



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**Smith County
Texas**

For the Fiscal Year Beginning

October 1, 2011

Linda C. Davison *Jeffrey P. Egan*

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, 2011. 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, 2012

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

Respectfully, I submit the FY2013 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 FY13 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 \$73,154,326 representing an approximate 1.59% increase from the fiscal year 2012 Revised Budget. Revenue from sales tax is expected to remain consistent with the FY12 amount, interest earnings and the overall collections of fines and fees are showing signs of stabilization and are projected to remain about the same as in FY12.

The budget appropriates \$99,109,367 toward operating, capital, and debt service expenditures with \$26,651,483 of those appropriations being used for the expansion of the jail and other capital improvement projects. General fund expenditures are appropriated at less than anticipated revenue for the fiscal year in compliance with the General Fund Reserve Policy adopted by the Commissioners Court. Total employment for Smith County for 2013 is budgeted at 773 full time employees which has increased by one from FY12.

The State of Texas is comprised of 254 counties. In 2010, Smith County ranked as the 20th lowest tax rate of Texas counties. The FY13 Adopted Budget includes a tax rate decrease from

the current tax rate to the calculated effective tax rate. The total tax rate for the FY13 budget is 32.3564 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 FY13 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 2013 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 was faced with making some tough decisions in the past couple of fiscal years resulting in some delayed program enhancements and modifications in planning. The FY13 Budget continues with a conservative approach to non-mandated funding. Economic conditions and revenue shortfalls have begun to stabilize and Smith County is continuing its effort to align the demands with the resources available as discussed in the following issues.

The FY13 Budget was prepared in a conservative manner with an emphasis on maintaining current services and rebuilding reserves.

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 2010, the county's average inmate population was 821. 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 to date are approximately \$18M.

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 FY13 Adopted Budget includes funding to continue the program. The funding level is approximately the same as FY12 which will not allow for additional participants but protects the integrity of the program in reducing the jail population.

SMITH COUNTY JAIL FACILITY – When faced with defeated jail bond proposals in 2006 and 2008, Smith County officials approached a third jail bond proposal with determination and renewed emphasis on educating the community of the need for additional housing for inmates. The Commissioners Court, along with local judiciary, the Sheriff's office, and the District Attorney's office, partnered to reduce the number of prisoners who were housed out of county, a process to reduce jail overcrowding that was mandated by remedial orders from the Texas Commission on Jail Standards. Process improvements reduced but did not eliminate the need for out of county housing of jail inmates. However, the determination of Smith County officials to improve county jail facilities was successful and, in 2011, Smith County voters passed an approximate \$33M expansion package to address needs at both the Low Risk Facility for kitchen expansion and video visitation and the Central Jail bed expansion. The Low Risk Facility remodel is on target for completion in 2012. The Central Jail project is scheduled for completion in late 2013.

WORKFORCE – The FY13 Adopted Budget includes a slight base salary increase to the adopted salary plan for non-elected and non-entry level positions. Adjustments have not been made to the salary scale for the workforce since FY10 as stabilization efforts were under way. The workforce will increase by one in FY13 as a position lost during the reconstruction is restored to full time from a part time status.

FRINGE BENEFITS – Fringe benefits have increased by approximately 6% from FY12. The federal extension of unemployment benefits paid to workers laid off during the reconstruction phase is the primary cost driver in the increase followed by an increase in the cost of health insurance. Smith County maintains a partially self-insured health insurance program for employees and qualified retirees. Premium rates have increased with the FY13 budget for both the employer and the employee in an effort to adequately fund the plan for the increased costs associated with health coverage.

CAPITAL IMPROVEMENT PLAN –Smith County adopted a 5 Year Capital Improvement Plan in 2011 as the first step in planning for facilities and infrastructure needs in future years. The FY13 Budget continues as a funding source for approved projects.

LONG TERM ISSUES

Issues facing the county beyond FY13

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. Of the twelve counties now served by the NET RMA, Smith County is the largest both in population and in land size and is a transportation hub for the East Texas region. The North East Texas Regional Mobility Authority has partnered with the Texas Department of Transportation on funding and design plans for NET RMA's top project which is the construction of Toll 49, a major transportation corridor that will connect Smith County with points east. With segment 1 and 2 completed, the project is moving forward as key segments are scheduled for completion in 2012 and 2013. In addition, the NET RMA, in cooperation with Smith County, East Texas Council of Governments (ETCOG), and NDMJ Transportation, is in the preliminary planning stage for a Smith County Multi-Modal Facility (MMF) which would bring several transportation elements together at a central location in downtown Tyler. No funding is allocated to this project in FY13 but appropriate planning steps will continue.

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 FY13 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 FY13 Adopted Budget provides funding to continue the maintenance mode philosophy that began in FY11 due to the economic conditions and revenue shortfalls while also appropriating funding to transition back into more road resurfacing projects through the acquisition of needed equipment for these projects to begin.

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 FY13 budget, the county will continue to dedicate 1 cent of the maintenance and operations portion of the tax rate to this fund.

The FY13 Adopted Budget represents a balanced budget and demonstrates the teamwork displayed by the members of the Commissioners Court, officials, employees, and citizens in this extensive and complex budgeting process. Smith County has furthered the aggressive approach to prudent financial management practices by continually analyzing operating costs and encouraging departmental efficiencies. Thanks to all elected and appointed officials and their capable staff members for their cooperative spirit and responsive approach during the FY13 budget process.

Respectfully submitted,

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

Smith County Judge

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OVERVIEW

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INTRODUCTION

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

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

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

The budget process section provides insight into the various processes in the complete “budget cycle”, including budgetary controls, and tracking of actual costs against the adopted budget. Also included is the calendar of significant events in the preparation of the FY13 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 FY13 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



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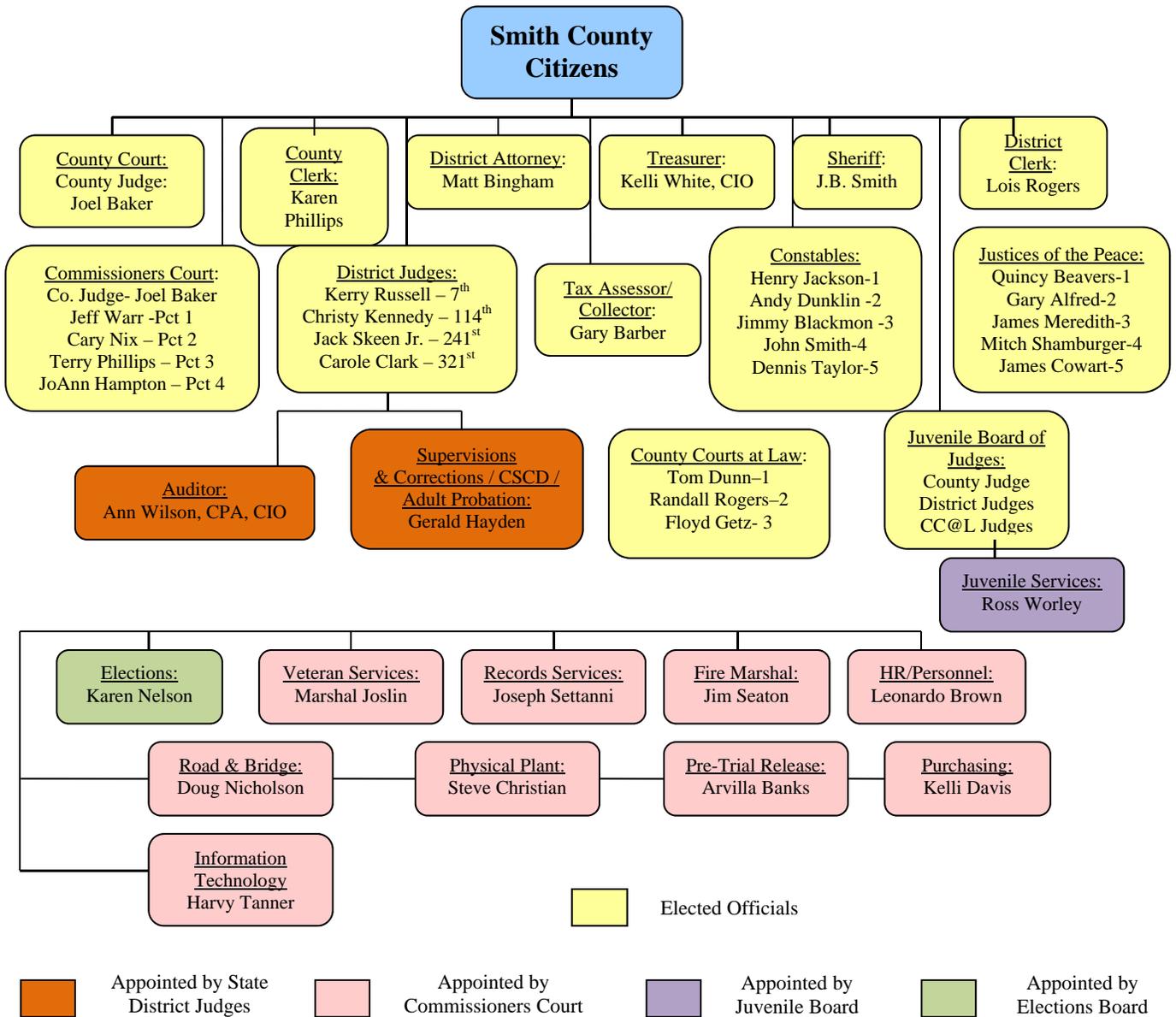
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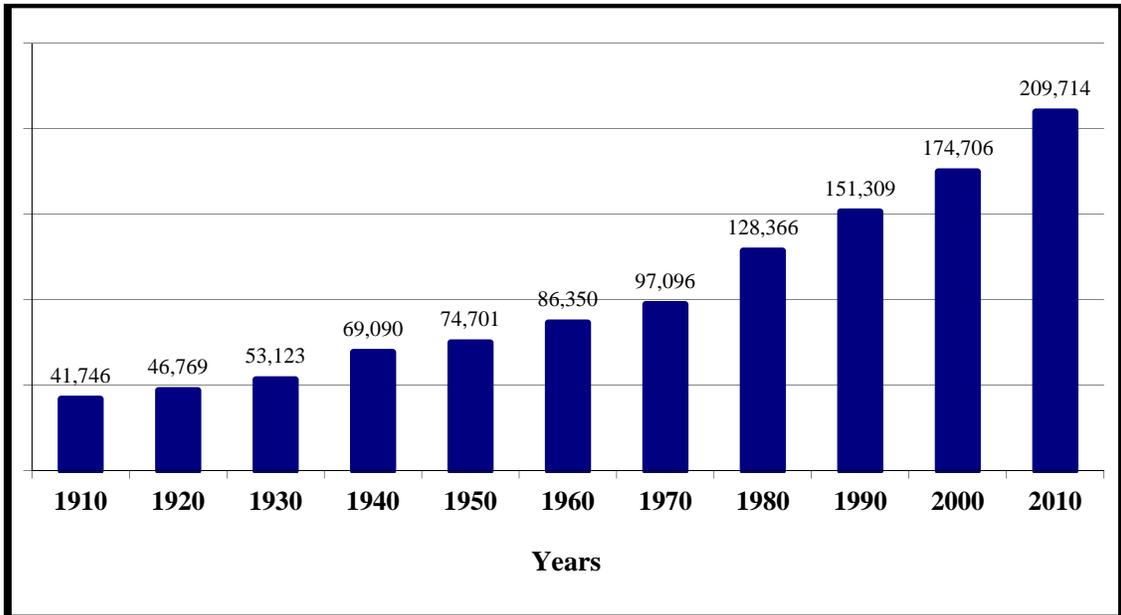
Smith County Organizational Chart



SMITH COUNTY PROFILE

With a population of 209,714, 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

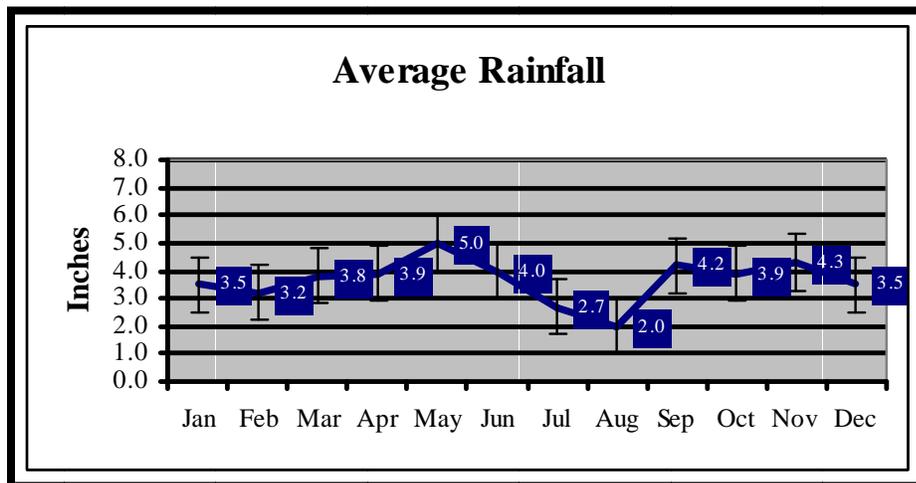
Smith County Statistics & Demographics:



2010 Census Population: 209,714
 Median household income: \$46,127
 Racial Composition:
 White – 62.1%
 Hispanic – 17.2%
 Black – 17.9%
 Other - 2.8%

Source: U.S. Census

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



Top Employers

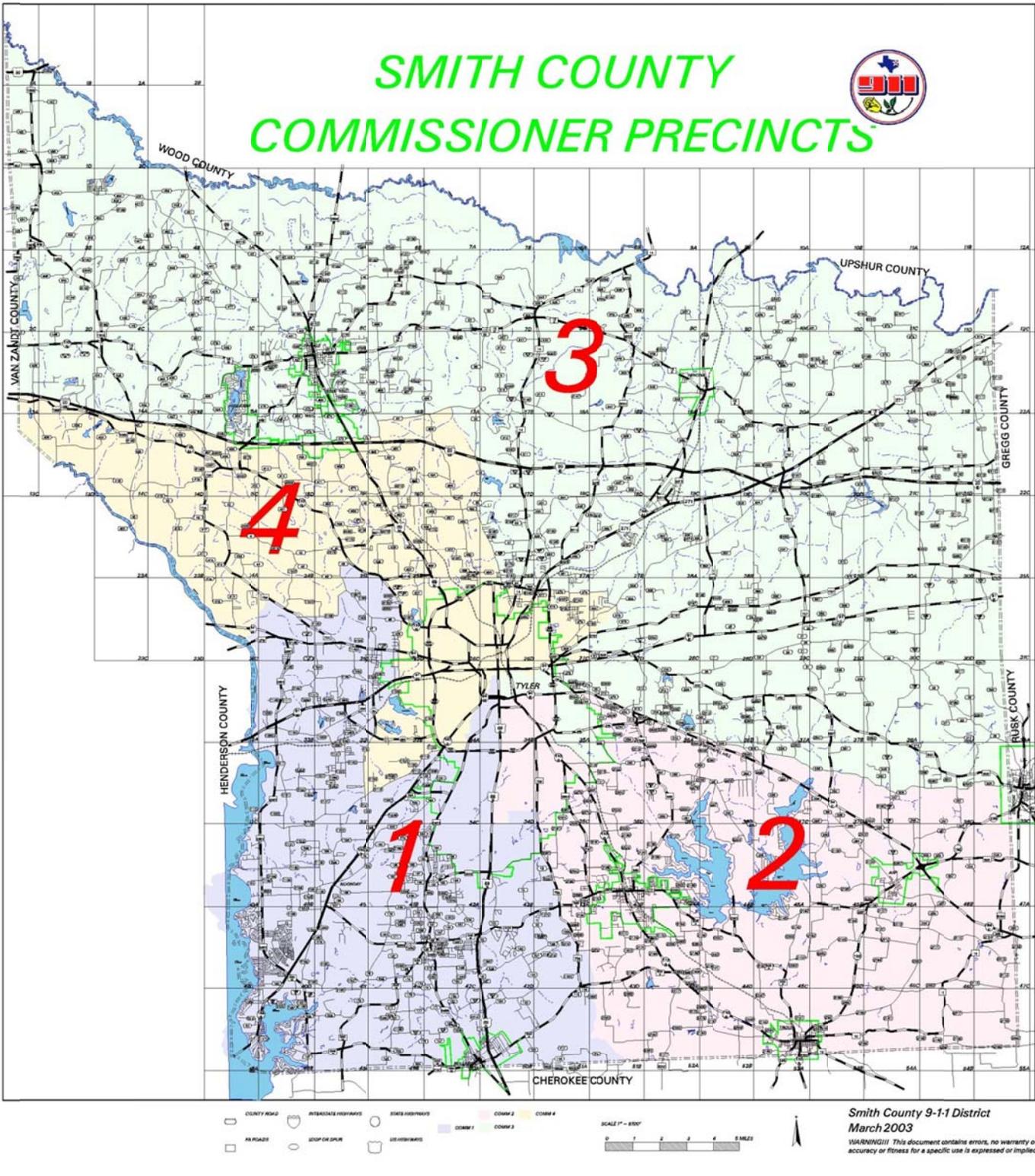
Employer	Product/Service	Employees
Trinity Mother Francis	Medical Care	3,884
East Texas Medical Center	Medical Care	3,725
Brookshire Grocery Company	Grocery Distribution	2,524
Tyler Independent School District	Education	2,464
Walmart	Retail	1,711
Trane Company	Air Conditioning Units	1,575
Suddenlink	Cable, Internet & Phone Services	1,197
UT Health Center at Tyler	Medical Care/Research	849
Carrier Corporation	Air Conditioning Units	795
Tyler Junior College	Education	786
Smith County	Government	775
City of Tyler	Government	761
Target Distribution Center	Retail Distribution	700
Southside Bank	Banking Services	600
The University of Texas at Tyler	Education	565
John Soules Foods	USDA Meat Processing	470
Tyler Pipe	Cast Iron Pipe, Iron Fittings	363
CB&I	Engineering Contracting	280

Source: Tyler Economic Development Council

Top 10 Taxpayers

Name of Taxpayer	Nature of Property	Assessed Valuation	% of Net Valuable
Delek Refining	Refinery	\$178,480,348	1.31%
Brookshire Grocery Co.	Grocery Wholesaler/Retailer	\$136,234,836	1.00%
Oncor Electric Delivery Co.	Utility	\$129,719,653	0.95%
Trane-American Standard	Manufacturer	\$108,561,777	0.80%
Dayton Hudson/Target	Retail	\$107,880,844	0.79%
Southwestern Energy Production	Utility	\$85,823,063	0.63%
Genecov Investment Group	Financial	\$81,875,989	0.60%
Walmart/Sam's East	Wholesaler/Retailer	\$81,793,018	0.60%
Cebridge Acquisitions	Cable	\$54,199,332	0.40%
Carrier/United Technologies	Air Conditioning Manufacturer	\$44,952,878	0.33%

SMITH COUNTY COMMISSIONER PRECINCTS



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

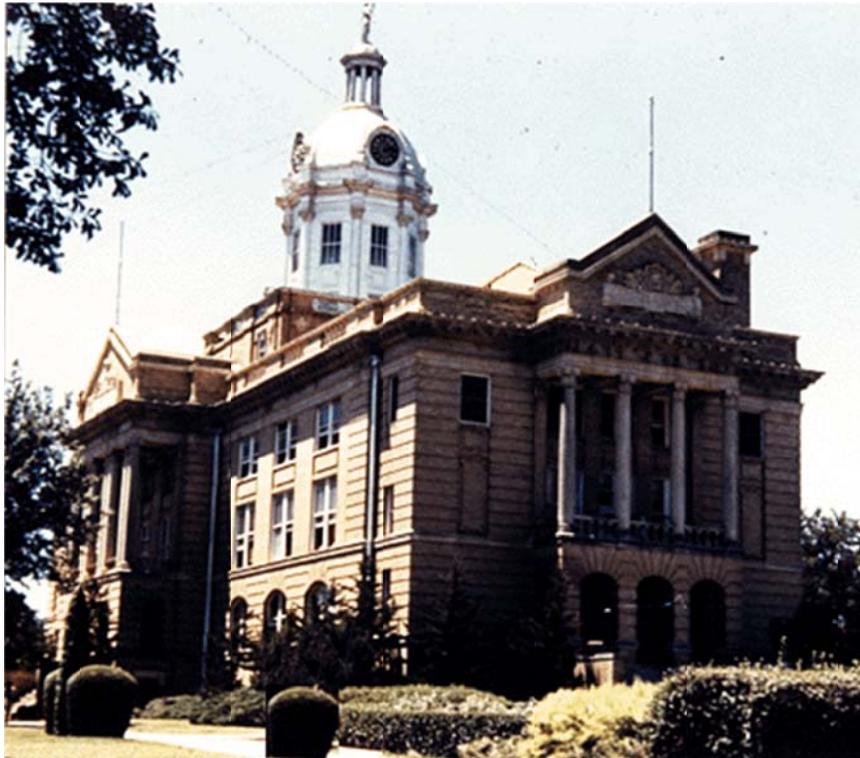
History of Smith County

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

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

Smith County has 932 square miles, 1,178 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 FY12 Adopted Budget covers a twelve month period beginning October 1, 2012 through September 30, 2013. 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 – FY13

Date	Event
April 2	Budget Instruction Manual and worksheets distributed
April 30	Deadline for departments & outside agencies to return budget requests
May 1	Receive 1 st round of revenue estimates from Auditor
May (5/16 – 5/25)	County Judge & Auditor review requests with departments
June 4	Preliminary revenue and expenditure budget to Commissioners for review
June 12	Budget workshop with Commissioners Court
July 2	Receive 2 nd round of revenue estimates from Auditor
July 10	Budget workshop with Commissioners Court
July 24	Budget workshop with Commissioners Court
July 25	Deadline for receiving certified tax roll from the Smith County Appraisal District
July 31	County Judge files FY13 Proposed Budget with County Clerk
August 1	Receive 3 rd round of revenue estimates from Auditor
August 6	Publish notice of any proposed salary increases for elected officials (LGC 152.013)
August 7	Commissioners Court to discuss tax rate; if proposed tax rate will exceed the lower of the rollback rate or the ETR, take record vote and schedule the public hearings.
August 9	Publish notice of Public Hearing on Tax Increases – Appendix 10
August 13	Publish notice of the August 21, 2012 public hearing on the FY13 Proposed Budget
August 14	Public hearing on the FY13 Proposed Tax Rate – 9:30 a.m. (if required)
August 14	Publish notice of August 28, 2012 public hearing on FY13 Proposed Budget (LGC 111.0075(b))
August 21	Public hearing on FY13 Proposed Tax Rate – 9:30 a.m. (if required)
August 21	Public hearing on the FY13 Proposed Budget – 5:30 p.m. (LGC 111.007)
August 22	Publish Notice of Tax Revenue Increase – Appendix 11
August 24	Post notice of public hearing on FY13 Proposed Budget
August 24	Post notice of meeting to adopt the FY13 budget and tax rate
August 28	Public hearing – 9:30 a.m. – Commissioners Court
August 28	<ol style="list-style-type: none"> 1) Vote to adopt FY13 budget 2) Vote to adopt tax rate 3) Vote to ratify property tax increase from raising more revenue from property taxes than in the previous year. (LGC 111.008c)

Dates are subject to revision

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

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POLICIES & GOALS

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

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

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

Roadmap to a New Horizon

SMITH COUNTY'S COMPREHENSIVE 10-SERVICE POINT BUSINESS PLAN

1. ACCOUNTABILITY

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

2. TECHNOLOGY

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

3. STAFFING & WORKFORCE

Countywide organization streamlined and team based

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

4. CUSTOMER SERVICE

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

5. SERVICES/PROCESSES

All county services competitively or contractually delivered.

