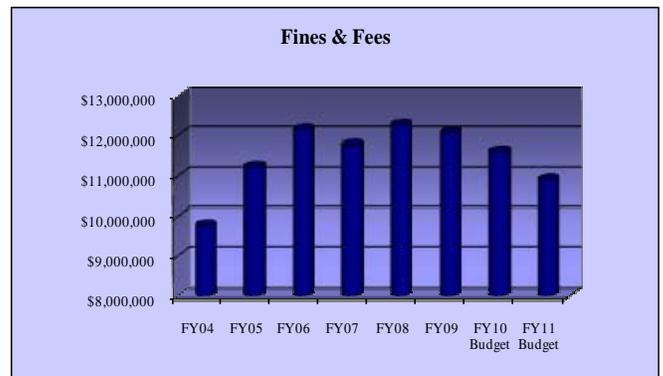
PROPERTY TAXES: Comprising 58.9% of the County revenue, fiscal year 2011 total property tax receipts are estimated at \$40,935,135 or 7.40% higher than the 2009 estimated amount. This revenue projection reflects property tax collected for the general fund, road & bridge fund, facility improvement fund, and the debt service fund. The general fund portion of the current tax rate is budgeted to increase from \$29,859,682 in FY10 to \$33,309,520 in FY11, the debt service portion will increase from \$1,687,682 to \$2,909,508 and conversely, the road & bridge fund will decrease from \$4,526,350 to \$2,939,026 the facility improvement fund from \$1,293,243 to \$958,378.



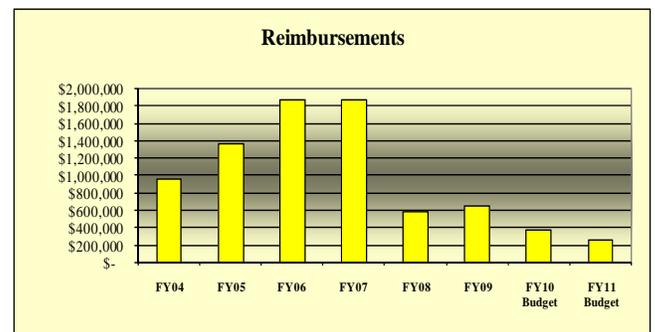
SALES TAX: Comprises 20.4% of the general fund revenue and is the second largest source of general fund revenue. Sales tax receipts for FY11 are projected to be slightly less than FY10 at an estimate of \$14,200,000 which represents a 5.34% decrease from FY10. Smith County voters approved the ½ cent sales tax in 1982.

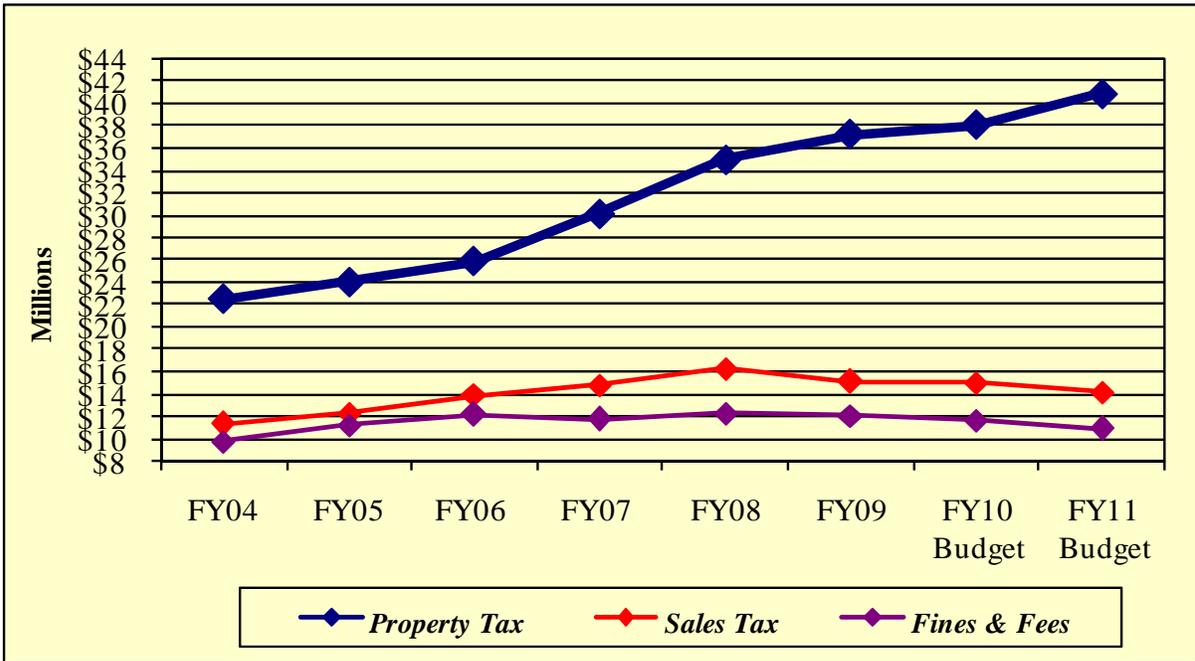
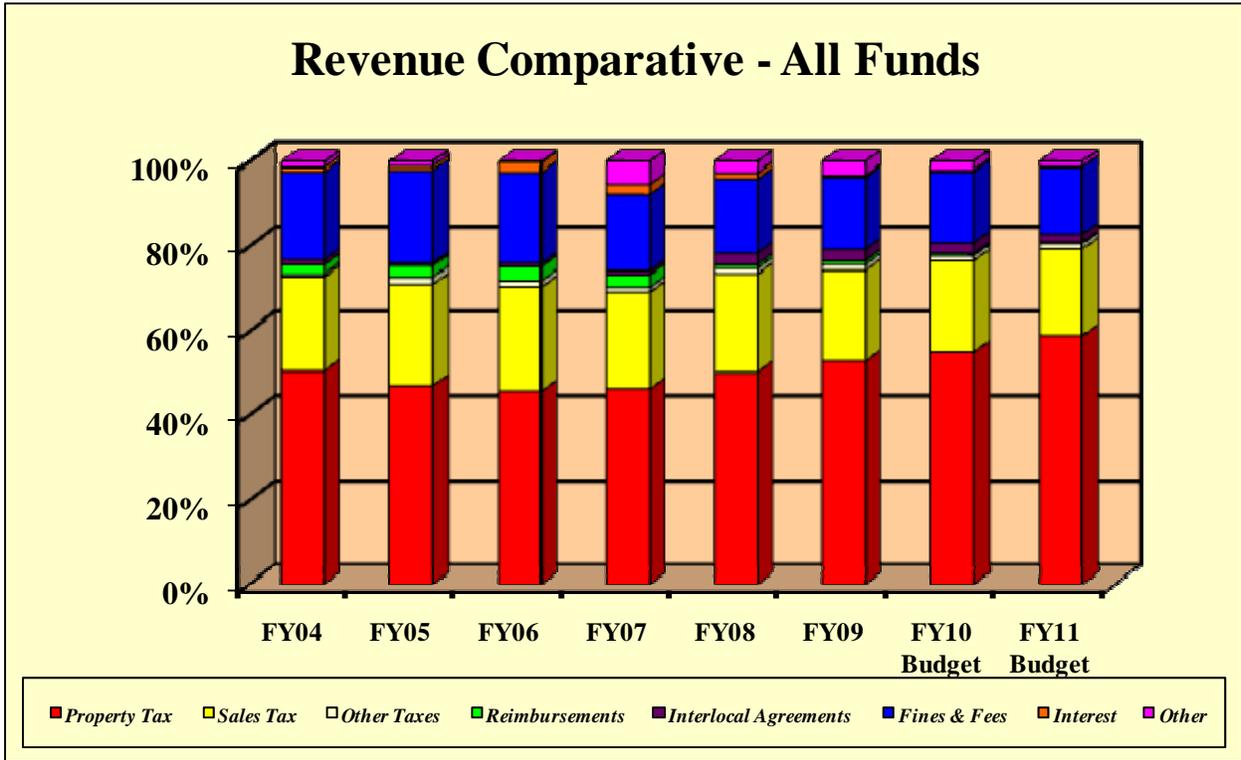


FINES AND FEES: Comprising 16% of total revenues, fines and fees represent the third largest revenue source. This category reflects fees charged for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY11 estimated revenue decreased by 6.24% over the FY10 estimated amounts as economic conditions have impacted all revenue sources.



REIMBURSEMENTS: Comprising 1.6% 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 FY11 estimated revenue from reimbursements decreased by 35% from FY10 primarily due to the decrease in the number of federal prisoners being held.





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 FY11 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 57% of total expenditures, followed by 36% of operating expenses, 3% for capital expenditures, and 4% for debt service.

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

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

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

GENERAL GOVERNMENT:

General government expenditures account for 18% of total expenditures. This represents a decrease of 5% over FY10. Expenditures associated with this function include general administration, financial administration, tax administration, facilities management, and election administration. The decrease in FY11 is due primarily decreases fringe benefit costs and reduced funding levels for FY11.

PUBLIC SAFETY:

Public safety expenditures comprise 15.8% of total expenditures with a decrease of 8.5% from FY10. This category is made up of law enforcement and emergency management services. The decrease in public safety expenditures is primarily due to fringe benefit and funding decreases.

CORRECTIONS & REHABILITATION:
 Comprising the largest percentage of total expenditures at 24%, 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.

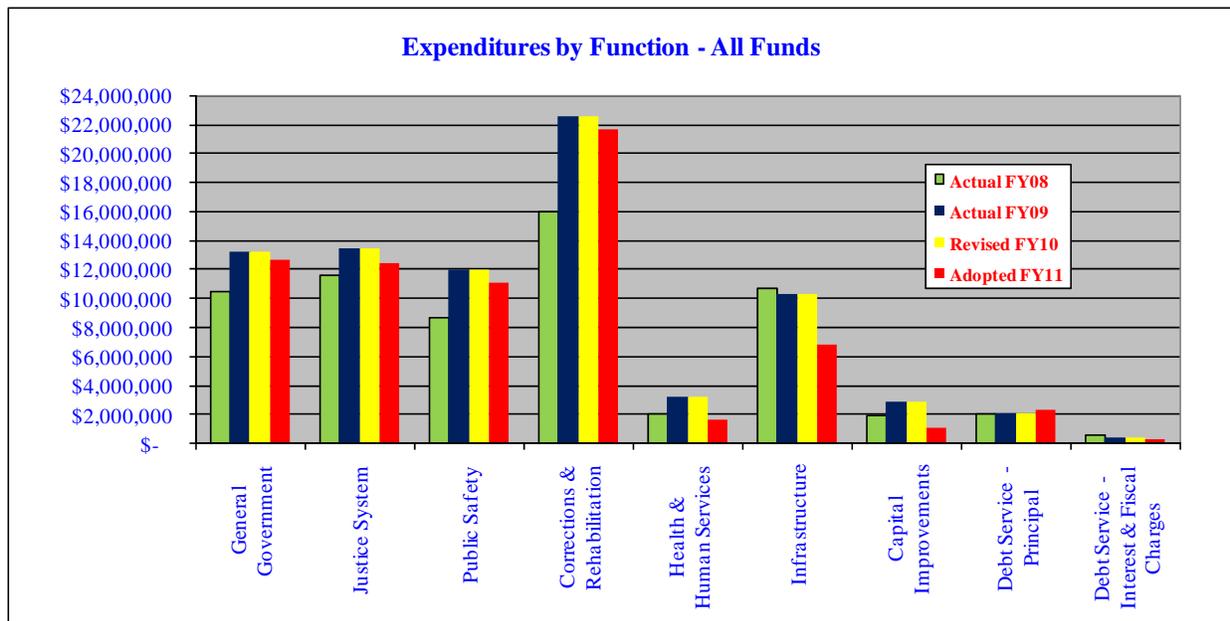
HEALTH & HUMAN SERVICES:
 Comprised of .5% of total expenditures and includes expenses related to public health care and other agencies funded by the county that provide health and human services.

JUDICIAL:
 The judicial expenditures are projected at 18% of total expenditures for FY11. 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 9.75% 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 FY11 budget is funded to enter into a maintenance mode for the current fiscal year.

DEBT SERVICE:
 Debt service comprises only 3.77% 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. The general fund which represents funds necessary to meet the daily obligations of the county is used to determine the reserve ratio calculation.

FUND SUMMARY & TRENDS

The chart below depicts a summary of the actual general fund expenditures for the budget years ended September 30, 2008 and 2009, the estimated expenditures for the year ended September 30, 2010 and the Adopted Budget expenditure amounts for fiscal year 2011.

Operating Fund Expenditures by Category

Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
Salaries	\$25,030,474	\$28,990,080	\$31,062,866	\$29,761,506
Fringe Benefits	\$ 8,981,123	\$10,461,507	\$12,884,533	\$10,500,779
Operating Expenses	\$23,714,556	\$25,096,802	\$28,069,051	\$24,205,006
Capital Expenditures	\$ 1,710,124	\$ 1,385,132	\$ 500,600	\$ 200,485
Direct Expenditures	\$59,436,277	\$65,933,521	\$72,517,050	\$64,667,776

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

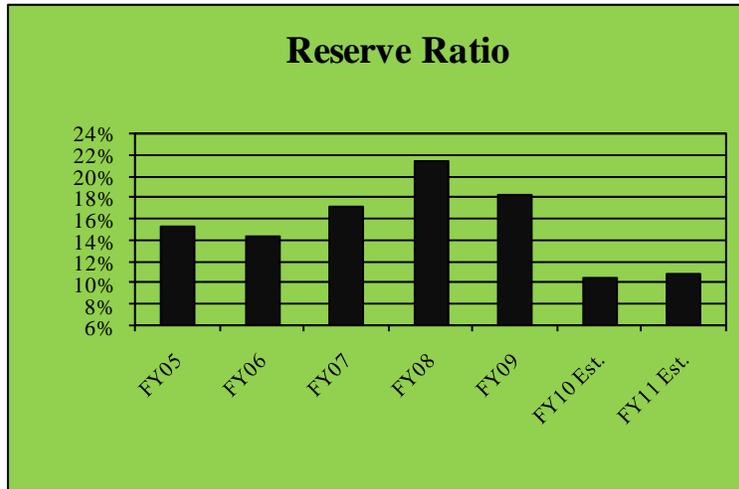
Operating Fund Expenditures by Type of Service

Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
General Government	\$9,959,517	\$11,304,787	\$11,690,397	\$11,264,975
Judicial	\$11,431,798	\$11,720,852	\$13,001,335	\$12,180,289
Public Safety	\$ 8,538,324	\$10,648,447	\$11,770,454	\$11,028,536
Corrections & Rehabilitation	\$15,984,925	\$16,936,739	\$17,480,845	\$17,057,635
Juvenile Services	\$ 3,261,607	\$ 3,910,246	\$ 4,794,033	\$ 4,561,070
Public Service	\$ 2,633,934	\$ 1,599,438	\$ 1,480,535	\$ 1,686,986
Health & Welfare	\$ 35,484	\$ 35,484	\$ 1,533,482	\$ 37,985
Infrastructure & Environmental	\$ 7,590,688	\$ 9,777,528	\$10,265,369	\$ 6,850,301
Capital Expenditures			\$ 500,600	
Total Expenditures	\$59,436,277	\$65,933,521	\$72,517,050	\$64,667,777

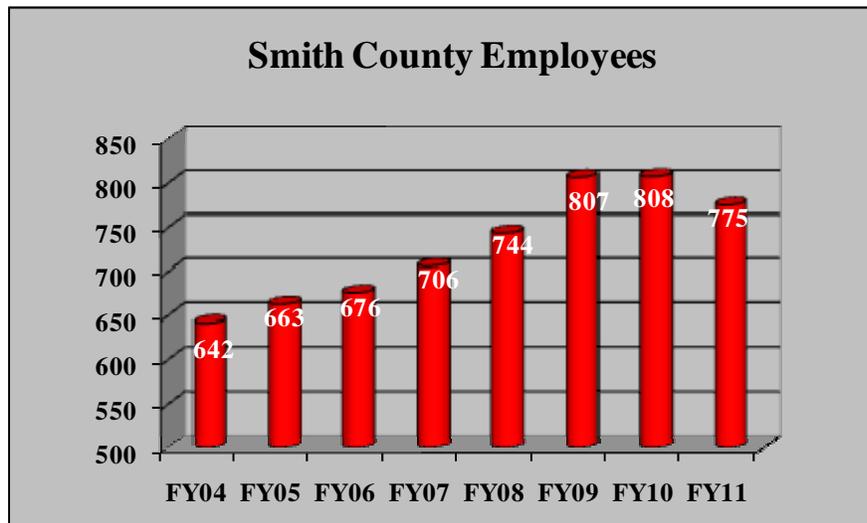
FUND SUMMARY – OPERATING FUNDS

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 general fund appropriations.

Any unexpended appropriations at year end are returned to fund balance. The graph below shows the historical and estimated general fund balances.



Salary & fringe benefits for the FY11 Adopted Budget account for 57.58% of funds. 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.

