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# SMITH COUNTY, TEXAS

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**FY2022 Adopted Budget**

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# *SMITH COUNTY, TEXAS*

## *Adopted Budget Fiscal Year 2021-2022*



This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,981,584, which is a 4.81% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,364,765.

The members of the Smith County Commissioners Court voted on the adoption of the 2022 budget on September 7, 2021. Record vote for the adoption of the budget is:

County Judge Nathaniel Moran	Aye
Commissioner Pct. #1, Neal Franklin	Aye
Commissioner Pct. #2, Cary Nix	Aye
Commissioner Pct. #3, Terry Phillips	Aye
Commissioner Pct. #4, JoAnn Hampton	Aye

	<b>FY2021</b>	<b>FY2022</b>
Property Tax Rate	0.335000	0.335000
No New Revenue Rate	0.342060	0.328645
Voter Approval Rate	0.353670	0.365062
Maintenance & Operations Rate	0.307620	0.310465
Debt Rate	0.027380	0.024535
Total Debt Obligations	\$38,745,000	\$34,005,000

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GOVERNMENT FINANCE OFFICERS ASSOCIATION  
*Distinguished Budget Presentation Award*

**PRESENTED TO**

**Smith County  
Texas**

For the Fiscal Year Beginning

**October 01, 2020**

*Christopher P. Morill*

**Executive Director**

*This award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:*

- ✓ *A policy document*
- ✓ *A financial plan*
- ✓ *An operations guide*
- ✓ *A communications device*

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# BUDGET MESSAGE

from

**County Judge Nathaniel Moran**

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**Date:** October 1, 2021

**To:** All Elected and Appointed Officials, Department Heads, Employees, and Constituents

Respectfully, I submit the FY2022 Smith County Budget as adopted. This document is a compilation of many hours of projection and planning by the Commissioners Court, the County Auditor, and all elected and appointed officials in consideration of the many services Smith County is responsible for delivering to its citizens. As you know, this has been another unusual year and budget process, given the widespread effects of the COVID-19 pandemic. Beginning in March 2020 and continuing through the date of this letter, the COVID-19 pandemic has dominated much of the time and attention of all of you, this community, the state, and nation at-large. It has had untold effects on the operations of our organization as a governmental entity, and will forever change the landscape of County government.

Each department is required to make budget requests based on necessity, and all requested expenditures require justification. This adopted budget reflects careful review and consideration of budget requests from all departments and thoughtful analysis of those requests compared to anticipated financial resources for the year. Without affecting the quality of services to our constituents, my goal in this budget is to continue building trust with our community and maintaining a low tax rate. The theme of this year's budget is "In the Blue", underscoring the budget's intent to invest substantial new dollars in our law enforcement agencies and re-affirm Smith County's commitment to the men and women who don law enforcement uniforms. In addition to a focus on supporting law and order, the county budget this year remains focused on improving road and bridge funding and shoring up support service staffing where needed in the elected offices and departments.

## THE BUDGET IN BRIEF

The FY22 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 \$104,696,686, representing an 8% increase from the fiscal year (FY) 2021 Adopted Budget. Revenue from sales tax has continued to show increases and is expected to increase from the FY21 amount. Interest earnings have significantly decreased over the last few years due to economic conditions although the overall collections of fines and fees is projected to begin to increase by approximately 15% as the court processes continue to adapt to various methods of adjudication during this time.

The budget appropriates \$122,195,934 toward operating, capital, and debt service expenditures. Ongoing 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. Excess reserve funds are being appropriated according to the policy for non-recurring capital projects and

other capital equipment. Total employment for Smith County for 2022 is budgeted at 877 full time employees, an increase of fourteen from FY21. The complete schedule of changes can be found on page 58 of this document.

The FY2022 Adopted Budget reflects the following priorities: (1) road improvements; (2) retaining qualified, contributing employees; (3) improved operational efficiency; (4) continued improvements to facilities and technology; and (5) essential funding for law enforcement and jail operations. The highlights are:

- **Property Tax Rate** – The 2020 property tax rate decreased from 0.345000 per \$100 of assessed property value to 0.335000. The 2021 property tax rate that funds the FY22 budget will remain at .335000. The Smith County property tax rate is ranked as one of the lowest among the 254 counties in the State of Texas.
- **Law Enforcement Salaries** – With the FY22 Adopted Budget, law enforcement salaries are set to increase an average of 14% over last year, while non-law enforcement positions are set to receive a 4% increase in their base pay. Notably, the starting pay for entry level detention officers will go from \$33,620 annually to \$41,500 annually in an effort to help reduce detention officer vacancies. Likewise, entry level deputies and dispatchers will see a 25% increase in starting pay. Courthouse security entry level positions will go up by almost 33%. These moves are intended to attract and retain the very best throughout our law enforcement offices.
- **Road & Bridge Projects** – The County continues investing in our Road & Bridge infrastructure and we have recently completed the third year of six years in our Road & Bridge bond program. A recent review of the work completed in the first 36 months of that program concluded that we are on schedule with the completion of projects and under budget. This is great news and a reflection of our commitment to be effective and efficient with each tax dollar that comes our way. The FY2022 budget reflects a continued commitment towards roads & bridges by increasing the FY21 tax rate of 3.5 cents of the current property tax rate toward the Road & Bridge fund to **3.75 cents**. This commitment is significant because it ensures that the County continues to have a sufficient amount dedicated of the tax rate each year to pay for maintenance of our roads and bridges as the bond program allows us to reconstruct them. We will need to continue to bring this allocation up over the next few years to ensure long term sustainability of our Road & Bridge program beyond bond funding.
- **Facility Needs & Capital Improvements** - In FY21, Smith County procured property for a new Road & Bridge facility and has appropriated capital funding with this budget to renovate the facilities for the much needed relocation of the road and bridge department. Additionally, in FY20, we thoroughly evaluated the potential solutions to the longstanding courthouse problem, and had planned to put that measure on the November 2020 ballot for decision by the public. However, the Commissioners Court opted to delay proposing a bond package to the public on the courthouse until after the Coronavirus pandemic. Even with that delay on the courthouse project, the time and money spent has resulted in firm directions on location, size, use, and style. Therefore, that project is ready to propose when the time is right thanks to the valiant efforts of our team of hired professionals. The Commissioners Court continues to obtain property where the planned Courthouse will ultimately go.

## **EXECUTIVE SUMMARY**

The executive summary is prepared as a general overview to the FY22 Adopted 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 with the COVID-19 pandemic. Although Smith County has been spared many of the hardships that are occurring in other areas, we have experienced some downsizing or relocation among employers which could potentially reduce our property and/or sales tax revenue. Difficult decisions that are being made during this challenging period have resulted in some delayed program enhancements and planning modifications as we exercise a conservative approach to non-mandated funding issues.

The FY22 Budget was prepared with an emphasis on prioritizing current service levels. Smith County will continue its effort to align the demands with the resources available. The cost of unfunded mandates creates a special hardship on the county budget to meet the demands of certain programs while adhering to the funds that are available to support the need. Although the county is mandated by the state to provide sufficient funding in certain areas, we continue to look for more efficient ways to deal with these matters.

**WORKFORCE** – For FY22, our employee headcount will increase from 863 to 877. The FY22 Adopted Budget also includes a realignment of law enforcement salaries as discussed earlier in the message and a 4% cost of living adjustment for non-law enforcement personnel. The County will continue “Striving for Excellence” and doing things right the first time, so that citizens, employees, and the budget are not negatively impacted by the need for repeat or do-over work. In this fiscal year, the Commissioners Court is dedicated to supporting law enforcement in their efforts to reduce the accelerated growth of jail overtime and increasing vacancy numbers for jail detention officers.

**FRINGE BENEFITS** – Fringe benefits have increased for FY22 due to the approved salary increases and additional employees. Smith County maintains a partially self-insured health insurance program for employees and qualified retirees, and the County’s health insurance fund balance remains strong because of changes made in the past few fiscal years. These measures are resulting in an employer paid premium decrease for FY22 largely due to the measures taken to closely examine costs and consider varying avenues of saving.

**CAPITAL IMPROVEMENT PLAN** –Smith County first adopted a Five Year Capital Improvement Plan in 2011 as a step in planning for facilities and infrastructure needs in future years. The plan receives an annual update and the FY22 Budget continues as a funding source for approved projects. This is a pay-as-you go plan that is funded through the dedication of 1 cent per year from the property tax rate.

### **LONG TERM ISSUES**

*Issues facing the county beyond FY22*

**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 FY22 Adopted Budget provides funding to continue the philosophy of focusing on better maintenance that began in FY11 while it also appropriates additional funding to transition back into more road reconstruction and resurfacing projects.

**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 continues the process of replacing outdated judicial technology systems with new technology to provide a more efficient system for the courts and court related activities.

**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 FY22 budget, the county will continue to dedicate one cent (1¢) of the maintenance and operations portion of the tax rate to this fund.

**JAIL** – As a result of the pandemic and the cessation or slowing of many elements of the judicial and detention systems, including the ability to hold jury trials and transport prisoners to the state’s prison system, the jail population has soared from 750 to over 1150 over the pandemic period. This increase in jail population necessitates planning for renovation or expansion of the current jail facilities. The Commissioners Court is also exploring ways to renovate the north jail facility to accommodate additional inmates, which will expand the total jail capacity for this constraining population.

The FY22 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. My hope is that the economy will continue to rebound and we will emerge better off than before and in a manner consistent with the continued dedication to sound fiscal policy and transparency that has been our hallmark for several years.

With sincere appreciation to all elected officials, department heads, and the county auditor and staff, I am pleased to present this balanced Adopted Budget for FY2022 that is more than a document that allots departmental funding for a new fiscal year based on assessed needs. It is a reflection of your character, your dedication to public service, and your recognition of this extraordinary time and the need to reaffirm to all in this community, “We are with you.”

Respectfully submitted,



Smith County Judge



# OVERVIEW

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# INTRODUCTION

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

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

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

The budget process section provides insight into the various processes in the complete “budget cycle”, including budgetary controls, and tracking of actual costs against the adopted budget. Also included is the calendar of significant events in the preparation of the FY22 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 FY22 budget, along with departmental goals, achievements, and descriptions of duties.

The last sections of this document are listings of county officials and a glossary of frequently used terms.

# Texas County Government

The statutory duties and responsibilities of county officials in Texas are numerous. County Government's principal focus is on the judicial system, health and social service delivery, law enforcement, and road construction. In Texas, counties have no ordinance-making powers other than those explicitly granted by state law.

Texas has 254 counties with similar organization features: a governing body (the Commissioners Court) consisting of one member elected at large (the County Judge) and four Commissioners elected by precincts. The County Judge is both presiding officer of the Commissioners Court and judge of the County Court and is named for his or her actual judicial responsibility.

The Commissioners Court serves as both the legislative and executive branch of county government, and has budgetary authority over virtually all county departments, including those headed by other elected officials.

In Texas county government, there is not a hierarchy level for elected county officials, as all elected officials answer directly to the voters. The Commissioners Court authority over county offices, including elected offices, is limited to its authority to approve and disapprove the budgeted funds appropriated for each department's activity.

Elected offices created by the Texas Constitution include County Judge, Commissioner, Constable, County Clerk, District Attorney, District Clerk, Justice of the Peace, Sheriff, Tax Assessor/Collector, and Treasurer. These officers are elected at large with the exception of the Commissioners, Constables, and Justices of the Peace, which are elected by individual precincts.

Offices created by legislative act include State District Judges, County Courts at Law, County Auditor, County Purchasing Agent, County Engineer, Community Supervision and Corrections, and Juvenile Probation. The State District Judges and the County Court at Law Judges are elected at large. The remaining officials are appointed by various boards. A Smith County Organization chart is located on page 10.