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

6. INTERGOVERNMENTAL NETWORKING

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

7. LONG RANGE BUDGET/RESOURCE ALLOCATION PLAN

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

8. TASK FORCES

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

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

9. PRODUCTIVITY PAY & INCENTIVES

Countywide performance and productivity measurement and audit systems in place

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

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

10. CONTRACT SERVICES MANAGEMENT

Contract management cultured in organization

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

FINANCIAL POLICIES

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

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

Budget, Accounting, Auditing, and Financial Policies:

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

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

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

CASH MANAGEMENT: INVESTMENTS & RESERVES

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

Smith County Commissioners adopted a General Fund Reserve Policy that designates a reserve fund balance at a minimum level of 12% of budgeted expenditures in general fund. The reserve policy further dictates that fiscal year appropriations will not be greater than anticipated revenues for the current year with limited exceptions.

The County maintains an aggressive investment policy on all funds. The County Treasurer is the designated investment officer of the County and is assisted by a six member investment committee made up of the County Treasurer, County Auditor, County Judge, Tax Assessor and two members of the private sector. Investments shall be managed in accordance with the Smith County Investment Policy. The portfolio shall have sufficient liquidity as to meet the county's obligations as they become due. Outlined are excerpts from the Smith County Investment Policy. A complete copy of the Smith County Investment Policy is available upon request.

The investment policy applies to the investment activities of the Government of the County of Smith. The policy serves to satisfy the statutory requirement of Tx. Govt. Code Title 10, Chapter 2256.005(d) (The Public Fund Investment Act). The policy must be reviewed and adopted by the governing body once a year, even if there

are no changes. In the event any portion of this Policy conflicts with state statutes, the Public Funds Investment Act will govern.

Primary objectives of the investment policy are:

Safety - The primary objective of the County's investment activity is the preservation of capital in the overall portfolio. Each investment transaction will seek first to ensure that capital losses are avoided, whether they are from security defaults or erosion of market value.

Liquidity- The County's investment portfolio will remain sufficiently liquid to enable the County to meet operating requirements that might be reasonably anticipated. Liquidity will be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets.

Yield - The County's cash management portfolio will be designed with the objective of regularly exceeding the average rate of return on three month U.S. Treasury Bills. The investment program will seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles.

The Treasurer, Auditor, County Judge and Commissioners shall establish a system of internal controls which shall be reviewed by an independent auditor in accordance with Government Code, Chapter 2256 - Public

Funds Investment Act. The annual compliance audit shall be performed to test the management controls and adherence to the investment policy. The controls shall be designed to prevent losses of public funds

arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees.

CAPITAL ASSET POLICY & GUIDE SUMMARY

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

Capital Asset Definitions and Guidelines

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

Capital Asset Classification

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

Capitalization Threshold

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

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

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

Capital Improvement Projects

The Commissioners Court formed a Capital Improvement Committee (CIC) made up of 1) the County Auditor, 2) Budget Officer, 3) Road Administrator, 4) Physical Plant Director, 5) Information Technology Director, 6) Purchasing Director, and 7) a member of the Commissioners Court. The CIC is charged with reviewing all capital project requests including evaluating, ranking, and prioritizing. Capital projects must have a project cost greater than \$100,000 and a useful life of greater than 5 years to be considered for funding in the Capital Improvement Program (CIP).

For the purpose of definition, Smith County CIP includes the following:

Capital Project – a set of activities with related expenditures and schedules that include one or more of the following:

- a) Delivery of a distinct asset or improvement to an existing asset which will become the property of Smith County and be recorded as a capital asset according to GAAP in the financial records.
- b) Any capital improvement contribution by Smith County to another government or not-for-profit entity including those contributions that do not become assets of Smith County.
- c) Any engineering study or master plan that is necessary for the delivery of a capital project.
- d) Major repairs, renovations, or replacement of existing facilities.

Major Repair, Renovation, or Replacement Capital Project – a project that is primarily intended to preserve or enhance the operational condition of the existing facility and may increase the capacity of the facility. Facilities undergoing major repair and replacement may include existing buildings and roads for resurfacing purposes.

The **Capital Improvement Program** is the Commissioners Court approved financial plan of capital projects. The CIP will include new capital projects, major repair projects, renovation, or capital replacement projects. New projects include the acquisition of new capital facilities through either purchase or construction or assets acquired through public-private partnerships.

Project Costs represent the purchase price or construction costs of a project, including other capitalizable costs incurred such as feasibility studies, cost-benefit analysis, site acquisition, legal and title costs, appraisal and surveying fees, architect and accounting fees, design and engineering services, initial fixtures and equipment and any transportation charges necessary to place the completed asset in its intended location and condition for use.

All projects included for funding should include information on the potential impacts on maintenance, as well as any cost of operating the project. Such information will include any savings resulting from the project as well as any new costs. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably assumed to be available when needed.

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 FY13 is .035963 as compared to the FY12 debt service rate of .036168 per \$100 assessed valuation.

Tax Year	Fiscal Year Ended 9/30	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
2009	2010	201,277	13,570,913,123	67,424	8,010,000	0.06%	40
2010	2011	209,714	13,517,409,588	64,456	39,955,000	0.30%	191
2011	2012	210,000	13,629,559,992	64,903	36,825,000	0.27%	175



FINANCIAL SECTION

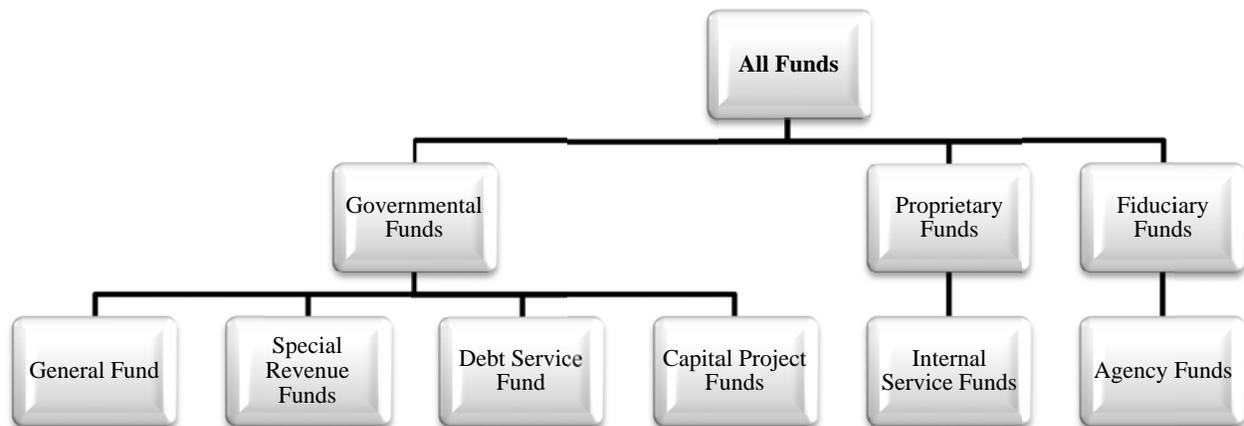
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FUND OVERVIEW

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

balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

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



GOVERNMENTAL FUNDS:

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

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

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

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

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

FINANCIAL SUMMARIES OVERVIEW

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

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

Revenues

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

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

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

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

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

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

permit, such as alcohol or salvage yard permits.

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

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

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

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

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

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

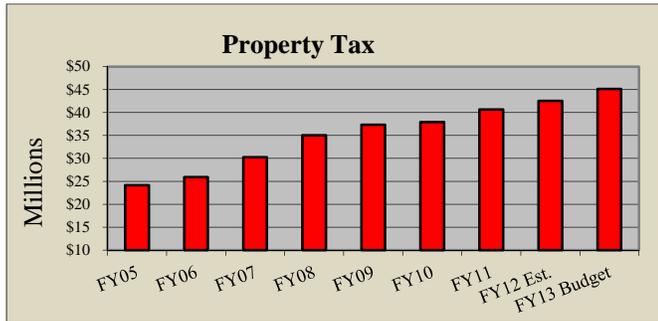
Interest – revenue received as interest from investments and bank accounts.

Miscellaneous – includes revenue not classified in another category

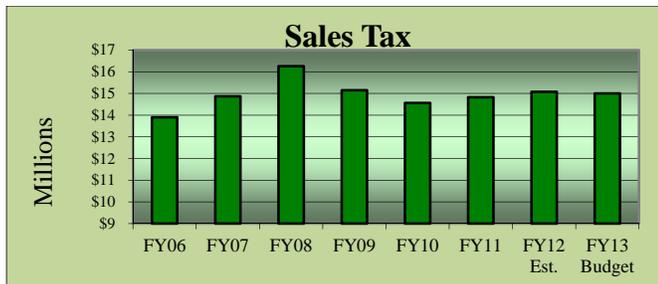
MAJOR REVENUE HIGHLIGHTS

The FY13 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$73,154,326. Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: Comprising 59% of the County revenue, fiscal year 2013 total property tax receipts are estimated at \$43,150,455 or 1.3% higher than the 2012 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 \$33,944,669 in FY12 to \$34,418,288 in FY13, the debt service portion will increase from \$4,249,001 to \$4,273,071, the road & bridge fund will increase from \$3,063,031 to \$3,107,855, and the facility improvement fund from \$1,331,753 to \$1,351,241.

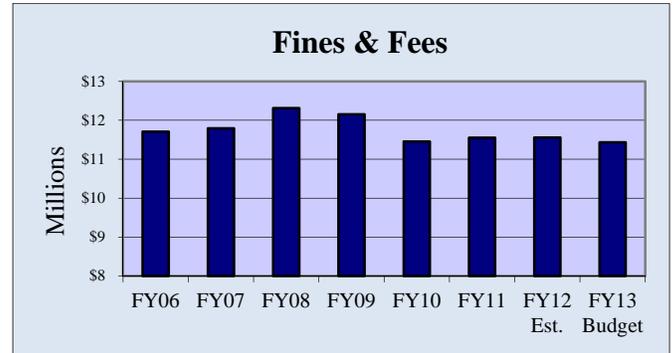


SALES TAX: Comprises 19.9% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY13 are projected to be approximately the same as FY12 at an estimate of \$15,000,000. Smith County voters approved the ½ cent sales tax in 1982.

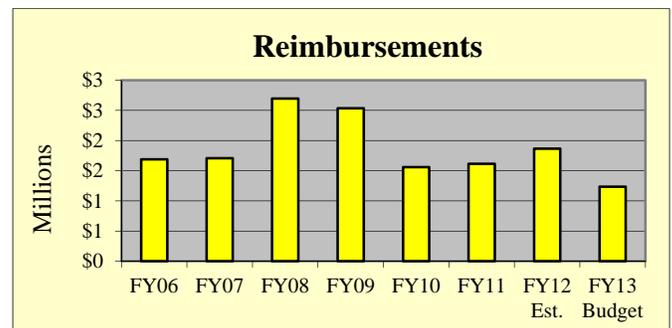


FINES AND FEES: Comprising 15.2% of total revenues, fines and fees represent the third largest revenue source. This category reflects fees charged for services such as copy fees, records

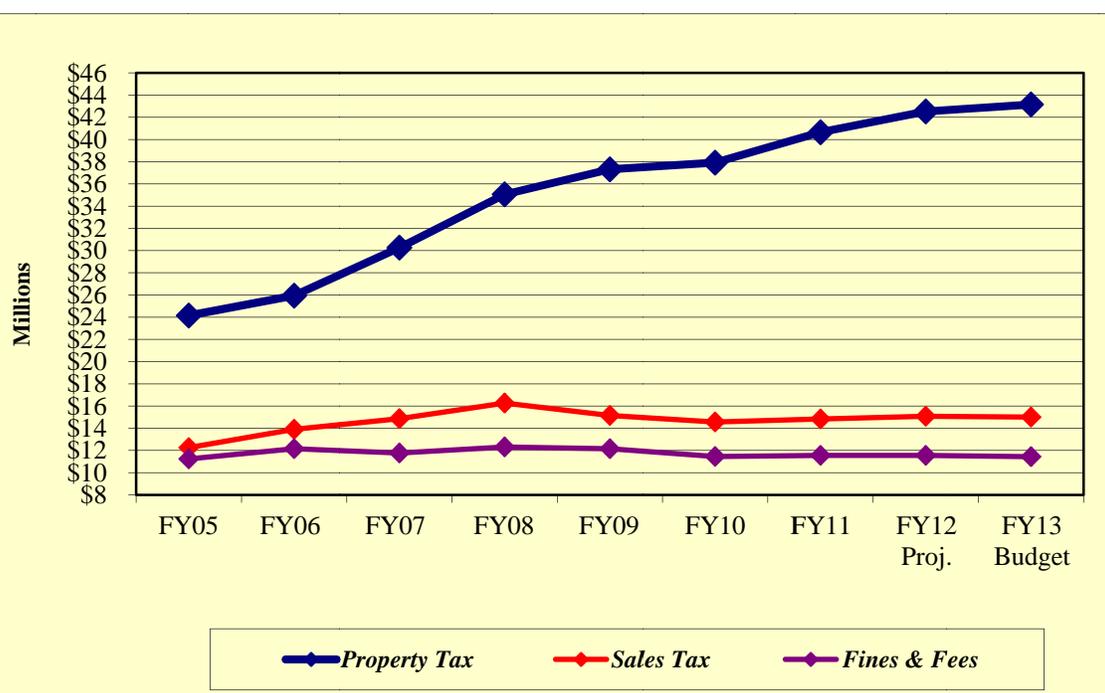
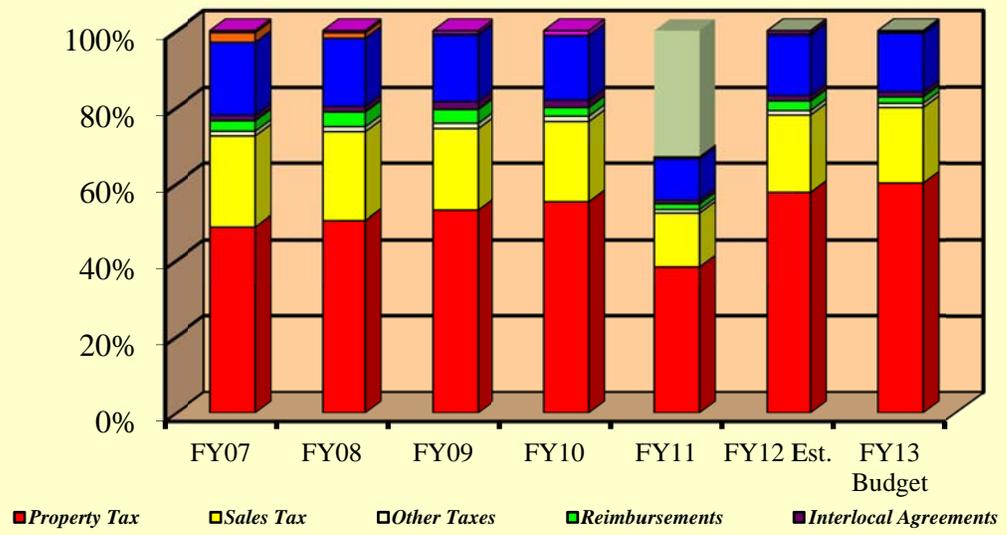
management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY13 estimated revenue is estimated at slightly less than the FY12 estimated amounts although collections seem to have stabilized.



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 FY13 estimated revenue from reimbursements decreased by 33.85% from FY12 primarily due to a court ordered legal representation reimbursement in FY12.



Revenue Comparative - All Funds



Expenditure Highlights

Expenditures are divided into the following five major categories:

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

The FY13 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 43% of total expenditures, followed by 25% of operating expenses, 28% for capital expenditures & improvements, 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 14% of total expenditures. Expenditures associated with this function include general administration, financial administration, tax administration, facilities management, and election administration. Overall, these expenditures are consistent with the FY12 general government activity costs.

PUBLIC SAFETY:

Public safety expenditures comprise 12% of total expenditures which is consistent with FY12. This category is made up of law enforcement and emergency management services.

CORRECTIONS & REHABILITATION:
 Comprising the largest percentage of ongoing total expenditures at 21%, this category consists of expenditures related to the housing, booking and supervision of inmates. Departments included in this category are the Jail Operations, Juvenile Services, and the county funded portion of Community Supervision and Corrections.

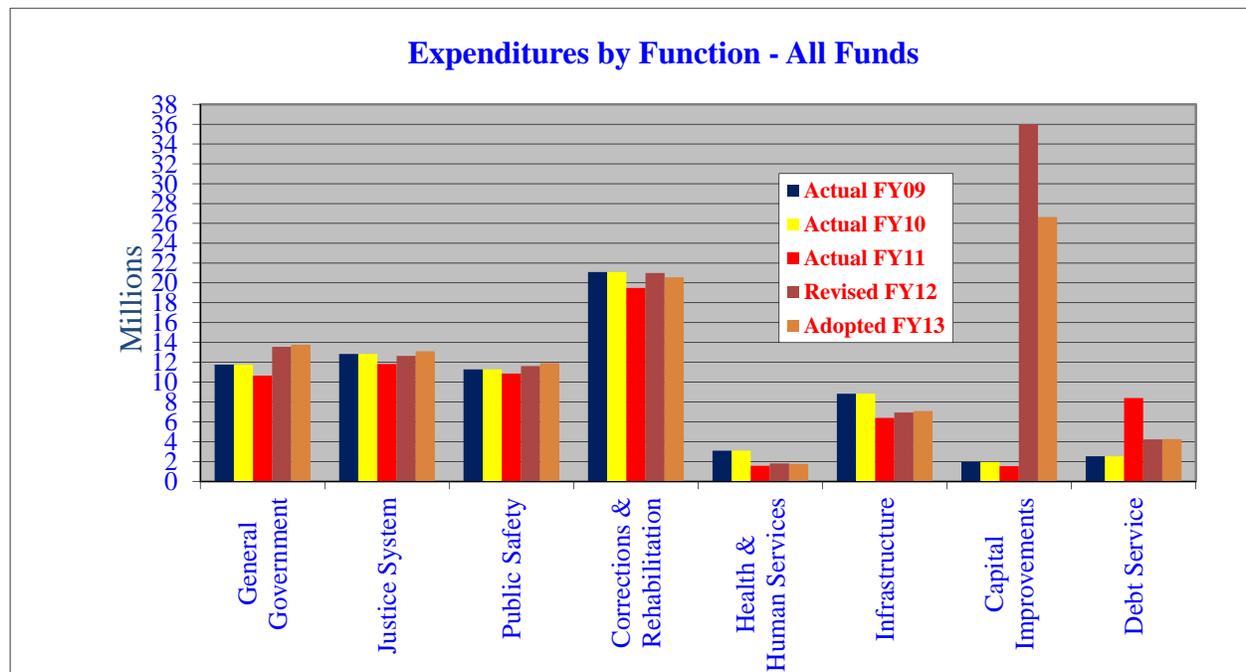
CAPITAL IMPROVEMENTS:
 Comprised of 27% of total expenditures and primarily associated with the jail expansion and renovation capital improvement project.

JUDICIAL:
 The judicial expenditures are projected at 13% of total expenditures for FY13. 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 7.1% 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 FY13 budget is funded to continue the maintenance mode philosophy that began in FY11 and includes funding for equipment to transition back into a rehabilitation phase.

DEBT SERVICE:
 Debt service comprises only 4.3% of total expenditures. Debt Service is the amount of funds necessary to meet current principal and interest obligations associated with bonded indebtedness.



Recapitulation Schedules – Schedules are presented to depict the county’s activity both by category and function. The schedule on page 56 also separates the funds into operating and non-operating funds. The general fund which represents funds necessary to meet the daily obligations of the county is used to determine the reserve ratio calculation.

FUND SUMMARY & TRENDS

The chart below depicts a summary of the actual general fund expenditures for the budget years ended September 30, 2010 and 2011, the estimated expenditures for the year ended September 30, 2012 and the Adopted Budget expenditure amounts for fiscal year 2013.

Operating Fund Expenditures by Category

Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
Salaries	\$30,042,355	\$28,769,641	\$29,881,804	\$30,750,864
Fringe Benefits	\$11,714,957	\$10,038,894	\$10,725,531	\$11,148,581
Operating Expenses	\$25,698,054	\$21,173,508	\$24,374,465	\$23,865,715
Capital Expenditures	\$ 437,497	\$ 194,084	\$ 536,843	\$ 456,826
Direct Expenditures	\$67,892,862	\$60,176,127	\$65,518,643	\$66,221,986

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

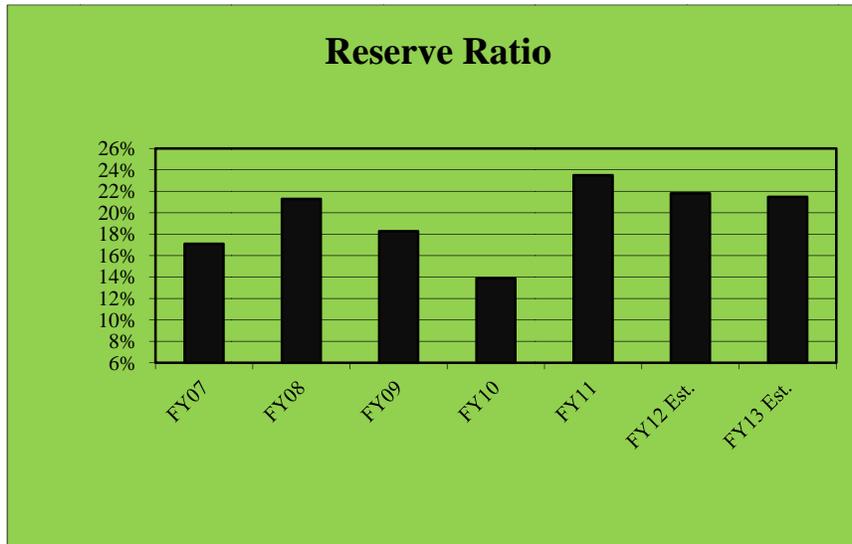
Operating Fund Expenditures by Type of Service

Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
General Government	\$11,043,220	\$10,419,841	\$12,050,195	\$12,235,235
Judicial	\$12,473,712	\$11,639,003	\$12,358,228	\$12,878,094
Public Safety	\$11,152,549	\$10,680,338	\$11,387,184	\$11,696,665
Corrections & Rehabilitation	\$17,118,210	\$15,556,966	\$16,771,350	\$16,169,510
Juvenile Services	\$ 3,984,584	\$ 3,938,249	\$ 4,224,214	\$ 4,276,905
Public Service	\$ 1,544,532	\$ 1,512,035	\$ 1,507,328	\$ 1,714,728
Health & Welfare	\$ 1,530,186	\$ 37,984	\$ 287,985	\$ 37,985
Infrastructure & Environmental	\$ 8,824,895	\$ 6,391,711	\$ 6,932,158	\$ 7,088,649
Total Expenditures	\$67,671,888	\$60,176,127	\$65,518,642	\$66,221,986

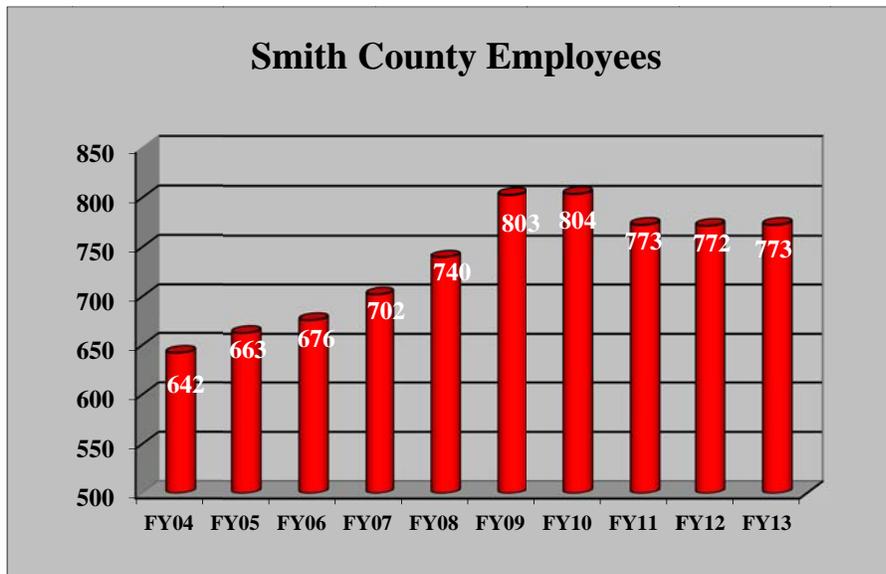
FUND SUMMARY – OPERATING FUNDS

Smith County operates under a General Fund Reserve Balance Policy. This policy is designed to establish and maintain fiscal responsibility. The policy sets an unassigned fund balance minimum of not less than 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 FY13 Adopted Budget account for 42.49% of funds. The chart below shows the historical personnel levels for Smith County. A departmental position schedule is shown on page 45.