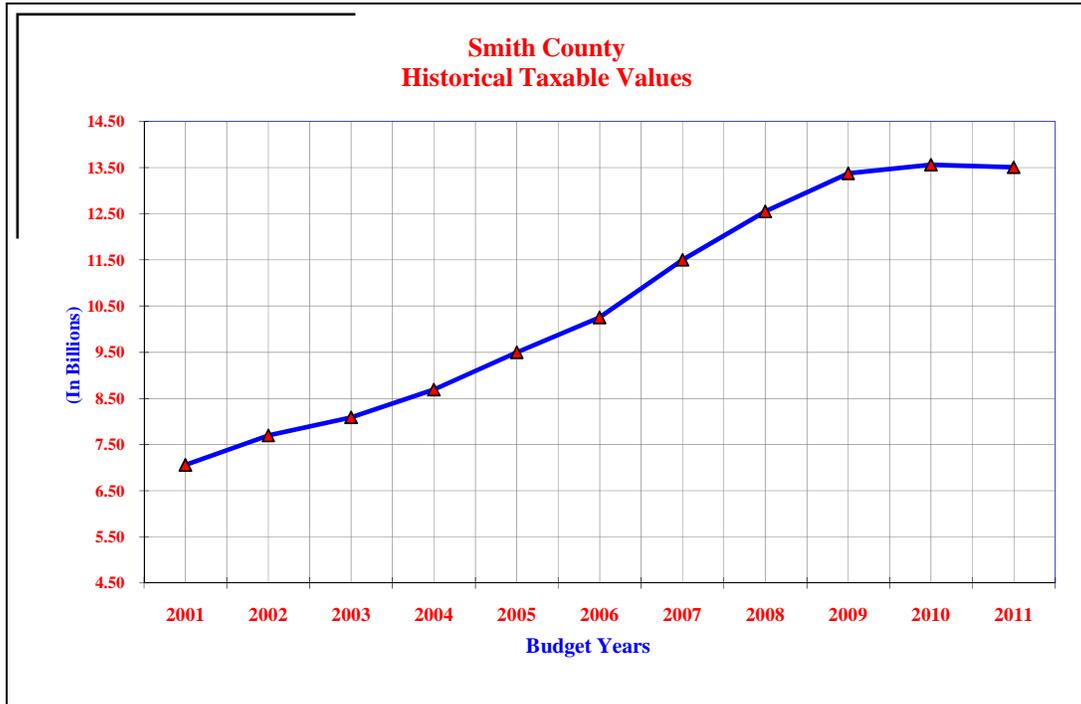
County Clerk Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk. 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 not included in the county budget document but are approved annually by the Commissioners Court and any required matching funds are appropriated in the General Fund.

TAX BASE

The 2010 certified value for Smith County is \$13,511,713,259. This represents a total decrease of 0.38% from the 2009 amended certified value of \$13,563,222,413. The decrease in taxable value for 2010 was primarily associated with lower personal property values and mineral interest values. The 2010 taxable values are used to fund the FY11 budget. The average home value in Smith County has increased from \$134,239 in 2009 to \$135,712 in 2010.



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.

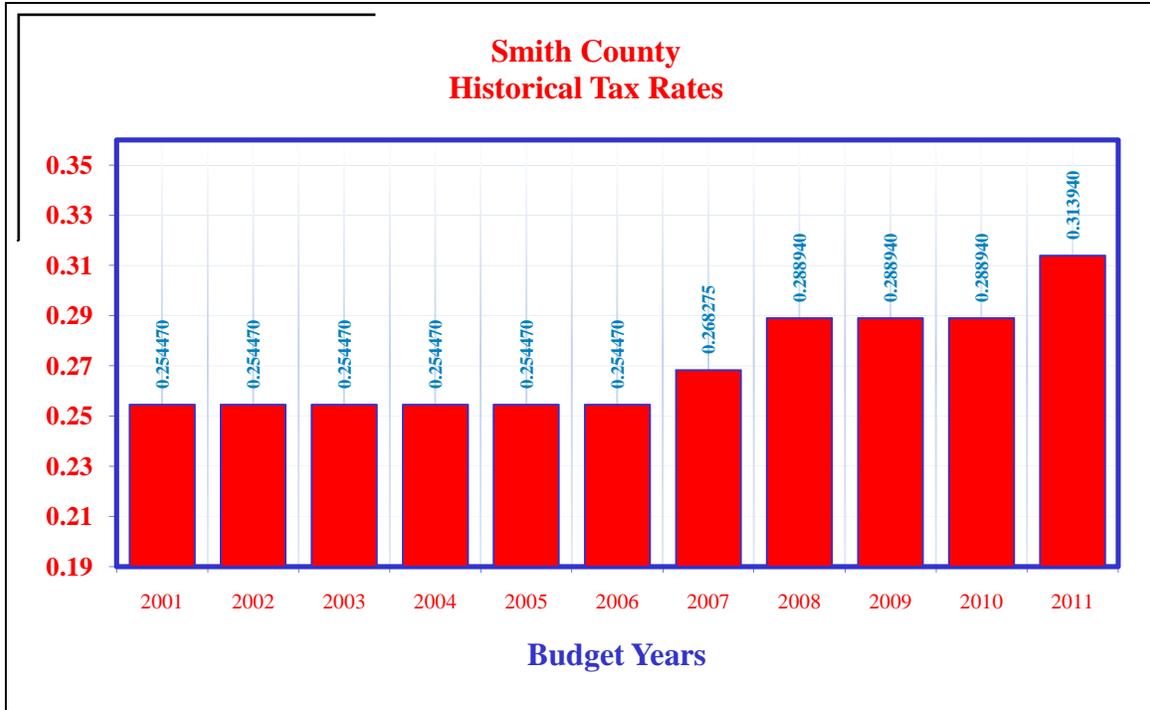
TAX RATE, LEVY, AND COLLECTION HISTORY

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	97.75%	104.46%
2009	2010	0.288940	0.275890	0.130500	38,114,296	76.78% ⁽¹⁾	79.91%

(1) Collections as of January 31, 2010

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY11 total tax rate is .313940 per \$100 valuation.



The property tax rate distribution of the 2010 taxes for the FY11 budget is as follows:

Maintenance & Operations

General Fund	0.260671
Facility Improvement Fund	0.007500
Road & Bridge Fund	0.023000
Total Maintenance & Operations	<u>0.291171</u>

Debt Service

Certificate of Obligation 2000	0.006969
Certificate of Obligation 2001	0.009000
Certificate of Obligation 2004	0.006800
Total Debt Service	<u>0.022769</u>

Total Tax Rate	<u>0.313940</u>
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Total Assessed County Valuation	<u>\$13,511,713,259</u> Certified Value @ 7/19/2010
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PERSONNEL

The FY11 budget includes no base salary increases to the adopted salary plan. Longevity pay is 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.

Positions

The FY11 budget includes the elimination of 33 full time positions of which 14 were vacant positions, 18 are reductions in force and 1 was frozen for the fiscal year. Additionally, most part time employment has been eliminated for FY11.

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

Smith County Position Schedule (Full-time Employees)

	Department	FY06	FY07	FY08	FY09	FY10	FY11	Change
General Administrative	Commissioners Court	7	7	7	7	7	7	0
	Budget Office	0	0	0	0	0	0	0
	Information Technology	7	7	7	7	7	8	1
	Records Service	3	3	3	3	3	3	0
	Veterans	3	3	3	3	3	2	-1
	County Auditor	12	12	11	11	11	10	-1
	Purchasing	3	3	3	3	3	3	0
	County Treasurer	2	2	2	2	2	2	0
	Tax A/C	28	28	28	30	30	29	-1
	Elections	4	4	4	4	4	3	-1
	Collections	3	3	3	3	3	2	-1
	Physical Plant	16	17	20	24	26	25	-1
	Human Resources	2	2	2	2	2	2	0
	Judicial	County Clerk	26	26	26	26	26	25
County Court		3	3	4	3	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	4	4	4	0
District Clerk		19	19	20	20	20	20	0
Justice of the Peace - Pct. #1		3	3	4	4	4	3	-1
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	47	48	48	45	-3
Pre-Trial Release/Bail Bond		3	3	3	3	3	3	0
Law Enforcement	Fire Marshall/E.M.A.	5	5	5	5	5	4	-1
	Constable - Pct. #1	2	3	3	3	4	3	-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	3	3	4	4	0
	Constable - Pct. #5	3	4	5	5	5	5	0
	Animal Control - North	1	1	0	0	0	0	0
	Animal Control - South	1	1	0	0	0	0	0
	Courthouse Security	9	9	0	0	0	0	0
	Warrants Division - Courts	2	2	3	3	3	2	-1
	License & Weight Enforcement	0	1	1	1	0	0	0
	Environmental Crimes Unit	0	1	1	2	2	2	0
	Sheriff	89	91	100	110	110	110	0
	Dispatch				28	28	27	-1
Corrections	Jail Operations	188	188	200	217	215	215	0
	Juvenile Services	71	71	78	78	78	78	0
Roads & Transportation	R&B - General	5	5	5	5	5	4	-1
	R&B - Labor & Material	49	70	75	75	75	61	-14
	R&B - Equipment	10	12	13	13	13	11	-2
Other	Agriculture Extension	8	8	8	8	8	6	-2
	Law Library	2	2	2	2	2	2	0
	Grand Total	676	706	744	807	808	775	-33



CAPITAL PROJECTS

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

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

Project	Total Project Costs Paid to Date	FY08 Project Costs	FY09 Project Costs	FY10 Project Costs	FY11 Project Allocation
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	18,111.29		18,111.29		
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	45,080.46		-	45,080.46	
Courthouse - Security Monitoring Station	-				
Courthouse -Window Replacements	399,822.00		373,880.00	25,942.00	
Courthouse - Security Entrance	-				
Courthouse - Kiosk	21,484.94		-	21,484.94	
Courthouse - Basement Remodel (AIC)	16,034.78		16,034.78		
Courthouse - Exterior Cleaning	27,548.00		27,548.00		
Courthouse - 6th Floor Demolition	134,620.62		134,620.62	-	
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	5,106.24		5,106.24		
Other Projects					
Ron Mabry Conceptual Drawings/Professional Fees	40,100.00	10,000.00	100.00	10,000.00	20,000.00
Lindale Tax Office Expansion	15,761.24	15,761.24			
Auxiliary Fuel Storage Tank (911 tank)	35,398.89		35,398.89		
Building Security	69,642.42	61,994.86	7,647.56	-	

Project	Total Project Costs Paid to Date	FY08 Project Costs	FY09 Project Costs	FY10 Project Costs	FY11 Project Allocation
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	6,675.35			6,675.35	
JP #2 Expansion & Remodel	136,705.36	23,482.54			
JP #3 Expansion & Remodel	138,290.28	83,739.38	3,517.58		
I/T Generator	35,611.00	35,611.00			
Signage	5,954.74		4,830.92	1,123.82	
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	8,067.98		4,259.47	3,808.51	
Cottonbelt Generator Purchase & Installation	93,000.00		93,000.00		
New Property Acquisitions - Kubiak	267,064.51	-	265,738.25	1,326.26	
Property Acquisition & Renovation - JP#4	99,928.19		52,838.99	47,089.20	
Smith County Lane	3,000.00			3,000.00	
Survey - Donated Owentown Property	333.28			333.28	
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	1,066,793.48	-	294,828.29	697,625.61	74,339.58
Sheriff Administration Building - Phase II	589,186.48			274,309.72	314,876.76
Sheriff Administration Building - Phase III	50,000.00				50,000.00
Plaza Tree Removal & Replacement	7,950.00	4,000.00	3,950.00		
Johnson Control Lease Payments & Maintenance	760,700.05	407,977.46	524,722.59	408,000.00	420,000.00
911 Center Telephone Upgrade	64,000.00		64,000.00		
Crescent Property Renovations	12,032.76		12,032.76		
Property Demolition/Restoration - Spring St.	402,000.00		1,992.00	56,475.66	343,532.34
Regions Parking Lot Option	103,600.00		1,100.00	102,500.00	
911 Building Lease Option	-				
Project Totals	\$7,103,988.80	\$1,662,367.33	\$2,299,038.84	\$1,755,577.81	\$1,222,748.68

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

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: \$1,033,750 (Phase I) & \$625,953 (Phase II)
Funding Source: Fund 57 – Permanent Improvement Fund & Fund 45 Facility Improvement

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 late 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

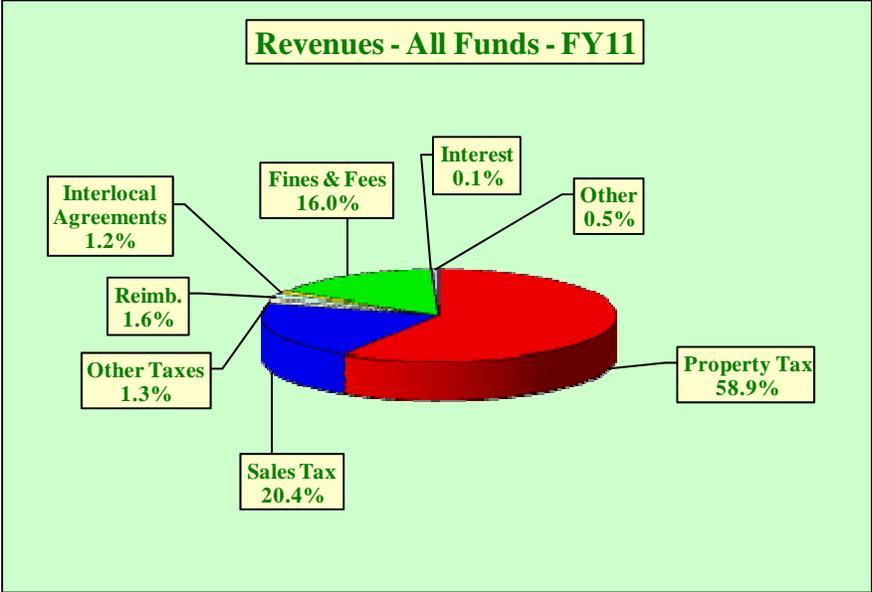
Payments - \$24,212.85 annual payments at 3.59% APR

	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

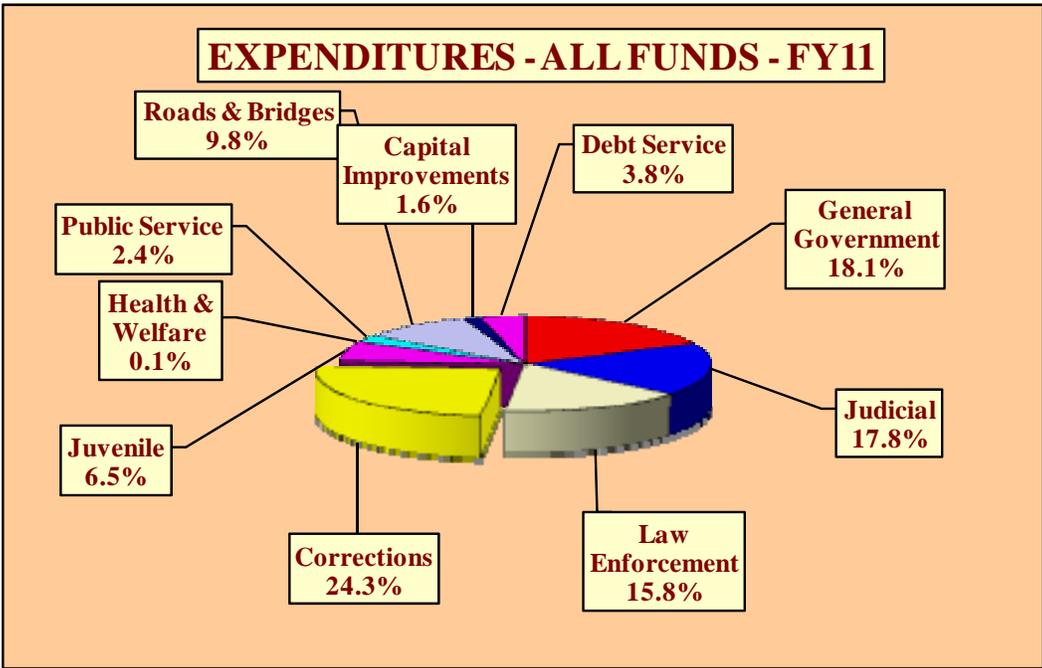
2009 CHEVROLET IMPALA
CONSTABLE #2
BANCORP SOUTH EQUIPMENT COMPANY
Lease #6562-013
 Lease Term - 3 years beginning 5/20/09
 Payments - \$6,641.96 annual payments at 3.59% APR

	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 FY11 ADOPTED BUDGET

	Estimated Beginning Balance @ 10/01/10	Estimated Revenues FY11	Adopted Expenditures FY11	Net Interbudget Transfers 10/11 (Inc.) Dec.	Estimated Ending Balance @ 9/30/11	Reserve Ratio
<i>Operating Funds</i>						
General Fund	\$ 6,212,526	\$ 57,486,930	\$ 53,343,096	\$ 4,100,000	\$ 6,256,359	10.89%
Road & Bridge Fund	401,321	6,884,307	6,850,301	-	435,327	
Juvenile General Fund	118,399	147,700	4,436,394	(4,100,000)	(70,295)	
Indigent Health Care Trust Fund	310,915	50,500	37,985	-	323,430	
Total Operating Funds	\$ 7,043,160	\$ 64,569,437	\$ 64,667,776	\$ -	\$ 6,944,821	10.74%
<i>Debt Service Funds</i>						
Debt Service	\$ 1,131,246	\$ 2,974,885	\$ 2,649,600	\$ -	\$ 1,456,531	
Total Debt Service Funds	\$ 1,131,246	\$ 2,974,885	\$ 2,649,600	\$ -	\$ 1,456,531	
Total Operating and Debt Service	\$ 8,174,406	\$ 67,544,322	\$ 67,317,376	\$ -	\$ 8,401,352	
<i>Special Revenue Funds</i>						
Other Special Revenue Funds **	\$ 2,066,626	\$ 942,770	\$ 1,784,818	\$ -	\$ 1,224,577	
Total Special Revenue Funds	\$ 2,066,626	\$ 942,770	\$ 1,784,818	\$ -	\$ 1,224,577	
<i>Capital Improvement Funds</i>						
Facility Improvement Fund	\$ 548,373	978,546	1,123,580	50,000	\$ 353,339	
Permanent Improvement Fund	0	-	-	-	0	
JAC Maintenance/Equipment Fund	852,612	1,200	-	(50,000)	903,812	
Total Capital Improvement Funds	\$ 1,400,985	\$ 979,746	\$ 1,123,580	\$ -	\$ 1,257,151	
Total All Funds	\$ 11,642,017	\$ 69,466,838	\$ 70,225,774	\$ -	\$ 10,883,081	