# SMITH COUNTY COMMISSIONERS COURT



**Neal Franklin**  
Commissioner, Pct. #1



**Cary Nix**  
Commissioner, Pct. #2



**Nathaniel Moran**  
Smith County Judge

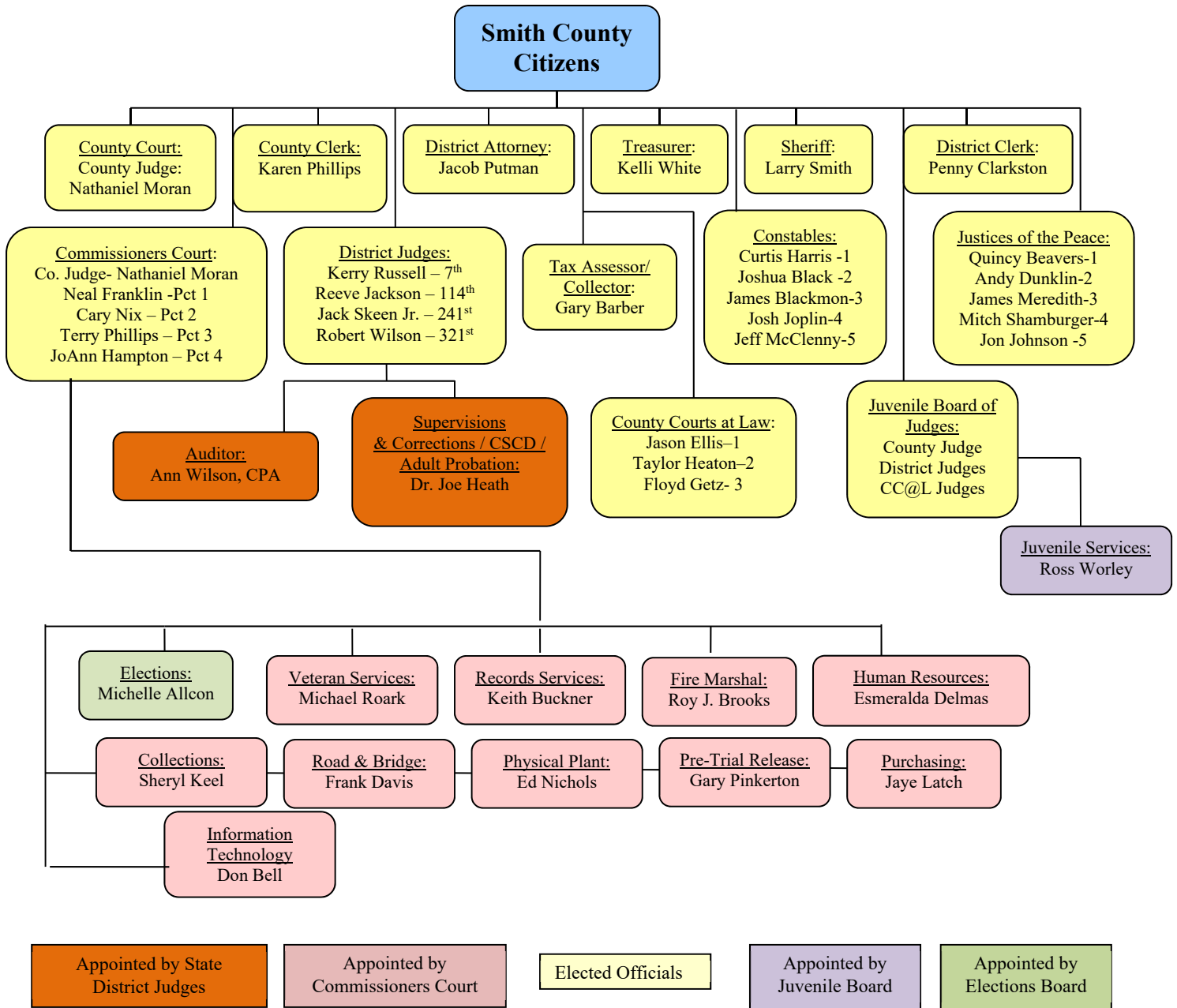


**Terry Phillips**  
Commissioner, Pct. #3



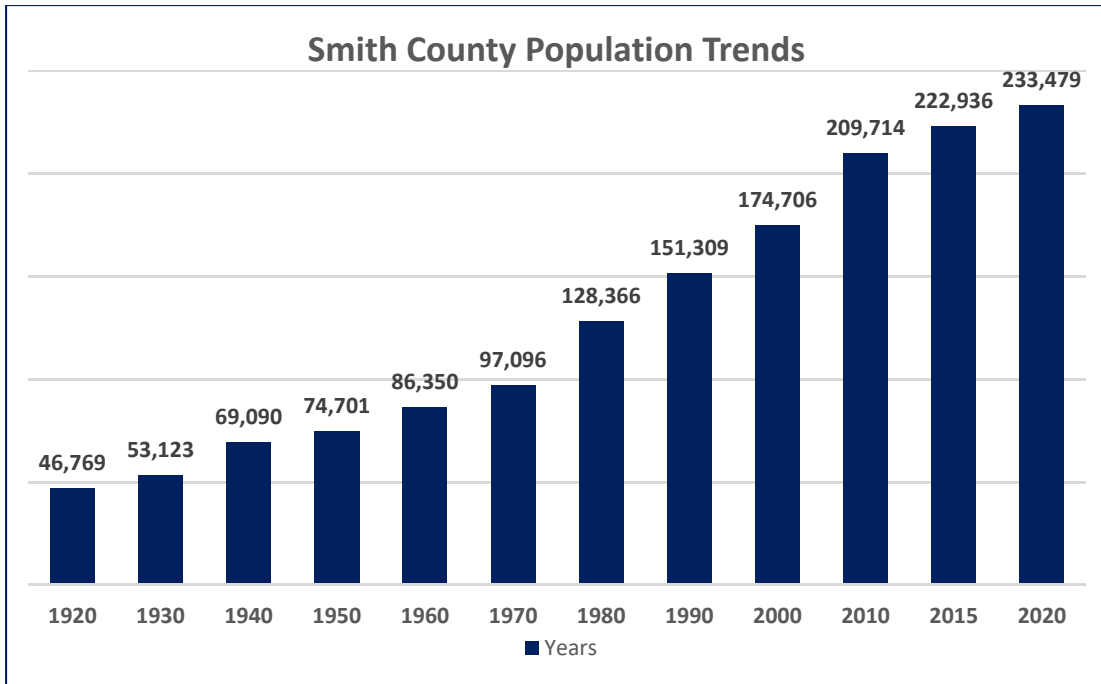
**Jo Ann Hampton**  
Commissioner, Pct. #4

# Smith County Organizational Chart



## SMITH COUNTY PROFILE

With a population of 233,479 for 2020, 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 a population of 105,995. Smith County also includes the Cities of Lindale, Whitehouse, Arp, Troup, Bullard, Winona, New Chapel Hill, Noonday, Overton and Hide-a-way Lake.



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

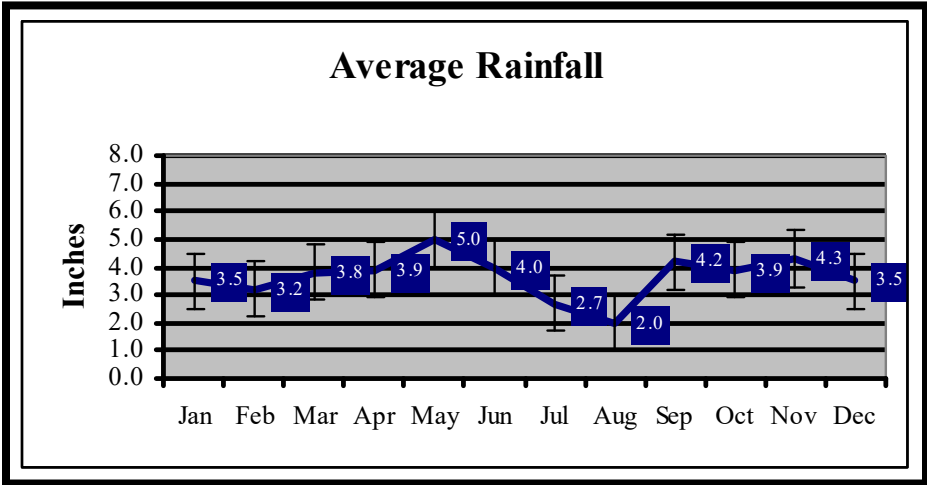
# Smith County Statistics & Demographics:



2020 Population: 233,479  
 Median household income: \$56,810  
 Racial Composition:  
     White – 76.8%  
     Hispanic – 19.5%  
     Black – 17.5%  
     Other - 1.8%

Source: TEDC Economic Profile

Seasonal Averages		
	<i>High</i>	<i>Low</i>
January	58°	36°
April	78°	53°
July	93°	71°
October	78°	55°



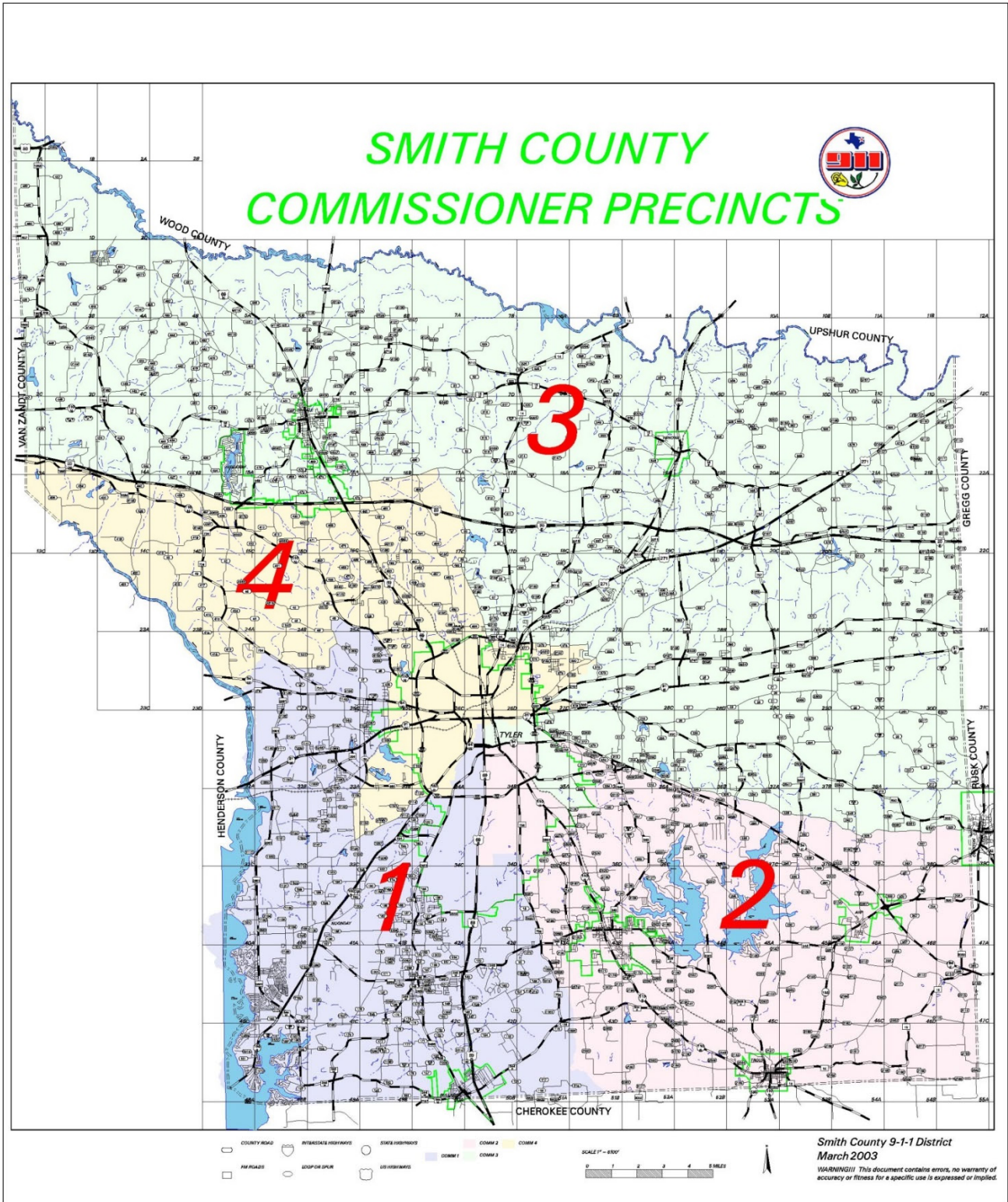
## Top Employers

Employer	Product/Service	Employees
UT Health East Texas	Medical Care	4,439
Christus Trinity Mother Francis	Medical Care	4,095
Tyler ISD	Education	2,639
Brookshire Grocery Company	Grocery Distribution	1,620
Trane Company	Air Conditioning Units	1,331
The University of Texas at Tyler	Education	1,440
Walmart	Retail	1,241
Altice USA	Cable, Internet & Phone	1,150
UT Health Northeast	Medical Care/Research	1,108
Sanderson Farms	Food Processing	1,000
Tyler Junior College	Education	967
City of Tyler	Government	853
Smith County	Government	843
John Soules Foods	USDA Meat Processing	742
Target Distribution Center	Retail Distribution	690
Southside Bank	Banking Services	412
Tyler Pipe	Cast Iron Pipe, Iron Fittings	364
Centene	Medical Claims Processing	349