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.

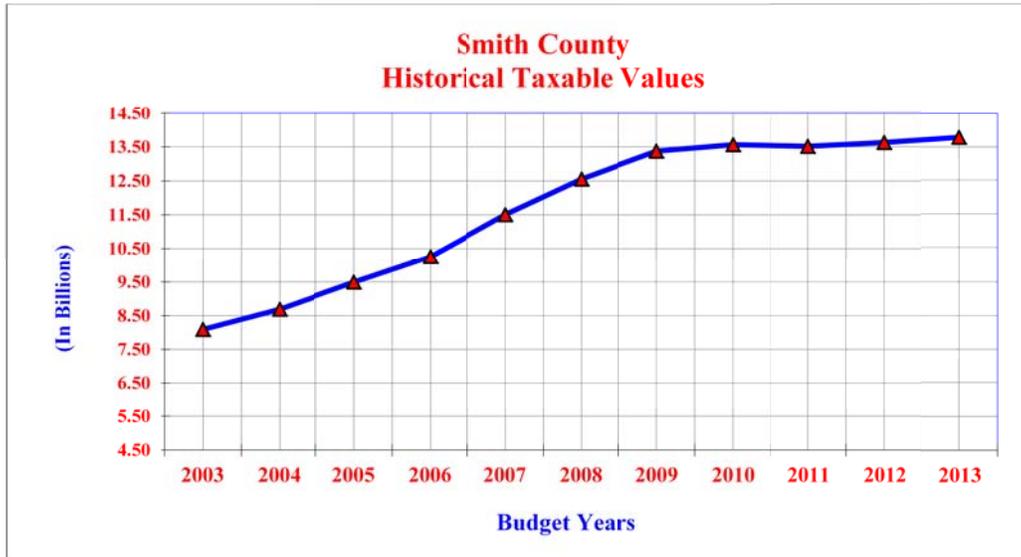
County Clerk Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk. 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 2012 certified value for Smith County is \$13,786,950,359. This represents a total increase of 1.14% from the 2011 amended certified value of \$13,629,713,989. The increase in taxable value for 2012 was primarily associated with new property being added to the tax roll. The 2012 taxable values are used to fund the FY13 budget. The average home value in Smith County has increased from \$137,068 in 2011 to \$138,337 in 2012.



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	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
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
2009	2010	201,277	13,570,913,123	67,424	8,010,000	0.06%	40
2010	2011	209,714	13,517,409,588	64,456	39,955,000	0.30%	191
2011	2012	210,000	13,629,559,992	64,903	36,825,000 ⁽³⁾	0.27%	175 ⁽³⁾

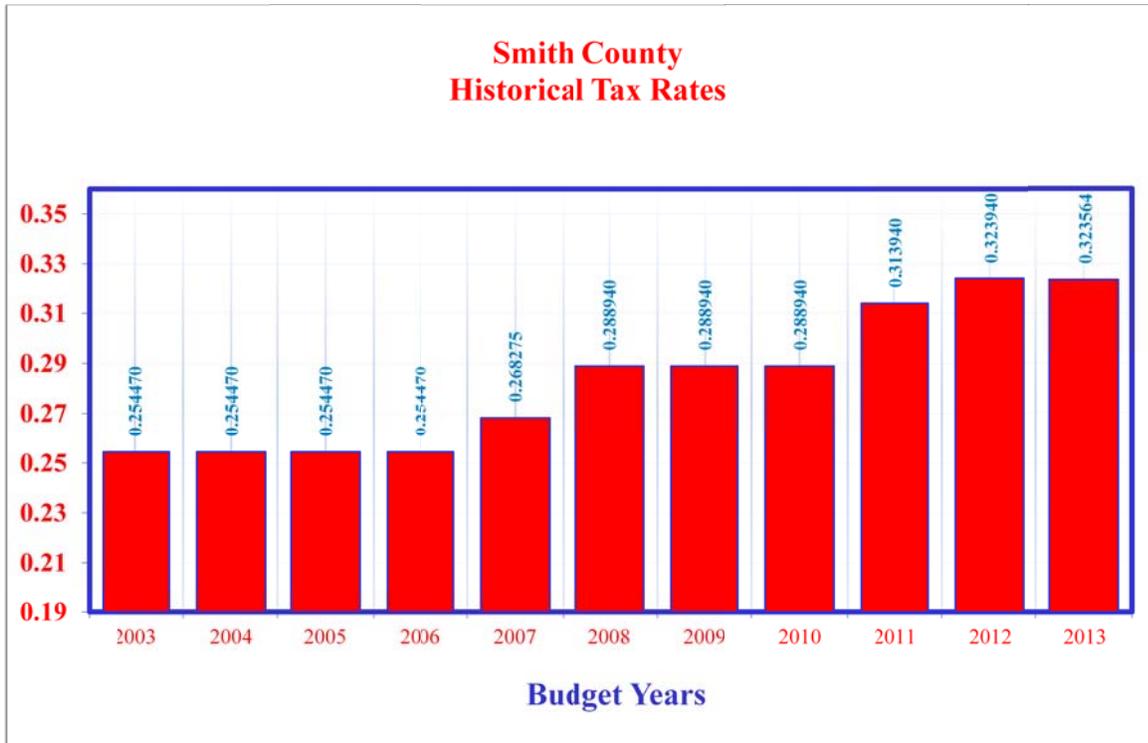
(1) Source: Texas Association of Counties - County Information Project

(2) As reported by the Smith County Appraisal District; subject to change during the ensuing year.

(3) Projected

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY13 total tax rate is .323564 per \$100 valuation.



The property tax rate distribution of the 2012 taxes for the FY13 budget is as follows:

Maintenance & Operations

General Fund	0.254601
Facility Improvement Fund	0.010000
Road & Bridge Fund	0.023000

Total Maintenance & Operations	0.287601
---	-----------------

Debt Service

Certificate of Obligation 2000	0.000000
Certificate of Obligation 2001	0.000000
Certificate of Obligation 2004	0.000000
General Obligation 2011	0.035963

Total Debt Service	0.035963
---------------------------	-----------------

Total Tax Rate	0.323564
-----------------------	-----------------

Total Assessed County Valuation	\$13,786,950,359	Certified Value @ 7/24/12
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**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2012**

BE IT REMEMBERED AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 28TH DAY OF AUGUST, 2012 IN A MOTION MADE BY JUDGE BAKER AND SECONDED BY COMMISSIONER WARR THE FOLLOWING COURT ORDER WAS ADOPTED:

WHEREAS: THE COMMISSIONERS COURT HAS CONSIDERED ALL REQUESTS FOR COUNTY EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND HAS BEEN PROVIDED WITH ESTIMATED REVENUES FOR SUCH YEAR BY THE COUNTY AUDITOR; AND

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

WHEREAS: PUBLIC HEARINGS WERE CONDUCTED ON AUGUST 21, 2012 AND AUGUST 28, 2012 TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2012 TAX RATE, WHICH WILL FUND THE FY13 BUDGET; AND

WHEREAS: COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A TAX RATE FOR THE TAX YEAR 2012 AND TO LEVY SUCH TAX ON EACH \$100 OF ASSESSED VALUATION FOR ALL TAXABLE PROPERTY IN THE COUNTY, AS DESCRIBED BELOW:

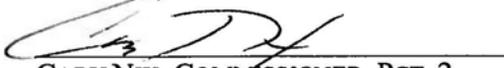
MAINTENANCE & OPERATIONS		DEBT SERVICE	
GENERAL FUND	.254601	CERT. OF OBLIGATION 2011	.035963
FACILITY IMPROVEMENT FUND	.010000		
ROAD & BRIDGE FUND	.023000		
TOTAL MAINTENANCE & OPERATIONS	.287601	TOTAL DEBT SERVICE	.035963
TOTAL TAX RATE		.323564	

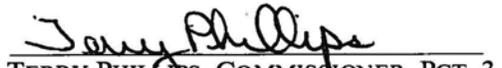
THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE

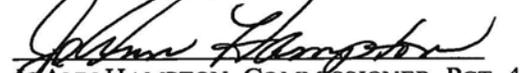
APPROVED THIS THE 28TH DAY OF AUGUST, 2012.


JOEL BAKER, COUNTY JUDGE


JEFF WARR, COMMISSIONER, PCT. 1


CARY NIX, COMMISSIONER, PCT. 2


TERRY PHILLIPS, COMMISSIONER, PCT. 3


JOANN HAMPTON, COMMISSIONER, PCT. 4

PERSONNEL

The FY13 budget includes 2% base salary increases to sliding scale positions and 3% base salary increases to non-sliding positions on the adopted salary plan. Elected officials and entry level positions received no base salary increase. 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 FY13 budget increased by one full time position added to Constable #1 to replace a position eliminated during the budgetary reconstruction year that needed reinstatement to assist with the additional workload assumed in contracting with the Attorney General Child Support Division. A complete listing of employees by classification can be found on the following page.

Smith County Position Schedule (Full-time Employees)

	Department	FY07	FY08	FY09	FY10	FY11	FY12	FY13	Change
General Administrative	Commissioners Court	7	7	7	7	7	7	7	0
	Information Technology	7	7	7	7	8	8	8	0
	Records Service	3	3	3	3	3	3	3	0
	Veterans	3	3	3	3	3	3	3	0
	County Auditor	12	11	11	11	10	10	10	0
	Purchasing	3	3	3	3	3	3	3	0
	County Treasurer	2	2	2	2	2	2	2	0
	Tax A/C	28	28	30	30	29	29	29	0
	Elections	4	4	4	4	3	3	3	0
	Collections	3	3	3	3	2	1	1	0
	Physical Plant	17	20	24	26	25	25	25	0
	Human Resources	2	2	2	2	2	2	2	0
	Judicial	County Clerk	26	26	26	26	25	25	25
County Court		3	4	3	3	3	3	3	0
County Court at Law		4	4	4	4	4	4	4	0
County Court at Law #2		4	4	4	4	4	4	4	0
County Court at Law #3		4	4	4	4	4	4	4	0
7th District Court		3	3	3	3	3	3	3	0
114th District Court		3	3	3	3	3	3	3	0
241st District Court		3	3	3	3	3	3	3	0
321st District Court		3	3	4	4	4	4	4	0
District Clerk		19	20	20	20	20	20	20	0
Justice of the Peace - Pct. #1		3	4	4	4	3	3	3	0
Justice of the Peace - Pct. #2		4	4	4	4	4	4	4	0
Justice of the Peace - Pct. #3		4	4	4	4	4	4	4	0
Justice of the Peace - Pct. #4		4	4	4	4	4	4	4	0
Justice of the Peace - Pct. #5		4	4	4	4	4	4	4	0
Criminal District Attorney		40	47	48	48	45	46	46	0
Pre-Trial Release/Bail Bond		3	3	3	3	3	3	3	0
Law Enforcement	Fire Marshall/E.M.A.	5	5	5	5	4	4	4	0
	Constable - Pct. #1	3	3	3	4	3	3	4	1
	Constable - Pct. #2	3	3	3	3	3	3	3	0
	Constable - Pct. #3	2	2	2	2	2	2	2	0
	Constable - Pct. #4	2	3	3	4	4	4	4	0
	Constable - Pct. #5	5	6	6	6	6	6	6	0
	Animal Control - North	1	0	0	0	0	0	0	0
	Animal Control - South	1	0	0	0	0	0	0	0
	Courthouse Security	9	0	0	0	0	0	0	0
	Warrants Division - Courts	2	3	3	3	2	2	2	0
	License & Weight Enforcement	1	1	1	0	0	0	0	0
	Environmental Crimes Unit	1	1	2	2	2	2	2	0
	Sheriff	91	100	110	110	110	110	110	0
	Dispatch			28	28	27	27	27	0
	Corrections	Jail Operations	188	200	217	215	215	215	215
Juvenile Services		71	78	78	78	78	78	78	0
Roads & Transportation	R&B - General	5	5	5	5	4	4	4	0
	R&B - Labor & Material	70	75	75	75	61	61	61	0
	R&B - Equipment	12	13	13	13	11	11	11	0
Other	Agriculture Extension	3	3	3	3	2	2	2	0
	Law Library	2	2	2	2	2	1	1	0
	Grand Total	702	740	803	804	773	772	773	1

Restated to remove state agents



CAPITAL PROJECTS

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

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

Project	Total Project Costs to Date	FY10 Project Costs	FY11 Project Costs	FY12 Project Costs	FY13 Project Allocation
Courthouse Projects					
Courthouse - Antenna Removal	\$ 4,800.00				
Courthouse - Court Technology Upgrades	37,423.86				
Courthouse - Landscaping & Irrigation System	18,111.29				
Courthouse - 5th floor renovations (elevator modification)	50,803.00	50,803.00			
Courthouse - 6th floor renovations (elevator modification)	50,803.00				
Courthouse - Re-wire	45,080.46	45,080.46			
Courthouse - Security Monitoring Station	-				
Courthouse - Window Replacements	399,822.00	25,942.00			
Courthouse - Security Entrance	-				
Courthouse - Kiosk	21,484.94	21,484.94			
Courthouse - Basement Remodel (AIC)	16,034.78				
Courthouse - Exterior Cleaning	27,548.00				
Courthouse - 6th Floor Demolition	134,620.62	-			
Courthouse - Central Jury Room refurbish	20,999.47				
Annex Projects					
Annex - Roof repairs	8,970.00				
Annex Basement Flood Project	87,712.53		87,712.53		
Annex - Waterproofing	51,510.00			51,510.00	
Annex - Commissioners Court Entrance	5,106.24				

Project	Total Project Costs to Date	FY10 Project Costs	FY11 Project Costs	FY12 Project Costs	FY13 Project Allocation
Other Projects					
Ron Mabry Conceptual Drawings/Professional Fees	39,903.75	10,000.00	19,803.75		
Lindale Tax Office Expansion	15,761.24				
Auxiliary Fuel Storage Tank (911 tank)	35,398.89				
Building Security	69,642.42	-			
Glass Sensors/Entry Access/Door Prop alarms	6,322.00				
D-1 Barn	17,385.00				
Central Jail Elevator Upgrades	114,225.00				
Constable #2 Remodel	6,675.35	6,675.35			
JP #2 Expansion & Remodel	23,482.54				
JP #3 Expansion & Remodel	87,256.96				
I/T Generator	35,611.00				
Signage	5,954.74	1,123.82			
Fuelmaster Program (Pilot program FY08 - Phase II FY09)	18,817.82				
Parking Lot - 210 E. Ferguson - NE Corner	44,920.00				
Parking Lot - East Annex Jury Parking	40,050.00				
Property Acquisition	455,420.67				
JP #2 Parking Lot	11,015.00				
JP #3 Parking Lot	11,200.00				
JP #4 Parking Lot	1,025.00				
JP #5 Parking Lot	8,070.00				
Cottonbelt Parking Lot	67,617.46				
Glenwood Parking Lot	15,000.00				
Cottonbelt Paint Project	8,067.98	3,808.51			
Cottonbelt Generator Purchase & Installation	93,000.00				
New Property Acquisitions - Kubiak	267,064.51	1,326.26			
Property Acquisition & Renovation - JP#4	99,928.19	47,089.20			
Smith County Lane	9,381.70	3,000.00	3,000.00	3,381.70	
Survey - Donated Owentown Property	333.28	333.28			
Winona Barn Renovation	38,993.18				
DPS I-20 Scale Buildings	20,024.00				
Low Risk Roof Replacement	380,500.00				
Sheriff Administration Building - Phase I	1,030,730.34	661,562.47	74,339.58		
Sheriff Administration Building - Phase II	619,399.26	309,163.15	310,236.11		
Sheriff Administration Building - Phase III	339,083.63		339,083.63		
Plaza Tree Removal & Replacement	7,950.00				
Johnson Control Lease Payments & Maintenance	2,604,700.05	408,000.00	420,000.00	420,000.00	424,000.00
911 Center Telephone Upgrade	64,000.00				
Crescent Property Renovations	12,032.76				
Property Demolition/Restoration - Spring St.	400,000.00	169,930.57	230,069.43		

Project	Total Project Costs to Date	FY10 Project Costs	FY11 Project Costs	FY12 Project Costs	FY13 Project Allocation
Regions Parking Lot Option	103,600.00	102,500.00			
Spring St. Parking Lot	14,000.00		14,000.00		
Parking Lots	750.00		750.00	-	-
Ferguson St. Multi-Purpose Building	356,800.00		-	44,529.27	312,270.73
JP/Constable #1/Elections Relocation	174,773.35		-	23,773.35	151,000.00
Physical Plant Complex	72,087.48		58,857.14	13,230.34	-
Adult Probation Complex	1,551,483.00			5,000.00	1,546,483.00
Fiber Optic Cable	48,873.12			48,873.12	-
Evidence Building - S/O	50,000.00			50,000.00	-
Bingo Hall Roof Replacement	52,250.00			52,250.00	-
Tax Office Remodel	25,000.00			-	25,000.00
911 Building Lease Option	-				
<i>Project Totals</i>	\$ 10,556,390.86	1,867,823.01	1,557,852.17	712,547.78	2,458,753.73

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: \$1,970,802
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. The building was completed in 2011.



Smith County Sheriff's Administration Building

Project Name: Jail Expansion Project
Inception Date: August 2011
Project Budget: \$34,931,266
Funding Source: General Obligation Bonds 2011

Project Description: Project consists of an additional 384 new beds, expanded book-in area and medical infirmary in the central jail and video visitation, new and expanded laundry and kitchen facilities in the low risk unit.

Project Benefits: Inmates will no longer be housed in other counties in order to remain in compliance with the Texas Commission on Jail Standards. Safety of inmates, visitors, and personnel will be enhanced through expansion in book-in area and inmates will received medical treatment in house for many ailments now requiring transport to outside facilities.

Operational Impact: Operational savings are projected to be realized by keeping all inmates in Smith County and from medical services being handled onsite and without 3rd party contracts.

	FY11 Budgeted Jail Operational Costs	Estimated Jail Operational Costs with New Jail Project	Variance
Salaries	\$ 7,399,023	\$ 8,975,575	
Fringe Benefits	2,571,157	3,117,744	
Operating Expenses	6,121,750	3,530,263	
Capital	-	20,000	
Total Expense	\$ 16,091,930	\$ 15,643,582	\$ (448,348)
Bed Capacity	755	1,139	
Holding Tanks	25	80	
Less: 10% Classification	(78)	(122)	
Estimated Population	821	950	
Estimated Available Bed Space	(119)	147	
Per Diem	\$53.83	\$39.29	\$ (14.53)



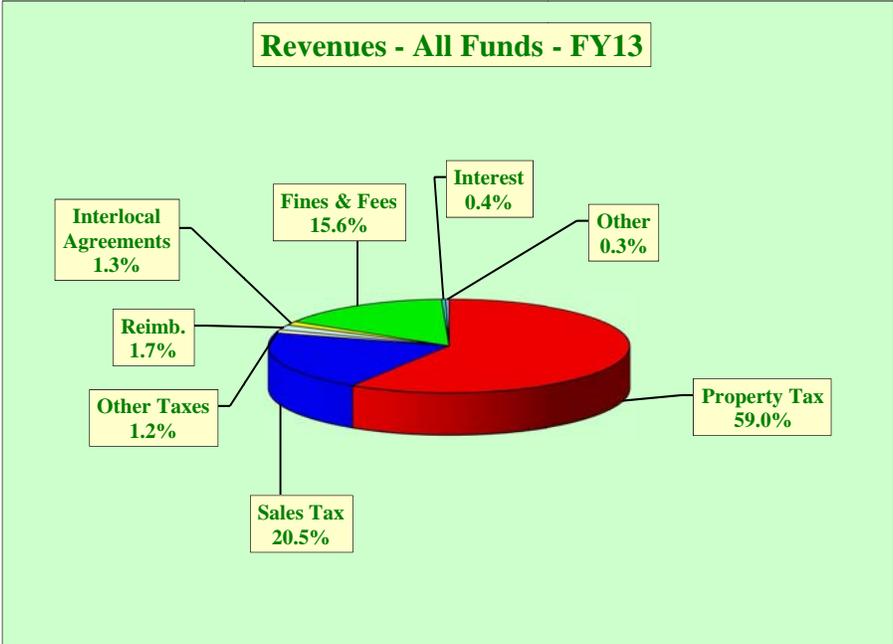
CAPITAL LEASES

BANCORP SOUTH ROAD & BRIDGE 11 MACK TRUCKS & 1 MACK TRACTOR/TRAILER Lease #6562-016 Lease Term – 5 years beginning 11/15/10					
	Lease Expense	Depreciation Expense	Accumulated Depreciation	Principle Payable	Interest Expense
FY '11	-0-	228,459.73	228,459.73	1,289,822.34	43,678.34
FY '12	276,037.39	249,228.80	477,688.53	1,049,318.92	35,533.97
FY '13	276,037.39	249,228.80	726,917.33	800,385.66	27,104.13
FY '14	276,037.39	249,228.80	976,146.13	542,727.09	18,378.82
FY '15	276,037.39	249,228.80	1,225,374.93	276,037.39	9,347.69
FY '16	276,037.39	20,769.07	1,246,144.00	-0-	
	\$1,388,186.95	\$1,246,144.00			\$134,042.95

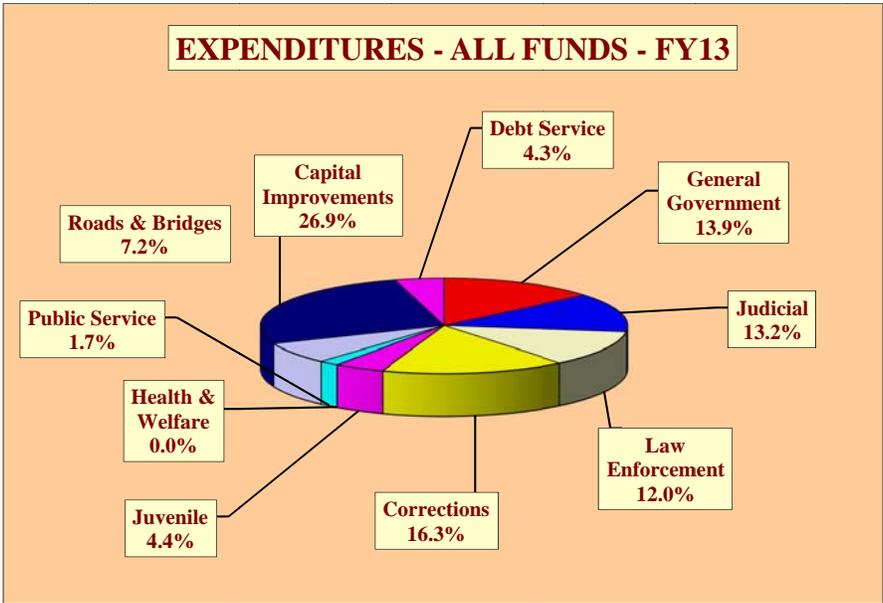
BANCORP SOUTH SHERIFF (10) CHEVROLET IMPALAS Lease #6562-017 Lease Term – 3 years beginning 11/20/11					
	Lease Expense	Depreciation Expense	Accumulated Depreciation	Principle Payable	Interest Expense
FY '12	\$70,185.90	\$62,389.56	\$62,389.56	\$137,511.66	\$3,513.56
FY '13	70,185.90	62,389.56	124,779.11	69,823.51	2,497.75
FY '14	70,185.90	62,389.56	187,168.67	-0-	362.39
	\$210,557.70	\$187,168.67			\$6,373.70