RECAPITULATION OF FY11 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 @ 10/1/10	\$ 6,212,526	\$ 401,321	\$ 548,373	\$ 2,066,626	\$ 1,131,246	\$ 0	\$ 310,915	\$ 971,011	\$ 11,642,017
Revenues:									
Taxes:									
Property Taxes - Current	\$ 33,309,520	\$ 2,939,026	\$ 958,378		\$ 2,909,508				\$ 40,116,432
Property Taxes - Delq.	681,377	\$ 58,781	\$ 19,168		59,377				818,703
Sales Tax	14,200,000								14,200,000
Tax Penalty & Interest	450,000								450,000
Other Taxes	423,000								423,000
Licenses & Permits	5,150								5,150
Rental Commissions	230,575							-	230,575
Federal/State Funding	50,000						50,000		100,000
Reimbursements	1,118,108	-		-				3,600	1,121,708
Interlocal Agreements	698,500							115,000	813,500
Fees	5,504,700	3,877,500		925,850				21,100	10,329,150
Fines & Forfeitures	751,000								751,000
Interest	65,000	9,000	1,000	6,505	6,000	-	500	3,700	91,705
Miscellaneous	-	-		10,415				\$ 5,500	15,915
Total Revenues	\$ 57,486,930	\$ 6,884,307	\$ 978,546	\$ 942,770	\$ 2,974,885	\$ -	\$ 50,500	\$ 148,900	\$ 69,466,838
Total Available	\$ 63,699,456	\$ 7,285,628	\$ 1,526,919	\$ 3,009,396	\$ 4,106,131	\$ 0	\$ 361,415	\$ 1,119,911	\$ 81,108,855
Other Financing Sources									
Transfers In	\$ -	\$ -	\$ -		\$ -		\$ -	\$ 4,150,000	4,150,000
Total Available & Other Sources	\$ 63,699,456	\$ 7,285,628	\$ 1,526,919	\$ 3,009,396	\$ 4,106,131	\$ 0	\$ 361,415	\$ 5,269,911	\$ 85,258,855
Expenditures By Type:									
General Government	\$ 11,264,975		\$ 20,000	\$ 1,403,958					\$ 12,688,933
Judicial	12,180,289			290,260					12,470,550
Law Enforcement	11,028,536			90,600					11,119,136
Corrections	17,057,635								17,057,635
Juvenile	124,676							4,436,394	4,561,070
Health & Welfare	-						37,985		37,985
Public Service	1,686,986								1,686,986
Roads & Transportation	-	6,850,301							6,850,301
Capital Improvements			1,103,580			-		-	1,103,580
Debt Service	-				2,649,600				2,649,600
Total Expenditures	\$ 53,343,096	\$ 6,850,301	\$ 1,123,580	\$ 1,784,818	\$ 2,649,600	\$ -	\$ 37,985	\$ 4,436,394	\$ 70,225,774
Other Financing Uses									
Interbudget Transfers Out	\$ 4,100,000		\$ 50,000	\$ -	\$ -	\$ -	\$ -		\$ 4,150,000
Reserves	\$ 6,256,359	\$ 435,327	\$ 353,339	\$ 1,224,577	\$ 1,456,531	\$ 0	\$ 323,430	\$ 833,517	\$ 10,883,081
Total Expenditures & Other Uses	\$ 63,699,456	\$ 7,285,628	\$ 1,526,919	\$ 3,009,396	\$ 4,106,131	\$ 0	\$ 361,415	\$ 5,269,911	\$ 85,258,855

Note 1: Reserves represent estimated ending fund balance at 9/30/11

RECAPITULATION OF FY11 ADOPTED BUDGET (By Category)

	General	Road & Bridge	Facility	Special	Debt	Capital	Indigent	Juvenile	Total
	Fund	Fund	Improvement	Revenue	Service	Projects	Health Care	Funds	All Funds
							Trust Fund		
Est. Fund Balance @ 10/1/10	\$ 6,212,526	\$ 401,321	\$ 548,373	\$ 2,066,626	\$ 1,131,246	\$ 0	\$ 310,915	\$ 971,011	\$ 11,642,017
Revenues:									
Taxes:									
Property Taxes - Current	\$ 33,309,520	\$ 2,939,026	\$ 958,378		\$ 2,909,508				\$ 40,116,432
Property Taxes - Delinquent	681,377	58,781	19,168		59,377				818,703
Sales Tax	14,200,000								14,200,000
Tax Penalty & Interest	450,000								450,000
Other Taxes	423,000								423,000
Licenses & Permits	5,150								5,150
Rental Commissions	230,575							-	230,575
Federal/State Funding	50,000						50,000		100,000
Reimbursements	1,118,108	-		\$0				3,600	1,121,708
Interlocal Agreements	698,500							115,000	813,500
Fees	5,504,700	3,877,500		925,850				21,100	10,329,150
Fines & Forfeitures	751,000								751,000
Interest	65,000	9,000	1,000	6,505	6,000	-	500	3,700	91,705
Miscellaneous	-	-		10,415				5,500	15,915
Total Revenues	\$ 57,486,930	\$ 6,884,307	\$ 978,546	\$ 942,770	\$ 2,974,885	\$ -	\$ 50,500	\$ 148,900	\$ 69,466,838
Total Available	\$ 63,699,456	\$ 7,285,628	\$ 1,526,919	\$ 3,009,396	\$ 4,106,131	\$ 0	\$ 361,415	\$ 1,119,911	\$ 81,108,855
<i>Other Financing Sources</i>									
Transfers In	\$ -	\$ -	\$ -		\$ -		\$ -	\$ 4,150,000	\$ 4,150,000
Total Available & Other Sources	\$ 63,699,456	\$ 7,285,628	\$ 1,526,919	\$ 3,009,396	\$ 4,106,131	\$ 0	\$ 361,415	\$ 5,269,911	\$ 85,258,855
<i>Expenditures</i>									
Salary	\$ 24,804,619	\$ 2,543,793	\$ -	\$ 141,664				\$ 2,413,094	\$ 29,903,170
Fringe Benefits	8,602,623	953,231		31,479				944,925	10,532,258
Operating Expenses	19,773,354	3,353,277	20,000	1,073,325		-	37,985	1,078,375	25,336,316
Capital Acquisitions	162,500	-	1,103,580	538,350		-		-	1,804,430
Debt Service					2,649,600				2,649,600
Total Expenditures	\$ 53,343,096	\$ 6,850,301	\$ 1,123,580	\$ 1,784,818	\$ 2,649,600	\$ -	\$ 37,985	\$ 4,436,394	\$ 70,225,774
<i>Other Financing Uses</i>									
Interbudget Transfers Out	\$ 4,100,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,150,000
Restricted Reserves	\$ -			\$ -	\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 6,256,359	\$ 435,327	\$ 353,339	\$ 1,224,577	\$ 1,456,531	\$ 0	\$ 323,430	\$ 833,517	\$ 10,883,081
Total Expenditures & Other Uses	\$ 63,699,456	\$ 7,285,628	\$ 1,526,919	\$ 3,009,396	\$ 4,106,131	\$ 0	\$ 361,415	\$ 5,269,911	\$ 85,258,855
<i>Reserve Ratio - General Fund</i>	10.89%								

FUND SUMMARY – DEBT SERVICE FUNDS

The combined portion of the ad valorem tax rate designated for FY11 debt service is 0.022769, as compared to the FY10 debt service rate of 0.013050. 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

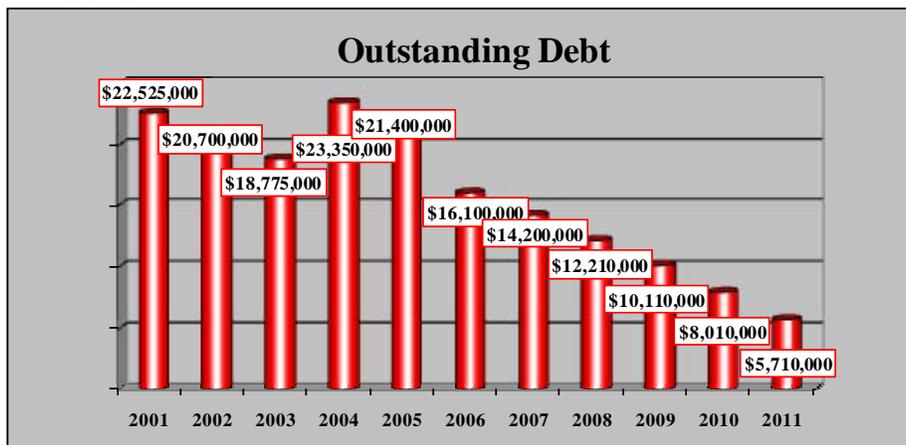
Issue Amount: \$6,000,000
 Maturity Date: August 15, 2011
 Callable Date: August 15, 2008
 Purpose: Ferguson St. Building & Renovations
 Interest Rates: 4.5%, 4%, 4.1%, 4.2%, 4.25%

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

DEPARTMENTAL INDEX

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REVENUE RECAP

<i>General Fund</i>							
	Actual	Actual	Estimated	Estimated			
	Revenue	Revenue	Revenue	Revenue	% of Total	Variance	% of
	FY08	FY09	FY10	FY11	Revenue	FY10 to FY11	Change
Revenues:							
Taxes:							
Property Taxes - Current	\$ 26,442,325	\$ 27,806,414	\$ 29,859,682	\$ 33,309,520	57.94%	\$ 3,449,838	11.55%
Property Taxes - Delinquent	864,421	769,830	597,194	681,377	1.19%	\$ 84,183	14.10%
Sales Tax	16,260,126	15,151,293	15,000,000	14,200,000	24.70%	\$ (800,000)	-5.33%
Tax Penalty & Interest	491,804	566,626	400,000	450,000	0.78%	\$ 50,000	12.50%
Other Taxes	414,958	425,833	422,000	423,000	0.74%	\$ 1,000	0.24%
Licenses & Permits	3,321	2,675	1,250	5,150	0.01%	\$ 3,900	312.00%
Rental Commissions	235,089	247,086	230,575	230,575	0.40%	\$ -	0.00%
Federal/State Funding	149,576	352,202	156,195	50,000	0.09%	\$ (106,195)	-67.99%
Reimbursements	2,011,318	1,887,913	1,587,834	1,118,108	1.94%	\$ (469,726)	-29.58%
Interlocal Agreements	486,973	749,798	768,000	698,500	1.22%	\$ (69,500)	-9.05%
Fees*	5,739,257	6,009,625	5,576,600	5,504,700	9.58%	\$ (71,900)	-1.29%
Fines & Forfeitures*	1,050,419	917,628	885,000	751,000	1.31%	\$ (134,000)	-15.14%
Interest	489,072	135,971	135,000	65,000	0.11%	\$ (70,000)	-51.85%
Miscellaneous	45,142	0	0	0	0.00%	\$ -	
Total Revenues - General Fund	\$ 54,683,804	\$ 55,022,893	\$ 55,619,329	\$ 57,486,930	100.00%	\$ 1,867,601	3.36%
 							
<i>Road & Bridge Fund</i>							
Revenues:							
Taxes:							
Property Taxes - Current	3,532,680	4,410,121	4,526,350	2,939,026	42.69%	\$ (1,587,324)	-35.07%
Property Taxes - Delinquent	115,162	121,952	90,527	58,781	0.85%	\$ (31,746)	-35.07%
Reimbursements	384,221	32,661	-	-	0.00%	\$ -	
Fees	3,584,960	3,467,895	3,561,500	3,046,500	44.25%	\$ (515,000)	-14.46%
Fines & Forfeitures	1,014,216	912,973	877,000	831,000	12.07%	\$ (46,000)	-5.25%
Interest	123,362	35,815	39,500	9,000	0.13%	\$ (30,500)	-77.22%
Miscellaneous	14,539	-	-	-	0.00%	\$ -	
Total Revenues - Road & Bridge Fund	\$ 8,769,141	\$ 8,981,417	\$ 9,094,877	\$ 6,884,307	100.00%	\$ (2,210,570)	-24.31%
 							
Total General & R&B Fund	\$ 63,452,945	\$ 64,004,310	\$ 64,714,206	\$ 64,371,237		\$ (342,969)	-0.53%

REVENUES		Actual	Actual	Estimated	Estimated	
		Revenue	Revenue	Revenue	Revenue	
Fund	Acct #	07/08	08/09	09/10	10/11	
10	GENERAL FUND					
	<i>Taxes</i>					
	Current Property Tax	31010	\$26,442,325	\$27,806,414	\$29,859,682	\$33,309,520
	Delinquent Property Tax	31011	864,421	769,830	597,194	681,377
	Sales Tax	31812	16,260,126	15,151,293	15,000,000	14,200,000
	Tax Penalty & Interest	31915	491,804	566,626	400,000	450,000
	<i>Licenses & Permits</i>					
	Application & License Fees	32010	2,000	1,500	500	3,000
	Civil Process Application Fees	32011	0	20	0	100
	Salvage Yard License	32030	100	225	0	50
	Alcohol Permits	32020	1,221	930	750	2,000
	<i>Rental Commissions</i>					
	Rental - Miscellaneous	32500		5,400		
	Smith County Office Building Leases	32510	0			
	Vending	32520	9,315	11,303	9,800	9,800
	Cottonbelt Building	32530	223,021	230,383	220,775	220,775
	Courthouse Annex	32535	2,753	0		
	<i>Federal Funding</i>					
	Homeland Security	33013		71,019		
	Incentive Payments (SSA)	33015	26,846	3,330	25,000	0
	Civil Defense - Federal	33110	55,231	61,638	50,000	0
	FEMA Reimbursement	33112	5,574	157,264	23,195	
	ETATTF Reimbursement	33183	61,926	58,951	58,000	50,000
	<i>State Fees</i>					
	Liquor Drink Tax	33215	381,667	391,689	390,000	390,000
	Bingo Commission	33235	33,291	34,144	32,000	33,000
	<i>Reimbursements</i>					
	SCAAP Reimbursements	33317	87,389	103,834	85,000	90,000
	Unemployment/Workers Comp. Reimbursement	33318	63,454	43,267	0	
	State Juror Reimbursement	33331	157,148	74,528	100,000	110,000
	Sexual Assault Reimbursement	33902	7,658	9,500	7,500	7,500
	Medical Reimbursement Fee	33904		52		
	Indigent Health Care Reimbursement	33906	183,629	180,331	140,000	100,000
	Witness Fee Reimbursement	33908	30,339	14,588	12,000	12,000
	VINE Service Agreement	33909	30,108	30,108	30,108	30,108
	Insurance Proceeds	33913	18,905	48,304	3,226	0
	Foster Care Reimbursement DHS - District Attorney	33916	30,448	25,774	20,000	20,000
	Sale of Equipment	33920	22,933	17,664	0	

REVENUES		Actual Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue
Fund	Acct #	07/08	08/09	09/10	10/11
	Miscellaneous Reimbursements	33921	17,142	43,983	0
	Attorney Fee Reimbursement (Civil)	33924			1,000
	Election Reimbursement	33926	92,827	48,625	40,000
	TFID Reimbursements	33934	175,608	201,219	105,000
	Attorney Fees - Defendants	33935	52,267	58,287	55,000
	Prisoner Care - City of Tyler	33950	222,420	260,470	240,000
	Prisoner Care - Federal	33955	814,204	727,380	750,000
	<i>Interlocal Agreements</i>				
	Dispatch Operations	34026		203,093	230,000
	Chapel Hill ISD - Security	34027	52,046	53,521	60,000
	Lindale ISD - Security	34028	90,427	102,229	103,000
	Commission Taxing Entities	34045	344,501	390,955	375,000
	<i>Fees of Office</i>				
	Transaction Fee	34201	28,035	27,160	25,000
	Justice of the Peace - Pct. #1	34221	25,157	26,453	25,000
	Justice of the Peace - Pct. #2	34222	36,692	35,481	35,000
	Justice of the Peace - Pct. #3	34223	52,544	55,739	50,000
	Justice of the Peace - Pct. #4	34224	18,778	46,983	35,000
	Justice of the Peace - Pct. #5	34225	26,110	92,704	65,000
	Constable - Pct. #1	34231	56,932	57,016	55,000
	Constable - Pct. #2	34232	44,054	40,583	36,000
	Constable - Pct. #3	34233	54,385	63,177	60,000
	Constable - Pct. #4	34234	41,087	37,513	30,000
	Constable - Pct. #5	34235	33,877	28,569	27,000
	County Clerk Vital Statistics Fee	34239	4,376	2,892	2,800
	County Clerk	34240	1,499,597	1,412,937	1,300,000
	County Judge	34245	4,931	5,141	4,700
	County Court at Law	34250	20	71	
	County Court at Law #2	34255	30	10	
	County Court at Law #3	34256	4	0	
	District Clerk	34260	427,948	522,321	520,000
	Criminal District Attorney	34270	86,264	69,343	65,000
	Sheriff	34275	353,924	373,750	330,000
	Sheriff - False Alarm Fees	34276	4,300	2,375	1,500
					0
	<i>Fees of Service</i>				
	Health Department	34310			
	Fire Marshall	34315	2,189	2,387	2,000
	Video Fees	34320	28,763	30,220	27,000
	Transportation Fees	34325	100	450	
	<i>Fees - State Imposed</i>				
	D.D.C. - Justice of the Peace - Pct. #1	34421	316	230	100
	D.D.C. - Justice of the Peace - Pct. #2	34422	9,262	9,990	8,500
	D.D.C. - Justice of the Peace - Pct. #3	34423	4,790	5,120	5,000