Source: Tyler Economic Development Council

## Top 10 Taxpayers

Name of Taxpayer	Nature of Property	Rank	2020 Tax Year Taxable Assessed Valuation	% of Net Taxable Assessed Valuation
Tyler Regional Hospital, LLC	Medical	1	\$ 258,431,932	1.33%
Delek Refining	Refinery	2	\$ 238,199,350	1.22%
Oncor Electric Delivery Co.	Utility	3	222,597,766	1.14%
Brookshire Grocery Co	Grocery Retail	4	152,585,178	0.78%
Trane-American Standard	Manufacturer	5	111,882,903	0.58%
Walmart/Sam's East	Wholesaler/Retailer	6	98,523,665	0.51%
Dayton Hudson/Target	Retail	7	94,385,164	0.49%
Tyler Broadway/Centennial	Retail	8	73,075,656	0.38%
Cebridge Acquisitions LP	Cable	9	63,464,400	0.33%
Genecov Investment Group	Financial	10	59,663,524	0.31%
Walmart/Sam's East	Wholesaler/Retailer	7		0.00%
Genecov Investment Group	Financial			
Carrier/United Technologies	Manufacturer			
Transcanada Keystone Pipeline	Oil & Gas Production	10		0.00%
Southwest Energy Production	Utility			
Southwestern Bell	Telephone Utility			
			\$ 1,114,377,606	5.73%



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. 877 county employees. Smith County government is composed of 45 departments, including 26 headed by elected officials, the County Auditor appointed by the District Judges, and 13 appointees by the Commissioners Court.

Smith County Courthouse  
1910—1955



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

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# BUDGET PROCESS

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The FY22 Adopted Budget covers a twelve month period beginning October 1, 2021 through September 30, 2022. 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. 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 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 an expenditure, or offsetting amounts, and are authorized only by majority vote of the Commissioners Court.

## FY22 BUDGET CALENDAR

Date	Event	Statutory Reference	Responsible Party
March 29	Budget Instruction Manual and worksheets distributed		Auditor
April 30	Deadline for departments & outside agencies to return budget requests	LGC 111.005	
May 1	Receive 1 <sup>st</sup> round of revenues estimates from Auditor		Auditor
May 19-20	County Judge & Auditor review requests with departments		County Judge & Auditor
June 1	Preliminary revenue and expenditure budget to Commissioners for review		Auditor
June 22	Budget workshop with Commissioners Court		CCT
June 30	Receive 2 <sup>nd</sup> round of revenue estimates from Auditor		Auditor
July 26	Receive certified tax roll from Smith County Appraisal District		SCAD
July 27	Budget workshop with Commissioners Court		CCT
August 10	Commissioners Court to discuss tax rate; take a record vote and, if required, schedule the public hearing.		CCT
August 12	Publish notice of the September 7, 2021 public hearing on the FY22 Proposed Budget	LGC 111.0075(b)	Auditor
August 13	Publish notice of any proposed salary increases for elected officials	LGC 152.013	Auditor
August 13	County Judge files Proposed Budget with County Clerk	LGC 111.006	County Judge
August 13	Notify elected officials of salary & personal expenses for the proposed budget	LCG 152.013c	Auditor
August 17	Publish notice of the August 24, 2021 public hearing on the FY22 Proposed Budget and tax rate		Auditor
August 17	Publish Notice of Public Hearing on Tax Increase	Tax Code	Auditor
August 24	Public hearing on the FY22 Proposed Budget & tax rate 9:30 a.m. & 5:30 p.m.		CCT
	Publish Notice of Tax Rates (Form 50-212) (website)	Tax Code	Tax A/C
Sept. 1	Post notice of public hearing on FY22 Proposed Budget		CCT Admin.
Sept. 1	Post notice of meeting to adopt the FY22 Budget & tax rate		CCT Admin.
Sept. 7	Public hearing – Proposed tax rate & budget 9:30 a.m.	LGC 111.007	CCT
Sept. 7	<ol style="list-style-type: none"> <li>1) Vote to adopt the FY22 budget</li> <li>2) Vote to adopt the M&amp;O tax rate</li> <li>3) Vote to adopt the Debt Service rate</li> <li>4) Vote to ratify the property tax increase from raising more revenue from property taxes than in the previous year (if required).</li> </ol>	LGC 111.008 Tax Code 26.05(a) LGC 111.008c	CCT
	<i>Date are subject to revision. Calendar is subject to amendment by any or all requirements for setting tax rates as contained in the Truth in Taxation publication.</i>		

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# **POLICIES & GOALS**

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

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

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

# ***Roadmap to a New Horizon***

## ***SMITH COUNTY'S COMPREHENSIVE 10-SERVICE POINT BUSINESS PLAN***

### ***1. ACCOUNTABILITY***

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

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

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

#### **DESIRES, RESULTS, MEASURES, AND PERFORMANCES**

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

### ***2. TECHNOLOGY***

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

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

#### **DESIRES, RESULTS, MEASURES, AND PERFORMANCES**

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



### **3. STAFFING & WORKFORCE**

Countywide organization streamlined and team based

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

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

#### **DESIRES, RESULTS, MEASURES, AND PERFORMANCES**

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

### **4. CUSTOMER SERVICE**

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

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

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

#### **DESIRES, RESULTS, MEASURES, AND PERFORMANCES**

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

## **5. SERVICES/PROCESSES**

All county services competitively or contractually delivered.

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

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

### **DESIRES, RESULTS, MEASURES, AND PERFORMANCES**

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

## **6. INTERGOVERNMENTAL NETWORKING**

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

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

### **DESIRES, RESULTS, MEASURES, AND PERFORMANCES**

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

## **7. LONG RANGE BUDGET/RESOURCE ALLOCATION PLAN**

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

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

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

### **DESIRES, RESULTS, MEASURES, AND PERFORMANCES**

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

## **8. TASK FORCES**

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

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

## **9. PRODUCTIVITY PAY & INCENTIVES**

Countywide performance and productivity measurement and audit systems in place

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

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

## **10. CONTRACT SERVICES MANAGEMENT**

Contract management cultured in organization

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

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# FINANCIAL POLICIES

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

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

## ***Budget, Accounting, Auditing, and Financial Policies:***

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

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

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

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## CASH MANAGEMENT: INVESTMENTS & RESERVES

Reserve balances are an important factor in maintaining the county's current bond rating of AA1 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 25% 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.

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

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

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

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### *Capital Improvement Projects*

The Commissioners Court formed a Capital Improvement Committee (CIC) made up of (1) the County Auditor, (2) Budget Officer, (3) Facilities Services Director, (4) County Administrator, and (5) Purchasing Director. 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 capitalized 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 of \$.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 FY21 is .027380 as compared to the FY20 debt service rate of .039198 per \$100 assessed valuation.

### VALUATION AND TAX-SUPPORTED DEBT HISTORY

Tax Year	Fiscal Year Ended 9/30	Estimated Population <sup>(1)</sup>	Taxable Assessed Valuation <sup>(2)</sup>	Taxable Assessed Valuation Per Capita	G.O. Tax Debt Outstanding at End of Year	Ratio of G.O. Tax Debt to Taxable Assessed Valuation	G.O. Tax Debt Per Capita
2011	2012	210,000	13,629,559,992	64,903	39,955,000	0.29%	190
2012	2013	213,381	13,786,950,359	64,612	36,825,000	0.27%	173
2013	2014	214,000	14,129,361,209	66,025	33,585,000	0.24%	157
2014	2015	215,000	14,547,918,813	67,665	30,280,000	0.21%	141
2015	2016	218,842	15,167,767,519	69,309	26,905,000	0.18%	123
2016	2017	222,936	15,737,795,619	70,593	23,465,000	0.15%	105
2017	2018	225,290	16,444,321,130	72,992	19,920,000	0.12%	88
2018	2019	227,727	17,421,789,737	76,503	27,595,000	0.16%	121
2019	2020	230,221	18,529,921,490	80,488	34,260,000	0.18%	149
2020	2021	232,751	19,447,963,197	83,557	36,560,000	0.19%	157
2021	2022	233,479	20,170,536,243	86,391	34,005,000	0.17%	146

(1) Source: U.S. Census  
 (2) As reported by the Smith County Appraisal District; subject to change during the ensuing year.



# FINANCIAL SECTION

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# FUND OVERVIEW

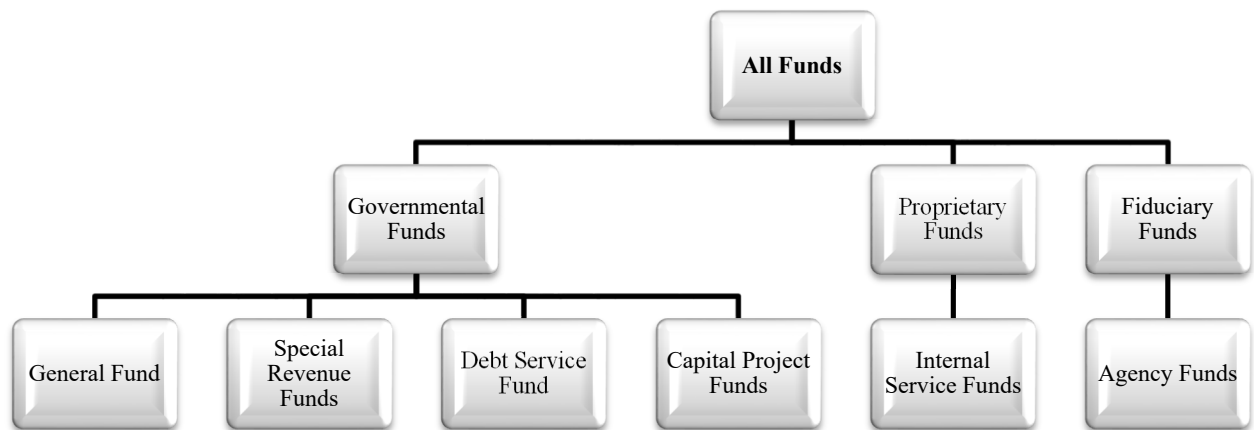
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**Governmental Funds** - The general government functions are reported in the General, Special Revenue, Debt Service, and Capital Project Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows,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

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

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.

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# FINANCIAL SUMMARIES OVERVIEW

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

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

## Revenues

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

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

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

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

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

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

permit, such as alcohol or salvage yard permits.

*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 the United States Marshals Service.

*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.

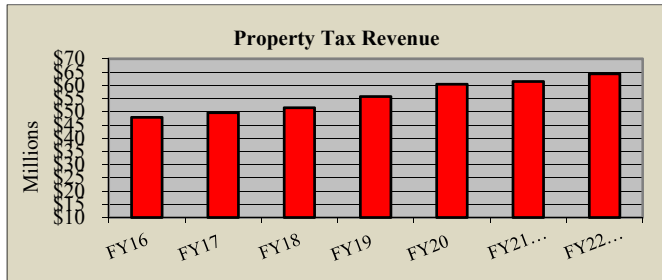
*Interest* – revenue received as interest from investments and bank accounts.