MOTOROLA EQUIPMENT & REFINANCING SHERIFF MOTOROLA CREDIT CORPORATION Lease #23305 Lease Term - 11 years beginning 8/01/12					
	Lease Expense	Depreciation Expense	Accumulated Depreciation	Principle Payable	Interest Expense
FY '12	-	\$23,960.12	\$23,960.12	\$1,437,607.33	-
FY '13	\$ 158,894.35	143,760.73	167,720.86	1,286,953.82	8,240.84
FY '14	158,894.35	143,760.73	311,481.59	1,172,201.98	44,142.51
FY '15	158,894.35	143,760.73	455,242.32	1,053,514.16	40,206.53
FY '16	158,894.35	143,760.73	599,003.05	930,755.34	36,135.53
FY '17	158,894.35	143,760.73	742,763.79	803,785.89	31,924.90
FY '18	158,894.35	143,760.73	886,524.52	672,461.39	27,569.85
FY '19	158,894.35	143,760.73	1,030,285.25	536,632.46	23,065.42
FY '20	158,894.35	143,760.73	1,174,045.99	396,144.60	18,406.49
FY '21	158,894.35	143,760.73	1,317,806.72	250,838.00	13,587.75
FY '22	158,894.35	119,800.61	1,437,607.33	100,547.38	8,603.73
FY '23	103,995.85			.30	3,448.77
	\$1,692,939.35	\$1,437,607.33			\$255,332.32

WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



CONSOLIDATED FINANCIAL SUMMARY OF BUDGETED FUNDS

	FY10 Actual	FY11 Actual	FY12 Budget Revised	FY12 Estimated Budget	FY13 Adopted Budget
Revenues					
Property Taxes	\$ 37,915,283	\$ 40,494,896	\$ 42,588,454	\$ 42,519,689	\$ 43,150,455
Sales Tax	14,560,752	14,827,225	14,700,000	14,957,380	15,000,000
Other Taxes	963,076	977,104	896,000	921,534	855,000
Reimbursements	1,558,473	1,636,688	1,479,897	1,883,540	1,351,016
Interlocal Agreements	1,339,704	987,245	987,747	1,039,666	869,500
Fines & Fees	11,452,130	11,552,942	11,257,734	11,735,579	11,435,050
Interest	116,243	152,711	102,211	379,165	258,805
Miscellaneous	809,199	347,893	258,400	557,416	234,500
Total Revenue	\$ 68,714,860	\$ 70,976,704	\$ 72,270,443	\$ 73,993,969	\$ 73,154,326
Expenditures:					
General Government	\$ 11,766,723	\$ 10,662,380	\$ 14,066,793	\$ 13,363,453	\$ 13,761,899
Judicial	12,839,960	11,830,392	12,652,190	12,399,146	13,108,627
Law Enforcement	11,286,897	10,864,334	11,635,400	11,053,630	11,916,966
Corrections	17,118,210	15,556,966	16,771,350	15,932,783	16,169,510
Juvenile	4,205,559	3,938,249	4,224,215	4,013,005	4,401,119
Health & Welfare	1,530,186	37,984	287,985	273,586	37,985
Public Service	1,561,532	1,525,635	1,507,328	1,507,328	1,714,728
Roads & Transportation	8,824,895	6,391,711	6,932,158	6,724,193	7,088,649
Capital Improvements	2,534,413	8,400,313	35,425,634	5,313,845	26,651,483
Debt Service	1,956,775	2,408,086	4,234,309	4,191,966	4,258,400
Total Expenditures	\$ 73,625,150	\$ 71,616,050	\$ 107,737,362	\$ 74,772,934	\$ 99,109,367
Net Revenue (Expenditures)	\$ (4,910,290)	\$ (639,346)	\$ (35,466,919)	\$ (778,965)	\$ (25,955,041)
Other Sources (Uses)					
Transfers In (Out)					\$ -
Proceeds from Debt		40,934,668			-
Total Resources (Uses)	\$ -	\$ 40,934,668	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 22,671,654	\$ 17,761,364	\$ 58,056,686	\$ 58,056,686	\$ 47,331,175
Ending Fund Balance	\$ 17,761,364	\$ 58,056,686	\$ 22,589,767	\$ 57,277,721	\$ 21,376,134

Note 1: Debt Proceeds received in FY11 and jail expansion project are determining factors in major changes to fund balance

RECAPITULATION OF FY13 ADOPTED BUDGET

	Estimated Ending Balance @ 9/30/12	Estimated Revenues FY13	Adopted Expenditures FY13	Net Interbudget Transfers 12/13 (Inc.) Dec.	Estimated Ending Balance @ 9/30/13	Estimated Reserve Ratio
Operating Funds						
General Fund	12,710,429	\$ 59,353,688	\$ 54,818,448	\$ 4,500,000	\$ 12,745,670	21.43%
Road & Bridge Fund	2,544,093	6,768,605	7,088,649	(350,000)	2,574,049	
Juvenile General Fund	1,470,068	155,300	4,276,905	(4,100,000)	1,448,464	
Indigent Health Care Trust Fund	105,530	50,500	37,985	-	118,045	
Total Operating Funds	\$ 16,830,120	\$ 66,328,093	\$ 66,221,986	\$ 50,000	\$ 16,886,227	25.40%
Debt Service Funds						
Debt Service	1,490,453	\$ 4,288,071	\$ 4,258,400	\$ -	\$ 1,520,124	
Total Debt Service Funds	\$ 1,490,453	\$ 4,288,071	\$ 4,258,400	\$ -	\$ 1,520,124	
Total Operating and Debt Service	\$ 18,320,573	\$ 70,616,164	\$ 70,480,386	\$ 50,000	\$ 18,406,351	
Special Revenue Funds						
Other Special Revenue Funds	2,636,147	\$ 1,062,421	\$ 1,957,498	\$ -	\$ 1,741,070	
Total Special Revenue Funds	\$ 2,636,147	\$ 1,062,421	\$ 1,957,498	\$ -	\$ 1,741,070	
Capital Improvement Funds						
Facility Improvement Fund	476,638	1,354,741	1,671,483	-	\$ 159,896	
Permanent Improvement Fund	-	-	-	-	-	
Jail Expansion Project Fund	24,928,815	120,000	25,000,000	-	48,815	
JAC Maintenance/Equipment Fund	969,002	1,000	-	(50,000)	1,020,002	
Total Capital Improvement Funds	\$ 26,374,455	\$ 1,475,741	\$ 26,671,483	\$ (50,000)	\$ 1,228,713	
Total All Funds	\$ 47,331,175	\$ 73,154,326	\$ 99,109,367	\$ -	\$ 21,376,134	

RECAPITULATION OF FY13 ADOPTED BUDGET (BY TYPE OF SERVICE)

	General Fund	Road & Bridge Fund	Facility Imp. Fund	Special Revenue Funds	Debt Service	Jail Expansion Project Fund	Other Capital Project Funds	Indigent Health Care Trust Fund	Juvenile Funds	Total All Funds
Estimated Fund Balance @ 10/1/12	\$ 12,710,429	\$ 2,544,093	\$ 476,638	\$ 2,636,147	\$ 1,490,453	\$ 24,928,815	\$ -	\$ 105,530	\$ 2,439,070	\$ 47,331,175
Revenues:										
Taxes:										
Property Taxes - Current	\$ 33,728,174	\$ 3,046,917	\$ 1,324,746		\$ 4,187,610					\$ 42,287,447
Property Taxes - Delq.	690,114	\$ 60,938	\$ 26,495		85,461					863,008
Sales Tax	15,000,000									15,000,000
Tax Penalty & Interest	-									-
Other Taxes	855,000									855,000
Reimbursements	1,120,500	117,000		96,216					17,300	1,351,016
Interlocal Agreements	704,500	-		-				50,000	115,000	869,500
Fines & Fees	6,933,400	3,532,750		952,900					16,000	11,435,050
Interest	95,000	11,000	3,500	8,305	15,000	120,000	1,000	500	4,500	258,805
Bond Proceeds						-				-
Miscellaneous	227,000	-		5,000					\$ 2,500	234,500
Total Revenues	\$ 59,353,688	\$ 6,768,605	\$ 1,354,741	\$ 1,062,421	\$ 4,288,071	\$ 120,000	\$ 1,000	\$ 50,500	\$ 155,300	\$ 73,154,326
Total Available	\$ 72,064,117	\$ 9,312,698	\$ 1,831,379	\$ 3,698,568	\$ 5,778,524	\$ 25,048,815	\$ 1,000	\$ 156,030	\$ 2,594,370	\$ 120,485,501
Other Financing Sources										
Transfers In	\$ -	\$ 350,000	\$ -		\$ -		\$ 50,000	\$ -	\$ 4,100,000	4,500,000
Total Available & Other Sources	\$ 72,064,117	\$ 9,662,698	\$ 1,831,379	\$ 3,698,568	\$ 5,778,524	\$ 25,048,815	\$ 51,000	\$ 156,030	\$ 6,694,370	\$ 124,985,501
Expenditures By Type:										
General Government	\$ 12,235,235		\$ 20,000	\$ 1,506,664				\$ -		\$ 13,761,899
Judicial	12,878,094			230,533						13,108,627
Law Enforcement	11,696,665			220,301						11,916,966
Corrections	16,169,510									16,169,510
Juvenile	124,214								4,276,905	4,401,119
Health & Welfare	-							37,985		37,985
Public Service	1,714,728									1,714,728
Roads & Transportation	-	7,088,649								7,088,649
Capital Improvements			1,651,483			25,000,000	-		-	26,651,483
Debt Service	-				4,258,400					4,258,400
Total Expenditures	\$ 54,818,448	\$ 7,088,649	\$ 1,671,483	\$ 1,957,498	\$ 4,258,400	\$ 25,000,000	\$ -	\$ 37,985	\$ 4,276,905	\$ 99,109,367
Other Financing Uses										
Interbudget Transfers Out	\$ 4,500,000		\$ -	\$ -	\$ -		\$ -	\$ -		\$ 4,500,000
Reserves	\$ 12,745,670	\$ 2,574,049	\$ 159,896	\$ 1,741,070	\$ 1,520,124	\$ 48,815	\$ 51,000	\$ 118,045	\$ 2,417,465	\$ 21,376,134
Total Expenditures & Other Uses	\$ 72,064,117	\$ 9,662,698	\$ 1,831,379	\$ 3,698,568	\$ 5,778,524	\$ 25,048,815	\$ 51,000	\$ 156,030	\$ 6,694,370	\$ 124,985,501

Note 1: Reserves represent estimated ending fund balance at 9/30/12

RECAPITULATION OF FY13 ADOPTED BUDGET (By Category)

	General Fund	Road & Bridge Fund	Facility Improvement Fund	Jail Expansion Project Fund	Special Revenue Funds	Debt Service Funds	Other Capital Improvement Funds	Indigent Health Care Trust Funds	Juvenile Funds	Total Funds
Est. Fund Balance @ 10/1/12	\$ 12,710,429	\$ 2,544,093	\$ 476,638	\$ 24,928,815	\$ 2,636,147	\$ 1,490,453	\$ -	\$ 105,530	\$ 2,439,070	\$ 47,331,175
Revenues:										
Taxes:										
Property Taxes - Current	\$ 33,728,174	\$ 3,046,917	\$ 1,324,746		\$ -	\$ 4,187,610	\$ -	\$ -	\$ -	\$ 42,287,447
Property Taxes - Delinquent	690,114	60,938	26,495		-	85,461	-	-	-	863,008
Sales Tax	15,000,000	-	-		-	-	-	-	-	15,000,000
Other Taxes	855,000	-	-		-	-	-	-	-	855,000
Reimbursements	1,120,500	-	-		96,216	-	-	-	17,300	1,234,016
Interlocal Agreements	704,500	117,000	-		-	-	-	50,000	115,000	986,500
Fines & Fees	6,933,400	3,532,750	-		952,900	-	-	-	16,000	11,435,050
Interest	95,000	11,000	3,500	120,000	8,305	15,000	1,000	500	4,500	258,805
Bond Proceeds										
Miscellaneous	227,000	-	-		5,000	-	-	-	2,500	234,500
Total Revenues	\$ 59,353,688	\$ 6,768,605	\$ 1,354,741	\$ 120,000	\$ 1,062,421	\$ 4,288,071	\$ 1,000	\$ 50,500	\$ 155,300	\$ 73,154,326
Total Available	\$ 72,064,117	\$ 9,312,698	\$ 1,831,379	\$ 25,048,815	\$ 3,698,568	\$ 5,778,524	\$ 1,000	\$ 156,030	\$ 2,594,370	\$ 120,485,501
<i>Other Financing Sources</i>										
Transfers In	-	350,000	\$ -		-	-	50,000	-	4,100,000	\$ 4,500,000
Total Available & Other Sources	\$ 72,064,117	\$ 9,662,698	\$ 1,831,379	\$ 25,048,815	\$ 3,698,568	\$ 5,778,524	\$ 51,000	\$ 156,030	\$ 6,694,370	\$ 124,985,501
<i>Expenditures</i>										
Salary	\$ 25,677,095	\$ 2,622,009	\$ -	\$ -	\$ 176,872				\$ 2,451,760	\$ 30,927,736
Fringe Benefits	9,317,854	1,012,037		-	34,052			-	818,691	11,182,633
Operating Expenses	19,510,249	3,418,027	20,000	-	1,112,024		-	37,985	899,454	24,997,739
Capital Outlay	313,250	36,576	1,651,483	25,000,000	634,550		-		107,000	27,742,859
Debt Service						4,258,400				4,258,400
Total Expenditures	\$ 54,818,448	\$ 7,088,649	\$ 1,671,483	\$ 25,000,000	\$ 1,957,498	\$ 4,258,400	\$ -	\$ 37,985	\$ 4,276,905	\$ 99,109,367
<i>Other Financing Uses</i>										
Interbudget Transfers Out	\$ 4,500,000	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ 4,500,000
Restricted Reserves	\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 12,745,670	\$ 2,574,049	\$ 159,896	\$ 48,815	\$ 1,741,070	\$ 1,520,124	\$ 51,000	\$ 118,045	\$ 2,417,465	\$ 21,376,134
Total Expenditures & Other Uses	\$ 72,064,117	\$ 9,662,698	\$ 1,831,379	\$ 25,048,815	\$ 3,698,568	\$ 5,778,524	\$ 51,000	\$ 156,030	\$ 6,694,370	\$ 124,985,501

FUND SUMMARY – DEBT SERVICE FUND

The combined portion of the ad valorem tax rate designated for FY12 debt service is 0.036168, as compared to the FY11 debt service rate of 0.022769. Below is the description of outstanding debt and the level of indebtedness.

General Obligation and Refunding Bonds 2011

Issue Date: June 28, 2011

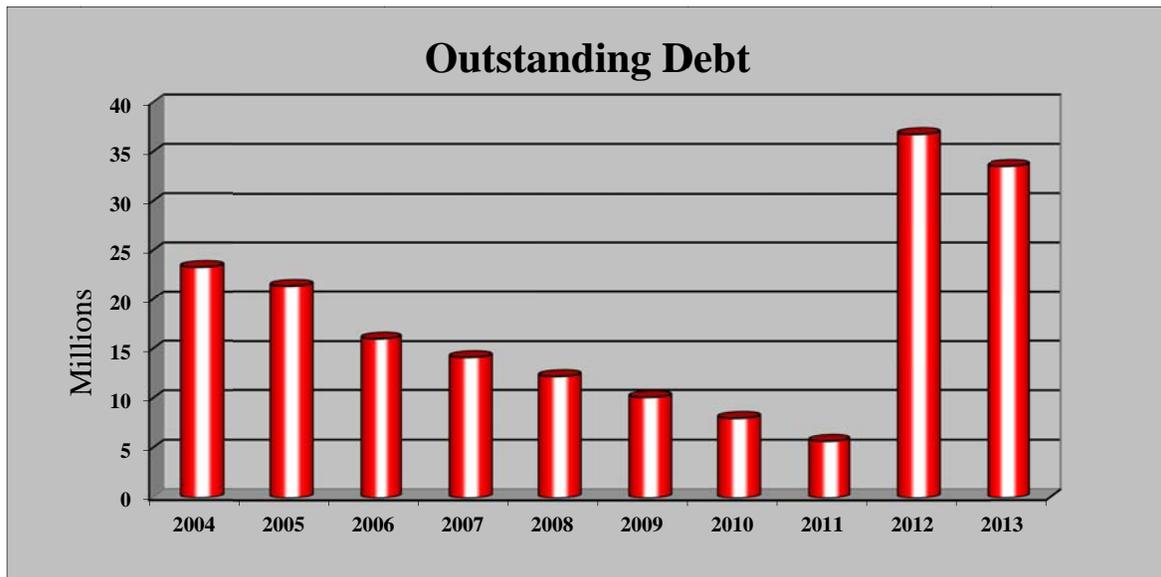
Issue Amount: \$39,955,000

Maturity Date: August 15, 2023

Callable Date: August 15, 2021

Purpose: Jail Expansion/Renovations and refunding of existing debt

Total True Interest Cost: 2.564%



Schedule of Debt Maturity

General Obligation & Refunding 2011

Purpose: Jail Expansion/Renovation & Debt Refunding

Maturity	Bonds Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest	Remaining Balance
						\$47,670,259.16
2011/12	3,130,000.00	571,959.16	517,350.00	1,089,309.16	4,219,309.16	43,450,950.00
2012/13	3,240,000.00	501,700.00	501,700.00	1,003,400.00	4,243,400.00	39,207,550.00
2013/14	3,305,000.00	469,300.00	469,300.00	938,600.00	4,243,600.00	34,963,950.00
2014/15	3,375,000.00	436,250.00	436,250.00	872,500.00	4,247,500.00	30,716,450.00
2015/16	3,440,000.00	419,375.00	419,375.00	838,750.00	4,278,750.00	26,437,700.00
2016/17	3,545,000.00	384,975.00	384,975.00	769,950.00	4,314,950.00	22,122,750.00
2017/18	3,645,000.00	349,525.00	349,525.00	699,050.00	4,344,050.00	17,778,700.00
2018/19	3,665,000.00	294,850.00	294,850.00	589,700.00	4,254,700.00	13,524,000.00
2019/20	3,780,000.00	221,550.00	221,550.00	443,100.00	4,223,100.00	9,300,900.00
2020/21	4,000,000.00	145,950.00	145,950.00	291,900.00	4,291,900.00	5,009,000.00
2021/22	4,120,000.00	85,950.00	85,950.00	171,900.00	4,291,900.00	717,100.00
2022/23	710,000.00	3,550.00	3,550.00	7,100.00	717,100.00	0.00
	\$39,955,000.00	\$3,884,934.16	\$3,830,325.00	\$7,715,259.16	\$47,670,259.16	

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BUDGET DETAIL SECTION

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DEPARTMENTAL INDEX

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Agriculture Extension	135	Records Services	76
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Indigent Defense	100	<i>Other Funds:</i>	
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Public Service	81	Permanent Improvement Fund	141
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REVENUE RECAP

<i>General Fund</i>							
	Actual Revenue FY10	Actual Revenue FY11	Estimated Revenue FY12	Estimated Revenue FY13	% of Total Revenue	Variance FY12 to FY13	% of Change
<i>Revenues:</i>							
Taxes:							
Property Taxes - Current	\$ 29,295,903	\$ 33,324,798	\$ 33,264,052	\$ 33,728,174	56.83%	\$ 464,122	1.40%
Property Taxes - Delinquent	981,144	265,247	680,617	690,114	1.16%	9,497	1.40%
Sales Tax	14,560,752	14,827,225	14,700,000	15,000,000	25.27%	300,000	2.04%
Other Taxes	963,076	977,104	896,000	855,000	1.44%	(41,000)	-4.58%
Reimbursements	1,411,407	1,436,732	1,143,500	1,120,500	1.89%	(23,000)	-2.01%
Interlocal Agreements	846,413	687,734	680,747	704,500	1.19%	23,753	3.49%
Fines & Fees	6,607,107	6,838,630	6,630,523	6,933,400	11.68%	302,877	4.57%
Interest	74,248	75,126	76,000	95,000	0.16%	19,000	25.00%
Miscellaneous	351,714	318,653	236,900	227,000	0.38%	(9,900)	-4.18%
Total Revenues - General Fund	\$ 55,091,765	\$ 58,751,250	\$ 58,308,339	\$ 59,353,688	100.00%	\$ 1,045,349	1.79%
<i>Road & Bridge Fund</i>							
<i>Revenues:</i>							
Taxes:							
Property Taxes - Current	\$ 4,456,346	\$ 2,948,158	\$ 3,002,972	\$ 3,046,917	42.80%	\$ 43,945	1.46%
Property Taxes - Delinquent	148,943	40,802	60,059	60,938	0.86%	879	1.46%
Sales Tax	-	-	-	-	0.00%	-	-
Other Taxes	-	-	-	-	0.00%	-	-
Reimbursements	11,255	180	-	-	0.00%	-	-
Interlocal Agreements	295,136	103,999	142,000	117,000	1.64%	(25,000)	-17.61%
Fines & Fees	3,772,225	3,705,845	3,677,300	3,532,750	49.63%	(144,550)	-3.93%
Interest	11,984	8,824	9,000	11,000	0.15%	2,000	22.22%
Miscellaneous	38,380	5,519	-	-	0.00%	-	-
Transfer In - General Fund				350,000	4.92%	350,000	
Total Revenues - Road & Bridge Fund	\$ 8,734,270	\$ 6,813,327	\$ 6,891,331	\$ 7,118,605	100.00%	\$ 227,274	3.30%
Total General & R&B Fund	\$ 63,826,035	\$ 65,564,577	\$ 65,199,670	\$ 66,472,293		\$ 1,272,623	1.95%

			Actual	Actual	Estimated	Estimated
	REVENUES		Revenue	Revenue	Revenue	Revenue
Fund		Acct #	09/10	10/11	11/12	12/13
10	GENERAL FUND					
	<i>Taxes</i>					
	Current Property Tax	31010	\$29,295,903	\$33,324,798	\$33,264,052	\$33,728,174
	Delinquent Property Tax	31011	981,144	265,247	680,617	690,114
	Sales Tax	31812	14,560,752	14,827,225	14,700,000	15,000,000
	Tax Penalty & Interest	31915	533,058	519,958	450,000	450,000
	<i>Licenses & Permits</i>					
	Application & License Fees	32010	3,000	1,500	1,000	1,500
	Civil Process Application Fees	32011	150	0	0	
	Salvage Yard License	32030	125	300	200	
	Alcohol Permits	32020	5,469	3,316	1,500	2,000
	<i>Rental Commissions</i>					
	Rental - Miscellaneous	32500		100		
	Smith County Office Building Leases	32510				
	Vending	32520	10,639	9,312	8,400	7,000
	Cottonbelt Building	32530	219,805	226,995	220,775	220,000
	Courthouse Annex	32535				
	<i>Federal Funding</i>					
	Homeland Security	33013				
	Incentive Payments (SSA)	33015	200	400	0	
	Civil Defense - Federal	33110	30,819	0	0	
	FEMA Reimbursement	33112	23,195			
	ETATTF Reimbursement	33183	64,666	70,285	50,000	50,000
	<i>State Fees</i>					
	Liquor Drink Tax	33215	393,168	412,126	410,000	350,000
	Bingo Commission	33235	36,850	45,019	36,000	55,000
	<i>Reimbursements</i>					
	SCAAP Reimbursements	33317	110,512	66,934	65,000	75,000
	Unemployment/Workers Comp. Reimbursement	33318	43,001	75,129		
	Court Ordered Restitution	33319		720		
	State Juror Reimbursement	33331	123,420	60,076	75,000	50,000
	Sexual Assault Reimbursement	33902	17,840	16,045	8,000	10,000
	Medical Reimbursement Fee	33904	716			
	Indigent Health Care Reimbursement	33906	141,446	73,112	75,000	75,000
	Witness Fee Reimbursement	33908	11,333	11,059	15,000	15,000
	VINE Service Agreement	33909	30,108	30,710	30,000	30,000
	Insurance Proceeds	33913	29,485	48,619	0	
	Foster Care Reimbursement DHS - District Attorney	33916	27,560	31,255	30,000	25,000
	Sale of Equipment	33920	32,684	16,080		
	Miscellaneous Reimbursements	33921	12,974	28,459		15,000