REVENUES		Actual Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue	
Fund	Acct #	07/08	08/09	09/10	10/11	
	D.D.C. - Justice of the Peace - Pct. #4	34424	6,344	8,577	7,000	7,000
	D.D.C. - Justice of the Peace - Pct. #5	34425	6,538	6,174	5,500	5,500
	County Judge - Judicial State Supplement	34426	16,604	24,967	15,000	25,000
	Jury Fees	34430	8,419	10,164	8,500	8,500
	Department of Public Safety - FTA Fees	34433	46,221	35,991	36,000	35,000
	District Attorney - Mental Fee	34434	150	450	0	0
	Records Management - District Clerk	34435	24,645	22,876	20,000	24,000
	Child Safety Fees	34440	8,007	3,375	3,500	2,000
	Guardianship Fee	34446	10,800	14,800	14,000	13,000
	Court Records Preservation	34448				25,000
	Arrest Fees (80%)	34450	53,045	46,482	46,000	40,000
	Records Management - County Clerk	34455	77,907	69,873	64,000	60,000
	Hot Checks	34465	8,617	7,059	5,000	6,000
	<i>Fees - Court Imposed</i>					
	Inmate Reimbursement	34505	10,514	8,246	9,500	5,500
	Child Support Processing	34510	3,040	3,170	3,000	3,000
	Pre Trial Release	34520	26,482	26,746	8,000	25,000
	Court Reporter	34525	61,845	61,014	55,000	60,000
	Administrative	34530	207,841	220,826	215,000	212,000
	County Court at Law Salary Supplement	34535	206,250	225,000	225,000	225,000
	Bailiff	34540	43,914	44,243	40,000	40,000
	<i>Fees</i>					
	Tax Certificates	34601	20,981	11,049	15,000	4,000
	Auto Registration	34602	512,571	564,484	540,000	525,000
	Delinquent Tax Collector	34604	200,991	196,067	180,000	190,000
	Titles	34612	297,175	240,608	235,000	235,000
	Traffic Fees & Child Safety	34650	30,813	26,638	25,000	22,000
	Coin Station Commissions/Sign Up Bonuses	34655	357,132	385,354	335,000	350,000
	Rendition Fee	34678	19,929	24,530	27,000	25,000
	Vehicle Sales Tax Commission	34682	507,297	609,698	610,000	606,000
	Auto Registration - \$1.50 child safety fee	35015	120,720	162,553	120,000	100,000
	<i>Fines</i>					
	Justice of the Peace - Pct. #1	35521	9,512	8,880	10,000	6,000
	Justice of the Peace - Pct. #2	35522	82,369	69,854	60,000	65,000
	Justice of the Peace - Pct. #3	35523	47,672	47,059	40,000	40,000
	Justice of the Peace - Pct. #4	35524	110,333	103,481	90,000	90,000
	Justice of the Peace - Pct. #5	35525	238,722	180,031	180,000	125,000
	District Court	35530	107,866	97,305	100,000	70,000
	County Courts at Law	35535	436,573	371,776	375,000	325,000
	Bond Forfeitures	35536	17,373	39,242	30,000	30,000

REVENUES		Actual Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue
Fund	Acct #	07/08	08/09	09/10	10/11
	<i>Special</i>				
	Interest Earned	36610	139,574	46,100	45,000
	Donations	36014	17,147	9,797	37,500
	Miscellaneous	36620	16,789	26,691	2,846
	Interest Received on Investments	36638	349,498	89,871	90,000
	Unclaimed Funds	36691	11,206	25,025	20,000
	Other Financing Sources	39010		22,819	
	Total Revenue - General Fund		\$54,683,804	\$55,107,225	\$55,659,675
	Transfer In -Facility Improvement/Workforce Inv. Fund			\$0	
	Transfer In - Indigent Health Care Trust Fund		-	-	-
	Total Available - General Fund		\$54,683,804	\$55,107,225	\$55,659,675
11	GRAFFITI ERADICATION FUND				
	<i>Fees - State Imposed</i>				
	Graffiti Eradication	34452	\$366	\$298	\$250
					\$350
	<i>Interest</i>				
	Interest	36610	28	10	10
					5
	Total Revenue - Graffiti Eradication Fund		\$394	\$308	\$260
					\$355
12	COURTHOUSE SECURITY FUND				
	<i>Fees - State Imposed</i>				
	Courthouse Security Fees	34460	100,073	96,025	85,000
	Courthouse Security Fees (JPs)	34461	59,098	51,985	50,000
					40,000
	<i>Interest</i>				
	Interest	36610	1,271	467	400
					500
	Total Revenue - Courthouse Security Fund		\$160,442	\$148,476	\$135,400
					\$132,500
	Transfer In - General Fund		\$0	\$0	\$0
					\$0
	Total Available - Courthouse Security Fund		\$160,442	\$148,476	\$135,400
					\$132,500
15	COMMUNITY POLICING				
	Community Apartment Partners		\$118,400	\$82,330	\$79,580
	<i>Interest</i>				

REVENUES		Actual Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue	
Fund	Acct #	07/08	08/09	09/10	10/11	
	Interest	36610	302	139		
	Total Revenue - Community Policing Fund		\$118,702	\$82,469	\$79,580	\$0
16	LAW LIBRARY FUND					
	<i>Charges for Services</i>					
	Bar Association Contribution	34286	\$5,000	\$5,000	\$30,000	\$5,000
	User Fees	34687	4,283	3,218	3,500	3,000
	Library Fees	34699	142,888	141,615	125,000	135,000
	Westlaw Reimbursement	33910				
	County Contribution	34030				
	<i>Interest</i>					
	Interest	36610	7,587	2,204	2,500	400
	Interest Received on Investments	36638				
	Total Revenue - Law Library		\$159,758	\$152,037	\$161,000	\$143,400
44	JUSTICE TECHNOLOGY FUND					
	<i>Charges for Services</i>					
	State Revenue	33301				
	Technology Fees	34436	\$58,947	\$52,064	\$49,000	\$44,000
	<i>Interest</i>					
	Interest	36610	456	91	2,000	300
	Interest Earned on Investments	36638	8,376	2,042		
	<i>Miscellaneous</i>					
	Other - Miscellaneous	36620				
	Total Revenue - Justice Court Technology Fund		\$67,779	\$54,197	\$51,000	\$44,300
45	FACILITY IMPROVEMENT FUND					
	<i>Taxes</i>					
	Property Taxes - Current	31010	\$1,177,560	\$1,260,029	\$1,293,243	\$958,378
	Property Taxes - Delinquent	31011	38,387	34,843	25,865	19,168
	State Revenue	33310		93,000		
	Insurance Proceeds	33913			12,500	
	Miscellaneous Reimbursement	33921	311			
	Donations	36014	40,925	100,000	300,000	
	<i>Interest</i>					
	Interest	36610	3,867	1,210		
	Interest Received on Investments	36638	44,261	10,146	13,000	1,000
	Total Revenue - Facility Improvement Fund		\$1,305,312	\$1,499,228	\$1,644,608	\$978,546

REVENUES		Actual Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue
Fund	Acct #	07/08	08/09	09/10	10/11
	Transfer In - General Fund		\$40,833	\$0	\$0
	Total Available - Facility Improvement Fund		\$1,346,145	\$1,499,228	\$1,644,608
46	RECORDS MANAGEMENT – COUNTY CLERK				
	<i>Charges for Services</i>				
	Records Management Fees (GC 118.0216)	34608	\$331,250	\$322,857	\$285,000
	Records Archive Fee (118.025)	34681	302,535	294,830	250,000
	<i>Interest</i>				
	Interest	36623	936	349	300
	Interest Received on Investments	36638	66,465	19,998	26,000
	Total Revenue - Records Management/County Clerk		\$701,186	\$638,034	\$561,300
49	RECORDS MANAGEMENT – DISTRICT CLERK				
	<i>Charges for Services</i>				
	Records Management Fees	34435	\$10,921	\$11,470	\$10,000
	<i>Interest</i>				
	Interest	36610	441	163	100
	Total Revenue - Records Management/District Clerk		\$11,361	\$11,632	\$10,100
50	FORFEITURE INTEREST 10% FUND				
	Forfeitures 10%	36630	\$15,142	\$67,030	\$30,000
	<i>Interest</i>				
	Interest	36610	3,002	1,093	500
	Total Revenue - Forfeiture Interest 10%		\$18,144	\$68,123	\$30,500
51	SEARCH & RESCUE FUND				
	Donations	36014	\$10,000	\$754	
	Estray of Livestock	34429	12,271	5,206	5,000
	<i>Interest</i>				
	Interest	36610	164	49	15
	Total Revenue -Search & Rescue Fund		\$22,435	\$6,008	\$5,015

REVENUES		Actual Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue
Fund	Acct #	07/08	08/09	09/10	10/11
52	COUNTY & DISTRICT COURT TECHNOLOGY FUND				
	<i>Charges for Services</i>				
	Technology Fees (SB3637)	34436		\$10,000	\$1,500
	<i>Interest</i>				
	Interest	36610			
	Interest Earned on Investments	36638			
	<i>Miscellaneous</i>				
	Other - Miscellaneous	36620			
	Total Revenue - Court Technology Fund		\$0	\$0	\$10,000
					\$1,500
57	PERMANENT IMPROVEMENT FUND				
	<i>Interest</i>				
	Interest	36610	\$619	\$2,000	
	Interest Received on Investments	38838	56,001	10,004	
	Bond Proceeds	38010			
	Total Revenue - Permanent Improvement Fund		\$56,619	\$10,004	\$2,000
					\$0
60	INDIGENT HEALTH CARE TRUST FUND				
	<i>Reimbursements</i>				
	Permanent Trust Fund - DHS	33304	\$180,043	\$166,522	\$80,000
	<i>Interest</i>				
	Interest Earned	36610	456	131	
	Interest Earned on Investments	36638	56,927	16,949	20,000
	Total Revenue - Indigent Health Care Trust Fund		\$237,426	\$183,601	\$100,000
					\$50,500
	Transfer In - General Fund				
	Total Available - Indigent Health Care Trust Fund		\$237,426	\$183,601	\$100,000
					\$50,500
70	DEBT SERVICE FUND				
	<i>Taxes</i>				
	Property Taxes - C.O. Series 2000 - Current	31008	\$920,001	\$825,469	\$609,337
	Property Taxes - C.O. Series 2001 - Current	31009	\$1,140,814	\$1,220,600	\$699,467
	Property Taxes - C.O. Series 2004 - Current	31010	\$735,932	\$787,532	\$378,878
	Property Taxes - C.O. Series 2000 - Delinquent	31018	29,991	22,827	12,187
	Property Taxes - C.O. Series 2001 -	31019	37,190	33,753	13,989
					20,789

REVENUES		Actual Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue	
Fund	Acct #	07/08	08/09	09/10	10/11	
	Delinquent					
	Property Taxes - C.O. Series 2004 - Delinquent	31020	23,991	21,777	7,578	15,707
	Interest	36636	89,680	27,278	28,000	6,000
	Total Revenue - Debt Service Fund		\$2,977,599	\$2,939,236	\$1,749,436	\$2,974,885
73	WORKFORCE INVESTMENT FUND					
	Donations	36014		\$ 43,258	\$ -	\$ -
	Interest	36636				400
	Total Revenue - Workforce Investment Fund			\$ 43,258	\$ -	\$ 400
75	ROAD & BRIDGE FUND					
	<i>Taxes</i>					
	Current Property Tax	31010	\$3,532,680	\$4,410,121	\$4,526,350	\$2,939,026
	Delinquent Property Tax	31011	115,162	121,952	90,527	58,781
	<i>Reimbursement</i>					
	FEMA Reimbursement	33112	\$323,941	-		
	Insurance Proceeds	33913	\$19,803	32,661		
	Miscellaneous Reimbursements	33921		61,395		
	Road Damage Reimbursement	33927	\$40,477	-		
	<i>Road & Bridge Fees</i>					
	Auto Registration Fee (\$10)	35005	1,868,113	1,943,929	1,900,000	1,890,000
	Auto Registration Fee (R&B)	35010	1,548,808	1,277,485	1,500,000	1,000,000
	State Lateral Road	35020	82,809	82,717	82,000	82,000
	Sale of Equipment	35025	1,993	41,739		
	Weight & Axle	35035	67,371	105,519	65,000	60,000
	State Traffic Fee - 5% County Portion	35526	14,860	13,501	13,000	12,000
	Subdivision Regulation Fees	35040	1,006	3,005	1,500	2,500
	Garden Lake Assessment		12,039	1,281		
	<i>Fines</i>					
	J.P. #1 - Traffic Fines	35521	14,778	9,818	10,000	8,000
	J.P. #2 - Traffic Fines	35522	257,638	190,729	180,000	180,000
	J. P. #3 - Traffic Fines	35523	111,068	97,431	92,000	80,000
	J. P. #4 - Traffic Fines	35524	198,291	211,862	195,000	175,000
	J. P. #5 - Traffic Fines	35525	432,440	403,134	400,000	388,000
	<i>Interest</i>					
	Interest	36610	13,694	3,884	4,500	4,000
	Donations	36014	2,500	133		
	Mechanic Shop	36655	0	0		
	Miscellaneous	36620		649		
	Interest Received on Investments	36638	109,669	31,931	35,000	5,000
	Total Revenue - Road & Bridge Fund		\$8,769,141	\$9,044,875	\$9,094,877	\$6,884,307

REVENUES		Actual Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue
Fund	Acct #	07/08	08/09	09/10	10/11
	Transfer In - General Fund	\$0	\$0	\$0	\$0
	Total Available - Road & Bridge Fund	\$8,769,141	\$9,044,875	\$9,094,877	\$6,884,307
87	J/A/C MAINTENANCE FUND				
	<i>Interest</i>				
	Interest Earned	36610	\$491		
	Interest Earned on Investments	36638	15,124	5,402	5,800
	Total Revenue - Juvenile Attention Maintenance Fund		\$15,615	\$5,402	\$5,800
	Transfer In - Juvenile General	39010	\$247,823	\$247,823	\$247,823
	Transfer In - Facility Improvement Fund	39045			\$50,000
	Total Available - Juvenile Attention Maintenance Fund		\$263,438	\$253,225	\$253,623
93	JUVENILE GENERAL FUND				
	<i>Rental Commissions</i>				
	Rentals/Leases Vending	32520	\$1,026	\$705	\$1,100
	<i>Reimbursements</i>				
	State Placement Reimbursement	33314	131,011	258,949	80,000
	Electronic Monitoring	33332	862	914	900
	Miscellaneous Reimbursement	33902	25	10,516	
	UA Reimbursement	33903	4,828	2,838	3,000
	Medical Reimbursement Fee	33904	525	178	-
	Insurance Proceeds	33913		278	
	<i>Interlocal Agreements</i>				
	City of Tyler - J.A.C.	34010	115,000	115,000	115,000
	<i>Fees - Court Imposed</i>				
	Placement Fee - Juveniles	34505	0	4,500	19,000
	Supervision Fees - Juvenile	34515	18,764	19,345	750
	Juvenile Fines & Fees	34516	2,105	175	
	Donations - Jury	36014	6,948	7,266	6,000
	<i>Interest</i>				
	Interest	36610	1,803	838	500
	Interest Received on Investments	36638	23,399	6,786	7,000
	Total Revenue - Juvenile General Fund		\$306,296	\$428,288	\$233,250
	Transfer In - General Fund		\$2,900,000	\$3,500,000	\$4,100,000

REVENUES		Actual Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue
Fund	Acct #	07/08	08/09	09/10	10/11
Total Available - Juvenile General Fund		\$3,206,296	\$3,928,288	\$4,333,250	\$4,247,700
Total Revenue - All Funds		\$69,612,012	\$70,422,401	\$69,533,836	\$69,466,838
Interbudget Transfers		\$3,188,656	\$3,747,823	\$4,347,823	\$4,150,000

EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual FY08	Actual FY09	Revised FY10	Adopted FY11	% of Change
Administrative:					
Commissioners Court	\$ 434,180	\$ 456,718	\$ 552,046	\$ 534,390	-3.20%
Records Service	139,599	215,568	169,569	147,334	-13.11%
Veterans	134,199	142,492	151,747	93,765	-38.21%
General Operations	3,548,245	3,942,777	3,626,213	4,010,358	10.59%
Information Services	1,689,970	1,714,567	1,953,764	1,702,530	-12.86%
Collections Department	155,527	160,870	177,250	126,527	-28.62%
County Auditor	649,163	723,541	749,444	657,752	-12.23%
County Treasurer	126,865	131,536	136,841	138,327	1.09%
Purchasing	156,149	175,807	192,698	187,832	-2.53%
Tax A/C	1,251,444	1,404,872	1,472,547	1,421,299	-3.48%
Elections	415,845	371,128	410,132	406,332	-0.93%
Physical Plant	890,402	1,477,019	1,661,780	1,496,213	-9.96%
Human Resources	154,494	150,382	176,472	151,229	-14.30%
Total Administrative	\$ 9,746,081	\$ 11,067,277	\$ 11,430,502	\$ 11,073,888	-3.12%
Judicial:					
County Clerk	\$ 1,166,244	\$ 1,224,291	\$ 1,338,984	\$ 1,185,415	-11.47%
County Court	282,621	238,339	249,951	234,075	-6.35%
County Court at Law	348,912	359,429	379,030	362,940	-4.25%
County Court at Law #2	345,579	357,557	392,731	372,104	-5.25%
County Court at Law #3	348,537	362,677	375,888	366,014	-2.63%
7th District Court	201,765	219,823	235,359	219,253	-6.84%
114th District Court	213,432	220,548	232,633	217,776	-6.39%
241st District Court	203,866	215,681	248,341	218,583	-11.98%
321st District Court	607,414	741,883	806,525	804,655	-0.23%
Jail Case Expedition Court	62,479	-	-	-	
Capital Murder Trials	629,940	366,442	577,616	550,000	-4.78%
Indigent Defense	1,305,658	1,310,428	1,339,384	1,375,000	2.66%
District Clerk	1,101,319	1,174,840	1,236,532	1,195,944	-3.28%
Justice of the Peace #1	241,740	250,801	257,681	214,389	-16.80%
Justice of the Peace #2	250,740	256,511	278,568	250,751	-9.99%
Justice of the Peace #3	263,981	292,694	284,580	260,319	-8.53%
Justice of the Peace #4	256,603	278,841	277,892	256,995	-7.52%
Justice of the Peace #5	276,551	286,852	297,883	259,771	-12.79%
District Attorney	3,192,956	3,418,437	4,043,354	3,689,707	-8.75%
Pre-Trial Release	131,461	144,778	148,402	146,599	-1.22%
Total Judicial	\$ 11,431,795	\$ 11,720,852	\$ 13,001,335	\$ 12,180,289	-6.32%
Public Safety/Law Enforcement:					
Fire Marshal/OEM	\$ 642,747	\$ 563,133	\$ 435,523	\$ 316,884	-27.24%
License & Weight Enforcement	55,410	28,988	-	-	
Constable - Pct. #1	224,706	285,478	274,504	213,899	-22.08%
Constable - Pct. #2	232,888	216,824	241,651	225,019	-6.88%
Constable - Pct. #3	154,072	178,842	229,566	165,660	-27.84%