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

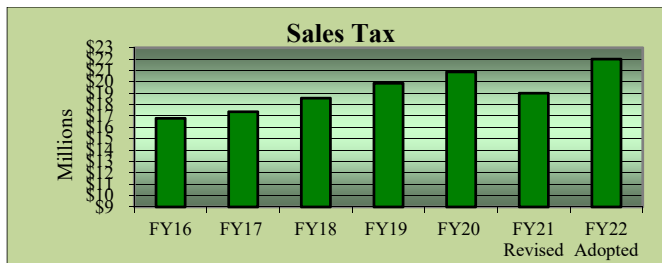
## MAJOR REVENUE HIGHLIGHTS

The FY22 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$104,696,686. Major categories of revenue and the projection assumptions are as follows:

**PROPERTY TAXES:** Comprising 61% of the County revenue, fiscal year 2022 total property tax receipts are estimated at \$64,321,169 or 4.76% higher than the 2021 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 \$47,843,908 in FY21 to \$49,565,145 in FY22, the debt service portion will decrease from \$5,369,920 to \$5,169,953, the Road & Bridge Fund will increase from \$6,362,636 to \$7,068,214 and the Capital Project Fund from \$1,822,753 to \$1,884,857.

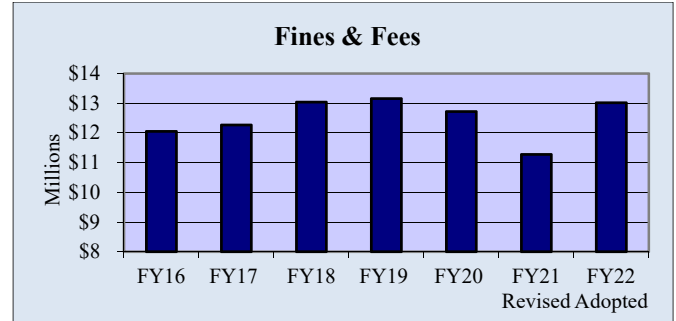


**SALES TAX:** Comprises 21% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY22 are projected to increase from FY21 to an estimate of \$22,000,000. Smith County voters approved the ½ cent sales tax in 1982.

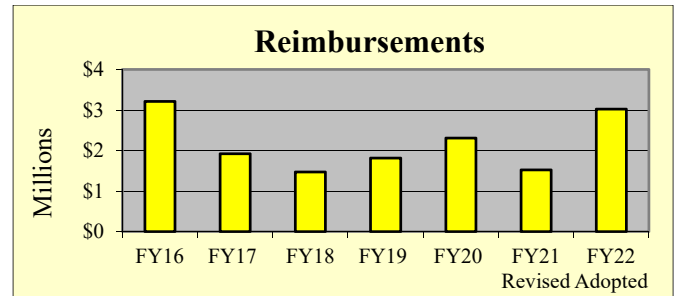


**FINES AND FEES:** Comprising 12.4% of total revenues, fines and fees represent the third largest revenue source. This category reflects fees charged for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY22 estimated revenue is

estimated to increase as court systems are moving cases more than during the pandemic.

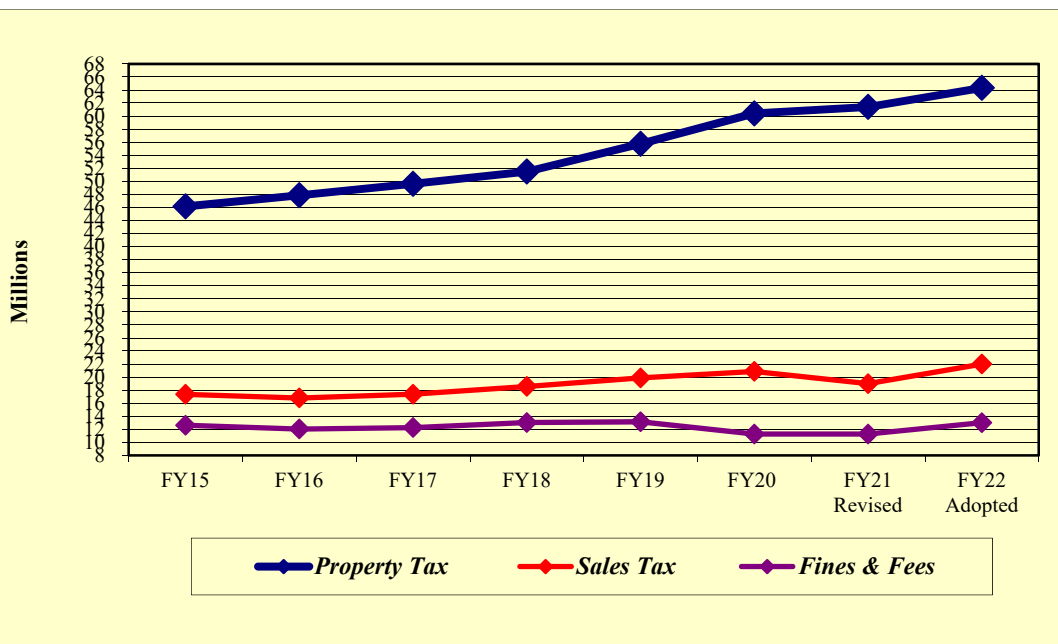
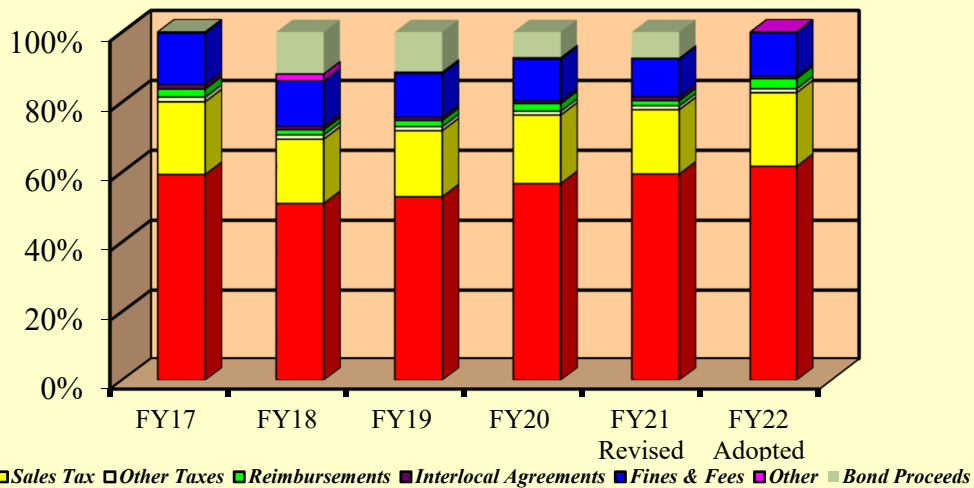


**REIMBURSEMENTS:** Comprising 2.9% of total revenue, this category consists of funds reimbursed from other entities and/or agencies for services rendered. The services are primarily in the form of prisoner care reimbursement from the United States Marshals Service for the care of federal prisoners and from various cities within the county for prisoner care expenses.





### 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 FY22 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 55% of total expenditures, followed by 26% of operating expenses, 14% for capital expenditures & improvements, and 5% for debt service.

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

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

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

### **GENERAL GOVERNMENT:**

General government expenditures account for 18% of total expenditures. Expenditures associated with this function include general administration, financial administration, tax administration, facilities management, and election administration. These expenditures have increased over the FY21 general government activity costs.

### **PUBLIC SAFETY:**

Public safety expenditures comprise 17% of total expenditures which is higher than FY21. Increases are primarily due to the law enforcement salary adjustments in FY22. This category is made up of law enforcement and emergency management services.

**CORRECTIONS & REHABILITATION:**  
 Comprising the largest percentage of ongoing total expenditures at 24%, this category consists of expenditures related to the housing, booking and supervision of inmates. Departments included in this category are the Jail Operations, Juvenile Services, and the county funded portion of Community Supervision and Corrections.

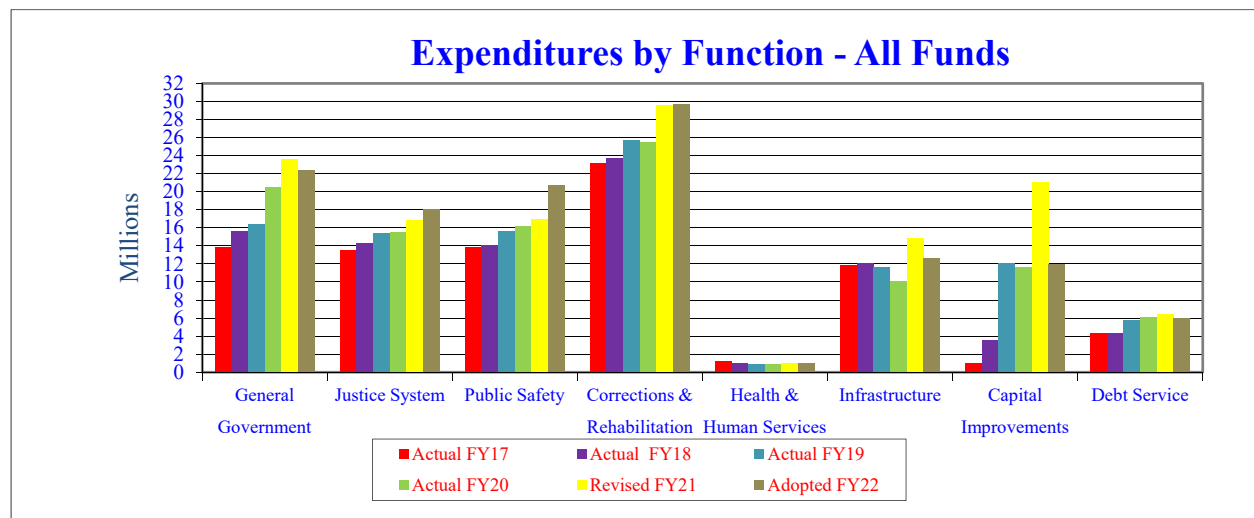
**CAPITAL IMPROVEMENTS:**  
 Comprised of approximately 9.77% of total expenditures and primarily associated with ongoing capital improvement projects.

**JUDICIAL:**  
 The judicial expenditures are projected at 14.7% of total expenditures for FY22. 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 10.3% 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 FY22 budget is funded to continue the transition back into a rehabilitation phase and allocates additional funding for special road projects.

**DEBT SERVICE:**  
 Debt service comprises 4.85% 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 67 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 operating fund expenditures for the budget years ended September 30, 2019 and 2020, the estimated expenditures for the year ended September 30, 2021 and the Adopted Budget expenditure amounts for fiscal year 2022.