		Actual	Actual	Estimated	Estimated	
REVENUES		Revenue	Revenue	Revenue	Revenue	
Fund	Acct #	09/10	10/11	11/12	12/13	
	Attorney Fee Reimbursement (Civil)	33924	1,800	1,050	0	500
	Election Reimbursement	33926	83,179	55,531	52,500	60,000
	TFID Reimbursements	33934	164,908	199,829	135,000	110,000
	Attorney Fees - Defendants	33935	49,922	64,391	58,000	55,000
	Prisoner Care - City of Tyler	33950	220,430	246,415	250,000	250,000
	Prisoner Care - Federal	33955	254,913	357,114	300,000	300,000
	<i>Interlocal Agreements</i>					
	Dispatch Operations	34026	252,496	137,534	137,500	167,500
	Chapel Hill ISD - Security	34027	56,971	55,247	55,247	57,000
	Lindale ISD - Security	34028	119,942	116,180	110,000	110,000
	Commission Taxing Entities	34045	385,985	378,373	378,000	370,000
	<i>Fees of Office</i>					
	Transaction Fee	34201	24,472	22,903	20,000	22,000
	Justice of the Peace - Pct. #1	34221	22,478	22,565	20,000	22,000
	Justice of the Peace - Pct. #2	34222	29,588	30,026	25,000	35,000
	Justice of the Peace - Pct. #3	34223	51,144	57,668	58,000	65,000
	Justice of the Peace - Pct. #4	34224	51,044	48,671	50,000	55,000
	Justice of the Peace - Pct. #5	34225	100,338	94,606	90,000	105,000
	Constable - Pct. #1	34231	60,823	108,553	85,000	90,000
	Constable - Pct. #2	34232	39,405	53,476	40,000	50,000
	Constable - Pct. #3	34233	47,126	67,715	65,000	65,000
	Constable - Pct. #4	34234	41,926	42,252	35,000	40,000
	Constable - Pct. #5	34235	24,318	28,272	25,000	25,000
	County Clerk Vital Statistics Fee	34239	2,821	2,655	2,500	2,300
	County Clerk	34240	1,368,719	1,337,353	1,300,000	1,350,000
	County Judge	34245	5,138	5,324	5,000	5,000
	County Court at Law	34250	0			
	County Court at Law #2	34255	0			
	County Court at Law #3	34256	0			
	District Clerk	34260	486,234	467,660	450,000	450,000
	Criminal District Attorney	34270	64,018	57,156	60,000	50,000
	Sheriff	34275	343,008	338,287	335,000	335,000
	Sheriff - False Alarm Fees	34276	175	50	0	
	<i>Fees of Service</i>					
	Fire Marshall	34315	2,089	2,452	2,100	2,400
	Video Fees	34320	29,165	21,778	23,000	12,000
	Transportation Fees	34325	1,450	400		
	<i>Fees - State Imposed</i>					
	D.D.C. - Justice of the Peace - Pct. #1	34421	121	0	0	
	D.D.C. - Justice of the Peace - Pct. #2	34422	7,278	7,589	7,800	6,500
	D.D.C. - Justice of the Peace - Pct. #3	34423	4,353	3,657	4,000	2,700
	D.D.C. - Justice of the Peace - Pct. #4	34424	7,398	8,513	10,000	5,000
	D.D.C. - Justice of the Peace - Pct. #5	34425	5,892	4,652	4,500	4,000
	County Judge - Judicial State Supplement	34426	20,161	19,075	25,000	25,000
	Estray	34429	0			6,000

REVENUES		Actual	Actual	Estimated	Estimated	
		Revenue	Revenue	Revenue	Revenue	
Fund	Acct #	09/10	10/11	11/12	12/13	
	Jury Fees	34430	9,499	9,600	8,500	8,500
	Department of Public Safety - FTA Fees	34433	35,077	31,106	32,000	32,000
	District Attorney - Mental Fee	34434	200	200	0	
	Records Management - District Clerk	34435	27,672	24,074	24,000	25,000
	Child Safety Fees	34440	2,055	2,580	2,800	2,000
	Family Protection Fee	34442	0	20,171	18,000	19,000
	Guardianship Fee	34446	14,184	13,780	13,000	14,000
	Court Records Preservation	34448	32,477	43,864	40,000	42,000
	Arrest Fees (80%)	34450	40,405	39,926	40,000	45,000
	Child Abuse Prevention	34454				500
	Records Management - County Clerk	34455	63,278	57,218	60,000	55,000
	ISF Checks	34465	8,117	6,895	6,000	5,000
	<i>Fees - Court Imposed</i>					
	Inmate Reimbursement	34505	5,848	5,095	4,500	2,000
	Child Support Processing	34510	3,980	3,365	3,400	3,500
	Pre Trial Release	34520	28,251	21,070	25,000	25,000
	Court Reporter	34525	65,314	65,300	65,000	63,000
	Administrative	34530	204,179	186,714	185,000	185,000
	County Court at Law Salary Supplement	34535	225,000	225,000	225,000	225,000
	Bailiff	34540	47,646	47,899	45,000	45,000
	<i>Fees</i>					
	Tax Certificates	34601	6,642	6,828	6,500	7,000
	Auto Registration	34602	559,447	611,901	590,000	590,000
	Delinquent Tax Collector	34604	208,284	201,168	190,000	180,000
	Titles	34612	266,880	273,545	265,000	265,000
	Traffic Fees & Child Safety	34650	23,528	21,739	22,000	22,000
	Coin Station Commissions	34655	302,096	284,968	290,000	250,000
	Rendition Fee	34678	22,241	22,651	28,000	30,000
	Vehicle Sales Tax Commission	34682	606,623	837,752	834,723	1,050,000
	Auto Registration - \$1.50 child safety fee	35015	145,986	163,195	150,000	155,000
	<i>Fines</i>					
	Justice of the Peace - Pct. #1	35521	6,906	5,926	7,500	9,500
	Justice of the Peace - Pct. #2	35522	68,634	63,814	65,000	70,000
	Justice of the Peace - Pct. #3	35523	41,460	32,238	30,000	38,000
	Justice of the Peace - Pct. #4	35524	93,913	68,280	60,000	82,000
	Justice of the Peace - Pct. #5	35525	130,008	116,617	110,000	130,000
	District Court	35530	68,471	31,135	30,000	50,000
	County Courts at Law	35535	361,285	408,592	385,000	350,000
	Bond Forfeitures	35536	32,095	26,005	25,000	25,000
	<i>Special</i>					
	Interest Earned	36610	50,295	55,025	60,000	65,000
	Donations	36014	37,500	1,600	7,725	
	Miscellaneous	36620	32,661	25,264		
	Interest Received on Investments	36638	23,953	20,102	16,000	30,000
	Sale of Capital Assets	36649		7,300		
	Unclaimed Funds	36691	18,425	32,002		
	Other Financing Sources	39010				

		Actual	Actual	Estimated	Estimated	
REVENUES		Revenue	Revenue	Revenue	Revenue	
Fund	Acct #	09/10	10/11	11/12	12/13	
	Total Revenue - General Fund	\$55,091,765	\$58,751,250	\$58,308,339	\$59,353,688	
	Transfer In - Indigent Health Care Trust Fund	\$250,000	-	-	-	
	Total Available - General Fund	\$55,341,765	\$58,751,250	\$58,308,339	\$59,353,688	
11	GRAFFITI ERADICATION FUND					
	<i>Fees - State Imposed</i>					
	Graffiti Eradication	34452	\$547	\$301	\$300	\$400
	<i>Interest</i>					
	Interest	36610	13	18	5	5
	Total Revenue - Graffiti Eradication Fund		\$560	\$319	\$305	\$405
12	COURTHOUSE SECURITY FUND					
	<i>Fees - State Imposed</i>					
	Courthouse Security Fees	34460	99,503	92,403	88,000	92,000
	Courthouse Security Fees (JPs)	34461	45,733	42,753	41,000	43,000
	<i>Interest</i>					
	Interest	36610	860	1,543	1,000	1,500
	Total Revenue - Courthouse Security Fund		\$146,096	\$136,699	\$130,000	\$136,500
	Total Available - Courthouse Security Fund		\$146,096	\$136,699	\$130,000	\$136,500
15	COMMUNITY POLICING - PCT. #1					
	<i>Reimbursements</i>					
	Community Apartment Partners		\$82,759	\$105,816	\$96,216	\$96,216
	<i>Interest</i>					
	Interest	36610	58	77		
	Total Revenue - Community Policing Fund		\$82,817	\$105,893	\$96,216	\$96,216
16	LAW LIBRARY FUND					
	<i>Charges for Services</i>					
	Bar Association Contribution	34286	\$5,000	\$5,000	\$5,000	\$5,000
	User Fees	34687	4,045	5,446	4,000	6,000
	Library Fees	34699	151,966	152,012	145,000	145,000
	<i>Interest</i>					
	Interest	36610	514	487	400	500

			Actual	Actual	Estimated	Estimated
	REVENUES		Revenue	Revenue	Revenue	Revenue
Fund	Acct #		09/10	10/11	11/12	12/13
	Interest Received on Investments	36638				
	Total Revenue - Law Library		\$161,525	\$162,945	\$154,400	\$156,500
44	JUSTICE COURT TECHNOLOGY FUND					
	<i>Charges for Services</i>					
	State Revenue	33301				
	Technology Fees	34436	\$45,916	\$42,881	\$40,000	\$44,000
	<i>Interest</i>					
	Interest	36610	431	341	50	
	Interest Earned on Investments	36638			200	150
	<i>Miscellaneous</i>					
	Other - Miscellaneous	36620				
	Total Revenue - Justice Court Technology Fund		\$46,347	\$43,223	\$40,250	\$44,150
45	FACILITY IMPROVEMENT FUND					
	<i>Taxes</i>					
	Property Taxes - Current	31010	\$1,273,237	\$962,124	\$1,305,640	\$1,324,746
	Property Taxes - Delinquent	31011	42,555	13,916	26,113	26,495
	State Revenue	33310				
	Insurance Proceeds	33913	12,500	88,589		
	Miscellaneous Reimbursement	33921	873			
	Donations	36014	302,000	10,950		
	<i>Interest</i>					
	Interest	36610	3,750	1,272		
	Interest Received on Investments	36638		1,360	2,500	3,500
	Sale of Capital Assets	36649	60,000			
	Total Revenue - Facility Improvement Fund		\$1,694,915	\$1,078,212	\$1,334,253	\$1,354,741
	Transfer In - General Fund	39010	\$0	\$20,000	\$0	\$0
	Total Available - Facility Improvement Fund		\$1,694,915	\$1,098,212	\$1,334,253	\$1,354,741
46	RECORDS MANAGEMENT - COUNTY CLERK					
	<i>Charges for Services</i>					
	Records Management Fees (GC 118.0216)	34608	\$326,025	\$303,748	\$290,000	\$300,000
	Records Archive Fee (118.025)	34681	295,340	272,495	260,000	270,000
	<i>Interest</i>					
	Interest	36623	787	805	0	2,000
	Interest Received on Investments	36638	4,824	3,422	3,000	2,500
	Total Revenue - Records Management/County Clerk		\$626,976	\$580,470	\$553,000	\$574,500

		Actual	Actual	Estimated	Estimated
REVENUES		Revenue	Revenue	Revenue	Revenue
Fund	Acct #	09/10	10/11	11/12	12/13
49	RECORDS MANAGEMENT - DISTRICT CLERK				
	<i>Charges for Services</i>				
	Records Management Fees	34435	\$13,211	\$12,764	\$11,000
	Records Archive Fee	34674		11,148	9,500
	<i>Interest</i>				
	Interest	36610	253	365	200
					400
	Total Revenue - Records Management/District Clerk		\$13,464	\$24,277	\$20,700
					\$23,900
50	FORFEITURE INTEREST 10% FUND				
	Forfeitures 10%	36630	\$59,542	\$38,888	\$20,000
					\$20,000
	Interest	36610	1,837	1,497	500
					1,000
	Total Revenue - Forfeiture Interest 10%		\$61,379	\$40,385	\$20,500
					\$21,000
51	SEARCH & RESCUE FUND				
	Donations	36014	\$20	\$3,500	
	Estray of Livestock	34429	7,309	6,700	6,000
	<i>Interest</i>				0
	Interest	36610	26	41	6
	Total Revenue -Search & Rescue Fund		\$7,355	\$10,241	\$6,006
					\$0
52	COUNTY & DISTRICT COURT TECHNOLOGY FUND				
	<i>Charges for Services</i>				
	Technology Fees (SB3637)	34436	\$2,601	\$7,865	\$7,000
					\$9,000
	Interest	36610	\$6	\$48	\$100
	Interest Earned on Investments	36638			\$50
	Total Revenue - Court Technology Fund		\$2,607	\$7,913	\$7,100
					\$9,050
57	PERMANENT IMPROVEMENT FUND				
	<i>Interest</i>				
	Interest	36610	\$741	\$110	
	Interest Received on Investments	38838			
	Bond Proceeds	38010			
	Total Revenue - Permanent Improvement Fund		\$741	\$110	\$0
					\$0

			Actual	Actual	Estimated	Estimated
	REVENUES		Revenue	Revenue	Revenue	Revenue
Fund	Acct #		09/10	10/11	11/12	12/13
60	INDIGENT HEALTH CARE TRUST FUND					
	<i>Reimbursements</i>					
	Permanent Trust Fund - DHS	33304	\$83,155	\$80,512	\$50,000	\$50,000
	Interest Earned	36610	165	270	50	300
	Interest Earned on Investments	36638	2,487	449	200	200
	Total Revenue - Indigent Health Care Trust Fund		\$85,807	\$81,232	\$50,250	\$50,500
	Total Available - Indigent Health Care Trust Fund		\$85,807	\$81,232	\$50,250	\$50,500
65	JAIL EXPANSION PROJECT FUND					
	<i>Interest</i>					
	Interest	36610		\$43,335	\$2,000	\$120,000
	Bond Proceeds	38010		\$34,200,000	\$0	\$0
	Bond Premium	38011		\$921,266		
	Total Revenue - Jail Expansion Project Fund		\$0	\$35,164,601	\$2,000	\$120,000
70	DEBT SERVICE FUND					
	<i>Taxes</i>					
	Property Taxes - C.O. Series 2000 - Current	31008	\$483,851	\$891,199	\$0	
	Property Taxes - C.O. Series 2001 - Current	31009	\$763,964	\$1,150,902	\$0	
	Property Taxes - C.O. Series 2004 - Current	31010	\$413,812	\$869,560	\$0	
	Property Taxes - G.O. Series 2011 - Current	31001		\$10,991	\$4,164,021	\$4,187,610
	Property Taxes - C.O. Series 2000 - Delinquent	31018	16,172	5,037	0	
	Property Taxes - C.O. Series 2001 - Delinquent	31019	25,534	7,781	0	
	Property Taxes - C.O. Series 2004 - Delinquent	31020	13,823	4,381	0	
	Property Taxes - G.O. Series 2011 - Delinquent	31021			84,980	85,461
	Proceeds from Bonds - Refunding	38010		5,756,393		
	Bond Premium	38011		57,009		
	Interest	36636	7,694	7,975	3,200	15,000
	Total Revenue - Debt Service Fund		\$1,724,850	\$8,761,227	\$4,252,201	\$4,288,071

			Actual	Actual	Estimated	Estimated
	REVENUES		Revenue	Revenue	Revenue	Revenue
Fund	Acct #		09/10	10/11	11/12	12/13
73	WORKFORCE INVESTMENT FUND					
	Donations	36014	\$ 46,253	\$ -	\$ -	\$ -
	Interest	36636	\$766	452	100	200
	Total Revenue - Workforce Investment Fund		\$ 47,019	\$ 452	\$ 100	\$ 200
75	ROAD & BRIDGE FUND					
	<i>Taxes</i>					
	Current Property Tax	31010	\$4,456,346	\$2,948,158	\$3,002,972	\$3,046,917
	Delinquent Property Tax	31011	148,943	40,802	60,059	60,938
	<i>Reimbursement</i>					
	FEMA Reimbursement	33112				
	Insurance Proceeds	33913				
	Miscellaneous Reimbursements	33921	3,171	180		
	Road Damage Reimbursement	33927	8,084			
	Interlocal Agreements	34000	150,463			
	<i>Road & Bridge Fees</i>					
	Auto Registration Fee (\$10)	35005	1,911,307	1,946,528	1,890,000	1,875,000
	Auto Registration Fee (R&B)	35010	968,781	919,486	950,000	800,000
	State Lateral Road	35020	82,687	82,576	82,000	82,000
	Sale of Equipment	35025	24,693	2,924		
	Weight & Axle	35035	61,985	21,423	60,000	35,000
	State Traffic Fee - 5% County Portion	35526	11,817	10,822	10,000	10,000
	Subdivision Regulation Fees	35040	2,825	1,225	1,300	750
	Garden Lake Assessment		0	615		
	<i>Fines</i>					
	J.P. #1 - Traffic Fines	35521	8,077	4,822	6,000	7,000
	J.P. #2 - Traffic Fines	35522	182,596	173,351	175,000	175,000
	J. P. #3 - Traffic Fines	35523	82,383	79,454	90,000	80,000
	J. P. #4 - Traffic Fines	35524	199,410	208,705	195,000	210,000
	J. P. #5 - Traffic Fines	35525	405,030	360,837	360,000	375,000
	<i>Interest</i>					
	Interest	36610	4,255	3,902	5,000	6,500
	Donations	36014	0			
	Miscellaneous	36620	3,688	2,595		
	Interest Received on Investments	36638	7,729	4,922	4,000	4,500
	Sale of Capital Assets	36649	10,000			
	Total Revenue - Road & Bridge Fund		\$8,734,270	\$6,813,327	\$6,891,331	\$6,768,605
	Transfer In - General Fund		\$0	\$0	\$0	\$350,000

		Actual	Actual	Estimated	Estimated
	REVENUES	Revenue	Revenue	Revenue	Revenue
Fund	Acct #	09/10	10/11	11/12	12/13
	Total Available - Road & Bridge Fund	\$8,734,270	\$6,813,327	\$6,891,331	\$7,118,605
87	J/A/C MAINTENANCE FUND				
	<i>Interest</i>				
	Interest Earned	36610			
	Interest Earned on Investments	36638	1,691	1,306	1,200
	Total Revenue - Juvenile Attention Maintenance Fund		\$1,691	\$1,306	\$1,200
					\$1,000
	Transfer In - Juvenile General	39010	\$0	\$0	\$0
	Transfer In - General Fund				\$50,000
	Transfer In - Facility Improvement Fund	39045		\$50,000	\$50,000
					\$0
	Total Available - Juvenile Attention Maintenance Fund		\$1,691	\$51,306	\$51,200
					\$51,000
93	JUVENILE GENERAL FUND				
	<i>Rental Commissions</i>				
	Rentals/Leases Vending	32520	\$0	\$0	\$0
	<i>Reimbursements</i>				
	State Placement Reimbursement	33314	34,200	-	-
	Electronic Monitoring	33332	915	601	700
	Miscellaneous Reimbursement	33902	1,440	2,388	
	UA Reimbursement	33903	2,870	1,900	2,000
	Medical Reimbursement Fee	33904	-	56	
	Insurance Proceeds	33913			
	Care of Prisoners	33950	255	425	15,000
	<i>Interlocal Agreements</i>				
	City of Tyler - J.A.C.	34010	15,000	115,000	115,000
	<i>Fees - Court Imposed</i>				
	Placement Fee - Juveniles	34505	3,000	-	-
	Supervision Fees - Juvenile	34515	16,460	17,578	18,000
	Juvenile Fines & Fees	34516	1,600	1,487	2,000
	Donations - Jury	36014	5,484	3,608	3,500
	<i>Interest</i>				
	Interest	36610	2,339	2,914	500
	Miscellaneous	36620	226	50	
	Interest Received on Investments	36638	768	673	2,000
	Total Revenue - Juvenile General Fund		\$184,556	\$146,680	\$143,700
					\$155,300
	Transfer In - General Fund		\$4,100,000	\$4,100,000	\$4,100,000
					\$4,100,000
	Total Available - Juvenile General Fund		\$4,284,556	\$4,246,680	\$4,243,700
					\$4,255,300

REVENUES		Actual Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue
Fund	Acct #	09/10	10/11	11/12	12/13
	Total Revenue - All Funds	\$68,714,740	\$76,746,158	\$72,011,851	\$73,154,326
	Interbudget Transfers	\$4,350,000	\$4,170,000	\$4,150,000	\$4,500,000

EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual FY10	Actual FY11	Revised FY12	Adopted FY13	% of Change
Administrative:					
Commissioners Court	\$ 533,211	\$ 490,829	\$ 539,205	\$ 549,698	2%
Records Service	157,900	136,731	149,547	155,422	4%
Veterans	144,759	85,808	137,659	152,141	11%
General Operations	3,421,120	3,534,673	4,214,733	4,264,729	1%
Information Services	1,897,599	1,689,327	2,205,655	2,172,057	-2%
Collections Department	166,734	79,332	54,826	62,035	13%
County Auditor	693,934	644,810	659,963	681,564	3%
County Treasurer	136,115	136,241	138,934	142,900	3%
Purchasing	185,877	185,148	199,231	212,630	7%
Tax A/C	1,399,188	1,395,099	1,440,261	1,500,271	4%
Elections	418,637	398,217	461,493	471,244	2%
Physical Plant	1,517,694	1,333,322	1,508,706	1,508,036	0%
Human Resources	154,757	147,563	151,667	170,074	12%
Total Administrative	\$ 10,827,524	\$ 10,257,101	\$ 11,861,880	\$ 12,042,802	2%
Judicial:					
County Clerk	\$ 1,213,733	\$ 1,137,095	\$ 1,188,276	\$ 1,126,101	-5%
County Court	223,606	220,773	234,130	234,959	0%
County Court at Law	368,791	383,884	372,537	373,057	0%
County Court at Law #2	382,643	351,868	365,069	369,170	1%
County Court at Law #3	366,717	360,002	365,357	374,814	3%
7th District Court	211,260	193,965	234,381	226,266	-3%
114th District Court	219,028	213,763	217,052	224,523	3%
241st District Court	239,723	216,931	221,250	228,110	3%
321st District Court	803,975	830,454	818,807	1,030,229	26%
Capital Murder Trials	615,152	219,366	493,000	650,000	32%
Indigent Defense	1,390,427	1,366,704	1,500,000	1,500,000	0%
District Clerk	1,165,302	1,096,610	1,205,208	1,236,482	3%
Justice of the Peace #1	267,397	204,859	214,811	214,619	0%
Justice of the Peace #2	262,226	267,588	256,375	271,161	6%
Justice of the Peace #3	252,258	292,153	260,374	269,920	4%
Justice of the Peace #4	277,780	257,071	259,107	269,808	4%
Justice of the Peace #5	303,064	250,480	261,876	282,007	8%
District Attorney	3,763,305	3,630,135	3,743,373	3,840,962	3%
Pre-Trial Release	147,325	145,302	147,245	155,906	6%
Total Judicial	\$ 12,473,711	\$ 11,639,001	\$ 12,358,228	\$ 12,878,094	4%
Public Safety/Law Enforcement:					
Fire Marshal/OEM	\$ 405,129	\$ 303,947	\$ 327,236	\$ 349,860	7%
Constable - Pct. #1	264,940	228,925	264,232	276,305	5%
Constable - Pct. #2	226,836	221,882	238,520	262,997	10%
Constable - Pct. #3	219,588	173,583	172,144	169,079	-2%
Constable - Pct. #4	224,909	229,077	267,624	238,249	-11%
Constable - Pct. #5	369,141	364,240	376,955	365,261	-3%
Environmental Crimes	137,752	131,889	145,437	154,690	6%
Sheriff	7,276,487	7,226,309	7,536,399	7,732,063	3%

	Actual FY10	Actual FY11	Revised FY12	Adopted FY13	% of Change
Sheriff - Dispatch Operations	1,860,597	1,669,223	1,925,621	1,981,891	3%
Jail Operations	15,924,278	14,590,917	15,818,544	15,293,940	-3%
Warrants - Courts	167,173	131,263	133,016	166,271	25%
Juvenile Board	123,944	116,062	124,214	124,214	0%
CSCD	1,193,932	966,049	952,806	875,570	-8%
Total Public Safety/Law Enforcement	\$ 28,394,705	\$ 26,353,368	\$ 28,282,748	\$ 27,990,390	-1%
Road & Bridge:					
R&B - General	\$ 379,474	\$ 347,899	\$ 392,489	\$ 458,874	17%
R&B - Labor & Material	7,090,483	4,819,801	5,163,712	5,275,452	2%
R&B - Equipment	1,354,938	1,224,011	1,375,957	1,354,322	-2%
Total Road & Bridge	\$ 8,824,895	\$ 6,391,711	\$ 6,932,158	\$ 7,088,649	2%
Health & Welfare					
Public Service	\$ 1,544,532	\$ 1,512,035	\$ 1,507,328	\$ 1,714,728	14%
Total Health & Welfare	\$ 1,544,532	\$ 1,512,035	\$ 1,507,328	\$ 1,714,728	14%
Conservation:					
Agriculture Extension	\$ 215,695	\$ 162,741	\$ 188,315	\$ 192,433	2%
Total Conservation	\$ 215,695	\$ 162,741	\$ 188,315	\$ 192,433	2%
Total General & Road & Bridge Fund - Direct Expenses	\$ 62,281,062	\$ 56,315,957	\$ 61,130,656	\$ 61,907,096	1%
Increase (Decrease) from FY12				\$ 776,440	



GENERAL GOVERNMENT

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COMMISSIONERS COURT

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

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

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

Other departments in Smith County are managed by other elected officials or boards as depicted in the organizational chart on page 9.