	Actual FY08	Actual FY09	Revised FY10	Adopted FY11	% of Change
Constable - Pct. #4	184,670	183,601	245,386	225,539	-8.09%
Constable - Pct. #5	316,466	362,787	381,394	372,819	-2.25%
Animal Control - East	431	-	-	-	
Animal Control - West	431	-	-	-	
Environmental Crimes	100,148	138,791	173,035	137,852	-20.33%
Sheriff	6,467,981	7,040,542	7,582,104	7,291,510	-3.83%
Sheriff - Dispatch Operations		1,463,245	2,028,963	1,947,127	-4.03%
Jail Operations	15,101,270	15,730,596	16,277,840	16,091,930	-1.14%
Warrants - Courts	158,376	186,216	178,326	132,226	-25.85%
Juvenile Board	3,024,011	3,623,969	4,228,146	4,224,676	-0.08%
CSCD	883,655	1,206,144	1,203,005	965,705	-19.73%
Total Public Safety/Law Enforcement	\$ 27,602,673	\$ 31,209,156	\$ 33,479,445	\$ 32,310,846	-3.49%
Road & Bridge:					
R&B - General	\$ 380,434	\$ 407,868	\$ 463,407	\$ 413,654	-10.74%
R&B - Labor & Material	5,248,812	8,091,424	8,221,306	5,137,838	-37.51%
R&B - Equipment	1,961,442	1,278,236	1,580,656	1,298,808	-17.83%
Total Road & Bridge	\$ 7,590,689	\$ 9,777,528	\$ 10,265,369	\$ 6,850,301	-33.27%
Health & Welfare					
Public Service	\$ 2,633,934	\$ 1,599,438	\$ 1,480,535	\$ 1,686,986	13.94%
Total Health & Welfare	\$ 2,633,934	\$ 1,599,438	\$ 1,480,535	\$ 1,686,986	13.94%
Conservation:					
Agriculture Extension	\$ 213,435	\$ 237,509	\$ 262,672	\$ 191,087	-27.25%
Total Conservation	\$ 213,435	\$ 237,509	\$ 262,672	\$ 191,087	-27.25%
Total General & Road & Bridge Fund - Direct Expenses	\$ 59,218,607	\$ 65,611,760	\$ 69,919,858	\$ 64,293,397	
Increase (Decrease) from FY10				\$ (5,626,461)	-8.05%



GENERAL GOVERNMENT

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 FY10:

- Implemented “Striving for Excellence” initiative to encourage innovation and achievement among the leaders of Smith County government.
- Managed facility plan for Smith County Pay-As-You-Go projects:
 - Completed Phase I and commenced Phase II of the Sheriff’s Administration Building
 - Commenced transformation of fire-damaged Spring Street property in preparation for a downtown public plaza
 - Authorized purchase and completion of new Justice of the Peace/Constable Precinct #4 building
 - Continued renovation of the Smith County Courthouse and surrounding property
- Improved information and communications processes to encourage transparency of Smith County government:
 - Implemented Facebook, Twitter, and Nixle as tools to enhance and broaden public outreach
 - Approved installation of wireless internet in the Smith County Courthouse and Annex buildings
- Continued support of expansion of the Joint and Cooperative Purchasing Project with area cities and regional governmental bodies

- Continued support of incentive programs to reduce accumulated compensatory time in the Sheriff's office resulting in statewide recognition of the program by the Texas Association of Counties.

Goals & Objectives for FY11:

- Support development of a Criminal Justice Coordinating Committee and efforts to improve efficiencies:
 - Continue to seek options to alleviate costs associated with jail overcrowding
 - Study indigent defense procedures
 - Develop appropriate programs to support goals of the criminal justice system and to improve efficiencies in the criminal justice process
- Support county facilities management plan:
 - Continue development of master facilities plan, specifically relocating all remaining tenants of the Smith County Office Building
 - Complete construction of the new Smith County Sheriff's Administration Building and relocation of the Sheriff's department to the new building
 - Manage completion of the Spring Street Plaza project

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$330,132	\$348,890	\$414,210	\$414,210
<i>Fringe Benefits</i>	85,999	85,682	113,442	103,466
<i>Operating Expenses</i>	18,048	22,146	24,394	16,714
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$434,180	\$456,718	\$552,046	\$534,390
Staffing	7	7	7	7

RECORDS SERVICES

Mission: To provide efficient storage and retrieval of records.

Director: Danny Kee

Workload Measures	FY08 Actual	FY09 Actual	FY10 Actual
Records delivered to other buildings	12,657	18,442	16,299
Records destroyed	44,219 lbs	43,957 lbs	16,207 lbs
Records destroyed by volume	2,210 c.f.	2,198 c.f.	810 c.f.
Records transferred to Record Room	275 c.f.	456 c.f.	223 c.f.

Efficiency Measures	FY08 Actual	FY09 Actual	FY10 Actual
Record requests met within 24 hours	99%	99%	99%
Retrieval and delivery accuracy	99%	99%	99%
Accuracy in fee collections	100%	100%	100%

Accomplishments for FY10:

- Increased storage capacity by 75% by installing a new system of mobile and fixed shelving
- Organized and destroyed all eligible records
- Initiated record numbering system for walk-in customers
- Organized asbestos records for easier retrieval

Goals & Objectives for FY11:

- Utilize current assets to achieve greater efficiency
- Establish destruction event calendar for major office areas
- Conduct quarterly seminars on records, retention, transfer and disposal
- Make transfer and destruction forms interactive

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$96,250	\$114,630	\$119,979	\$104,979
<i>Fringe Benefits</i>	32,480	35,361	37,695	33,295
<i>Operating Expenses</i>	10,869	8,068	11,895	9,060
<i>Capital Outlay</i>		57,510		
Departmental Total	\$139,599	\$215,568	\$169,569	\$147,334
Staffing	3	3	3	3

ELECTIONS ADMINISTRATION

Mission Statement: Maintain accurate voter registration records while also protecting the voting rights of the citizens of Smith County to ensure that every vote cast will be effectively tabulated.

Elections Administrator: Karen Nelson

Accomplishments for FY10:

- Maintained the voter registration records
- Successful transition to a new voter registration software
- Surveyed election judges on “what works and what can we improve on”
- Coordinated and supervised 12 elections

Goals & Objectives for FY11:

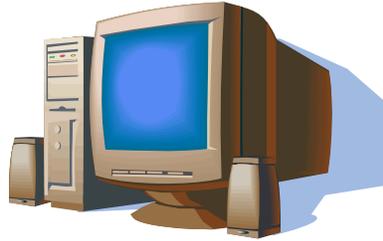
- Continue to maintain accurate voter registration records
- Continue to coordinate and supervise fair and accurate elections
- Continue to look for opportunities to make the office operate more efficiently and economically
- Implement the use of electronic poll book software at the 5 early voting locations
- Continue working toward becoming a Certified Elections Administrator through the Election Centers Professional Education Program.

Workload Measures	FY08 Actual	FY09 Actual	FY10 Actual
Registered Voters*	119,741	119,426	120,154
Applications Processed	8,514	9,650	4,309
Changes processed	17,391	11,592	8,445
Elections Supervised	9	11	12

Efficiency Measures	FY08 Actual	FY09 Actual	FY10 Actual
Number of judges and clerks trained	300+	75	200+
Cost per registered voter	\$3.47	\$2.99	\$3.41

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$210,206	\$221,198	\$207,233	\$182,183
<i>Fringe Benefits</i>	44,073	48,272	50,020	38,705
<i>Operating Expenses</i>	161,566	101,658	152,879	185,444
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$415,845	\$371,128	\$410,132	\$406,332
Staffing	4	4	4	3

INFORMATION TECHNOLOGY



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

Our 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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$372,350	421,221	\$448,801	\$489,599
<i>Fringe Benefits</i>	91,765	108,249	120,071	120,836
<i>Operating Expenses</i>	623,008	868,895	967,892	931,095
<i>Capital Outlay</i>	602,847	316,203	417,000	161,000
Departmental Total	\$1,689,970	\$1,714,567	\$1,953,764	\$1,702,530
Staffing	7	7	7	8

Information Services – Cont’d

Major Accomplishments FY10:

- Rewired Smith County Courthouse
- Installed VMWare for server virtualization
- Redundant systems in place for all county mission critical software applications
 - EqualLogic
 - IBM P-series
- Migrated from MS Exchange Server 2003 to 2007
- Developed Run Book for Smith County IT Department
- Implemented managed software solution
- New Employee Connection website implemented
- New time sheet system implemented
- Installed Avamar backup software
- Installed wireless capabilities in the Smith County Courthouse and Annex building.
- Created 33 forms on the Intranet to eliminate the need to purchase forms
- Set up Nixle to improve communication to the Smith County citizens
- Upgraded Polycom system in the jail used for video connections
- Installed 150+ new pc’s in the county
- Relocated phone and data to new Justice of the Peace offices
- Installed new phone system in Troup JP & Constable offices
- Kiosk installed at Smith County Courthouse, jail and low risk facility
- Real time email archiving implemented
- Supported tax office system conversion to Spindle Media and new check processing software
- Worked with law enforcement in finding alternative for TELETS connection

FY11 Goals & Objectives	Links to County Business Plan
Implement Virtual Desktop Initiative (VDI)	Technology, Customer Service & Accountability
Investigate & implement GIS capabilities within various Smith County Departments and on the website	Technology, Service and Processes, Intergovernmental & Networking
Continue to improve ability for Disaster Recovery for Smith County Mission Critical Operations	Accountability & Technology
Cross training of Information Technology personnel	Technology, Customer Service, Accountability and Staffing & Workforce
Replace console hardware at the 911 Center	Technology & Customer Service
Work with law enforcement on implementing COPSync and LEAP	Customer Service
Continue to work with all Smith County Departments on transparency and technology projects	Customer Service & Technology

Information Technology – Cont'd

Workload Measures	FY08 Actual	FY09 Actual	FY10 Actual
Number of customers supported	645	661	764
Number of software applications supported	30	34	36
Number of computers supported	525	686	688
Number of servers supported	25	30	40
Number of MDT's supported	61	94	115
Number of printers supported	235	320	330
Number of Help Desk calls processed	3146	3889	4025
Number of Help Desk calls closed	3148	3885	4022

Efficiency Measures	FY08 Actual	FY09 Actual	FY10 Actual
Avg. calls processed per month	87.4	108.2	118.2
Visits to Smith County website	275,534	546,437	1,021,800
Help Desk Response within 4 hours (Goal 97%)	95.6%	96.5%	97.2%
Help Desk Close within 8 hours (Goal 95%)	94.5%	97.4%	99.6%
Number of viruses/spam prevented	6,100/day	6,800/day	7,854/day

GENERAL OPERATIONS

A non-departmental account that handles overall general administrative expenses not attributable to any one department. Specifically, expenses such as contract agreements with the Appraisal District, tax attorneys, utilities, legal settlements, professional fees, and retiree insurance premiums are funded through this department.

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$9,000	\$9,000	\$9,000	\$9,000
<i>Fringe Benefits</i>	401,618	684,976	769,090	876,165
<i>Operating Expenses</i>	3,137,628	3,248,801	2,848,123	3,125,192
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$3,589,078	\$3,942,777	\$3,626,213	\$4,010,358
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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Operating Expenses</i>	\$2,633,934	\$1,599,438	\$1,480,535	\$1,686,986
Departmental Total	\$2,633,934	\$1,599,438	\$1,480,535	\$1,686,986

Agencies and organizations approved for funding in the FY2011 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

It is the objective of the Smith County Court Collections Department to enforce compliance and maximize the collections of court-ordered fines and fees on criminal cases from the Smith County Courts.

Director: Scott Cothran

Accomplishments for FY10:

- Collected \$2,042,384 in revenue
- Reestablished collections on inmate trust accounts - \$40,000
- Elected to the Board of Directors for the Governmental Collectors Association of Texas

Goals & Objectives – FY11	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;	Accountability, Staffing & Workforce, Services/Processes and Technology
Continue collections on inmate trust accounts	Accountability, Services/Processes
Prepare the courts for the upcoming state compliance audit	Accountability

Workload Measures	FY08 Actual	FY09 Actual	FY10 Actual
Total Collections	\$1,361,639	\$1,595,493	\$2,042,384
Payment Agreements	3,034	3,544	2,540
Post cards mailed	11,465	12,996	12,453
Cost Benefit – Revenue over Expenditures	\$1,206,112	\$1,434,623	
Collections Per Employee	\$453,880	\$531,831	\$680,795

Efficiency Measures	FY08 Actual	FY09 Actual	FY10 Actual
Automated Phone Calls			20,804

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$108,341	\$111,208	\$122,500	\$86,870
<i>Fringe Benefits</i>	33,341	33,946	37,310	24,817
<i>Operating Expenses</i>	13,845	15,716	17,440	14,840
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$155,527	\$160,870	\$177,250	\$126,527
Staffing	3	3	3	2

COUNTY AUDITOR

The position of County Auditor is filled by appointment by the State District Judges of Smith County for the term of two years. The County Auditor is the Chief Financial Officer of Smith County. The County Auditor's office keeps the general accounting records; prepares financial reports; prescribes systems for the receipt and disbursement of the County; audits and processes accounting transactions for grants, payroll, accounts payable; verifies compliance with governing laws; performs statutory reviews of records maintained by other officials; prepares annual revenue estimates and assists in the overall budget process.

The County Auditor's Office is here to safeguard the assets of Smith County and to help the County continue on the path toward a strong financial future. There are 10 full time assistants and 1 part-time assistant. Divisions within the Auditor's Office include payroll processing, accounting payable, financial accounting and reporting, internal auditing, and budget analysis and preparation.

Appointed Official: Ann W. Wilson, CPA, CIO

Major Accomplishments for FY10:

- Received Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation
- Assisted additional departments with performance measurements and reporting
- Received Texas Association of Counties Best Practice Award for work on the Compensatory Time Management Program in partnership with the Sheriff's Office and Commissioners Court member
- Continued bi-weekly compensatory time review meetings with Sheriff officials to reduce liability
- Maintain Financial Transparency Program on county website for online check register and financial documents
- Worked with Information Technology department to develop and implement a new time reporting & scheduling system
- Automated direct deposit for payroll vendors and child support recipients

Goals & Objectives for FY11:

- Submit FY11 budget to GFOA for Distinguished Budget Presentation award
- Explore imaging capabilities for accounts payable record retention
- Update vendor records
- Reduce number of active funds and bank accounts by consolidating where appropriate

County Auditor – Cont’d

Workload Measures	2008	2009	2010
A/P invoices processed	26,699	25,519	24,604
1099's prepared	237	228	219
Check runs	212	206	197
Bank reconciliations	804	816	744
Grants administered	24	18	29
W-2's issued	1,022	1,114	1,114
Cash counts	183	147	162
Internal Audits	141	148	115
Special Investigations	1	6	10
Confirmation Letters	718	368	331
Findings/Recommended Practice Reports		12	23

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$491,644	\$545,202	\$558,082	\$494,374
<i>Fringe Benefits</i>	131,019	142,119	161,052	133,168
<i>Operating Expenses</i>	26,499	36,219	30,310	30,210
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$649,163	\$723,541	\$749,444	\$657,752
Staffing	11	11	11	10

PURCHASING

Smith County Purchasing Department exists to provide the best service possible to all county departments in a fair and equitable manner. It is the Purchasing department’s responsibility to insure an atmosphere of equality for all vendors without regard to undue influence or political pressures and to protect the interests of the Smith County taxpayers in all expenditures.