### Operating Fund Expenditures by Category

Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
Salaries	\$39,393,223	\$40,981,722	\$43,223,816	\$47,927,715
Fringe Benefits	\$17,361,834	\$16,994,171	\$18,762,242	\$19,145,199
Operating Expenses	\$24,657,038	\$23,126,279	\$30,480,374	\$29,590,664
Capital Expenditures	\$ 2,845,479	\$3,053,1112	\$4,951,987	\$4,769,279
<b>Direct Expenditures</b>	<b>\$84,257,574</b>	<b>\$84,155,284</b>	<b>\$97,418,419</b>	<b>\$101,432,857</b>

Operating Funds include the General Fund, Road & Bridge Fund and Juvenile General

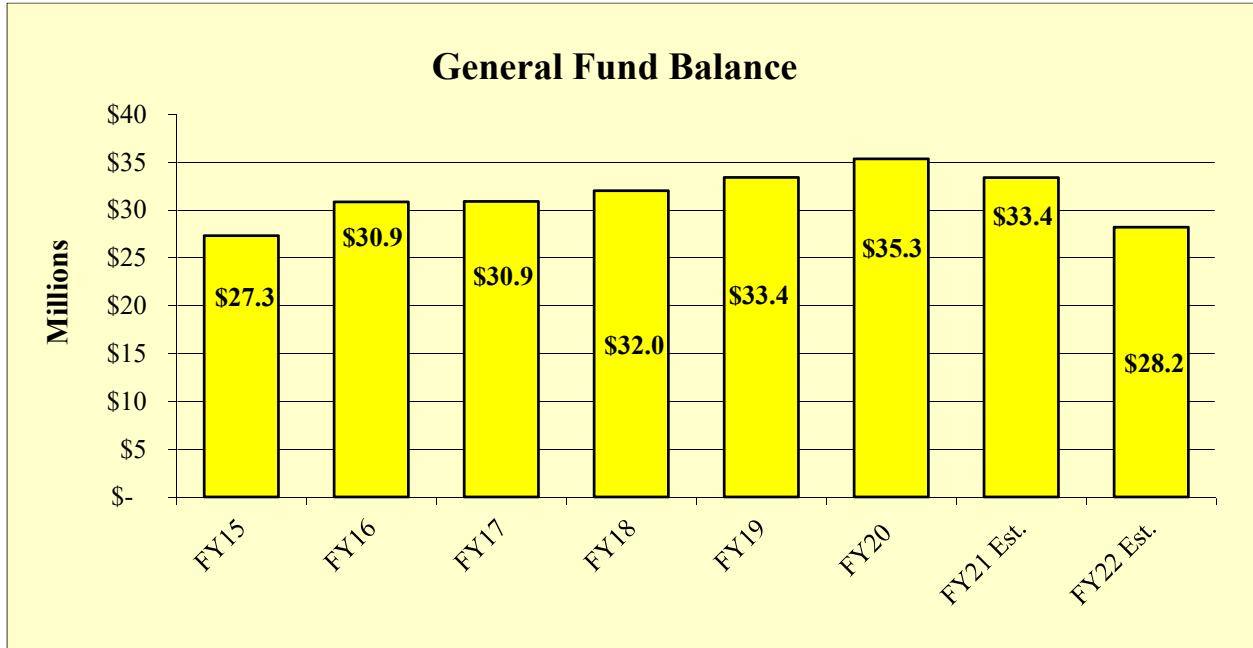
### Operating Fund Expenditures by Type of Service

Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
General Government	\$15,564,673	\$16,433,604	\$18,888,922	\$19,980,034
Judicial	\$15,115,746	\$15,231,891	\$16,604,708	\$17,807,740
Public Safety	\$15,502,223	\$16,087,716	\$16,607,053	\$20,412,410
Corrections & Rehabilitation	\$20,527,290	\$20,434,120	\$23,990,634	\$23,830,373
Juvenile Services	\$ 5,107,238	\$ 5,025,192	\$ 5,544,845	\$5,854,846
Public Service	\$ 876,228	\$ 899,880	\$ 983,996	\$934,686
Infrastructure & Environmental	\$11,564,176	\$10,042,883	\$14,798,261	\$12,612,766
<b>Total Expenditures</b>	<b>\$84,257,574</b>	<b>\$84,155,284</b>	<b>\$97,418,419</b>	<b>\$101,432,857</b>

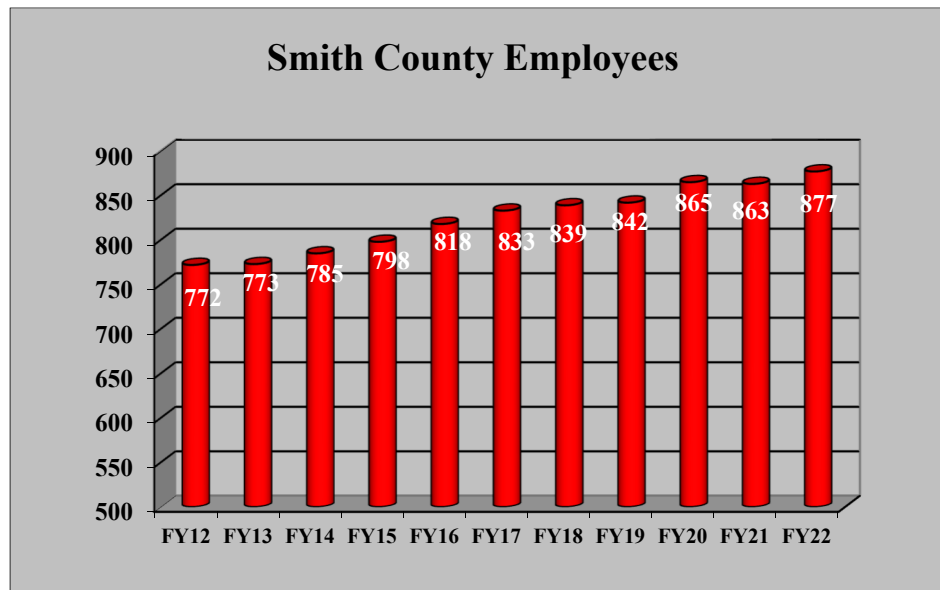
# FUND SUMMARY – OPERATING FUNDS

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 25% 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 FY22 Adopted Budget account for 55% of expenditures. The chart below shows the historical personnel levels for Smith County. A departmental position schedule is shown on page 58.



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## FUND SUMMARY – SPECIAL REVENUE FUNDS

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

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

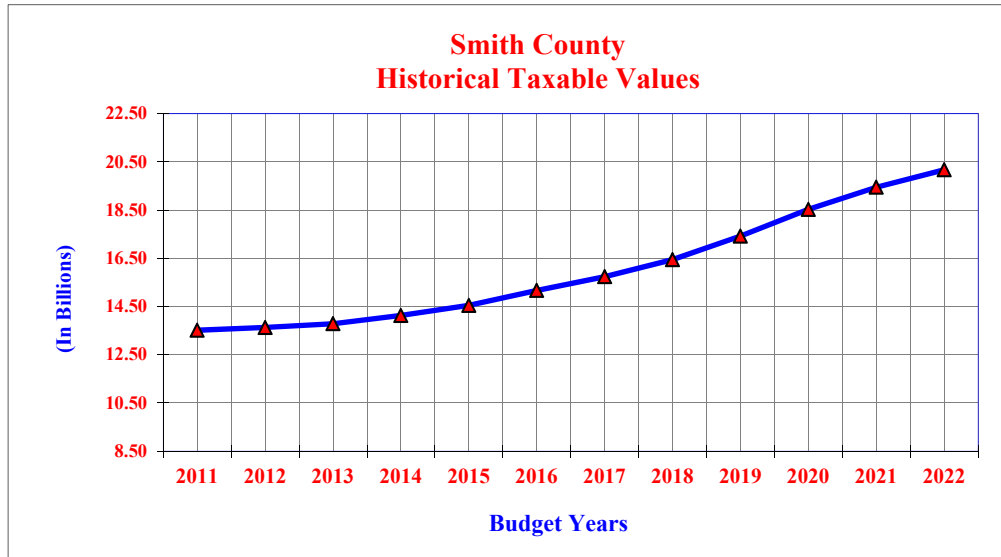
**County Clerk Records Management & Preservation Fund** - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the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

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

**Grant Funds** - Grants received from various federal and state agencies assist the county in establishing and maintaining many law enforcement programs and community assistance programs. Grant budgets are 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 2021 certified value for Smith County is \$20,170,536,243. This represents a total increase of 4.81% from the 2020 certified value of \$19,447,963,197. The increase in taxable value for 2021 was primarily associated with increased property values and new property being added to the tax roll. The 2021 taxable values are used to fund the FY22 budget. The average home value in Smith County has increased from \$192,979 in 2020 to \$199,145 in 2021.



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**

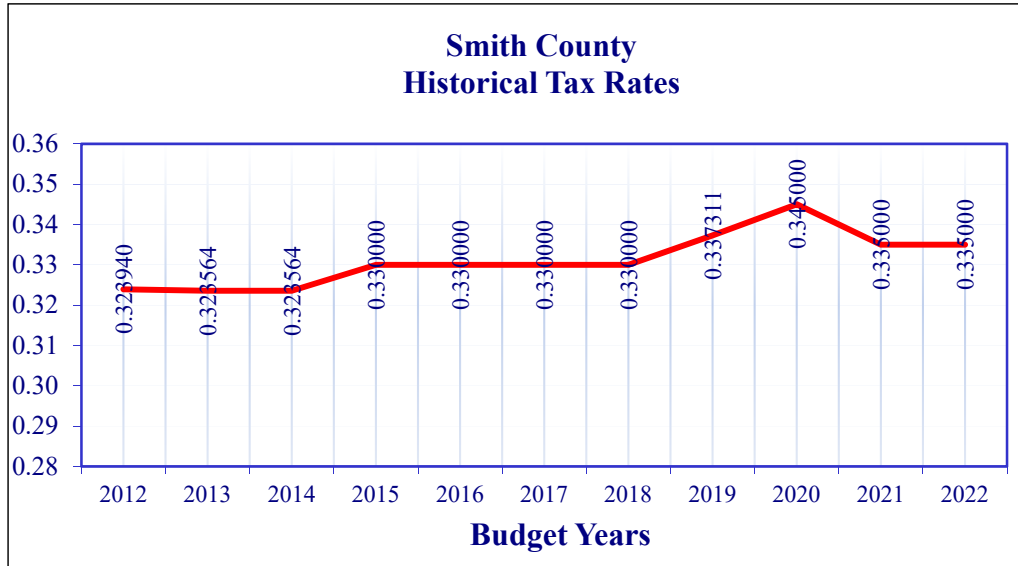
Tax Year	Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2008	2009	\$ 37,617,488	\$ 36,754,222	97.71%	\$ 599,533	\$ 37,353,755	99.30%
2009	2010	38,050,173	37,210,326	97.79%	717,424	37,927,750	99.68%
2010	2011	40,950,877	40,066,257	97.84%	704,922	40,771,179	99.56%
2011	2012	42,578,284	41,723,457	97.99%	767,272	42,490,729	99.79%
2012	2013	43,150,455	42,335,407	98.11%	692,312	43,027,719	99.72%
2013	2014	44,254,117	43,372,946	98.01%	683,496	44,056,442	99.55%
2014	2015	46,373,103	45,450,962	98.01%	758,619	46,209,581	99.65%
2015	2016	48,244,535	47,266,751	97.97%	749,619	48,016,370	99.53%
2016	2017	49,919,705	49,003,276	98.16%	730,564	49,733,839	99.63%
2017	2018	52,060,978	51,153,925	98.26%	821,699	51,975,624	99.84%
2018	2019	56,375,225	55,273,548	98.05%	717,966	55,991,514	99.32%
2019	2020	60,931,901	59,983,614	98.44%	671,623	60,655,237	99.55%
2020	2021*	61,998,705	49,370,346	79.63%	196,707	49,567,053	79.95%

\* Collections as of 1/31/2021  
 Source: Smith County Tax Assessor/Collector



## PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY22 total tax rate is .335000 per \$100 valuation.



The property tax rate distribution of the 2021 taxes for the FY22 budget is as follows:

<b>FY22 Adopted Tax Rate &amp; Distribution</b>	
<b>Maintenance &amp; Operations</b>	
General Fund	0.262965
Facility Improvement Fund	0.010000
Road & Bridge Fund	0.037500
<b>Total Maintenance &amp; Operations</b>	<u><b>0.310465</b></u>
<b>Debt Service</b>	
General Obligation Series 2011;2018;2019;2020;2021	0.024535
<b>Total Debt Service</b>	<u><b>0.024535</b></u>
<b>Total Tax Rate</b>	<u><u><b>0.335000</b></u></u>
<b>Total Adjusted Taxable Value</b>	<u><b>\$20,170,536,243</b></u> Certified Value @ 7/20/21

**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS  
ADOPTION OF THE FY22 BUDGET &  
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2021**

**BE IT REMEMBERED** AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 7TH DAY OF SEPTEMBER, 2021 IN A MOTION MADE BY COMMISSIONER HAMPTON AND SECONDED BY COMMISSIONER NIX, THE FY22 SMITH COUNTY BUDGET WAS ADOPTED:

**WHEREAS:** THE COMMISSIONERS COURT HAS CONSIDERED ALL REQUESTS FOR COUNTY EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 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:** A PUBLIC HEARING WAS CONDUCTED ON SEPTEMBER 7, 2021 TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2021 TAX RATE, WHICH WILL FUND THE FY22 BUDGET; AND

**WHEREAS:** COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A BUDGET FOR THE FISCAL YEAR 2022 & TAX RATE FOR THE TAX YEAR 2021 AND TO LEVY SUCH TAX ON EACH \$100 OF ASSESSED VALUATION FOR ALL TAXABLE PROPERTY IN THE COUNTY, AS DESCRIBED BELOW:

***MAINTENANCE & OPERATIONS***


GENERAL FUND	.262965	APPROVE THE M&O TAX RATE:
FACILITY IMPROVEMENT FUND	.010000	MOTION: <u>COMMISSIONER NIX</u>
ROAD & BRIDGE FUND	.037500	SECOND: <u>COMMISSIONER HAMPTON</u>
<b>MAINTENANCE &amp; OPERATIONS</b>	<b>.310465</b>	


***DEBT SERVICE***


G.O. SERIES 2011, 2018, 2019, 2020 & 2021	.024535	APPROVE DEBT SERVICE RATE:
<b>TOTAL DEBT SERVICE</b>	<b>.024535</b>	MOTION: <u>COMMISSIONER FRANKLIN</u>
		SECOND: <u>COMMISSIONER PHILLIPS</u>


**TOTAL TAX RATE    .335000**

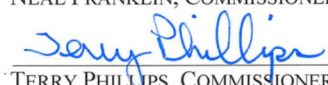
**APPROVED THIS THE 7TH DAY OF SEPTEMBER, 2021.**

  
NATHANIEL MORAN, COUNTY JUDGE

  
CARY NIX, COMMISSIONER, PCT. 2

  
JOANN HAMPTON, COMMISSIONER, PCT. 4

  
NEAL FRANKLIN, COMMISSIONER, PCT. 1

  
TERRY PHILLIPS, COMMISSIONER, PCT. 3

## **PERSONNEL**

Law enforcement salaries are set to increase an average of 14% over last year, while non-law enforcement positions are set to receive a 4% increase in their base pay. Notably, the starting pay for entry level detention officers will go from \$33,620 annually to \$41,500 annually in an effort to help reduce detention officer vacancies. Likewise, entry level deputies and dispatchers will see a 25% increase in starting pay. Courthouse security entry level positions will go up by almost 33%. These moves are intended to attract and retain the very best throughout our law enforcement offices.

Longevity pay is awarded for employees based on their length of service. Employees with 5-10 years of service receive \$240, 10-15 years receives \$480, 15-20 years receives \$720, and 20+ years receives \$960. The qualified annual longevity amount is disbursed in 24 pay cycles.

### **Positions**

The FY22 Budget is adding four additional team members to the Facilities Services Department, an additional full-time member of the Purchasing team, and one additional full-time position in the Human Resources Department. A total of fourteen (14) new positions will be added to the FY2022 budget.

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

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

	Department	FY18	FY19	FY20	FY21	Proposed FY22	Change
<b>General Administrative</b>	Commissioners Court	7	7	8	7	7	0
	Information Technology	13	14	17	17	17	0
	Records Service	3	3	3	3	3	0
	Veterans	3	3	3	3	3	0
	County Auditor	10	10	11	11	11	0
	Purchasing	4	4	4	4	5	1
	County Treasurer	2	2	2	2	2	0
	Tax A/C	32	32	32	32	33	1
	Elections	3	3	3	4	4	0
	Judicial Compliance Office	3	3	3	3	3	0
	County Administration Office	1	1	0	0	0	0
	Fleet Administration	1	1	1	0	0	0
	Facility Services	24	25	25	25	29	4
	Human Resources	2	2	3	3	4	1
<b>Judicial</b>	County Clerk	25	25	25	25	25	0
	County Court	4	4	3	3	3	0
	County Court at Law	4	4	4	4	4	0
	County Court at Law #2	4	4	4	4	4	0
	County Court at Law #3	4	4	4	4	4	0
	7th District Court	3	3	3	3	3	0
	114th District Court	3	3	3	3	3	0
	241st District Court	3	3	3	3	3	0
	321st District Court	3	3	3	3	3	0
	Indigent Defense		0	2	1	1	0
	District Clerk	19	19	19	19	19	0
	Justice of the Peace - Pct. #1	3	3	3	3	3	0
	Justice of the Peace - Pct. #2	4	4	4	4	4	0
	Justice of the Peace - Pct. #3	4	4	4	4	4	0
	Justice of the Peace - Pct. #4	4	4	4	4	4	0
	Justice of the Peace - Pct. #5	4	4	4	4	5	1
	Criminal District Attorney	48	48	50	52	54	2
Pre-Trial Release/Bail Bond	4	4	4	4	4	0	
<b>Law Enforcement</b>	Fire Marshall/E.M.A.	6	6	6	6	6	0
	Animal Control	6	6	6	6	7	1
	Constable - Pct. #1	4	4	4	4	4	0
	Constable - Pct. #2	4	4	4	4	4	0
	Constable - Pct. #3	3	3	3	3	3	0
	Constable - Pct. #4	3	3	3	3	4	1
	Constable - Pct. #5	4	4	5	5	5	0
	Warrants Division - Courts	2	2	2	2	2	0
	Environmental Crimes Unit	2	2	2	2	2	0
	Sheriff	110	113	117	119	138	19
	Dispatch	27	27	29	29	29	0
<b>Corrections</b>	Jail Operations	252	254	262	258	240	-18
	Juvenile Services	78	74	74	74	74	0
<b>Roads &amp; Transportation</b>	R&B - General	5	5	5	5	6	1
	R&B - Labor & Material	66	66	66	66	66	0
	R&B - Equipment	12	12	12	12	12	0
<b>Other</b>	Agriculture Extension	3	3	3	3	3	0
	Law Library	1	1	1	1	1	0
	<b>Grand Total</b>	<b>839</b>	<b>842</b>	<b>865</b>	<b>863</b>	<b>877</b>	<b>14</b>



## CAPITAL PROJECTS

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

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	Cumulative Amount FY07-22	FY19 Project Costs	FY20 Project Costs	FY21 Project Allocation	FY22 Project Allocation
<b>Courthouse Projects</b>					
Courthouse - Antenna Removal	\$ 4,800				
Courthouse - Court Technology Upgrades	37,424				
Courthouse - Landscaping & Irrigation System	18,111				
Courthouse - 5th floor renovations (elevator modification)	50,803				
Courthouse - 6th floor renovations (elevator modification)	50,803				
Courthouse - Re-wire	45,080				
Courthouse - Window Replacements	399,822				
Courthouse - Kiosk	21,485				
Courthouse - Basement Remodel (AIC)	16,035				
Courthouse - Exterior Cleaning	27,548				
Courthouse - 6th Floor Demolition	134,621				
Courthouse - Renovations	408,652	71,739		75,000	
Courthouse - Central Jury Room refurbish	20,999				
Courthouse - Chiller Replacement	333,817	229,617			
<b>Annex Projects</b>					
Annex - Roof repairs	8,970				
Annex Basement Flood Project	87,713				
Annex - Waterproofing	51,810				
Annex - 5th Floor Renovations	32,105				
Annex - Building Renovations	34,416	7,587			
Annex - Chiller Replacement	720,000			720,000	
Annex - Commissioners Court Entrance	5,106				
<b>Other Projects</b>					
Conceptual Drawings/Professional Fees	1,547,247	142,420	847,965	316,959	200,000
Lindale Tax Office Expansion	15,761				
Auxiliary Fuel Storage Tank (911 tank)	35,399				
Building Security	69,642				
Glass Sensors/Entry Access/Door Prop alarms	6,322				
D-1 Barn	17,385				
Central Jail Elevator Upgrades	114,225				
Constable #2 Remodel	6,675				

Project	Cumulative Amount FY07-22	FY19 Project Costs	FY20 Project Costs	FY21 Project Allocation	FY22 Project Allocation
JP #2 Expansion & Remodel	136,705				
JP #3 Expansion & Remodel	138,290				
Generators	35,611				
Signage	5,955				
Fuelmaster Program (Pilot program FY08 - Phase II FY09)	18,818				
Parking Lot - 210 E. Ferguson - NE Corner	44,920				
Parking Lot - East Annex Jury Parking	40,050				
Crescent Property Acquisition	455,421				
JP #2 Parking Lot	11,015				
JP #3 Parking Lot	11,200				
JP #4 Parking Lot	1,025				
JP #5 Parking Lot	8,070				
Cottonbelt Parking Lot	67,617				
Glenwood Parking Lot	15,000				
Cottonbelt Paint Project	8,068				
Cottonbelt Generator Purchase & Installation	93,000				
Cottonbelt Renovations	135,306				
New Property Acquisitions - Kubiak	267,065				
Property Acquisition & Renovation - JP#4	99,928				
Smith County Lane	9,382				
Survey - Donated Owentown Property	333				
Winona Barn Renovation	38,993				
DPS I-20 Scale Buildings	20,024				
Low Risk Roof Replacement	380,500				
Sheriff Administration Building - Phase I	1,030,730				
Sheriff Administration Building - Phase II	619,399				
Sheriff Administration Building - Phase III	339,084				
Plazas	7,950				
Johnson Control Lease Payments & Maintenance	3,915,100				
911 Center Telephone Upgrade	64,000				
Crescent Property Renovations	12,033				
Property Demolition/Restoration - Spring St.	400,000				
Regions Parking Lot Option	103,600				
Spring St. Parking Lot	14,000				
Parking Lots	354,948	51,546	21,575	40,000	25,000
Ferguson St. Multi-Purpose Building (The Hub)	401,673				
JP#1 Office renovation/Constable #1 Building Renovation	206,144				
Physical Plant Complex	72,087				
Adult Probation Complex	1,825,732				
Fiber Optic Cable	48,873				
Evidence Building - S/O	330,419			279,182	
Bingo Hall Roof Replacement	52,250				
Tax Office Remodel	25,000				
Veterans Office Relocation & Remodel	49,283				
Judicial Software Acquisition	3,085,414				
Animal Control Facility	963,740				
Central Jail Sidewalk & Drainage Repair	30,425				
Jail Projects	2,172,105	323,558	250,715	415,000	
EOC Center Renovations	200,000				200,000
Camp Ford	11,500				
Precinct Office Improvements	119,441	7,932			
Cottonbelt Building	425,502	282,543	31,941	60,829	
302 E. Line St. Building (Gulf States)	450,604				
Mechanical/Electrical/Plumbing Upgrades	312,274	157,274			125,000
218 Line St. Building	2,200				
Road & Bridge Facility Improvements	2,200,000				2,200,000

<b>Project</b>	<b>Cumulative Amount FY07-22</b>	<b>FY19 Project Costs</b>	<b>FY20 Project Costs</b>	<b>FY21 Project Allocation</b>	<b>FY22 Project Allocation</b>
Voting System Upgrade	1,407,286	1,226,705	30,581		150,000
Fire Station Renovation	20,783			20,783	
Storage Barn @ Low Risk	24,000				
Radio Equipment Replacement	850,000			450,000	400,000
Elections Office Renovation	60,000			60,000	
Real Estate Purchases	1,804,109		1,184,574	619,535	
Real Estate Lease	30,500			30,500	
911 Building Purchase Option	1,242,443				
<b><i>Project Totals</i></b>	<b>\$ 31,649,705</b>	<b>\$ 2,500,920</b>	<b>\$ 2,367,351</b>	<b>\$3,087,788</b>	<b>\$ 3,300,000</b>