Elected Officials: *Joel Baker, County Judge*
Jeff Warr, Commissioner - Pct. #1
Cary Nix, Commissioner - Pct. #2
Terry Phillips, Commissioner - Pct. #3
JoAnn Hampton, Commissioner - Pct. #4

Major Accomplishments for FY2012:

- Managed on-going progress of the jail expansion project:
 - ⇒ Broke ground for construction at both low risk and downtown facilities.
- Maintained focus on transparency of information and citizen access to Smith County information by:
 - ⇒ Launching a new and more user-friendly Smith County website,
 - ⇒ Enhancing information and presence on social media sites Twitter and Facebook, and
 - ⇒ Providing online audio-visual access to commissioners court meetings.
- Reduced taxpayer costs for operational expenses by approving new or revised county policies regarding:
 - ⇒ Construction of driveway culverts in county right-of-way,
 - ⇒ County Indigent Health Care Procedures,
 - ⇒ Pauper Burial Policy, and
 - ⇒ County Right-of-Way Policy.
- Improved services administered through and operations of county departments by the introduction of enhanced technology:
 - ⇒ Elections Administration – *Electronic poll books*,

- ⇒ Information Technology – *Disaster Recovery backup system,*
- ⇒ Purchasing – *E-way office supply order system, and*
- ⇒ Road and Bridge – *GPS bridge location project.*

- Instituted new Court Collections process for collecting court fines and fees which amassed more than \$430,390.00 revenue.
- Rehabilitated and improved county facilities through construction or renovation of county properties including the T. B. Butler Square, the Sheriff’s Office Evidence Building, the 7th District Court offices and courtroom, and the relocated Elections Administration and Physical Plant offices.
- County departments demonstrated their commitment to “Striving for Excellence” initiative as recognized by the *Texas Public Purchasing Association* and *National Procurement Institute* (Purchasing), *Texas Association of Counties* (Human Resources), *Government Finance Officers Association* (Auditor’s office), and *Historic Tyler, Incorporated* (Commissioners Court).
- Awarded the Texas Comptroller’s Gold Leadership Circle Award for Financial Transparency for the second year.

Goals & Objectives for FY2013:

- Manage on-going construction progress of the Smith County Jail Expansion Plan.
- Continue implementation of, review, and update the Smith County Master Plan, including recommendations from the Capital Improvements Plan committee.
- Relocate remaining tenants in and vacate the Smith County Office Building for release of building to new owners.
- Complete work-in-progress facilities projects impacting the Elections Administration and Veterans Services offices.
- Create and implement long-range planning process for county road administration.
- Direct preparations for the transition of Road and Bridge operations from “maintenance only” mode.
- Oversee design and implementation of the Smith County Pay for Performance Program for department directors.
- Continue long-range planning process as it relates to all county operations.
- Manage process to address remaining components of recommendations in the Local Government Management Assessment plan (LGMA).
- Continue improvements in technology-related capacities for all county departments.

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$412,530	\$379,788	\$413,730	\$416,306
<i>Fringe Benefits</i>	101,675	96,207	103,961	112,042
<i>Operating Expenses</i>	19,006	14,834	21,514	21,350
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$533,211	\$490,829	\$539,205	\$549,698
Staffing	7	7	7	7

RECORDS SERVICES

Mission: Servicing of county personnel and external customers, as to records service operations, in providing efficient, cost effective, secure, and reliable storage and retrieval of inactive county records.

Director: Joseph Settanni

Workload Measures	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Records destroyed (by pounds)	44,219	43,957	16,299	8,750	32,334
Records destroyed by cubic feet	2,210	2,198	810	497	1,610
Total files pulled	n/a	n/a	n/a	40,211	30,847
Publications and forms created	n/a	n/a	n/a	64	20
Walk in customers	n/a	n/a	2,407	1,325	1,064

Efficiency Measures	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Record requests met within 24 hours	99%	99%	99%	97%	97%
Retrieval and delivery accuracy	99%	99%	99%	97%	98%
Accuracy in fee collections	100%	100%	100%	100%	100%

Accomplishments for FY12:

- Held classes in Records Management/Risk Management geared towards Smith County
- Consolidated all bulk archival supplies into two locations for better physical control
- Added new instructional aids and publications to the records intranet webpage to create efficiencies for end users.

Goals & Objectives for FY13:

- Seek improvements in providing reference and related activities concerned with files
- Implement RIM software program for greater automation of RC operations
- Use RIM software for greater intellectual and physical control through needed records reports
- Make county personnel more aware of the RIM training resources available on the intranet
- Seek to further improve overall safety, security & ambience of the RC environments

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$110,558	\$94,940	\$102,101	\$103,356
<i>Fringe Benefits</i>	34,565	31,063	33,437	36,911
<i>Operating Expenses</i>	12,778	10,728	14,009	15,155
<i>Capital Outlay</i>				
Departmental Total	\$157,900	\$136,731	\$149,547	\$155,422
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 FY12:

- Maintained the voter registration records
- Coordinated and supervised 11 elections
- Successful transition to electronic poll books in all election day polling locations
- Update of the Election Results link on our webpage

Goals & Objectives for FY13:

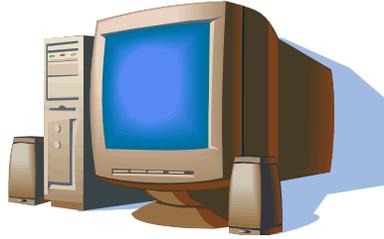
- Work to receive Certified Election Administrator status by the Election Centers Professional Education Program
- Convert voter registration data information to a new computer system
- Enhance and improve the elections webpage to provide information efficiency for voters

Workload Measures	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Registered Voters*	119,741	119,426	120,154	116,178	120,291
Applications Processed	8,514	9,650	4,309	4,785	116,254
Changes processed	17,391	11,592	8,445	15,927	12,303
Elections Supervised	9	11	12	12	11

Efficiency Measures	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Number of judges and clerks trained	300+	75	200+	175	300
Cost per registered voter	\$3.47	\$2.99	\$3.41	\$3.50	\$3.83

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$195,363	\$187,831	\$182,183	\$205,521
<i>Fringe Benefits</i>	46,328	35,886	45,096	50,794
<i>Operating Expenses</i>	176,946	174,500	234,214	214,929
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$418,637	\$398,217	\$461,493	\$471,244
Staffing	4	3	3	3

INFORMATION TECHNOLOGY



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

Our 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 FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$435,040	495,775	\$499,599	\$516,036
<i>Fringe Benefits</i>	113,634	116,729	122,724	134,224
<i>Operating Expenses</i>	941,288	899,929	1,149,332	1,236,547
<i>Capital Outlay</i>	407,638	176,894	434,000	285,250
Departmental Total	\$1,897,599	\$1,689,327	\$2,205,655	\$2,172,057
Staffing	7	8	8	8

Major Accomplishments FY12:

- Replaced web and spam filters for the county network with Iron Port which is recognized as “best in class” in the industry
- Expanded the capacity for backup software and relocated to EOC for offsite disaster recovery
- Replaced 19 end of life switches
- Migrated 5 departments to virtual desktop application
- Upgraded the Smith County website with additional information and the ability for citizens to communicate to various departments within the county
- Upgraded the email system

FY13 Goals & Objectives	Links to County Business Plan
Continue to add departments to the county wide virtual desktop application	Technology, Customer Service & Accountability
Work with Purchasing on installing electronic bid return site, intranet inventory system and requisition tracking	Technology, Service and Processes, Accountability
Work with Records department on the full implementation of a Records Inventory Software system	Accountability & Technology, Customer Service
Install fiber connection at Road & Bridge & Juvenile	Technology & Customer Service
Work with Sheriff’s office on recommending and installing a new CAD & Records Management software system	Customer Service & Technology
Assemble a team for recommendations of a new judicial software system	Customer Service, Technology, Service and Processes
Utilize the county wide Microsoft EA for adding efficiency and productive gains by department for increased collaboration and inter-department relationships	Customer Service, Technology, Service and Processes

Workload Measures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Number of customers supported	661	764	729	829
Number of software applications supported	34	36	40	45
Number of computers supported	686	688	668	820
Number of servers supported	30	40	70	88
Number of MDT’s supported	94	115	106	185
Number of printers supported	320	330	144	146
Number of Help Desk calls processed	3889	4025	3847	3844
Number of Help Desk calls closed	3885	4022	3835	3823

Information Technology – Cont’d

Efficiency Measures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Avg. calls processed per month	108.2	118.2	245	253
Visits to Smith County website	546,437	1,021,800	626,717	625,505
Help Desk Response within 4 hours (Goal 97%)	96.5%	97.2%	96.5%	97%
Help Desk Close within 8 hours (Goal 95%)	97.4%	99.6%	95.6%	98%
Number of viruses/spam prevented	6,800/day	7,854/day	7,350/day	35,000/day

GENERAL OPERATIONS

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

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$9,000	\$9,000	\$9,000	\$9,000
<i>Fringe Benefits</i>	769,018	1,083,667	1,021,126	801,308
<i>Operating Expenses</i>	2,643,102	2,442,006	3,184,607	3,454,421
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$3,421,120	\$3,534,673	\$4,214,733	\$4,264,729
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 FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Operating Expenses</i>	\$1,544,532	\$1,512,035	\$1,507,328	\$1,714,728
Departmental Total	\$1,544,532	\$1,512,035	\$1,507,328	\$1,714,728

Agencies and organizations approved for funding in the FY2013 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
- Meals on Wheels

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.

Accomplishments for FY12:

- Collected \$430,496 in revenue
- Implemented procedures for all defendants needing to make payment plan arrangements

Goals & Objectives – FY13	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
Update the Collections department website to increase information and communication	Customer Service, Services/Processes
Prepare the courts for the upcoming state compliance audit	Accountability

Workload Measures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Total Collections	\$1,595,493	\$2,042,384	\$1,294,562	\$430,496
Payment Agreements	3,544	2,540	1,797	1,494
Post cards mailed	12,996	12,453	5,878	3,137
Collections Per Employee	\$531,831	\$680,795	\$1,294,562	\$143,465

Efficiency Measures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Automated Phone Calls	n/a	20,804	26,503	27,541

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$116,686	\$46,410	\$30,750	\$35,870
<i>Fringe Benefits</i>	36,635	19,091	10,676	12,516
<i>Operating Expenses</i>	13,413	11,831	13,400	13,649
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$166,734	\$79,332	\$54,826	\$62,035
Staffing	3	2	1	1

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 FY12:

- Received Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR)
- Continued bi-weekly compensatory time review meetings with Sheriff officials to reduce liability
- Maintained Financial Transparency Program on county website for online check register and financial documents

Goals & Objectives for FY13:

- Submit FY13 budget to GFOA for Distinguished Budget Presentation award
- Submit FY12 CAFR to GFOA for the Certificate of Achievement for Excellence in Financial Reporting
- Explore imaging capabilities for accounts payable records retention
- Update vendor records
- Continue to reduce number of active funds and bank accounts by consolidating where appropriate

County Auditor – Cont’d

Workload Measures	2009	2010	2011	2012
A/P invoices processed	25,519	24,604	25,416	23,872
1099's prepared	228	219	168	135
Check runs	206	197	192	164
Bank reconciliations	816	744	672	683
Grants administered	18	29	21	23
W-2's issued	1,114	1,114	1,286	1,035
Cash counts	147	162	225	269
Internal Audits	148	115	130	126
Special Investigations	6	10	9	3
Confirmation Letters	368	331	356	242
Findings/Recommended Practice Reports	12	23	26	21

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$516,919	\$490,077	\$495,442	\$504,550
<i>Fringe Benefits</i>	148,816	129,066	134,411	146,854
<i>Operating Expenses</i>	28,199	25,667	30,110	30,160
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$693,934	\$644,810	\$659,963	\$681,564
Staffing	11	10	10	10

PURCHASING

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

Purchasing Director: Kelli Davis, CPPB

Accomplishments for FY12:

- Organized the approved project schedule for timeliness and efficiency of projects; specifically including the communication and organization of the new Smith County Sheriff’s Administration Building and Spring Street Plaza projects
- Held “*How to do business with Smith County*” training sessions for local vendors
- Elected and served on the Board of Directors of the Texas Public Purchasing Association
- Received the 2012 “*Achievement of Excellence*” in procurement designation from the National Purchasing Institute
- Surveyed internal and external customers to receive departmental efficiency feedback
- Held “*Purchasing Internal Resource Guide*” training sessions for internal customers
- Implementation of the county HUB program; including reorganizing the online vendor registration process for HUB certifications
- Performed a county wide capital asset inventory audit or organize the inventory and insurance
- Implemented the new online office supply ordering system to create better efficiency in the ordering process
- Received the annual “*Presidential Award of Merit*” from the Texas Public Purchasing Association for the 2nd consecutive year.

Goals & Objectives for FY13:

- Organize and communicate the Capital Improvement Project schedule for timeliness and efficiency of projects
- Work with I/T to create a new online intranet inventory program for departments to utilize and track inventory
- Work with I/T to prepare a tracking system for the online requisition system and program development for an electronic bid return site on the webpage
- Input the use of NIGP Commodity Codes for online vendor registration
- Team up with Human Resources to hold orientation classes for newly elected officials

Workload Measures	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 YTD
Purchase Orders Issued	6,423	7,474	8,002	7,802	6,528
Property Items Tagged	72	1,003	412	313	213
Annual Contracts Awarded/RFB	34	28	27	25	34
RFPs Awarded	5	12	12	6	8
Online Requisitions Submitted	230	626	2,893	3,855	6,328

Efficiency Measures	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Avg. days to process PO's against contracts	14	14	14	14	14
Average cost of purchase orders	\$.05	\$.05	\$.05	\$.05	\$.05
Avg. days to process sealed bids	21	21	21	21	21
Avg. days to process RFP's	45	45	45	45	45

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$134,651	\$136,601	\$145,513	\$153,583
<i>Fringe Benefits</i>	39,960	37,465	39,739	44,248
<i>Operating Expenses</i>	11,266	11,082	13,979	14,799
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$185,877	\$185,148	\$199,231	\$212,630
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 FY12:

- Utilized online banking features
- Obsolete file removal
- Reduced cost of printing and increased efficiency of check printer
- Storage organized and updated

Goals & Objectives for FY13:

- Reduce account analysis charges
- Meet or exceed interest projections
- Reduce office expenses

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$95,760	\$97,400	\$98,852	\$99,572
<i>Fringe Benefits</i>	27,880	25,945	26,827	29,171
<i>Operating Expenses</i>	12,476	12,895	13,255	14,157
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$136,115	\$136,241	\$138,934	\$142,900
Staffing	2	2	2	2

2010

Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investments Interest Earnings	\$12,436.40	\$7,521.40	\$22,852.99	\$16,662.00	\$59,479.79
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%

2011

Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investments Interest Earnings	\$8,745.65	\$14,021.87	\$13,577.32	\$8,442.50	\$44,787.34
Receipts Processed	4,553	4,855	5,035	5,647	20,090
A/P Checks Printed & Distributed	2,766	2,721	2,922	3,040	11,449
Deposits	5,207	5,177	6,036	6,042	22,462
% of Portfolio Invested	72%	90%	85%	37%	71%

2012

Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investments Interest Earnings	\$7,127.74	\$19,385.47	\$30,715.06	\$22,667.78	\$79,896.05
Receipts Processed	4,805	4,906	4,680	5,302	19,693
A/P Checks Printed & Distributed	2,622	2,479	2,686	2,591	10,378
Deposits	5,670	5,124	5,226	5,100	21,120
% of Portfolio Invested	26%	63%	63%	59%	53%

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 FY12:

- Added more service windows in property tax office
- Fully implemented credit card processing and electronic deposits to bank in auto registration
- Fully implemented electronic posting of credit card payments in property tax office
- Offering credit card service for auto registration

Goals & Objectives for FY13:

- Offer kiosk service for auto registration

Program Statistics:	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
% of Property Taxes Collected	103.7%	103.2%	101.5%	101.4%	101.4%
Motor Vehicle Registrations	206,280	202,082	204,915	205,297	206,626
Entities Collected For	20	23	23	22	22
Total Tax Collections (all jurisdictions)	\$215,246,626	\$234,383,127	\$246,615,246	\$252,500,765	\$256,314,063
Titles	59,552	60,058	50,479	50,994	54,553

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$913,740	\$906,448	\$910,475	\$930,478
<i>Fringe Benefits</i>	316,238	299,997	312,286	346,853
<i>Operating Expenses</i>	169,210	188,654	217,500	222,940
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,399,188	\$1,395,099	\$1,440,261	\$1,500,271
Staffing	30	29	29	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 FY12:

- Remodeled the Smith County Sheriff's Evidence Building
- Refurbished the Smith County 7th District Court offices and courtroom
- Completed extensive landscape remodeling of the Smith County Fountain Plaza

Goals & Objectives for FY12:	Link to County Business Plan
Remodel the former Bingo Hall for the Elections Dept.	Long Range Budget Resource Allocation Plan
Remodel the 5 th floor of the Annex for JP #1 relocation	Long Range Budget Resource Allocation Plan
Remodel vacant building for Veterans relocation	Long Range Budget Resource Allocation Plan
Work to increase the current level of completed preventative maintenance orders by 5%	Accountability, Customer Service, Services & Processes

Workload Measures:	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12
Work Orders Completed	6,125	11,551	5,703	6,037	3,020	2,679
Preventative Maintenance	1,626	2,401	2,335	2,189	1,683	1,876

Efficiency Measures	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12
Work Orders per staff hours worked	.06	.37	.30	.18	\$1.37
Preventative Maintenance per staff hours worked	.07	.19	.09	.35	.07

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$806,172	\$718,978	\$788,399	\$812,799
<i>Fringe Benefits</i>	292,224	269,944	288,282	320,887
<i>Operating Expenses</i>	419,298	344,399	432,025	374,350
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,517,694	\$1,333,322	\$1,508,706	\$1,508,036
Staffing	26	25	25	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 FY12:

- Received the "Making a Difference Award" from the Texas Association of Counties (TAC) for demonstrating a record of excellence in the involvement and commitment to safety in the workplace
- Received a "County Safety Award" for the second consecutive year for working to reduce employee injuries and to obtain savings for taxpayers by minimizing workers compensation premiums
- Increased employee participation in SWITCH county wellness initiative by implementing new engaging activities such as the Smith County Biggest Loser weight loss contest

Goals & Objectives FY13:

- Continue roll out of the NEOGOV online application tracking & management program
- Continue the enrollment process in E-Verify and establish E-Verify as a required step in the new hire process
- Use the Lean Sigma methodology to analyze the current new hire process to show the quantitative value of streamlining and digitizing the process
- Establish county-wide procedures and guidelines to handle employee separations
- Strengthen brand awareness of the county motto, "*Striving for Excellence*", through the increase use of digital media

Human Resources – Cont’d

Workload Measures	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Applications/resumes screened	965 ¹	1,344 ¹	2,305 ²	3,213 ³	2,032
Employees hired	205	193	115	101	104
Number of Human Resource Issues Opened	n/a	n/a	n/a	2,248	1,509
Number of Human Resource Issues Closed	n/a	n/a	n/a	2,246	1,506
Unemployment claims processed	n/a	35**	65**	49	50
Unemployment benefit charges incurred		\$59,785	\$84,979	\$202,887	\$173,370
Unemployment hearings facilitated	n/a	4**	13**	7	5
Injury reports processed	93	104	102	98	57
Total number of claims requiring payment	50	55	51	40	29
Cost of claims incurred	\$426,873	\$217,767	\$96,188	\$170,048	\$166,436

1 – Number displayed does not include online submissions as data could not be retrieved

2 – Online submissions accounted for 72% of applications submitted

3 – Online submissions accounted for 89% of applications submitted. (Effective 10/1/11, only online applications will be accepted except in cases where ADA or ADA/AA rules may apply)

** - Corrections have been made to reflect the appropriate data collected as verified by TALX Corporation

Efficiency Measures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Avg. # of documented issues processed per month	n/a	n/a	94	75
Avg. # of first call resolutions per month (Goal = 33%)	n/a	n/a	29 or 31%	53 or 71%
Avg. # of issues reopened	n/a	n/a	0	1
Avg. response time on initial issues (Goal = 1 hr)	n/a	n/a	1 hr. 1 min.	43 min.
Avg. time to resolve issues (Goal = 4 hrs)	n/a	n/a	1 hr. 29 min.	32 min.
Avg. % of compliance with goals	n/a	n/a	97%	99%
Overall % of unemployment claims successfully challenged	90%	85%	91%	61.54%
Unemployment liability avoided or suspended	\$182,183	\$160,189	\$108,389	\$25,215

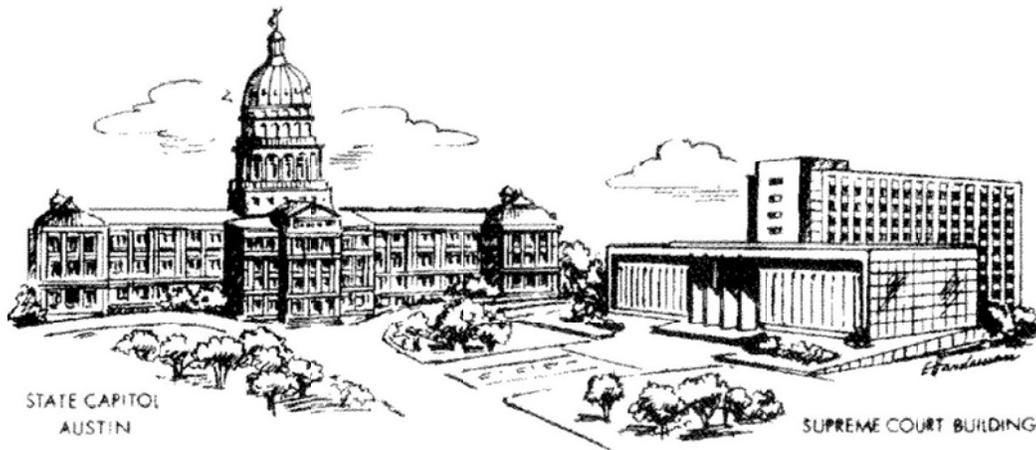
Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$98,697	\$90,468	\$90,127	\$104,324
<i>Fringe Benefits</i>	27,966	24,377	25,577	29,900
<i>Operating Expenses</i>	28,094	32,718	35,963	35,850
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$154,757	\$147,563	\$151,667	\$170,074
Staffing	2	2	2	2



JUSTICE SYSTEM

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THE TEXAS JUDICIAL SYSTEM



JUDICIAL AUTHORITY

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

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

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

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

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COUNTY COURT

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

Elected Official: Judge Joel Baker

Goals & Objectives for FY13:

- 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:	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Proj.
CASES FILED						
Estates	645	510	740	683	618	629
Guardianships	47	64	65	56	59	54
Mental	165	217	251	240	210	233
TOTAL NEW	857	791	1056	979	887	916
HEARINGS HELD						
Probate & Guardianship	785	800	830	894	701	710
Mental	107	113	250	154	115	144
TOTAL HEARINGS	892	913	1080	1084	816	850
SUBMISSION DOCKET						
Probate, Guardianship & Mental	2,603	1,800	1,877	2,383	2,809	2,400
WARRANTS						
Search		22	47	70	18	39
Misdemeanor		8	54	100	2	10
Felony		44	196	325	7	12
TOTAL WARRANTS		74	297	495	27	61

Source: Smith County Probate Clerk

County Court – Cont’d

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$141,626	\$141,004	\$141,212	\$140,001
<i>Fringe Benefits</i>	41,135	38,299	39,253	42,393
<i>Operating Expenses</i>	40,846	41,470	53,665	52,565
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	223,606	\$220,773	\$234,130	\$234,959
Staffing	3	3	3	3

COUNTY COURTS AT LAW

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

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

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

County Court at Law - Presiding Judge: 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	2007	2008	2009	2010	2011
Cases Pending at Beginning of Year	2,102	2,253	2,087	1,836	1,444
New Cases Filed	3,388	2,996	2,209	2,516	3,597
Other Cases Added	-0-	-0-	807	689	-0-
Total Dispositions	3,169	3,090	3,327	3,345	3,322
Cases pending at year end	2,307	2,137	1,747	1,696	1,943
Clearance Rate	93.5%	103.14%	110.3%	104.4%	98.4%

County Courts: Criminal Activity	2007	2008	2009	2010	2011
Cases Pending at Beginning of Year	6,399	7,485	6,584	5,111	3,722
New Cases Added	6,971	6,687	5,069	6,133	5,311
Total Dispositions	6,492	8,070	7,688	7,190	5,895
Cases pending at year end	6,695	6,033	5,135	4,054	2,999
Clearance Rate	93.1%	120.68%	118.0%	117.2%	108.8%

County Courts: Juvenile	2007	2008	2009	2010	2011
Cases Pending at Beginning of Year	249	344	297	190	44
New Cases Added	639	506	382	336	284
Total Dispositions	543	553	490	469	295
Cases pending at year end	345	297	189	47	45
Clearance Rate	84.98%	109.29%	128.3%	139.59%	112.0%

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$278,728	278,881	\$277,963	\$282,533
<i>Fringe Benefits</i>	69,081	62,158	65,579	70,799
<i>Operating Expenses</i>	20,982	42,845	28,995	19,725
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$368,791	\$383,884	\$372,537	\$373,057
Staffing	4	4	4	4

County Court at Law #2 Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$274,975	\$275,094	\$274,138	\$272,966
<i>Fringe Benefits</i>	68,093	61,512	64,953	69,309
<i>Operating Expenses</i>	39,574	15,263	25,980	26,895
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$382,643	\$351,868	\$365,069	\$369,170
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$283,006	\$283,150	\$282,149	\$286,865
<i>Fringe Benefits</i>	69,627	62,910	66,118	71,359
<i>Operating Expenses</i>	14,084	13,942	17,090	16,590
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$366,717	\$360,002	\$365,357	\$374,814
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 FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$143,921	\$137,533	\$147,148	\$154,769
<i>Fringe Benefits</i>	40,633	37,293	40,133	44,597
<i>Operating Expenses</i>	26,706	19,139	47,100	26,900
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$211,260	\$193,965	\$234,381	\$226,266
Staffing	3	3	3	3

114 th District Court Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$147,583	\$147,933	\$147,388	\$154,889
<i>Fringe Benefits</i>	41,933	39,154	40,129	44,584
<i>Operating Expenses</i>	29,511	26,675	29,535	25,050
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$219,028	\$213,763	\$217,052	\$224,523
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$150,584	\$150,607	\$150,258	\$154,378
<i>Fringe Benefits</i>	42,741	39,481	40,507	44,447
<i>Operating Expenses</i>	46,399	26,843	30,485	29,285
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$239,723	\$216,931	\$221,250	\$228,110
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$189,327	\$189,434	\$188,831	\$194,115
<i>Fringe Benefits</i>	54,523	51,349	52,351	57,568
<i>Operating Expenses</i>	560,124	589,671	577,625	778,546
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$803,975	\$830,454	\$818,807	\$1,030,229
Staffing	4	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.

District Courts: Civil Activity	2007	2008	2009	2010	2011	2011 Statewide Average
Cases Pending at Beginning of Year	2,703	2,305	2,172	2,203	784	
New Cases Filed	3,367	2,503	2,596	2,893	1,248	
Other Cases Added	-0-	1,013	943	762	25	
Total Dispositions	3,484	3,515	3,508	3,506	1,393	
Cases pending at year end	2,477	2,306	2,203	2,352	1,091	
Clearance Rate	103.5%	99.97%	99.1%	95.9%	119.3%	99.3%
Backlog Index	0.8	0.4	0.6	0.6	0.5	1.2

District Courts: Family Cases	2007	2008	2009	2010	2011	2011 Statewide Average
Cases Pending at Beginning of Year	n/a	n/a	n/a	n/a	930	
New Cases Filed	n/a	n/a	n/a	n/a	2,328	
Other Cases Added	n/a	n/a	n/a	n/a	5	
Total Dispositions	n/a	n/a	n/a	n/a	2,242	
Cases pending at year end	n/a	n/a	n/a	n/a	1,105	
Clearance Rate	n/a	n/a	n/a	n/a	98.5%	94.1%
Backlog Index	n/a	n/a	n/a	n/a	0.4	1.2

District Courts: Criminal Activity	2007	2008	2009	2010	2011	2011 Statewide Average
Cases Pending at Beginning of Year	1,846	1,615	1,463	1,638	1,112	
New Cases Added	3,169	2,616	2,814	2,521	2,321	
Total Dispositions	3,466	2,821	2,638	2,885	2,606	
Cases pending at year end	1,548	1,410	1,638	1,274	884	
Clearance Rate	109.4%	107.8	93.7%	114.4%	109.8%	103.8%
Backlog Index	0.5	0.6	0.6	0.6	0.4	0.5

Source: Texas Judicial System Annual Report

Smith County accounts for expenditures related to capital murder cases separately by expense and by project code. The following expenditures are capital murder expenses incurred or expected for all district courts combined.

Capital Murder Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Operating Expenses</i>	\$615,152	\$219,366	\$493,000	\$650,000
Departmental Total	\$615,152	\$219,366	\$493,000	\$650,000

In 2001, the 77th Legislature passed Senate Bill 7, known as the Indigent Defense Act, requiring counties to report costs associated with legal services provided to indigent criminal defendants. Information concerning the Task Force on Indigent Defense can be found at <http://tfid.tamu.edu>. Smith County's qualifying baseline expenditure for FY01 was \$855,337. Smith County received reimbursements ranging from \$85,736 to \$201,218.50. The county is expected to receive approximately \$100,000 in FY13.

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 FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Operating Expenses</i>	\$1,390,427	\$1,366,704	\$1,500,000	\$1,500,000
Departmental Total	\$1,390,427	\$1,366,704	\$1,500,000	\$1,500,000

COUNTY CLERK

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

Elected Official: Karen Phillips

Program Statistics:	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
Criminal Cases Filed	5,530	6,215	5,431	5,985	4,376	4,397
Civil Cases Filed	1,724	1,245	1,129	1,394	1,384	1,324
Probate Cases Filed	586	682	730	695	648	724
Public Records Filed	64,083	62,223	62,301	60,989	55,427	57,999
Marriage Licenses Issued	1,931	1,966	1,615	1602	1,880	1,891

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$774,119	\$729,62	\$746,292	\$759,714
<i>Fringe Benefits</i>	272,530	251,705	263,434	292,598
<i>Operating Expenses</i>	167,083	155,762	178,550	73,789
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,213,733	\$1,137,095	\$1,188,276	\$1,126,101
Staffing	26	25	25	25

DISTRICT CLERK

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

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

Elected Official: Lois Rogers

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$615,777	620,312	636,669	642,782
<i>Fringe Benefits</i>	213,507	206,773	217,114	239,825
<i>Operating Expenses</i>	336,018	269,525	351,425	353,875
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,165,302	\$1,096,610	\$1,205,208	\$1,236,482
Staffing	20	20	20	20

JUSTICES OF THE PEACE

MANAGEMENT REPORT

October 1, 2011 - September 30, 2012

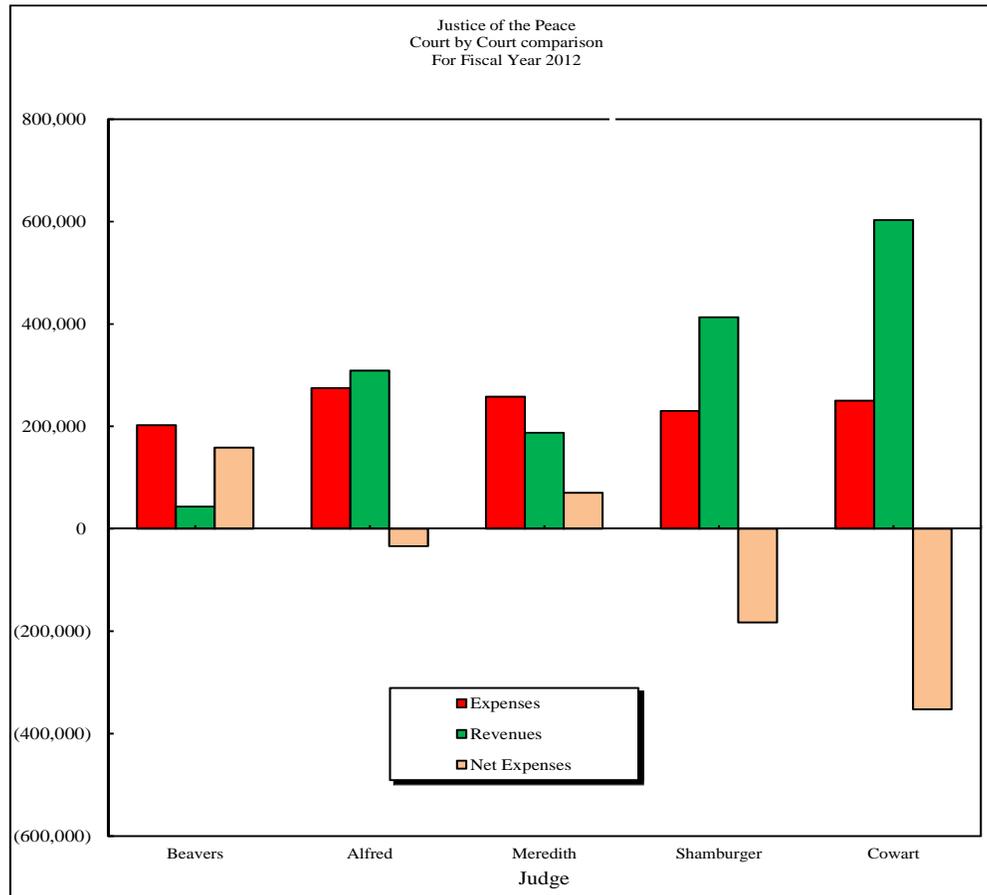
Justice of the Peace Courts

INDICATOR: Court by Court comparison of expenditures and revenues

Court Number	Judge	Operating Expenses	JP Revenues**	FY2012 Net Expense***	FY2011 Net Expense***
JP 1	Beavers	202,389	43,664	\$158,725	\$166,885
JP 2	Alfred	275,162	309,121	(\$33,959)	(\$19,099)
JP 3	Meredith	258,181	187,708	\$70,472	\$113,085
JP 4	Shamburger	230,412	413,320	(\$182,907)	(\$83,738)
JP 5	Cowart	250,449	603,179	(\$352,730)	(\$343,857)
Total		\$1,216,593	\$1,556,992	(\$340,399)	(\$166,724)
Average		\$243,319	\$311,398	(\$68,080)	(\$33,345)

**Total Revenues include fines, fees and dismissals for fiscal year 2012

***The amount of operating expenses minus revenue



JUSTICE OF THE PEACE – PCT. #1

Presiding Judge: Quincy Beavers

Court Activity:	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
<i>Cases Filed</i>						
Traffic Cases	251	356	352	311	156	119
Non Traffic Cases	330	365	265	88	73	62
Small Claims	233	180	161	261	202	259
Forcible Entry & Detainer	416	458	410	451	413	431
Other Civil Suits	264	249	410	256	139	135
<i>Cases Disposed</i>						
Traffic Cases	196	258	308	253	134	103
Non Traffic Cases	203	217	460	397	52	59
Small Claims Cases	112	139	142	200	167	213
Forcible Entry & Detainer	352	334	271	247	266	343
Other Civil Suits	63	113	255	196	126	139
Inquests	182	113	113	115	111	109

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$152,020	\$125,806	\$125,669	\$127,325
<i>Fringe Benefits</i>	48,431	35,889	36,958	40,510
<i>Operating Expenses</i>	66,945	43,165	52,184	46,784
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$267,397	\$204,859	\$214,811	\$214,619
Staffing	4	3	3	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 FY13:

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: Gary Alfred

Justice of the Peace - Pct. #2 Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$159,737	\$146,882	\$146,284	\$149,752
<i>Fringe Benefits</i>	48,884	46,310	46,135	51,034
<i>Operating Expenses</i>	53,605	74,396	63,956	70,375
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$262,226	\$267,588	\$256,375	\$271,161
Staffing	4	4	4	4

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

Court Activity:	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
<i>Cases Filed</i>						
Traffic Cases	5,267	4,800	3,623	3,429	2,738	2,780
Non Traffic Cases	1,174	693	619	533	447	419
Small Claims	699	362	126	115	82	64
Forcible Entry & Detainer	252	297	334	273	261	293
Other Civil Suits	252	311	628	475	309	358
<i>Cases Disposed</i>						
Traffic Cases	4,336	4,450	3,984	3,438	3,153	2,553
Non Traffic Cases	905	703	777	589	519	474
Small Claims Cases	361	269	148	161	322	65
Forcible Entry & Detainer	228	291	321	258	258	270
Other Civil Suits	217	300	586	548	383	377
Inquests	77	123	92	68	74	91

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:	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
<i>Cases Filed</i>						
Traffic Cases	3,564	2,691	2,139	2,135	1,764	1,575
Non Traffic Cases	1,571	1,173	789	1,217	695	661
Small Claims	51	62	24	36	28	41
Forcible Entry & Detainer	280	292	468	507	386	465
Other Civil Suits	183	93	197	198	122	89
<i>Cases Disposed</i>						
Traffic Cases	3,402	2,914	2,522	2,106	1,778	1,523
Non Traffic Cases	1,509	1,314	1,018	939	691	705
Small Claims Cases	35	48	46	23	28	34
Forcible Entry & Detainer	264	277	431	513	378	439
Other Civil Suits	107	65	179	178	120	114
Inquests	196	196	227	267	210	235

Source: Texas Judicial System Annual Reports

Justice of the Peace - Pct. #3 Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$154,653	\$151,962	\$153,746	\$154,904
<i>Fringe Benefits</i>	48,666	44,952	47,218	51,756
<i>Operating Expenses</i>	48,938	95,239	59,410	63,260
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$252,258	\$292,153	\$260,374	\$269,920
Staffing	4	4	4	4

JUSTICE OF THE PEACE – PCT. #4

Presiding Judge: Mitch Shamburger

Court Activity:	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
<i>Cases Filed</i>						
Traffic Cases	5,727	4,800	3,864	4,587	3,517	3,912
Non Traffic Cases	1,522	1,592	1,465	1,654	1,010	1,031
Small Claims	1	1	0	0	0	0
Forcible Entry & Detainer	79	135	120	117	137	146
Other Civil Suits	90	80	85	70	117	93
<i>Cases Disposed</i>						
Traffic Cases	4,164	3,707	3,747	4,070	3,823	3,489
Non Traffic Cases	1,172	1,418	1,849	1,463	1,351	982
Small Claims Cases	1	1	0	0	0	0
Forcible Entry & Detainer	58	41	77	92	118	132
Other Civil Suits	50	20	85	66	61	52
Inquests	139	122	187	175	146	142

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$168,259	\$154,094	\$153,986	\$156,386
<i>Fringe Benefits</i>	50,963	45,285	47,271	52,022
<i>Operating Expenses</i>	58,558	57,692	57,850	61,400
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$277,780	\$257,071	\$259,107	\$269,808
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:	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Cases Filed						
Traffic Cases	8,372	6,693	5,639	5,349	5,331	4,749
Non Traffic Cases	2,201	1,933	1,476	1,107	769	914
Small Claims	76	112	63	62	51	41
Forcible Entry & Detainer	84	87	97	100	85	97
Other Civil Suits	20	42	122	148	100	151
Cases Disposed						
Traffic Cases	6,658	6,106	5,691	5,021	4,767	3,972
Non Traffic Cases	2,055	1,975	1,953	1,270	1,074	895
Small Claims Cases	72	107	87	53	62	44
Forcible Entry & Detainer	81	76	89	94	84	92
Other Civil Suits	16	23	77	107	108	131
Inquests	141	163	150	142	116	132

Source: Texas Judicial System Annual Reports

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$180,508	\$156,215	\$156,019	\$168,275
<i>Fringe Benefits</i>	52,003	45,438	47,572	53,792
<i>Operating Expenses</i>	70,552	48,827	58,285	59,940
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$303,064	\$250,480	\$261,876	\$282,007
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

Criminal Cases	2007	2008	2009	2010	2011
New Cases Added	10,437	10,749	9,711	8,990	7,632
Total Dispositions	9,958	11,218	10,816	10,544	8,501
Clearance Rate	95.4%	104.4%	111.4%	117.3%	111.4%

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$2,264,827	\$2,535,912	\$2,663,169	\$2,684,662
<i>Fringe Benefits</i>	709,540	635,108	681,131	735,544
<i>Operating Expenses</i>	488,938	459,115	399,073	420,756
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$3,763,305	\$3,630,135	\$3,743,373	\$3,840,962
Staffing	48	45	46	46

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

Director: Arvilla Banks

Accomplishments for FY2012:

- Generated \$18,512 in bond revenue
- Worked 37,689 delinquent cases with active warrants

Goals & Objectives for FY2013:

- 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.
- Provide direct supervision to defendants released on Pre Trial Release bonds by monitoring defendants' court dates and bond conditions to ensure maximum court appearances and condition compliance.
- Work with Sheriff and I/T department to develop an electronic bond submission process designed to help eliminate the cost of ordering bonds.
- Update the Pre-Trial Release Office website to increase information and communication.

Workload Measures	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Number of Bonds Processed	12,221	12,525	10,678	10,714	10,553
Number of Bonds Disposed	9,513	9,687	11,110	34,336	22,168
Revenue Generated from Bond Fees	\$26,562	\$26,746	\$37,017	\$22,198	18,512
Number of Payment Plans Entered				496	1,343

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$108,487	\$108,647	\$108,275	\$113,046
<i>Fringe Benefits</i>	35,575	35,547	34,390	38,380
<i>Operating Expenses</i>	3,263	3,108	4,580	4,480
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$147,325	\$145,302	\$147,245	\$155,906
Staffing	3	3	3	3

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PUBLIC SAFETY & CORRECTIONS

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FIRE MARSHAL/OFFICE OF EMERGENCY MANAGEMENT

Department Mission:

The Fire Marshal Office exists to provide the best service possible to reduce physical and monetary loss caused by fires through systematic and scientific fire prevention inspections and investigations and to enforce existing fire laws and regulations. Maintain the emergency management plan to the advanced level of preparedness.



Appointed Official: Jim Seaton

Accomplishments for FY2012:

- Created fire report information in the Computer Aided Dispatch (CAD) system to generate and compile monthly statistics for calls for service.
- Prepared the Uniform Crime Report for submission to the Texas Department of Public Safety and the Federal Bureau of Investigation
- Provided educational literature to 9,000 school students in grades pre-K thru 12th. Coordinated a fire prevention poster contest ceremony for the winners from the eight school districts
- Provided for 3 days of Emergency Management Incident Command System training to the elected officials & department heads assigned duties in the EOC and conducted a tabletop exercise.

Goals & Objectives for FY2013:

- Update and improve the FEMA approved Hazard Mitigation Action Plan for Smith County
- Update and improve the Smith County Fire Marshal/Emergency Management web page to provide educational fire prevention and emergency management protective actions information
- Update and maintain the Emergency Management Basic Plan and the annexes to the advanced level of preparedness to provide for mitigation, preparedness, response, and recovery actions during times of disaster
- Compile fire incident loss statistics including analysis for loss and prevention control
- Coordinate and conduct a table top and functional natural occurrence disaster exercise

Fire Marshal – Office of Emergency Management – Cont'd

Program Statistics:	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Proj.
Incident Investigations	496	490	470	790	480
Felony Offenses	20	25	28	30	24
Cleared by Exception	1	2	3	7	7
Misdemeanor Offenses	47	34	16	190	44
Filed in Justice Court	14	2	5	130	14
Warned (verbal/written)	31	28	10	54	26
County Building Inspections	4	0	2	5	8
Non County Owned Structure Inspections	191	202	243	252	263
Evacuation & Tornado Planning Inspections	3	2	2	5	5
VFD Calls for Service	6,057	5,835	5,994	6,893	6,293
Civilian Injured/killed	0	6	0	0	0/3
Firefighter Injured/killed	0	0	0	1	4/0

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$259,690	\$194,775	\$199,274	\$214,790
<i>Fringe Benefits</i>	73,957	55,904	56,902	64,088
<i>Operating Expenses</i>	71,482	53,269	71,060	70,982
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$405,129	\$303,947	\$327,236	\$349,860
Staffing	5	4	4	4

CONSTABLES

SMITH COUNTY MANAGEMENT REPORT
October 1, 2011 - September 30, 2012

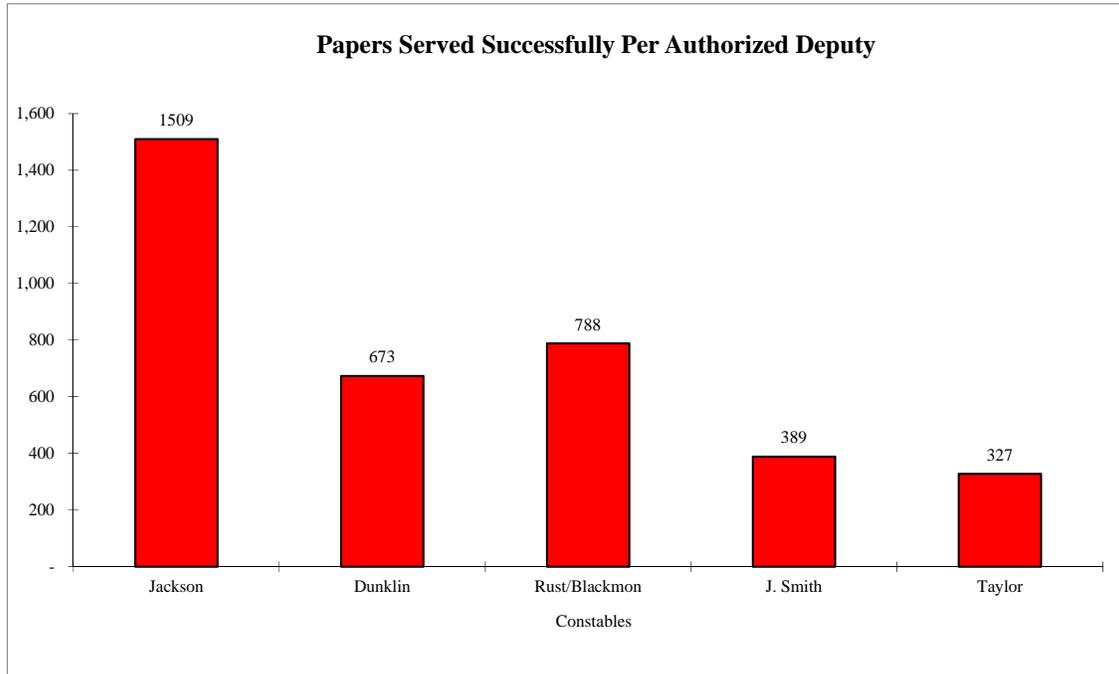
DEPARTMENT: Constable Precincts **DATE PREPARED:** 10/25/2012

ACTIVITY: Deputy Activities **MONTHS OF DATA:** 12

INDICATOR: Papers Served Successfully

Precinct Number	Constable	Operating Expenses	Revenues	Net Expenses	# of Papers Received	# of Papers Served *	Successful Service %	Papers Served	
								Successfully Per Deputy*	Revenue Per Deputy
1	Jackson	\$269,693	\$104,456	\$165,237	1,551	1,509	97%	1,509	\$ 104,456
2	Dunklin	222,487	58,212	164,274	763	673	88%	673	\$ 58,212
3	Rust/Blackmon	152,679	65,387	87,293	860	788	92%	788	\$ 65,387
4	Smith	257,461	43,744	213,717	389	389	100%	389	\$ 43,744
5	Taylor	362,807	30,628	332,178	368	327	89%	327	\$ 30,628
Total		\$1,265,127	\$302,427	\$962,700	3,931	3,686			\$ 302,427
Average		253,025	60,485	192,540	786	737	94%	737	\$ 60,485

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



CONSTABLE – PCT. #1

It is our mission, in a coordinated effort with the community, to protect all life and property, using all resources available to understand and provide for the service needs of the community. To serve the justice court system process with the precinct, and shall perform all services including the service of civil or criminal processes, citations, notices, warrants, subpoenas, or writs from the Justice, County, District, Family, and Federal Courts, and to improve the quality of life by building capacities to maintain order, resolve problems and enforce the law in a manner consistent with community engagement to address the cause of crime & community issues.