Purchasing Director: Kelli Davis, CPPB

Accomplishments for FY10:

- Organized the approved project schedule for timeliness and efficiency of projects
- Revised & updated purchasing procedures manual
- Worked with Information Technology department to mainstream forms ordered by county departments
- Created and released “How to do Business with Smith County” brochures
- Broadened Smith County Cooperative Purchasing initiatives
- Created department manuals for each purchasing position per the LGMA suggestion

Goals & Objectives for FY11:

- Host the Fall 2010 Texas Public Purchasing Association Conference
- Organize the approved project schedule for timeliness and efficiency of projects
- Hold “how to do business in Smith County” training sessions through the Chamber of Commerce business program
- Continue to broaden cooperative purchasing initiatives
- Increase HUB/MWBE program development and awareness

Workload Measures	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual
Purchase Orders Issued	5,267	6,423	7,474	8,002
Property Items Tagged	138	72	1,003	412
Annual Contracts Awarded/RFB	31	34	28	27
RFPs Awarded	9	5	12	12
Online Requisitions Submitted	n/a	230	626	2,893

Efficiency Measures	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual
Avg. days to process PO’s against contracts	14	14	14	14
Average cost of purchase orders	\$0.26	\$.05	\$.05	\$.05
Avg. days to process sealed bids	21	21	21	21
Avg. days to process RFP’s	38	45	45	45

Purchasing – Cont’d

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$108,592	\$126,884	\$136,112	\$136,352
<i>Fringe Benefits</i>	35,117	37,300	40,761	38,051
<i>Operating Expenses</i>	12,440	11,623	15,825	13,429
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$156,149	\$175,807	\$192,698	\$187,832
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 FY10:

- Laser print receipts
- New check request policy
- Reduced number of data entry errors
- Obsolete file removal
- Storage organized and updated
- Implemented online transfers

Goals & Objectives for FY11:

- Diversify/Ladder investments
- Standardized departmental reports
- Meet or exceed interest projections
- Reduce office expenses
- 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%

2010					
Workload Measures	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	Total
Investments Interest Earnings	\$12,436.40	\$7,521.40	\$22,852.99	\$16,662.00	\$59,472.79
Receipts Processed	4,876	4,905	4,965	5,362	20,108
A/P Checks Printed & Distributed	3,148	2,783	3,031	2,567	11,529
Deposits	6,929	5,937	6,897	5,911	25,674
% of Portfolio Invested	80%	86%	84%	80%	82%

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$87,613	\$92,147	\$95,112	\$98,352
<i>Fringe Benefits</i>	26,087	26,691	28,112	26,555
<i>Operating Expenses</i>	13,166	12,699	13,617	13,420
<i>Capital Outlay</i>		-0-	-0-	-0-
Departmental Total	\$126,865	\$131,536	\$136,841	\$138,327
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 FY10:

- Tax collections of 100% or more for all collectible entities
- Mail processor and electronic deposit to bank
- Offer ACH to jurisdictions

Goals & Objectives for FY11:

- Offer credit cards for auto registration

Program Statistics:	2007 Actual	2008 Actual	2009 Actual	2010 Actual
% of Property Taxes Collected	103.8%	103.7%	103.2%	101.5%
Motor Vehicle Registrations	199,709	206,280	202,082	204,915
Entities Collected For	19	20	23	23
Total Tax Collections (all jurisdictions)	\$221,197,474	\$215,246,626	\$234,383,127	\$246,615,246
Titles	59,379	59,552	60,058	50,479

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$798,974	\$912,239	\$949,105	\$911,675
<i>Fringe Benefits</i>	280,988	305,103	332,562	307,244
<i>Operating Expenses</i>	171,483	187,530	190,880	202,380
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,251,444	\$1,404,872	\$1,472,547	\$1,421,299
Staffing	28	30	30	29

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

Accomplishments for FY10:

- Construct Justice of the Peace & Constable, Precinct #4 facility
- Install fuel tank at Emergency Operation Center
- Began construction of Sheriff Administrative Offices
- Assisted with installation of outdoor kiosk on Courthouse lawn
- Maintained all county facilities and maintained compliance with Jail Commission
- Refurbished courtrooms in Courthouse

Goals & Objectives for FY11:	Link to County Business Plan
Complete construction of Sheriff Administrative Office	Long Range Budget Resource Allocation Plan
Begin construction of Justice of the Peace & Constable, Pct #1 building	Long Range Budget Resource Allocation Plan
Maintain all county facilities	Accountability

Workload Measures:	FY05 Actual	FY06 Actual	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual
Work Orders Completed	5,442	2,472	6,125	11,551	5,703	6,037
Preventative Maintenance	2,236	1,936	1,626	2,401	2,335	2,189

Efficiency Measures	FY08 Actual	FY09 Actual	FY10 Actual
Work Orders per staff hours worked	.06	.37	.30
Preventative Maintenance per staff hours worked	.07	.19	.09

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$547,118	\$720,972	\$830,715	\$788,279
<i>Fringe Benefits</i>	208,358	274,776	347,340	295,209
<i>Operating Expenses</i>	134,927	459,703	483,725	412,725
<i>Capital Outlay</i>	-0-	21,568	-0-	-0-
Departmental Total	\$890,402	\$1,477,019	\$1,661,780	\$1,496,213
Staffing	20	24	26	25

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

Accomplishments for FY10:

- Successfully reconstructed Human Resources website along with I/T department
- Revised the employee recognition program
- Restructured the new hire orientation program
- Began phasing the role of safety coordinator into the duties of the director

Goals & Objectives FY11:

- Implement phase 1 of the Smith County Wellness Program
- Conduct employment verification audit
- Conduct parking tag audit
- Identify and recommend assignment of safety liaisons for all occupied county facilities
- Develop and/or implement a tracking mechanism to quantify and measure services provided by the HR department

Workload Measures	FY08 Actual	FY09 Actual	FY10 Actual
Applications/resumes screened	965*	1344*	2305**
Employees hired	205	193	115
Positions reviewed	n/a	4	30
County policies updated	n/a	4	3
Job descriptions reviewed	n/a	2	20
Unemployment claims processed	n/a	11	36
Unemployment hearings facilitated	n/a	6	8

Workload Measures	FY08 Actual	FY09 Actual	FY10 Actual
Injury reports processed	93	104	91
Total number of claims filed	83	77	66
Total number of claims requiring payment	50	55	42
Cost of claims incurred	\$426,873	\$217,767	\$45,421

* Number displayed does not include online submissions

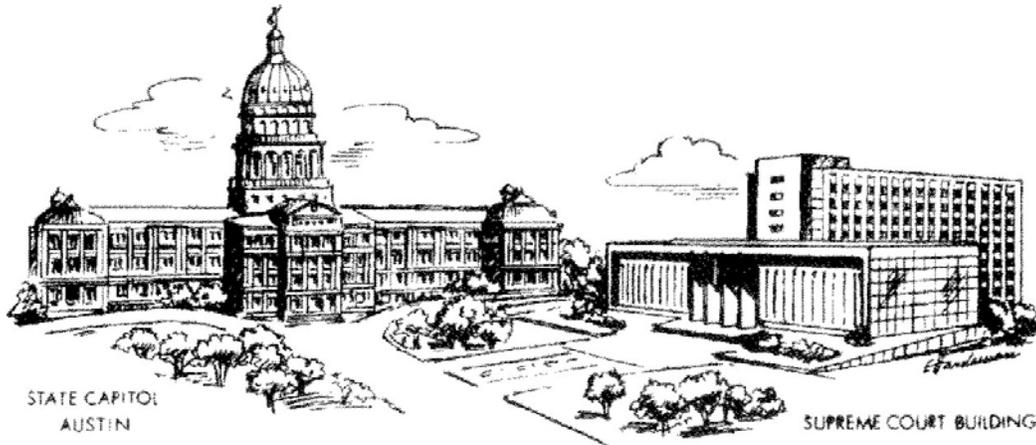
** Online submissions account for 72% of applications submitted.

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$91,278	\$89,346	\$109,027	\$90,127
<i>Fringe Benefits</i>	25,780	22,777	28,712	25,319
<i>Operating Expenses</i>	37,436	38,259	38,733	35,783
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$154,494	\$150,382	\$176,472	\$151,229
Staffing	2	2	2	2



JUSTICE SYSTEM

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.)

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 FY11:

- To continue to accomplish the business of the parties and counsel who have matters in the County Court as quickly, pleasantly, and economically as possible within the limits imposed by Texas law.

Program Statistics:	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Proj.
CASES FILED						
Estates	599	613	645	510	740	800
Guardianships	32	43	47	64	65	70
Mental	236	312	165	217	251	260
TOTAL NEW	867	968	857	791	1056	1130
HEARINGS HELD						
Probate & Guardianship	790	744	785	800	830	855
Mental	145	130	107	113	250	300
TOTAL HEARINGS	935	874	892	913	1080	1155
SUBMISSION DOCKET						
Probate, Guardianship & Mental	1,928	2,577	2,603	1,800	1,877	2,000
WARRANTS						
Search				22	47	70
Misdemeanor				8	54	100
Felony				44	196	325
TOTAL WARRANTS				74	297	495

Source: Smith County Probate Clerk

County Court – Cont’d

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$111,974	\$140,105	\$143,212	\$141,212
<i>Fringe Benefits</i>	32,061	38,743	39,464	38,888
<i>Operating Expenses</i>	138,587 *	59,491	67,275	53,975
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$282,621	\$238,339	\$249,951	\$234,075
Staffing	4	3	3	3

COUNTY COURTS AT LAW

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

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

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

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

County Level Courts : Civil Activity	2006	2007	2008	2009
Cases Pending at Beginning of Year	2,328	2,102	2,253	2,087
New Cases Filed	2,781	3,388	2,996	2,209
Other Cases Added	739	-0-	-0-	807
Total Dispositions	3,733	3,169	3,090	3,327
Cases pending at year end	2,115	2,307	2,137	1,747
Clearance Rate	106.0%	93.5%	103.14%	110.3%

County Courts: Criminal Activity	2006	2007	2008	2009
Cases Pending at Beginning of Year	6,892	6,399	7,485	6,584
New Cases Added	6,030	6,971	6,687	5,069
Total Dispositions	6,315	6,492	8,070	7,688
Cases pending at year end	6,607	6,695	6,033	5,135
Clearance Rate	102.7%	93.1%	120.68%	118.0%

County Courts: Juvenile	2006	2007	2008	2009
Cases Pending at Beginning of Year	202	249	344	297
New Cases Added	669	639	506	382
Total Dispositions	554	543	553	490
Cases pending at year end	317	345	297	189
Clearance Rate	82.8%	84.98%	109.29%	128.3%

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$265,806	\$277,303	\$277,723	\$277,843
<i>Fringe Benefits</i>	66,156	67,574	72,582	65,422
<i>Operating Expenses</i>	16,950	14,552	28,725	19,675
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$348,912	\$359,429	\$379,030	\$362,940
Staffing	4	4	4	4

County Court at Law #2 Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$262,461	\$273,727	\$274,018	\$274,138
<i>Fringe Benefits</i>	65,531	64,866	71,735	64,786
<i>Operating Expenses</i>	17,586	18,964	46,978	33,180
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$345,579	\$357,557	\$392,731	\$372,104
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$268,703	\$281,323	\$282,029	\$282,149
<i>Fringe Benefits</i>	66,269	67,694	73,209	65,990
<i>Operating Expenses</i>	13,566	13,660	20,650	17,875
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$348,537	\$362,677	\$375,888	\$366,014
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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$137,726	\$145,434	\$149,418	\$149,418
<i>Fringe Benefits</i>	39,149	41,057	43,441	40,135
<i>Operating Expenses</i>	24,890	33,332	42,500	29,700
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$201,765	\$219,823	\$235,359	\$219,253
Staffing	3	3	3	3

114 th District Court Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$136,264	\$149,062	\$150,978	\$147,388
<i>Fringe Benefits</i>	40,043	41,843	43,620	39,788
<i>Operating Expenses</i>	37,125	29,643	38,035	30,600
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$213,432	\$220,548	\$232,633	\$217,776
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$136,127	\$146,634	\$150,018	\$150,258
<i>Fringe Benefits</i>	39,730	41,107	43,396	40,175
<i>Operating Expenses</i>	28,009	27,940	54,927	28,150
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$203,153	\$215,681	\$248,341	\$218,583
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$141,086	\$182,073	\$187,503	\$188,951
<i>Fringe Benefits</i>	36,201	46,716	55,597	51,879
<i>Operating Expenses</i>	430,126	513,094	563,425	563,825
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$607,414	\$741,883	\$806,525	\$804,655
Staffing	3	4	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	2009	2009 Statewide Average
Cases Pending at Beginning of Year	2,956	2,703	2,305	2,172	
New Cases Filed	2,543	3,367	2,503	2,596	
Other Cases Added	838	-0-	1,013	943	
Total Dispositions	3,659	3,484	3,515	3,508	
Cases pending at year end	2,678	2,477	2,306	2,203	
Clearance Rate	108.1%	103.5%	99.97%	99.1%	98.6%
Backlog Index	0.8	0.8	0.4	0.6	1.2

District Courts: Criminal Activity	2006	2007	2008	2009	2009 Statewide Average
Cases Pending at Beginning of Year	1,686	1,846	1,615	1,463	
New Cases Added	3,372	3,169	2,616	2,814	
Total Dispositions	3,330	3,466	2,821	2,638	
Cases pending at year end	1,728	1,548	1,410	1,638	
Clearance Rate	98.8%	109.4%	107.8	93.7%	98.6%
Backlog Index	0.5	0.5	0.6	0.6	0.9

Source: Texas Judicial System Annual Report

District Courts: Age of Cases Disposed	2006	2007	2008	2009	2009 Statewide Average
Civil Cases					
3 months or less	33%	32%	33%	34%	31%
>3 months to 6 months	22%	22%	21%	22%	19%
>6 months to 12 months	23%	20%	22%	21%	21%
>12 months to 18 months	10%	10%	10%	11%	9%
Over 18 months	11%	15%	13%	12%	20%

District Courts: Age of Cases Disposed	2006	2007	2008	2009	2009 Statewide Average
Criminal Cases					
60 Days or Less	20%	20%	27%	26%	32%
61 – 90 Days	21%	20%	18%	18%	9%
91 – 120 Days	18%	18%	19%	22%	8%
Over 120 Days	41%	42%	36%	34%	51%

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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Operating Expenses</i>	\$629,940	\$366,442	\$577,616	\$550,000
Departmental Total	\$629,940	\$366,442	\$577,616	\$550,000

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, \$175,608.25 in FY08 and \$201,218.50 in FY09. The county is expected to receive approximately \$150,000 in FY10.

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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Operating Expenses</i>	\$1,305,568	\$1,310,428	\$1,339,384	\$1,375,000
Departmental Total	\$1,305,568	\$1,310,428	\$1,339,384	\$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:	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual
Criminal Cases Filed	4,697	4,412	5,530	6,215	5,431	5,985
Civil Cases Filed	1,241	1,581	1,724	1,245	1,129	1,394
Probate Cases Filed	671	656	586	682	730	695
Public Records Filed	64,437	64,325	64,083	62,223	62,301	60,989
Marriage Licenses Issued	1,915	2,027	1,931	1,966	1,615	1602

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$727,970	\$782,271	\$821,238	\$748,100
<i>Fringe Benefits</i>	251,805	268,614	287,441	258,935
<i>Operating Expenses</i>	186,469	173,406	230,305	178,380
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,166,244	\$1,224,291	\$1,338,984	\$1,185,415
Staffing	26	26	26	25

DISTRICT CLERK

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

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

Elected Official: Lois Rogers

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 09/01/08	57	203	492	158	673	560	2,172
Docket Adjustments	-3	0	0	0	0	3	0
New Cases Filed	76	149	374	642	568	787	2,596
Other Cases Added	0	0	0	0	943	0	943
<i>Total Cases Added</i>	76	149	374	642	1,511	787	3,539
<i>Percent of Total Added</i>	2.1	4.2	10.6	18.1	42.7	22.2	100
Dispositions:							
Change of Venue	0	0	0	0	0	0	0
Default & Agreed Judgment	4	11	73	480	396	200	1,164
Summary Judgment	0	4	0	0	0	11	16
Final Judgments	8	23	128	54	1,021	120	1,355
<i>Total Dispositions</i>	70	126	442	582	1,495	793	3,508
<i>Percent of Total Disp.</i>	2.0	3.6	12.6	16.6	42.6	22.5	100
Cases Pending 08/31/09	60	226	424	218	689	586	2,203
<i>Percent of Total Pending</i>	2.7	10.3	19.2	9.9	31.3	26.6	100

Source: Texas Judicial System Annual Report 2009

District Level Criminal Docket Activity

	Capital Murder	Murder	Assault or Attempted Murder	Sexual Assault	Robbery Burglary	Theft	Drug or Alcohol Related	Other	Total
Pending 9/1/08	6	12	109	73	113	203	475	472	1,463
Docket Adjustments	-1	0	0	0	2	1	-3	0	-1
Total Added	2	4	225	58	275	407	967	876	2,814
<i>Percent of Total Added</i>	.1	.1	8.0	2.1	9.7	14.4	34.4	30.5	100
Total Dispositions:	2	4	217	56	257	359	891	852	2,638
<i>Percent of Total Disp.</i>	.1	.2	8.2	3.1	9.8	13.6	33.7	32.3	100
Cases Pending 08/31/09	5	12	117	75	133	252	548	496	1,638
<i>Percent of Total Pending</i>	0.3	.07	7.1	4.5	8.1	15.3	33.4	30.3	100
<i>Disposed as a % of Total Added</i>	100%	100%	96.4%	96.56%	93.46%	88.21%	92.14%	97.26%	93.75%

Source: Texas Judicial System Annual Report 2009

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$544,119	\$612,882	\$639,081	\$630,217
<i>Fringe Benefits</i>	184,317	206,498	222,914	212,127
<i>Operating Expenses</i>	372,883	355,459	374,537	353,600
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,101,319	\$1,174,840	\$1,236,532	\$1,195,944
Staffing	20	20	20	20