## Ten Year Summary & Forecast of Capital Improvement Program FY2016 – FY2025

Description	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Land/Building Acquisition</b>										
EOC Building Purchase										
Gulf States Building	432,946				1,200,000					
<b>Subtotal - Land/Building Acquisition</b>	<b>\$ 432,946</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Building/Other Improvements</b>										
Cottonbelt Renovation & Development	3,850	131,456	\$ 28,190	\$ 282,543	\$ 75,000					
Chiller Replacement - Cottonbelt										
Courthouse - 6th Floor Renovation										
Courthouse Renovations		119,035	142,694	71,739						
Animal Control Facility	618,566	32,886	-							
Adult Probation Building										
Annex Projects	26,830		25,593	7,587						
Parking Lots	46,685	31,625	136,872	51,546	49,435	26,000	25,000			
Gulf States Building Renovation	188,935	211,669								1,000,000
Roof Replacements							200,000	150,000	150,000	200,000
Conceptual Designs			-	142,420	1,095,207	300,000	300,000	250,000		
Constable #1 Office										
The Hub Building			1,811							
Jail Improvements	153,199	183,850	679,550	323,558	650,715			1,250,000	1,250,000	
Line St. Building							300,000			
Road & Bridge Renovations					1,800,000		1,200,000			
Office Renovations	15,271	96,238	-	7,932		50,000				
Miscellaneous Improvements			30,000							
Camp Ford										
Plaza Fountain Improvements										
<b>Subtotal - Building Improvements</b>	<b>\$ 1,053,336</b>	<b>\$ 806,759</b>	<b>\$ 1,044,710</b>	<b>\$ 887,325</b>	<b>\$ 3,670,357</b>	<b>\$ 376,000</b>	<b>\$ 2,025,000</b>	<b>\$ 1,650,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,200,000</b>
<b>Technology Projects</b>										
Judicial Software Acquisition	639,760									
<b>Subtotal - Technology</b>	<b>\$ 639,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Equipment Purchases</b>										
Chiller Replacement/Cooling Towers			104,200	229,617		\$ 750,000	\$ 50,000		\$ 50,000	\$ 50,000
Election Voting Equipment			-	1,226,705	30,581					
R&B Fuel Tanks			-							
RTU Replacements			-							
Variable Air Valves (VAV)										
Storage Barn @ Low Risk		24,000								
Mechanical/Plumbing/Electrical				157,274						
Radios						\$ 400,000	\$ 400,000	400,000		
<b>Subtotal - Equipment</b>	<b>\$ -</b>	<b>\$ 24,000</b>	<b>\$ 104,200</b>	<b>\$ 1,613,596</b>	<b>\$ 30,581</b>	<b>\$ 1,150,000</b>	<b>\$ 450,000</b>	<b>\$ 400,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Total Capital Improvement Projects</b>	<b>\$ 2,126,042</b>	<b>\$ 830,759</b>	<b>\$ 1,148,910</b>	<b>\$ 2,500,921</b>	<b>\$ 4,900,939</b>	<b>\$ 1,526,000</b>	<b>\$ 2,475,000</b>	<b>\$ 2,050,000</b>	<b>\$ 1,450,000</b>	<b>\$ 1,250,000</b>



**Project Name:** Road & Bridge Building Renovation Project  
**Project Date:** 2022 - 2025  
**Project Budget:** \$2,200,000  
**Funding Source:** Fund 45 (PAYGO)

**Project Description:** Renovate & relocate administration and labor division facilities.

**Project Benefits:** The current property is an assemblage of multiple buildings including the original 1 story Quonset Hut dating to 1946, a one-story pre-engineered metal building office with eight adjoining shops dating to 1982. Additionally, there are 2 adjoining wood frame buildings, each approximately 400 sq. ft. Smith County purchased a new facility in FY21 and will begin renovations in FY22.

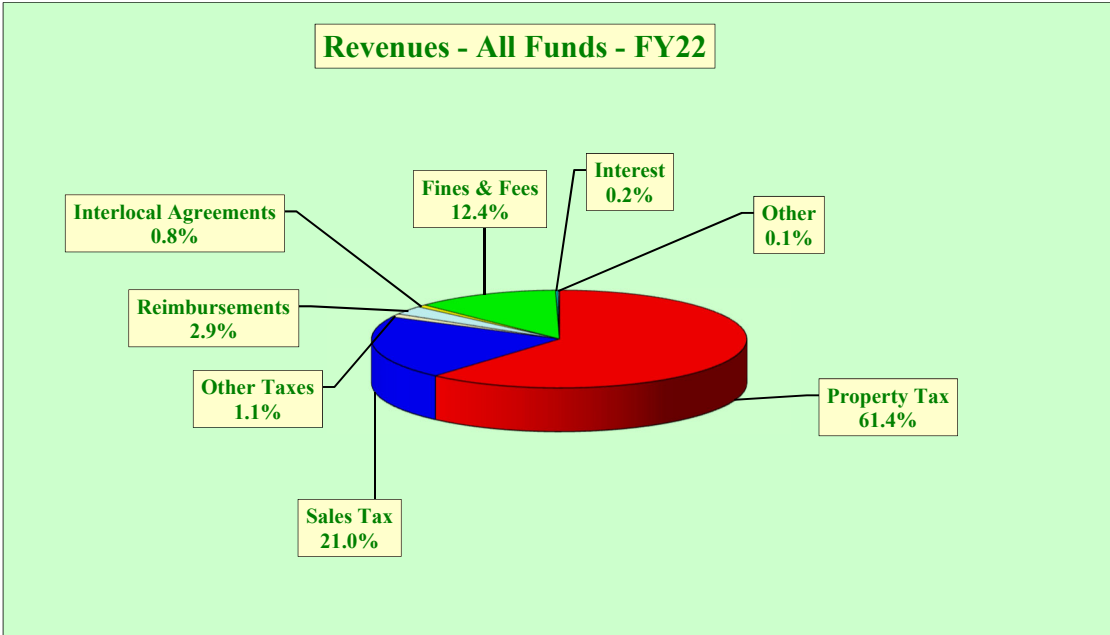
**Operational Impact:** Operational savings are projected to be realized from the upgrading of electrical and mechanical equipment through energy efficiency.



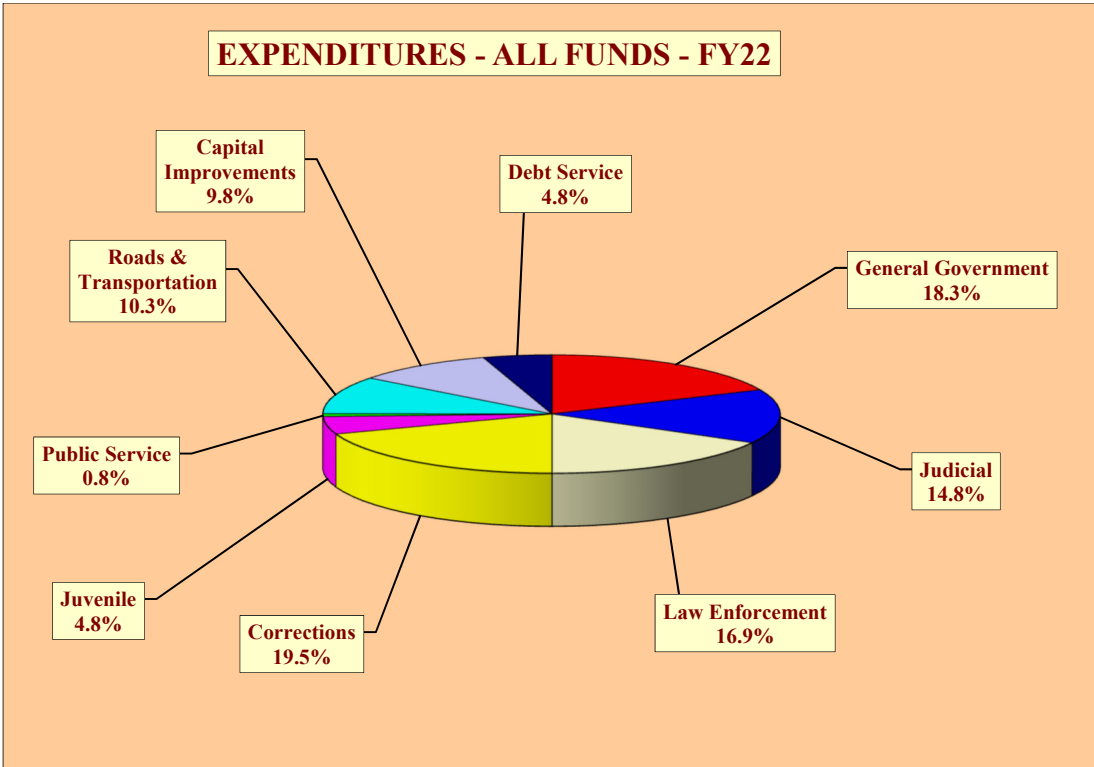
## CAPITAL LEASES

Lease #	Lease Term	Department	Equipment	FY22 Lease Payment	Note Payable at 9/30/21	Note Payable at 9/30/22
23305	10	Sheriff	Radio Equipment	\$ 158,894	\$ 262,890	\$ 103,996
<b>Total Obligations</b>				<b>\$ 158,894</b>	<b>\$ 262,890</b>	<b>\$ 103,996</b>

# WHERE DOES THE MONEY COME FROM?



# WHERE DOES THE MONEY GO?



**CONSOLIDATED FINANCIAL SUMMARY OF BUDGETED FUNDS**

	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Revised Budget</b>	<b>FY22 Adopted Budget</b>
<b>Revenues</b>					
Property Taxes	\$ 51,500,375	\$ 55,751,347	\$ 60,405,782	\$ 61,399,217	\$ 64,321,169
Sales Tax	18,563,538	19,875,943	20,869,269	19,000,000	22,000,000
Other Taxes	1,236,623	1,269,685	1,205,696	1,150,000	1,171,000
Reimbursements	1,471,660	1,814,826	2,307,726	1,521,851	3,022,315
Interlocal Agreements	1,020,400	842,903	1,160,078	760,000	825,292
Fines & Fees	13,039,169	13,156,714	12,717,938	11,274,950	13,016,000
Interest	1,406,561	2,059,557	907,991	308,560	205,410
Bond Proceeds	12,109,754	12,109,871	7,841,151	7,750,000	-
Miscellaneous	2,008,763	370,069	390,575	91,120	135,500
<b>Total Revenue</b>	<b>\$ 102,356,843</b>	<b>\$ 107,250,915</b>	<b>\$ 107,806,206</b>	<b>\$ 103,255,698</b>	<b>\$ 104,696,686</b>
<b>Expenditures:</b>					
General Government	\$ 15,543,818	\$ 16,411,481	\$ 20,488,832	\$ 23,635,748	\$ 22,359,634
Judicial	14,218,663	15,362,613	15,470,454	16,858,299	18,042,730
Law Enforcement	14,088,501	15,620,874	16,179,848	16,888,053	20,696,410
Corrections & Rehabilitation	23,712,698	25,634,519	25,459,312	29,535,479	29,685,219
Health & Human Services	953,950	876,228	899,880	983,996	934,686
Infrastructure	12,105,406	11,564,176	10,042,883	14,798,261	12,612,766
Capital Improvements	3,565,479	12,082,534	11,574,536	20,987,443	11,940,000
Debt Service	4,345,700	5,699,743	6,032,251	6,430,268	5,924,488
<b>Total Expenditures</b>	<b>\$ 88,534,215</b>	<b>\$ 103,252,168</b>	<b>\$ 106,147,996</b>	<b>\$ 130,117,547</b>	<b>\$ 122,195,933</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ 13,822,628</b>	<b>\$ 3,998,747</b>	<b>\$ 1,658,210</b>	<b>\$ (26,861,849)</b>	<b>\$ (17,499,247)</b>
<b>Other Sources (Uses)</b>					
Sale of Capital Assets					
Budget Adjustment			39,085	8,250,000	
Transfers In (Out)	\$ -			\$ 2,100,000	
<b>Total Resources (Uses)</b>		<b>\$ -</b>	<b>\$ 39,085</b>	<b>\$ 10,350,000</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 48,771,046</b>	<b>\$ 62,593,674</b>	<b>\$ 66,592,421</b>	<b>\$ 68,289,716</b>	<b>\$ 51,777,867</b>
<b>Ending Fund Balance</b>	<b>\$ 62,593,674</b>	<b>\$ 66,592,421</b>	<b>\$ 68,289,716</b>	<b>\$ 51,777,867</b>	<b>\$ 34,278,620</b>
Note 1: Road Bond Capital Projects are a determining factor in major changes to fund balance					