Elected Official: Henry Jackson

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$182,054	\$155,576	\$170,199	\$186,734
<i>Fringe Benefits</i>	54,237	41,871	46,035	59,669
<i>Operating Expenses</i>	28,649	31,478	47,998	29,902
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$264,940	\$228,925	\$264,232	\$276,305
Staffing	4	3	3	4

CONSTABLE – PCT. #2

Purpose: To protect life and property.

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

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

Elected Official: Andy Dunklin

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$145,379	\$147,167	\$150,959	\$152,795
<i>Fringe Benefits</i>	43,393	41,954	43,066	46,592
<i>Operating Expenses</i>	38,064	32,761	44,495	37,610
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$226,836	\$221,882	\$238,520	\$262,997
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: Jimmie Blackmon

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$115,055	\$109,711	\$107,288	\$106,776
<i>Fringe Benefits</i>	32,372	29,274	29,499	31,546
<i>Operating Expenses</i>	42,540	34,598	31,357	30,757
<i>Capital Outlay</i>	29,620	-0-	4,000	-0-
Departmental Total	\$219,588	\$173,583	\$172,144	\$169,079
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 FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$152,035	\$153,292	\$154,789	\$151,664
<i>Fringe Benefits</i>	49,035	47,425	49,501	53,942
<i>Operating Expenses</i>	23,839	28,361	37,686	32,643
<i>Capital Outlay</i>	-0-	-0-	25,648	-0-
Departmental Total	\$224,909	\$229,077	\$267,624	\$238,249
Staffing	4	4	4	4

CONSTABLE – PCT. #5

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

Elected Official: Dennis Taylor

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$264,574	\$258,828	\$263,793	\$242,898
<i>Fringe Benefits</i>	76,228	77,097	79,869	83,421
<i>Operating Expenses</i>	28,340	28,315	33,293	38,942
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$369,141	\$364,240	\$376,955	\$365,261
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 FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$119,466	\$94,558	\$94,348	\$120,568
<i>Fringe Benefits</i>	38,482	28,467	27,868	34,103
<i>Operating Expenses</i>	9,225	8,238	10,800	11,600
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$167,173	\$131,263	\$133,016	\$166,271
Staffing	3	2	2	2

Program Statistics	FY08	FY09	FY10	FY11
Number of Warrants Served	2,386	3,249	2,397	1,560
Restitution Collected	\$188,237.16	\$180,377.33	\$157,741.80	\$97,856.65
District Attorney Fees Collected	\$22,238.40	\$24,403.49	\$20,403.86	\$14,379.00
Capias Profines	\$51,580.72	\$16,550.69	\$31,168.92	\$15,472.37
Fines & Court Costs Collected	\$186,663.04	\$211,689.00	\$167,307.80	\$117,695.85
Probation Fees Collected	\$106,455.84	\$142,563.91	\$122,138.57	\$120,861.17

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	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Total Calls Cleared	669	866	950	1,063	946	1,151
Illegal Dumping Calls	581	713	553	410	390	430
Junk Vehicles Removed	154	209	121	171	148	78
Public Nuisances	239	276	276	452	503	577
Illegal Dump Sites Cleaned	348	313	512	410	383	430
Arrests	14	7	6	13	21	8
Assisted other agencies						58

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$85,500	86,483	\$92,426	\$98,408
<i>Fringe Benefits</i>	25,381	25,669	27,230	30,348
<i>Operating Expenses</i>	26,872	19,737	25,781	25,934
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$137,752	\$131,889	\$145,437	\$154,690
Staffing	2	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:	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Civil Process Served	2,814	2,163	1,932	3,530	2,483	1,883
Active CID Cases	4,255	5,651	5,366	5,008	4,978	5,879
Calls for Service	30,886	29,987	31,246	16,589	45,998	30,601
Citations & Warnings Issued	1,904	1,692	2,399	2,166	1,426	1,878

Sheriff - Dispatch Expense Category	Actual FY10	Actual FY11	Revised FY12	Revised FY13
<i>Salaries</i>	\$799,756	\$683,038	\$823,047	\$921,496
<i>Fringe Benefits</i>	287,484	257,548	287,035	330,766
<i>Operating Expenses</i>	773,357	728,637	815,539	729,629
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,860,597	\$1,669,223	\$1,925,621	\$1,981,891
Staffing	28	28	28	28

Sheriff Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$4,787,535	\$4,839,088	\$4,896,555	\$5,023,072
<i>Fringe Benefits</i>	1,473,697	1,429,101	1,472,975	1,619,968
<i>Operating Expenses</i>	1,015,254	942,120	1,166,869	1,089,023
<i>Capital Outlay</i>	-0-	16,214	-0-	-0-
Departmental Total	\$7,276,487	\$7,226,309	\$7,536,399	\$7,732,063
Staffing	110	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	2010 Actual	2011 Actual
Book-ins	14,190	12,282	13,739	13,195	13,297	13,599	12,112	7,793

Jail Operations Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$7,149,870	\$7,070,374	\$7,431,517	\$7,628,871
<i>Fringe Benefits</i>	2,778,365	2,431,049	2,543,477	2,808,219
<i>Operating Expenses</i>	5,995,804	5,089,494	5,843,550	4,856,850
<i>Capital Outlay</i>	239	-0-	-0-	-0-
Departmental Total	\$15,924,278	\$14,590,917	\$15,818,544	\$15,293,940
Staffing	215	215	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	FY08	FY09	FY10	FY11	FY12
New Participants Enrolled in Program	442	507	468	390	305
Participants Discharged from Program	205	209	192	185	143
Total Participants at Year End	237	298	276	205	162
Jail Days Saved through Program	60,638	79,483	91,954	79,650	63,188
Amount Saved by County from Jail Days not used	\$2,607,434	\$3,417,769	\$3,954,022	\$3,424,950	\$2,717,084
Total Collections from Participants – Child Support	\$336,876	\$473,028	\$610,787	\$657,026	\$524,395
Total Collections from Participants – Court Costs/Fines/Fees	\$59,044	\$50,312	\$42,538	\$32,266	\$24,795

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Operating Expenses</i>	\$1,193,932	\$966,049	\$952,806	\$875,570
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,193,932	\$966,049	\$952,806	\$875,570

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 FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$103,501	\$99,188	\$106,000	\$106,000
<i>Fringe Benefits</i>	20,444	16,873	18,214	18,214
Departmental Total	\$123,944	\$116,062	\$124,214	\$124,214
Transfer to Juvenile Fund	\$4,100,000	\$4,100,000	\$4,100,000	\$4,100,000



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

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

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

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

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

Director: Ross Worley

HISTORY

The concept of the Tyler-Smith County Juvenile Attention Center was born in November 1975, in a meeting of concerned citizens called "The Smith County Child Advocacy Committee". The Committee, formed by the Junior League of Tyler, provided the impetus for what was to open in June of 1981, as the Tyler-Smith County Juvenile Attention Center.

In January of 1977, a grant was received from the Criminal Justice Department in order to conduct a feasibility study. The study indicated a need to remove children from adult jails. The findings of the study were presented to the County Commissioners and the City Council in September 1977. This meeting resulted in an agreement between the County and the City to share funding and operational costs of a juvenile detention facility.

In July 1978, a group of Judges, Juvenile Attention Center Board members and Tyler Independent School District personnel toured a detention facility in West Texas. Following that tour, Tyler Independent School District agreed to participate in the endeavor by providing education for detained juveniles.

In February, 1979, the Commissioners Court voted unanimously to apply for two grants in order to renovate and operate a juvenile detention and probation facility at the Roberts Junior High School. Meanwhile, the Juvenile Attention Center Board was vigorously raising money to assist in the renovation and operation of the new facility. Approximately \$500,000 was given by the community in order to detain juveniles in a facility other than the adult jail.

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



There are approximately 19,000 juveniles in Smith County. Each year approximately 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.

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$2,253,094	\$2,252,162	\$2,348,851	\$2,451,760
<i>Fringe Benefits</i>	737,250	\$705,636	\$810,159	\$818,691
<i>Operating Expenses</i>	870,295	864,389	920,990	899,454
<i>Capital Outlay</i>	-0-	-0-	20,000	107,000
Departmental Total	\$3,860,640	\$3,822,187	4,100,000	\$4,276,905
Staffing	78	78	78	78



INFRASTRUCTURE

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ROAD & BRIDGE DEPARTMENT



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

- Roadways, bridges, drainage structures, signs, and traffic control devices;
- The responsible use, care, and maintenance of County facilities, equipment, and supplies 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:

- 1,178 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 county equipment. Also included in this division are the costs for fuel, parts, and supplies for Road & Bridge vehicles and equipment.



Accomplishments for FY12:

- Completed GPS bridge location project and tied the information into the current mapping system
- Completed 3,554 work orders through the maintenance system, averaging 296 work orders per month
- Completed the contract surface treatment project of 19.555 miles

Goals & Objectives for FY13:

- Utilize GPS mapping to identify the location of cross culverts and incorporate data with cost tracking system
- Serve as a voting member of the Tyler area MPO
- Serve as a member of the Urban Counties Standing Committee on Education

Workload Measures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
New driveway culvert installs and driveway culvert repairs	\$445,326	\$393,521	\$144,604	\$157,816
Road Patching	\$1,094,626	\$1,293,776	\$1,110,052	\$1,005
Right of Way Mowing	\$285,704	\$156,052	\$151,937	\$137,557
Field Work Orders Completed	4912	4122	4078	3554
Cost of Field Work Order Completions	\$7,348,849	\$760,733	\$3,213,895	\$3,162,095
Shop Work Orders Completed	3743	3221	2960	2519
Cost of Shop Work Orders Completed	\$618,558	\$760,733	\$535,376	\$533,272

Efficiency Measures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Road Reconstruction/Oil Dirt	\$921,086	\$854,344	n/a	\$0
Overlays	\$841,018	\$1,309,703	\$55,399	\$83,879
Contract Surface Treatment	\$1,340,605	\$953,127	\$413,169	\$427,740
Concrete Bridge Construction	\$109,462	\$199,305	\$143,101	\$0

Road & Bridge – Cont'd

Administrative Division Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$203,350	\$178,492	\$188,089	\$194,987
<i>Fringe Benefits</i>	62,504	49,596	52,323	57,760
<i>Operating Expenses</i>	113,620	119,811	152,077	206,127
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$379,474	\$347,899	\$392,489	\$458,874
Staffing	5	4	4	4

Labor Division Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$2,404,461	\$1,901,405	\$1,975,598	\$2,035,912
<i>Fringe Benefits</i>	882,596	725,311	748,895	814,640
<i>Operating Expenses</i>	3,803,425	2,191,895	2,399,219	2,424,900
<i>Capital Outlay</i>	-0-	1,190	40,000	-0-
Departmental Total	\$7,090,483	\$4,819,801	\$5,163,712	\$5,275,452
Staffing	75	61	61	61

Equipment Division Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$421,325	\$383,282	\$380,828	\$391,110
<i>Fringe Benefits</i>	148,094	125,652	129,606	139,636
<i>Operating Expenses</i>	785,520	715,077	854,328	787,000
<i>Capital Outlay</i>	-0-	-0-	-0-	3,200
Departmental Total	\$1,354,938	\$1,224,011	\$1,375,957	\$1,354,322
Staffing	13	11	11	11

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HEALTH & HUMAN SERVICES

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VETERAN SERVICES



Mission – A Smith County Veterans Service officer shall aid any county resident who served in the armed forces or nurses corps of the United States, and any orphan or dependent of the person, to prepare, submit, and present any claim against the United States or a state for benefits to which the person may be entitled under United States or state law. The officer shall defeat all unjust claims that come to the officer’s attention. (*Chapter 434, Subchapter B, Section 434.035 of the Texas Government Code*)

Director: Marshal V. Joslin

Department Responsibilities:

- Administratively assist all veterans and surviving spouses living in Smith County file for benefits
- Reach out to local organizations with information on current federal laws concerning benefits
- Provide veterans with an understanding of benefits for which they are entitled
- Assist facility bound veterans with benefits
- Assist veterans with claim processing
- Ensure quality assistance to all Smith County veterans and families of veterans

Accomplishments for FY12:

- Created and mailed letters of introduction to veteran and non-veteran organizations for new Veterans Service Officer
- Coordinated with Goodwill to aid veterans with certified PTSD counselors
- Coordinated with J.D. Collett regarding veterans home and disseminating information to Smith County veterans

Goals for FY13:

- Communicate and build trust with the citizens of Smith County
- Develop strategy and sustainability – people centric, results driven, and forward looking
- Work to develop a program that aids veterans with job searches, resume building, email, e-benefits, and counseling
- Network with organizations to create access to opportunities for veterans
- Goal of 100% customer satisfaction with all end users

Program Statistics:	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Smith County Veteran Population	16,716	16,645	16,515	16,328	16,119
Compensation & Pension Dollars Expended in Smith County	\$29,631,000	\$29,799,000	37,826,000	\$37,866,000	\$44,351,000
Education Dollars Expended in Smith County	\$2,441,000	\$1,880,000	2,618,000	\$2,623,000	\$5,400,000
Insurance & Indemnity Dollars Expended in Smith County	\$1,398,000	\$980,000	971,000	\$973,000	\$961,000
Medical Services & Administration	\$12,901,000	\$15,905,000	19,408,000	\$19,428,000	\$22,208,000
Total VA Expenditures in Smith County	\$46,372,000	\$48,563,000	60,822,000	\$60,890,000	\$69,380,000

Workload Measures	FY 2008	FY 2009	FY 2010	FY2011	FY2012
Client Office Visits	2,794	2,716	2,543	2,614	2,173
Correspondence Originated	1,105	1,602	2,052	2,113	2,339
Records Created	334	400	456	287	203
Records Edited	5,360	6,187	6,481	4,357	2,563
Total VIMS Client Services Performed	5,694	6,587	6,937	9,983	10,121

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$104,096	59,518	\$102,144	\$104,491
<i>Fringe Benefits</i>	33,752	19,825	27,325	37,110
<i>Operating Expenses</i>	6,911	6,465	8,190	10,540
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$144,759	\$85,808	\$137,659	\$152,141
Staffing	3	3	3	3

AGRICULTURE EXTENSION SERVICE

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

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

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

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

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$158,358	\$113,895	\$130,732	\$129,775
<i>Fringe Benefits</i>	34,883	24,039	31,166	33,641
<i>Operating Expenses</i>	22,453	24,808	24,417	27,017
<i>Capital Outlay</i>	-0-	-0-	2,000	2,000
Departmental Total	\$215,695	\$162,741	\$188,315	\$192,433
Staffing	8	6	6	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 FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Operating Expenses</i>	\$1,530,186	\$37,984	\$287,985	\$37,985
Departmental Total	\$1,530,186	\$37,984	\$287,985	\$37,985



SPECIAL REVENUE FUNDS

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COURTHOUSE SECURITY

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Operating Expenses</i>	\$33,661	\$28,678	\$50,000	\$50,000
<i>Capital Outlay</i>	-0-	42,571	80,000	80,000
Departmental Total	\$33,661	\$71,249	\$130,000	\$130,000

COUNTY LAW LIBRARY

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$71,918	\$57,178	\$64,419	\$66,872
<i>Fringe Benefits</i>	23,676	20,386	15,443	17,061
<i>Operating Expenses</i>	102,754	61,916	105,950	97,050
<i>Capital Outlay</i>	2,978	322	3,350	3,350
Departmental Total	\$201,326	\$139,802	\$189,162	\$184,333
Staffing	2	2	1	1

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Operating Expenses</i>	\$61,922	\$43,949	\$63,600	\$5,000
<i>Capital Outlay</i>	103,000	-0-	41,200	41,200
Departmental Total	\$164,922	\$43,949	\$104,800	\$46,200

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$5,263	\$23,366	\$60,000	\$60,000
<i>Fringe Benefits</i>	936	3,360	8,598	8,664
<i>Operating Expenses</i>	681,828	159,811	880,000	880,000
<i>Capital Outlay</i>	27,986	48,795	500,000	500,000
Departmental Total	\$716,012	\$235,331	\$1,448,598	\$1,448,664

RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>	-0-	7,638	10,000	10,000
Departmental Total	-0-	\$7,638	\$10,000	\$10,000

10% FORFEITURE INTEREST FUND

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Operating Expenses</i>	\$17,000	\$13,600	\$16,000	\$16,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$17,000	\$13,600	\$16,000	\$16,000

SEARCH & RESCUE

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY12
<i>Operating Expenses</i>	\$8,300	\$7,710	\$6,000	-0-
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$8,300	\$7,710	\$6,000	-0-

WORKFORCE INVESTMENT FUND

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Operating Expenses</i>	\$7,494	\$7,208	\$58,000	\$48,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$7,494	\$7,208	\$58,000	\$48,000

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 FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$74,103	\$81,144	\$73,051	\$50,000
<i>Fringe Benefits</i>	14,369	11,891	12,202	8,327
<i>Operating Expenses</i>	3,912	10,001	10,963	15,974
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$92,384	\$105,036	\$96,216	\$74,301



**CAPITAL IMPROVEMENT
&
DEBT SERVICE FUNDS**

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PERMANENT IMPROVEMENT

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

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Capital Outlay</i>	\$714,549	\$67,326	-0-	-0-
Departmental Total	\$714,549	\$67,326	-0-	-0-

J A C MAINTENANCE FUND

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

Expense Category	Actual FY09	Actual FY10	Revised FY11	Adopted FY12
<i>Capital Outlay</i>	38,405	\$35,384	\$ - 0-	-0-
Departmental Total	\$38,405	\$35,384	\$ -0-	-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 FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Salaries</i>	\$ -0-	\$ -0-	-0-	-0-
<i>Operating Expenses</i>	10,000	83,062	500,000	20,000
<i>Capital Outlay</i>	1,196,842	1,385,155	1,060,393	1,653,483
Departmental Total	\$1,206,842	\$1,468,216	\$1,560,393	\$1,671,483

JAIL EXPANSION PROJECT FUND

Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Operating Expenses</i>	-0-	\$682,544	\$2,033,975	-0-
<i>Capital Outlay</i>	-0-	190,000	32,331,266	25,000,000
Departmental Total	-0-	\$872,544	\$34,364,241	\$25,000,000

DEBT SERVICE FUNDS

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

Certificates of Obligation 2000 Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Bond Principal</i>	\$800,000	\$900,000	-0-	-0-
<i>Interest</i>	170,500	\$87,750	-0-	-0-
<i>Agency & Other Fees</i>	3,364	1,667	-0-	-0-
Series Total	\$973,864	\$989,417	-0-	-0-

Certificates of Obligation 2001 Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Bond Principal</i>	\$900,000	\$900,000	-0-	-0-
<i>Interest</i>	76,050	38,250	-0-	-0-
<i>Agency & Other Fees</i>	3,244	3,244	-0-	-0-
Series Total	\$979,294	\$940,505	-0-	-0-

Certificates of Obligation 2004 Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Bond Principal</i>	\$400,000	\$500,000	-0-	-0-
<i>Interest</i>	177,850	90,800	-0-	-0-
<i>Agency & Other Fees</i>	3,405	5,582	-0-	-0-
Series Total	\$581,255	\$596,382	-0-	-0-

General Obligation & Refunding – Series 2011 Expense Category	Actual FY10	Actual FY11	Revised FY12	Adopted FY13
<i>Bond Principal</i>	-0-	-0-	\$3,130,000	\$3,240,000
<i>Interest</i>	-0-	-0-	1,089,309	1,003,400
<i>Agency & Other Fees</i>	-0-	\$36,393	15,000	15,000
<i>Payment to Refunding Agent</i>	-0-	5,837,616	-0-	-0-
Series Total	-0-	\$5,874,009	\$4,234,309	\$4,258,400

COUNTY OFFICIALS

Elected Officials:

County Judge	Joel Baker	590-4625
Commissioner - Precinct #1	Jeff Warr	590-4601
Commissioner - Precinct #2	Cary Nix	590-4602
Commissioner - Precinct #3	Terry Phillips	590-4603
Commissioner - Precinct #4	JoAnn Hampton	590-4604
Constable - Precinct #1	Henry Jackson	590-2609
Constable - Precinct #2	Andy Dunklin	590-4840
Constable - Precinct #3	Jimmie Blackmon	842-2664
Constable - Precinct #4	John Smith	590-4879
Constable - Precinct #5	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	Karen Phillips	590-4670
District Attorney	Matt Bingham	590-1720
District Clerk	Lois Rogers	590-1675
7 th District Court	Judge Kerry Russell	590-1640
114 th District Court	Judge Christy Kennedy	590-1620
241 st District Court	Judge Jack Skeen, Jr.	590-1630
321 st District Court	Judge Carole Clark	590-1600
Elections/Voter Registration	Karen Nelson	590-4774
Justice of the Peace - Pct. #1	Judge Quincy Beavers, Jr.	590-2601
Justice of the Peace - Pct. #2	Judge Gary Alfred	590-4830
Justice of the Peace - Pct. #3	Judge James Meredith	842-2661
Justice of the Peace - Pct. #4	Judge Mitch Shamburger	590-4870
Justice of the Peace - Pct. #5	Judge James Cowart	590-4890
Sheriff	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	Keith Hansen	590-2980
Information Technology	Harvy Tanner	590-4650
County Auditor	Ann W. Wilson, CPA	590-4700
Fire Marshall	Jim Seaton	590-2655
Juvenile Services	Ross Worley	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	Joseph Settanni	590-2960
Road & Bridge	Doug Nicholson	590-4800
Veterans Services	Marshall Joslin	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.

Fiduciary Funds – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

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

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

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours. Per year. For example, a part-

time clerk working 20 hours per week would be equivalent to .50 of a full-time position.

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

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

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

GASB 34 – The Governmental Accounting Standards Board (GASB) Statement #34 on the standards for basic financial statements and management’s discussion and analysis for state and local governments.

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

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

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

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

Governmental Fund – Funds general used to account for tax-supported activities.

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

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

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

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

Lease Purchase Agreements – Contractual agreements which are termed “leases” , but which in substance amount to purchase contracts, for equipment, machinery and some types of improvements.

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

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

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

Major Fund – A governmental or enterprise fund reported as a separate column in the financial statements. Major funds exists when revenues, expenditures, assets, or liabilities are at least 10% of corresponding

totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

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

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

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

OEM - Office of Emergency Management

Operating Budget – The annual budget and process that provides a financial plan for the operation of government and the provision of services for the year.

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

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

Output Indicators - A unit of work accomplished, without reference to the resources required to do the work. Output

indicators do not reflect the effectiveness or efficiency of the work performed.

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

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

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

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

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

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

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

Revenue - Sources of income financing the operations of government.

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

Special Revenue Funds – Funds specifically required to account for revenues

and expenditures restricted for specific purposes.

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

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

Unencumbered Balance - The amount of an appropriation that is neither expended nor

encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees - The payment of a fee for direct receipt of a public service by the party who benefits from the service.