JUSTICES OF THE PEACE

MANAGEMENT REPORT

October 1, 2009 - September 30, 2010

Justice of the Peace Courts

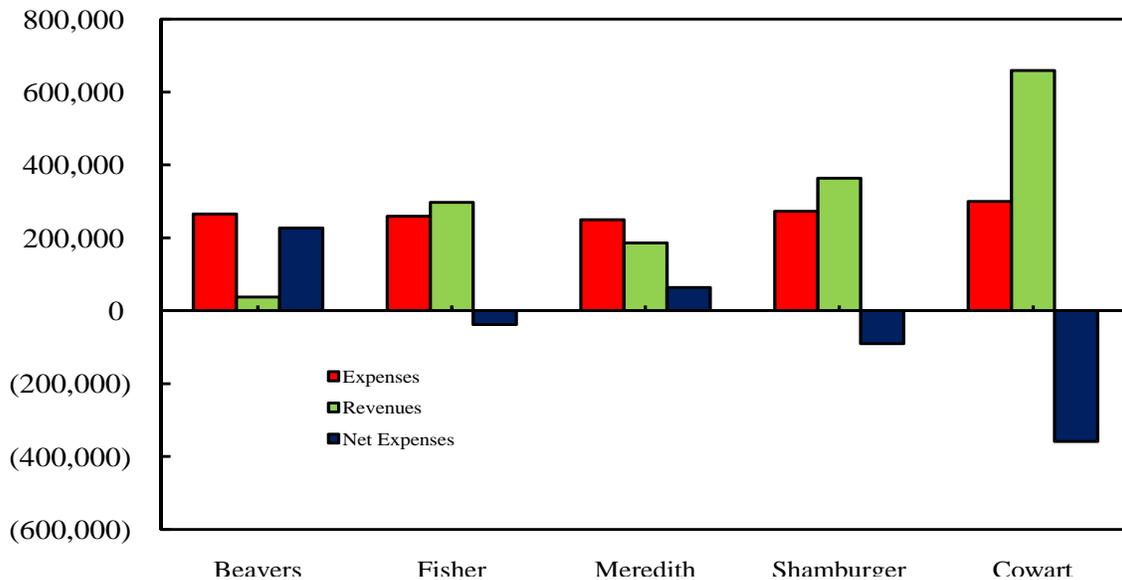
INDICATOR: Court by Court comparison of expenditures and revenues

Court Number	Judge	Operating Expenses	JP Revenues**	FY2010 Net Expense***	FY2009 Net Expense***
JP 1	Beavers	265,219	38,112	\$227,108	\$198,700
JP 2	Fisher	259,383	297,663	(\$38,281)	(\$64,276)
JP 3	Meredith	249,455	185,610	\$63,845	\$77,257
JP 4	Shamburger	273,239	363,245	(\$90,007)	(\$107,272)
JP 5	Cowart	300,214	659,153	(\$358,939)	(\$397,359)
Total		\$1,347,510	\$1,543,783	(\$196,274)	(\$292,950)
Average		\$269,502	\$308,757	(\$39,255)	(\$58,590)

**Total Revenues include fines, fees and dismissals for fiscal year 2010

***The amount of operating expenses minus revenue

Justice of the Peace
Court by Court comparison
For Fiscal Year 2010



JUSTICE OF THE PEACE – PCT. #1

Presiding Judge: Quincy Beavers

Court Activity:	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
<i>Cases Filed</i>						
Traffic Cases	291	163	251	356	352	311
Non Traffic Cases	472	222	330	365	265	88
Small Claims	300	249	233	180	161	261
Forcible Entry & Detainer	395	412	416	458	410	451
Other Civil Suits	108	72	264	249	410	256
<i>Cases Disposed</i>						
Traffic Cases	214	156	196	258	308	253
Non Traffic Cases	580	208	203	217	460	397
Small Claims Cases	115	174	112	139	142	200
Forcible Entry & Detainer	346	269	352	334	271	247
Other Civil Suits	22	25	63	113	255	196
Inquests	72	122	182	113	113	115
Cases Appealed			35	20	10	10

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$139,361	\$151,004	\$152,342	\$125,669
<i>Fringe Benefits</i>	44,872	46,920	49,164	36,536
<i>Operating Expenses</i>	57,507	52,878	56,175	52,184
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	241,740	\$250,801	\$257,681	\$214,389
Staffing	4	4	4	3

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 FY11:

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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$154,827	\$155,146	\$163,024	\$146,284
<i>Fringe Benefits</i>	40,862	44,037	51,159	45,492
<i>Operating Expenses</i>	49,051	57,328	64,385	58,975
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$250,740	\$256,511	\$278,568	\$250,751
Staffing	4	4	4	4

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

Court Activity:	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
<i>Cases Filed</i>						
Traffic Cases	6,310	6,298	5,267	4,800	3,623	3,429
Non Traffic Cases	1,059	1,124	1,174	693	619	533
Small Claims	95	107	699	362	126	115
Forcible Entry & Detainer	196	200	252	297	334	273
Other Civil Suits	226	221	252	311	628	475
<i>Cases Disposed</i>						
Traffic Cases	4,785	5,764	4,336	4,450	3,984	3,438
Non Traffic Cases	735	967	905	703	777	589
Small Claims Cases	80	97	361	269	148	161
Forcible Entry & Detainer	184	179	228	291	321	258
Other Civil Suits	252	199	217	300	586	548
Inquests	90	93	77	123	92	68
Cases Appealed			114	117	79	83

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:	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
<i>Cases Filed</i>						
Traffic Cases	3,222	3,639	3,564	2,691	2,139	2,135
Non Traffic Cases	1,276	1,527	1,571	1,173	789	1,217
Small Claims	61	55	51	62	24	36
Forcible Entry & Detainer	289	225	280	292	468	507
Other Civil Suits	61	72	183	93	197	198
<i>Cases Disposed</i>						
Traffic Cases	2,327	3,264	3,402	2,914	2,522	2,106
Non Traffic Cases	817	1,345	1,509	1,314	1,018	939
Small Claims Cases	48	47	35	48	46	23
Forcible Entry & Detainer	273	199	264	277	431	513
Other Civil Suits	54	47	107	65	179	178
Inquests	184	182	196	196	227	267
Cases Appealed			55	54	83	40

Source: Texas Judicial System Annual Reports

Justice of the Peace - Pct. #3 Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$138,935	\$156,045	\$161,461	\$153,746
<i>Fringe Benefits</i>	45,576	48,067	50,840	46,609
<i>Operating Expenses</i>	79,470	88,583	72,279	59,964
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$263,981	\$292,694	\$284,580	\$260,319
Staffing	4	4	4	4

JUSTICE OF THE PEACE – PCT. #4

Presiding Judge: Mitch Shamburger

Court Activity:	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
<i>Cases Filed</i>						
Traffic Cases	4,052	4,403	5,727	4,800	3,864	4,587
Non Traffic Cases	1,073	920	1,522	1,592	1,465	1,654
Small Claims	2	1	1	1	0	0
Forcible Entry & Detainer	57	77	79	135	120	117
Other Civil Suits	38	30	90	80	85	70
<i>Cases Disposed</i>						
Traffic Cases	3,484	3,838	4,164	3,707	3,747	4,070
Non Traffic Cases	852	822	1,172	1,418	1,849	1,463
Small Claims Cases	1	2	1	1	0	0
Forcible Entry & Detainer	35	46	58	41	77	92
Other Civil Suits	28	23	50	20	85	66
Inquests	138	146	139	122	187	175
Cases Appealed			48	20	40	26

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$152,571	\$163,721	\$169,486	\$153,986
<i>Fringe Benefits</i>	47,849	49,514	52,366	46,659
<i>Operating Expenses</i>	56,184	64,424	56,040	56,350
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$256,603	\$278,841	\$277,892	\$256,995
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:	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
<i>Cases Filed</i>						
Traffic Cases	8,710	8,717	8,372	6,693	5,639	5,349
Non Traffic Cases	1,990	2,327	2,201	1,933	1,476	1,107
Small Claims	77	80	76	112	63	62
Forcible Entry & Detainer	70	83	84	87	97	100
Other Civil Suits	50	24	20	42	122	148
<i>Cases Disposed</i>						
Traffic Cases	6,466	7,426	6,658	6,106	5,691	5,021
Non Traffic Cases	1,653	2,097	2,055	1,975	1,953	1,270
Small Claims Cases	52	70	72	107	87	53
Forcible Entry & Detainer	43	82	81	76	89	94
Other Civil Suits	44	27	16	23	77	107
Inquests	160	146	141	163	150	142
Appealed Cases			194	132	121	135

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$164,141	\$177,969	\$186,279	\$156,019
<i>Fringe Benefits</i>	49,275	50,532	55,503	46,967
<i>Operating Expenses</i>	63,135	58,351	56,101	56,785
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$276,551	\$286,852	\$297,883	\$259,771
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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$2,223,011	\$2,404,769	\$2,741,767	\$2,594,812
<i>Fringe Benefits</i>	609,873	651,233	769,478	655,585
<i>Operating Expenses</i>	360,072	362,435	532,109	439,309
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$3,192,956	\$3,418,437	\$4,043,354	\$3,689,707
Staffing	47	48	48	45

PRE-TRIAL RELEASE

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

- ✓ Smith County Judges and Magistrates with information on defendants charged with felony and/or misdemeanor offenses by conducting interviews and investigations
- ✓ Bonding for defendants considered for release to assist in the reduction of the jail population pursuant to Texas Jail Standard Compliances and to help save Smith County taxpayer dollars
- ✓ Supervision and notification of upcoming court dates to defendants released on Pre Trial Release Bonds geared toward assuring court appearances and heading off unlawful behavior
- ✓ Distribution and disposal of all bonds received by our office from all offices and/or agencies

Director: Arvilla Banks

Accomplishments for FY2010:

- Achieved 100% of the set goals and objectives for 2010
- Generated \$376.50 more in revenue than previous year
- Processed and disposed 11,110 bonds from October 1, 2009 – August 31, 2010

Goals & Objectives for FY2011:

- Receive, sort, scan, input data in the computer, distribute and dispose of approximately 1200 bonds per month to and from the appropriate offices within 72 hours of receiving them.
- Monitor and supervise all individuals released on Pre Trial Release Bond to ensure accurate information in the folder and enforce the defendant's compliance of bond conditions and maximize court appearances.
- Maintain and keep all information and records daily for the bondsmen and the Bail Bond Board.
- Continue working with the IT Department to further update the Pre Trial Release software program designed to collect and update the data of the office information. Work with IT Department to have on line forms. Increase information and communication through an updated website for Pre Trial Release and Bond Office and for the Smith County Bail Bond Board.

Workload Measures	FY08 Actual	FY09 Actual	FY10 YTD
Number of Bonds Processed	12,221	12,525	11,110
Number of Bonds Disposed	9,513	9,687	9,963
Revenue Generated from Bond Fees	\$26,562	\$26,746	\$27,123

Efficiency Measures	FY08 Actual	FY09 Actual	FY10 YTD
Average Cost to Process Bonds	\$10.32	\$11.12	\$11.66
Average Cost to Process Bonds per Employee	\$4,073	\$4,175	\$4,217

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$93,601	\$105,009	\$106,095	\$108,275
<i>Fringe Benefits</i>	32,505	34,218	35,257	33,899
<i>Operating Expenses</i>	5,355	5,552	7,050	4,425
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$131,461	\$144,778	\$148,402	\$146,599
Staffing	3	3	3	3



PUBLIC SAFETY & CORRECTIONS

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

Accomplishments for FY2010:

- Assisted investigative agencies with the church arsons which led to the arrest of two persons.
- Assisted investigative agencies with the pipe bombs which led to the arrest of one person.
- Completed the monthly 2010 Uniform Crime Report for submission to the Department of Public Safety and the Federal Bureau of Investigation.
- Entered Fire Report Information into the CAD system, generated and compiled calls for service statistics. Worked on the Fire Incident and the Arson in-house computer tracking system.
- Conducted a fire prevention education poster contest for grades pre-K thru 12th grade and coordinated a poster awards ceremony for 59 children winners and their parents from eight school districts.
- Coordinated & sponsored the 33rd Annual Tyler/Smith Fire & Rescue Conference & trained 128 firefighters with 1,122 hrs of training.
- Coordinated and conducted a Table Top Radiological exercise, a Functional Hurricane exercise and a Full Scale Radiological transportation exercise & submitted the required documentation to Governor's Division on Emergency Management in Austin.
- Completed an EF-0 Tornado event and conducted a damage survey assessment.
- Completed a severe flooding event and compiled a damage assessment which qualified for a local Disaster Declaration.
- Completed installation of the CodeRED warning system.
- Completed the 2007 and 2008 Homeland Security grant projects.
- Completed updates for Annex C-Shelter & Mass Care, and Annex S- Transportation.

- Maintained the Emergency Management plan to the Advanced level of preparedness.
- Determined the requirements for the County owned Underground and Above Ground storage tanks for renewal of insurance and for compliance of TCEQ and EPA mandates.

Goals & Objectives for FY2011:

- Provide systematic & scientific fire and arson investigations;
- Promote fire prevention education to the general public and the school systems;
- Conduct fire prevention inspections;
- Compile fire incident loss statistical information with analysis for loss;
- Enhance staff knowledge through mandated and additional training activities;
- Provide for the maintenance and preservation of evidence of fire, arson, or related criminal acts.
- Maintain a workable Emergency Management Plan & Annexes to the Advanced Level of operation which is designed to provide for Mitigation, Preparedness, Response, & Recovery actions during times of disasters.
- Coordinate planning & response efforts with local & state Emergency Management partners, non-profit & private emergency response agencies.
- Coordinate and Conduct a Table Top and a Functional Public Health disaster exercise.
- Provide fire prevention literature to 9,000 children for grades pre-K through fifth grades.
- Conduct a County wide fire prevention poster award contest for the school children.
- Present hazardous weather awareness information to citizens at public meetings.
- Provide summer & winter safety tips to audio visual and the print media.
- Coordinate & sponsor the 34th Annual Tyler/Smith Fire & Rescue Conference.
- Serve as Vice-Chair of the Homeland Security Advisory Committee of ETCOG.
- Serve as voting member of the Smith County Emergency Food & Shelter Board.
- Our jurisdiction will participate in the following emergency management organizational development activities:
 - ✓ Smith County Peace Officers Association
 - ✓ County Firefighters Association
 - ✓ East Texas Arson Investigators Association
 - ✓ National Fire Protection Association
 - ✓ Health District Planning Committee
 - ✓ Interoperability Communications Advisory Committee
 - ✓ American Red Cross
 - ✓ Emergency Services District 1& 2

Fire Marshal – Office of Emergency Management – Cont'd

Program Statistics:	2008 Actual	2009 Actual	FY10 YTD	FY11 Proj.
Incident Investigations	496	490	316	422
Felony Offenses	20	25	21	30
Cleared by Exception	1	2	7	7
Misdemeanor Offenses	47	34	8	22
Filed in Justice Court	14	2	3	10
Warned (verbal/written)	31	28	5	30
County Building Inspections	4	0	3	4
Non County Owned Structure Inspections	191	202	122	207
Evacuation & Tornado Planning Inspections	3	2	1	5
VFD Calls for Service	6,057	5,835	3,908	5,650
Civilian Injuries	0	6	0	0
Firefighter Injuries	0	0	0	0

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$267,850	\$247,799	\$253,946	\$194,675
<i>Fringe Benefits</i>	79,601	77,545	82,638	58,054
<i>Operating Expenses</i>	295,296	237,789	88,940	64,155
<i>Capital Outlay</i>	-0-	-0-	10,000	-0-
Departmental Total	\$642,747	\$563,133	\$435,523	\$316,884
Staffing	5	5	5	4

CONSTABLES

SMITH COUNTY MANAGEMENT REPORT

October 1, 2009 - September 30, 2010

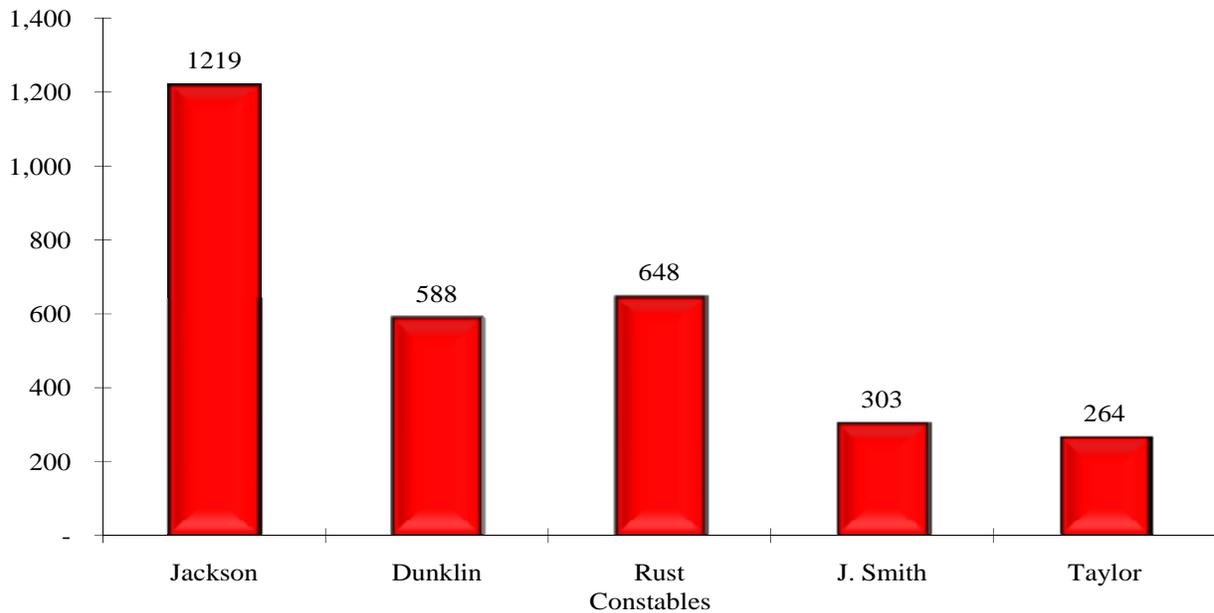
DEPARTMENT: Constable Precincts **DATE PREPARED:** 10/20/2010
ACTIVITY: Deputy Activities **MONTHS OF DATA:** 12

INDICATOR: Papers Served Successfully

Precinct Number	Constable	Operating Expenses	Revenues	Net Expenses	Number of Papers Received	Number of Papers Served *	Successful Service %	Papers Served Successfully Per Deputy*	Revenue Per Deputy
1	Jackson	\$261,576	\$60,823	\$200,753	1,225	1,219	100%	1,219	\$ 60,823
2	Dunklin	223,271	39,405	\$183,866	627	588	94%	588	\$ 39,405
3	Rust	214,387	47,126	\$167,261	648	648	100%	648	\$ 47,126
4	Smith	222,044	41,926	\$180,118	303	303	100%	303	\$ 41,926
5	Taylor	363,901	24,318	\$339,582	282	264	94%	264	\$ 24,318
Total		\$1,285,179	\$213,598	\$1,071,581	3,085	3,022			\$ 213,598
Average		257,036	42,720	214,316	617	604	98%	604	\$ 42,720

* 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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$163,951	\$172,473	\$184,856	\$144,079
<i>Fringe Benefits</i>	43,116	48,210	62,698	42,695
<i>Operating Expenses</i>	17,640	64,796	26,950	27,125
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$224,706	\$285,478	\$274,504	\$213,899
Staffing	3	3	4	3

CONSTABLE – PCT. #2

Purpose: To protect life and property.

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

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

Elected Official: Andy Dunklin

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$167,149	\$132,461	\$145,386	\$146,831
<i>Fringe Benefits</i>	50,284	35,735	49,198	43,243
<i>Operating Expenses</i>	15,454	48,628	47,067	34,945
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$232,888	\$216,824	\$241,651	\$225,019
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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$104,451	\$103,629	\$115,666	\$100,666
<i>Fringe Benefits</i>	22,749	31,434	36,055	29,170
<i>Operating Expenses</i>	26,873	43,779	54,845	35,824
<i>Capital Outlay</i>	-0-	-0-	23,000	-0-
Departmental Total	\$154,072	\$178,842	\$229,566	\$165,660
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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$103,350	\$122,554	\$149,917	\$148,027
<i>Fringe Benefits</i>	36,157	40,172	56,207	49,770
<i>Operating Expenses</i>	25,437	20,876	39,262	27,742
<i>Capital Outlay</i>	19,725	-0-	-0-	-0-
Departmental Total	\$184,670	\$183,601	\$245,386	\$225,539
Staffing	3	3	4	4

CONSTABLE – PCT. #5

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

Elected Official: Dennis Taylor

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$225,634	\$246,915	\$261,924	\$263,851
<i>Fringe Benefits</i>	70,283	80,014	86,912	81,410
<i>Operating Expenses</i>	20,549	35,857	32,558	27,558
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$316,466	\$362,787	\$381,394	\$372,819
Staffing	5	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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$110,179	\$116,891	\$119,478	\$93,928
<i>Fringe Benefits</i>	38,417	41,912	43,798	28,433
<i>Operating Expenses</i>	9,780	11,997	15,050	9,865
<i>Capital Outlay</i>	-0-	15,416	-0-	-0-
Departmental Total	\$153,376	\$186,216	\$178,326	\$132,226
Staffing	3	3	3	2

Program Statistics	FY07	FY08	FY09	FY10
Number of Warrants Served	1,491	2,386	3,249	2,397
Restitution Collected	\$117,643.05	\$188,237.16	\$180,377.33	\$157,741.80
District Attorney Fees Collected	\$14,609.00	\$22,238.40	\$24,403.49	\$20,403.86
Capias Profines	\$35,977.32	\$51,580.72	\$16,550.69	\$31,168.92
Fines & Court Costs Collected	\$85,946.57	\$186,663.04	\$211,689.00	\$167,307.80
Probation Fees Collected	\$47,725.77	\$106,455.84	\$142,563.91	\$122,138.57

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	FY10 Actual
Total Calls Cleared	697	669	866	950	1,063
Illegal Dumping Calls	418	581	713	553	410
Junk Vehicles Removed	103	154	209	121	171
Public Nuisances	178	239	276	276	452
Illegal Dump Sites Cleaned	241	348	313	512	410
Arrests	36	14	7	6	13

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$39,411	\$81,615	\$85,226	\$85,346
<i>Fringe Benefits</i>	12,540	19,115	30,253	26,774
<i>Operating Expenses</i>	48,197	38,061	57,557	25,732
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$100,148	\$138,791	\$173,035	\$137,852
Staffing	1	2	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	2009 Actual
Civil Process Served	2,886	2,889	2,814	2,163	1,932	3,530
Active CID Cases	4,684	4,948	4,255	5,651	5,366	5,008
Calls for Service	28,477	32,118	30,886	29,987	31,246	16,589
Citations & Warnings Issued	2,710	1,707	1,904	1,692	2,399	2,166

Sheriff - Dispatch Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	n/a	\$738,400	\$837,505	\$833,472
<i>Fringe Benefits</i>	n/a	223,125	301,391	283,556
<i>Operating Expenses</i>	n/a	501,719	890,068	830,099
<i>Capital Outlay</i>	n/a	-0-	-0-	-0-
Departmental Total	n/a	\$1,463,245	\$2,028,963	\$1,947,127
Staffing	n/a	28	28	28

Sheriff Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$4,061,034	\$4,517,842	\$4,783,163	\$4,860,773
<i>Fringe Benefits</i>	1,333,220	1,521,135	1,695,771	1,504,398
<i>Operating Expenses</i>	992,415	993,570	1,103,170	926,339
<i>Capital Outlay</i>	81,312	7,995	-0-	-0-
Departmental Total	\$6,467,981	\$7,040,542	\$7,582,104	\$7,291,510
Staffing	100	110	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	2009 Actual
Book-ins	14,190	12,282	13,739	13,195	13,297	13,599

Jail Operations Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$6,052,077	\$6,924,205	\$7,286,519	\$7,399,023
<i>Fringe Benefits</i>	2,177,139	2,519,721	2,833,548	2,571,157
<i>Operating Expenses</i>	6,850,222	6,265,988	6,109,173	6,121,750
<i>Capital Outlay</i>	21,832	20,682	48,600	-0-
Departmental Total	\$15,101,270	\$15,730,596	\$16,277,840	\$16,091,930
Staffing	200	217	215	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	FY10
New Participants Enrolled in Program	293	442	507	468
Participants Discharged from Program	161	205	209	192
Total Participants at Year End	132	237	298	276
Jail Days Saved through Program	25,603	60,638	79,483	91,954
Amount Saved by County from Jail Days not used	\$1,100,929.00	\$2,607,434.00	\$3,417,769.00	\$3,954,022.00
Total Collections from Participants – Child Support	\$116,346.67	\$336,876.33	\$473,028.16	\$610,786.64
Total Collections from Participants – Court Costs/Fines/Fees	\$28,888.12	\$59,043.72	\$50,312.31	\$42,537.55

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Operating Expenses</i>	\$876,949	\$1,206,144	\$1,203,005	\$965,705
<i>Capital Outlay</i>	6,706	-0-	-0-	-0-
Departmental Total	\$883,655	\$1,206,144	\$1,203,005	\$965,705

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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$103,508	\$103,500	\$106,000	\$106,000
<i>Fringe Benefits</i>	20,511	20,468	22,146	18,676
Departmental Total	\$124,011	\$123,969	\$128,146	\$124,676
Transfer to Juvenile Fund	\$2,900,000	\$3,500,000	\$4,100,000	\$4,100,000



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

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

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

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

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

Director: 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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$1,656,189	\$2,172,530	\$2,423,301	\$2,413,094
<i>Fringe Benefits</i>	726,435	837,577	1,045,446	944,925
<i>Operating Expenses</i>	752,840	776,170	1,197,140	1,078,375
<i>Capital Outlay</i>	2,134	-0-	-0-	-0-
Departmental Total	\$3,137,596	\$3,786,277	\$4,665,887	\$4,436,394
Staffing	78	78	78	78



INFRASTRUCTURE

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 76 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.

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.



Accomplishments for FY10:

- Completed the overlay project of 13.49 miles within budget
- Completed the oil dirt rebuild project within budget
- Completed the contract surface treatment project of 33.766 miles under budget
- Completed the CR 433 upgrade project funded through an interlocal with the Lindale Economic Development Council
- Repaired all roads damaged by storms in June 2010 at a cost of \$200,000

Goals & Objectives for FY11:

- Divide the workforce into 4 groups for general maintenance in the newly defined county quadrants and 1 additional workgroup for any major work needed.
- The main objective will be to repair pot holes, clean ditches and drainage structures and the cleaning and mowing of right of ways.
- Search for more cost effective ways to stretch the tax dollars and get the same or better results.
- Research software programs for cost effective and efficient solutions to current system

Workload Measures	FY08 Actual	FY09 Actual	FY10 Actual
New driveway culvert installs and driveway culvert repairs	\$333,052	\$445,326	\$393,521
Road Patching	\$662,956	\$1,094,626	\$1,293,776
Right of Way Mowing	\$220,850	\$285,704	\$156,052
Field Work Orders Completed	4631	4912	4122
Cost of Field Work Order Completions	\$5,543,122	\$7,348,849	\$760,733
Shop Work Orders Completed	Unknown	3743	3221
Cost of Shop Work Orders Completed		\$618,558	\$760,733

Road & Bridge – Cont’d

Efficiency Measures	FY08 Actual	FY09 Actual	FY10 Actual
Road Reconstruction/Oil Dirt	\$1,677,647	\$921,086	\$854,344
Overlays	520,323	\$841,018	\$1,309,703
Contract Surface Treatment	n/a	\$1,340,605	\$953,127
Concrete Bridge Construction	\$138,656	\$109,462	\$199,305

Administrative Division Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$172,787	\$212,390	\$218,104	\$189,224
<i>Fringe Benefits</i>	60,987	63,656	66,616	51,993
<i>Operating Expenses</i>	146,660	131,822	178,687	172,437
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$380,434	\$407,868	\$463,407	\$413,654
Staffing	5	5	5	4

Labor Division Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$2,069,208	\$2,346,928	\$2,595,606	\$1,976,198
<i>Fringe Benefits</i>	980,623	1,053,471	1,130,200	770,740
<i>Operating Expenses</i>	1,629,970	3,746,991	4,995,500	2,390,900
<i>Capital Outlay</i>	569,012	967,950	-0-	-0-
Departmental Total	\$5,248,812	\$8,091,424	\$8,221,306	\$5,137,838
Staffing	75	75	75	61

Equipment Division Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$404,135	\$437,296	\$453,623	\$378,371
<i>Fringe Benefits</i>	162,588	165,791	173,881	130,497
<i>Operating Expenses</i>	989,665	675,149	953,152	789,940
<i>Capital Outlay</i>	405,055	-0-	-0-	-0-
Departmental Total	\$1,961,442	\$1,278,236	\$1,580,656	\$1,298,808
Staffing	13	13	13	11



HEALTH & HUMAN SERVICES

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	2009 Actual
Smith County Veteran Population	16,292	16,142	16,716	16,645	16,515
Compensation & Pension Dollars Expended in Smith County	\$28,365,000	\$29,853,000	\$29,631,000	\$29,799,000	37,826,000
Education Dollars Expended in Smith County	\$2,225,000	\$2,025,000	\$2,441,000	\$1,880,000	2,618,000
Insurance & Indemnity Dollars Expended in Smith County	\$1,024,000	N/A	\$1,398,000	\$980,000	971,000
Medical Services & Administration		\$13,774,000	\$12,901,000	\$15,905,000	19,408,000
Total VA Expenditures in Smith County	\$31,615,000	\$45,653,000	\$46,372,000	\$48,563,000	60,822,000

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	FY 2010
Client Office Visits	2,794	2,716	2,543
Correspondence Received	1,317	1,490	2,277
Correspondence Originated	1,105	1,602	2,052
Records Created	334	400	456
Records Edited	5,360	6,187	6,481
VA Forms Generated	1,783	2,005	2,203
Total VIMS Client Services Performed	5,694	6,587	6,937
Home/Hospital Visits	65	61	46

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$96,272	\$106,319	\$107,834	\$64,334
<i>Fringe Benefits</i>	29,736	28,709	35,673	21,411
<i>Operating Expenses</i>	8,191,	7,464	8,240	8,020
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$134,199	\$142,492	\$151,747	\$93,765
Staffing	3	3	3	2

AGRICULTURE EXTENSION SERVICE

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

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

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

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

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$154,607	\$173,479	\$179,263	\$129,148
<i>Fringe Benefits</i>	32,997	35,810	48,769	31,173
<i>Operating Expenses</i>	24,330	26,496	32,640	29,265
<i>Capital Outlay</i>	1,500	1,724	2,000	1,500
Departmental Total	\$213,435	\$237,509	\$262,672	\$191,087
Staffing	8	8	8	6

INDIGENT HEALTH CARE TRUST

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

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Operating Expenses</i>	\$35,484	\$35,484	\$1,533,482	\$37,985
Departmental Total	\$35,484	\$35,484	\$1,533,482	\$37,985



SPECIAL REVENUE FUNDS

COURTHOUSE SECURITY

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>				
<i>Fringe Benefits</i>				
<i>Operating Expenses</i>	\$18,491	\$18,529	\$40,000	\$50,000
<i>Capital Outlay</i>	11,011	6,503	15,000	25,000
Departmental Total	\$29,501	\$25,032	\$55,000	\$75,000
Staffing	0	0	0	0

COUNTY LAW LIBRARY

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$66,110	\$71,702	\$71,664	\$71,664
<i>Fringe Benefits</i>	23,844	23,336	23,701	22,521
<i>Operating Expenses</i>	71,540	56,029	132,603	132,625
<i>Capital Outlay</i>	1,060	1,915	3,350	3,350
Departmental Total	\$162,554	\$152,982	\$231,318	\$230,160
Staffing	2	2	2	2

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$ -0-	-0-	-0-	-0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	45,277	\$61,698	\$236,000	\$60,100
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$45,277	\$61,698	\$236,000	\$60,100

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$53,397	\$81,905	\$60,000	\$60,000
<i>Fringe Benefits</i>	8,908	7,545	14,990	8,958
<i>Operating Expenses</i>	276,572	410,368	790,000	780,000
<i>Capital Outlay</i>	89,111	81,591	650,000	500,000
Departmental Total	\$432,988	\$581,409	\$1,514,990	\$1,348,958

RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$ -0-	\$-0-	\$-0-	-0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>	4,392	4,950	10,000	10,000
Departmental Total	\$4,392	\$4,950	\$10,000	\$10,000

10% FORFEITURE INTEREST FUND

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$ -0-	\$-0-	\$-0-	-0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	9,000	12,000	\$17,000	\$13,600
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$9,000	\$12,000	\$17,000	\$13,600

SEARCH & RESCUE

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$ -0-	\$-0-	\$-0-	\$-0-
<i>Fringe Benefits</i>	-0-	-0-	-0-	-0-
<i>Operating Expenses</i>	\$12,565	11,757	\$10,000	2,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$12,565	\$11,757	\$10,000	\$2,000

WORKFORCE INVESTMENT FUND

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>			\$10,000	\$10,000
<i>Fringe Benefits</i>			-0-	-0-
<i>Operating Expenses</i>			10,000	35,000
<i>Capital Outlay</i>			-0-	-0-
Departmental Total			\$20,000	\$45,000

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	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$65,697	\$68,148	\$81,220	\$78,390
<i>Fringe Benefits</i>	14,429	11,971	19,177	\$14,095
<i>Operating Expenses</i>	10,972	8,918	12,870	\$8,120
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$91,097	\$89,037	\$113,267	\$100,605
Staffing (FTE)	0	0	0	0



**CAPITAL
IMPROVEMENT
&
DEBT SERVICE
FUNDS**

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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Capital Outlay</i>	\$995,220	\$298,346	\$858,000	\$-0-
Departmental Total	\$995,220	\$298,346	\$858,000	\$-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 may be appropriated each year to help build a reserve in preparation of future facility or major equipment replacement needs.

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Capital Outlay</i>	\$9,429	38,405	\$301,200	\$ - 0-
Departmental Total	\$9,429	\$38,405	\$301,200	\$ -0-

FACILITY IMPROVEMENT FUND

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

Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Salaries</i>	\$3,000	\$147	\$ -0-	\$ -0-
<i>Operating Expenses</i>	305,540	104,800	10,000	20,000
<i>Capital Outlay</i>	643,317	1,893,026	1,770,946	1,103,580
Departmental Total	\$950,858	\$1,998,026	\$1,780,946	\$1,123,580

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 FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Bond Principal</i>	\$700,000	\$800,000	\$800,000	\$900,000
<i>Interest</i>	240,875	208,500	170,500	130,500
<i>Agency & Other Fees</i>	1,368	535	5,000	5,000
Series Total	\$942,243	\$1,009,035	\$975,500	\$1,035,500

Certificates of Obligation 2001 Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Bond Principal</i>	\$900,000	\$900,000	\$900,000	\$900,000
<i>Interest</i>	148,950	112,950	76,050	38,250
<i>Agency & Other Fees</i>	2,172	589	5,000	5,000
Series Total	\$1,051,122	\$1,013,539	\$981,050	\$943,250

Certificates of Obligation 2004 Expense Category	Actual FY08	Actual FY09	Revised FY10	Adopted FY11
<i>Bond Principal</i>	\$400,000	\$400,000	\$400,000	\$500,000
<i>Interest</i>	207,850	192,820	177,850	165,850
<i>Agency & Other Fees</i>	1,583	2,500	5,000	5,000
Series Total	\$609,433	\$595,350	\$582,850	\$670,850

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		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 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.