## RECAPITULATION OF FY22 ADOPTED BUDGET

	Estimated Ending Balance @ 9/30/21	Estimated Revenues FY22	Adopted Expenditures FY22	Net Interbudget Transfers 21/22 (In) Out	Estimated Ending Balance @ 9/30/22	Estimated Reserve Ratio
<b>Operating Funds</b>						
General Fund	\$ 33,392,679	\$ 85,244,652	\$ 83,011,364	\$ 7,426,955	\$ 28,199,012	31.18%
Road & Bridge Fund	1,625,979	10,597,214	12,612,766	(1,176,955)	787,382	
Juvenile General Fund	777,055	142,900	5,808,726	(5,050,000)	161,230	
<b>Total Operating Funds</b>	<b>\$ 35,795,713</b>	<b>\$ 95,984,766</b>	<b>\$ 101,432,856</b>	<b>\$ 1,200,000</b>	<b>\$ 29,147,623</b>	
<b>Debt Service Funds</b>						
Debt Service	1,762,912	\$ 5,243,453	\$ 5,924,488	\$ -	\$ 1,081,878	
Total Debt Service Funds	\$ 1,762,912	\$ 5,243,453	\$ 5,924,488	\$ -	\$ 1,081,878	
<b>Total Operating and Debt Service</b>	<b>\$ 37,558,625</b>	<b>\$ 101,228,219</b>	<b>\$ 107,357,344</b>	<b>\$ 1,200,000</b>	<b>\$ 30,229,500</b>	
<b>Special Revenue Funds</b>						
Other Special Revenue Funds	2,751,607	\$ 1,484,610	\$ 2,898,589	\$ -	\$ 1,337,628	
<b>Total Special Revenue Funds</b>	<b>\$ 2,751,607</b>	<b>\$ 1,484,610</b>	<b>\$ 2,898,589</b>	<b>\$ -</b>	<b>\$ 1,337,628</b>	
<b>Capital Improvement Funds</b>						
Facility Improvement Fund	1,334,978	1,962,857	3,550,000	(1,100,000)	\$ 847,835	
Infrastructure Series 2018 Fund	319	-	-	-	319	
Infrastructure Series 2019 Fund	1,251,576	-	-	-	1,251,576	
Infrastructure Series 2020 Fund	41,187	10,000	-	-	51,187	
Infrastructure Series 2021 Fund	7,750,000	10,000	7,750,000	-	10,000	
JAC Maintenance Fund	1,089,576	1,000	640,000	(100,000)	550,576	
<b>Total Capital Improvement Funds</b>	<b>\$ 11,467,636</b>	<b>\$ 1,983,857</b>	<b>\$ 11,940,000</b>	<b>\$ (1,200,000)</b>	<b>\$ 2,711,493</b>	
<b>Total All Funds</b>	<b>\$ 51,777,868</b>	<b>\$ 104,696,686</b>	<b>\$ 122,195,933</b>	<b>\$ -</b>	<b>\$ 34,278,621</b>	

The estimated decline in the general fund balance for FY22 is due the general fund balance being in excess of what is deemed necessary and appropriate; therefore, the draw down is in compliance with the general fund balance policy and will be used for non-recurring capital acquisitions that have been appropriated in the fiscal year. The decline in capital improvement funds is attributed to the ongoing road projects and other capital projects slated for the fiscal year.

## RECAPITULATION OF FY22 ADOPTED BUDGET (BY TYPE OF SERVICE)

	General Fund	Road & Bridge Fund	Facility Improvement Fund	Infrastructure Funds	Special Revenue Funds	Debt Service	Other Capital Project Funds	Juvenile Funds	Total All Funds
<b>Estimated Fund Balance @ 10/1/21</b>	\$ 33,392,679	\$ 1,625,979	\$ 1,334,978	\$ 9,043,082	\$ 2,751,607	\$ 1,762,912	\$ 1,089,576	\$ 777,055	\$ 51,777,868
<b>Revenues:</b>									
<b>Taxes:</b>									
Property Taxes - Current	\$ 49,565,145	\$ 7,068,214	\$ 1,884,857			\$ 5,169,953			\$ 63,688,169
Property Taxes - Delq.	500,000	\$ 53,000	\$ 20,000			60,000			633,000
Sales Tax	22,000,000								22,000,000
Other Taxes	1,171,000								1,171,000
Reimbursements	2,894,615	140,000			-			127,700	3,162,315
Interlocal Agreements	685,292	-			-			-	685,292
Fines & Fees	8,214,600	3,319,000			1,472,300			10,100	13,016,000
Interest	130,000	17,000	8,000	20,000	12,310	13,500	1,000	3,600	205,410
Bond Proceeds									-
Miscellaneous	84,000	-	50,000		-			\$ 1,500	135,500
<b>Total Revenues</b>	\$ 85,244,652	\$ 10,597,214	\$ 1,962,857	\$ 20,000	\$ 1,484,610	\$ 5,243,453	\$ 1,000	\$ 142,900	\$ 104,696,686
<b>Total Available</b>	\$ 118,637,331	\$ 12,223,193	\$ 3,297,835	\$ 9,063,082	\$ 4,236,217	\$ 7,006,365	\$ 1,090,576	\$ 919,955	\$ 156,474,554
<b>Other Financing Sources</b>									
Transfers In	\$ -	\$ 1,176,955	\$ 1,150,000			\$ -	\$ 100,000	\$ 5,100,000	7,526,955
<b>Total Available &amp; Other Sources</b>	\$ 118,637,331	\$ 13,400,148	\$ 4,447,835	\$ 9,063,082	\$ 4,236,217	\$ 7,006,365	\$ 1,190,576	\$ 6,019,955	\$ 164,001,509
<b>Expenditures By Type:</b>									
General Government	\$ 19,980,034		\$ -		\$ 2,379,600				\$ 22,359,634
Judicial	17,807,740				234,989				18,042,730
Law Enforcement	20,412,410				284,000				20,696,410
Corrections	23,830,373								23,830,373
Juvenile	46,120							5,808,726	5,854,846
Public Service	934,686								934,686
Roads & Transportation	-	12,612,766							12,612,766
Capital Improvements			3,550,000	7,750,000			640,000		11,940,000
Debt Service	-					5,924,488			5,924,488
<b>Total Expenditures</b>	\$ 83,011,364	\$ 12,612,766	\$ 3,550,000	\$ 7,750,000	\$ 2,898,589	\$ 5,924,488	\$ 640,000	\$ 5,808,726	\$ 122,195,933
<b>Other Financing Uses</b>									
Interbudget Transfers Out	\$ 7,426,955		\$ 50,000		\$ -	\$ -	\$ -	\$ 50,000	\$ 7,526,955
Reserves	\$ 28,199,012	\$ 787,382	\$ 847,835	\$ 1,313,082	\$ 1,337,628	\$ 1,081,878	\$ 550,576	\$ 161,230	\$ 34,278,621
<b>Total Expenditures &amp; Other Uses</b>	\$ 118,637,331	\$ 13,400,148	\$ 4,447,835	\$ 9,063,082	\$ 4,236,217	\$ 7,006,365	\$ 1,190,576	\$ 6,019,955	\$ 164,001,509

Note 1: Reserves represent estimated ending fund balance at 9/30/22

## RECAPITULATION OF FY22 ADOPTED BUDGET (By Category)

	Facility								Total Funds
	General Fund	Road & Bridge Fund	Improvement Fund	Infrastructure Funds	Special Revenue Funds	Debt Service Funds	Other Capital Improvement Funds	Juvenile Funds	
Beg. Fund Balance @ 10/1/21	\$ 33,392,679	\$ 1,625,979	\$ 1,334,978	\$ 9,043,082	\$ 2,751,607	\$ 1,762,912	\$ 1,089,576	\$ 777,055	\$ 51,777,868
Revenues:									
Taxes:									
Property Taxes - Current	\$ 49,565,145	\$ 7,068,214	\$ 1,884,857		\$ -	\$ 5,169,953	\$ -	\$ -	\$ 63,688,169
Property Taxes - Delinquent	500,000	53,000	20,000		-	60,000	-	-	633,000
Sales Tax	22,000,000	-	-		-	-	-	-	22,000,000
Other Taxes	1,171,000	-	-		-	-	-	-	1,171,000
Reimbursements	2,894,615	-	-		-	-	-	127,700	3,022,315
Interlocal Agreements	685,292	140,000	-		-	-	-	-	825,292
Fines & Fees	8,214,600	3,319,000	-		1,472,300	-	-	10,100	13,016,000
Interest	130,000	17,000	8,000	20,000	12,310	13,500	1,000	3,600	205,410
Bond Proceeds									
Miscellaneous	84,000	-	50,000		-	-	-	1,500	135,500
<b>Total Revenues</b>	<b>\$ 85,244,652</b>	<b>\$ 10,597,214</b>	<b>\$ 1,962,857</b>	<b>\$ 20,000</b>	<b>\$ 1,484,610</b>	<b>\$ 5,243,453</b>	<b>\$ 1,000</b>	<b>\$ 142,900</b>	<b>\$ 104,696,686</b>
<b>Total Available</b>	<b>\$ 118,637,331</b>	<b>\$ 12,223,193</b>	<b>\$ 3,297,835</b>	<b>\$ 9,063,082</b>	<b>\$ 4,236,217</b>	<b>\$ 7,006,365</b>	<b>\$ 1,090,576</b>	<b>\$ 919,955</b>	<b>\$ 156,474,554</b>
<i>Other Financing Sources</i>									
Transfers In	-	1,176,955	\$ 1,150,000		-	-	100,000	5,100,000	7,526,955
<b>Total Available &amp; Other Sources</b>	<b>\$ 118,637,331</b>	<b>\$ 13,400,148</b>	<b>\$ 4,447,835</b>	<b>\$ 9,063,082</b>	<b>\$ 4,236,217</b>	<b>\$ 7,006,365</b>	<b>\$ 1,190,576</b>	<b>\$ 6,019,955</b>	<b>\$ 164,001,509</b>
<b>Expenditures</b>									
Salary	\$ 40,584,608	\$ 3,800,723	\$ -	\$ -	\$ 122,423			\$ 3,542,384	\$ 48,050,138
Fringe Benefits	16,253,931	1,590,388		-	34,048			1,300,880	19,179,248
Operating Expenses	23,262,502	5,422,700	450,000	-	2,212,118		-	905,462	32,252,782
Capital Outlay	2,910,324	1,798,955	3,100,000	7,750,000	530,000		640,000	60,000	16,789,279
Debt Service						5,924,488			5,924,488
<b>Total Expenditures</b>	<b>\$ 83,011,364</b>	<b>\$ 12,612,766</b>	<b>\$ 3,550,000</b>	<b>\$ 7,750,000</b>	<b>\$ 2,898,589</b>	<b>\$ 5,924,488</b>	<b>\$ 640,000</b>	<b>\$ 5,808,726</b>	<b>\$ 122,195,933</b>
<i>Other Financing Uses</i>									
Interbudget Transfers Out	\$ 7,426,955	\$ -	\$ 50,000		\$ -	\$ -	\$ -	\$ 50,000	\$ 7,526,955
Restricted Reserves	\$ -				\$ -	\$ -	\$ -		\$ -
<b>Unrestricted Reserves</b>	<b>\$ 28,199,012</b>	<b>\$ 787,382</b>	<b>\$ 847,835</b>	<b>\$ 1,313,082</b>	<b>\$ 1,337,628</b>	<b>\$ 1,081,878</b>	<b>\$ 550,576</b>	<b>\$ 161,230</b>	<b>\$ 34,278,621</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 118,637,331</b>	<b>\$ 13,400,148</b>	<b>\$ 4,447,835</b>	<b>\$ 9,063,082</b>	<b>\$ 4,236,217</b>	<b>\$ 7,006,365</b>	<b>\$ 1,190,576</b>	<b>\$ 6,019,955</b>	<b>\$ 164,001,509</b>

# FUND SUMMARY – DEBT SERVICE FUND

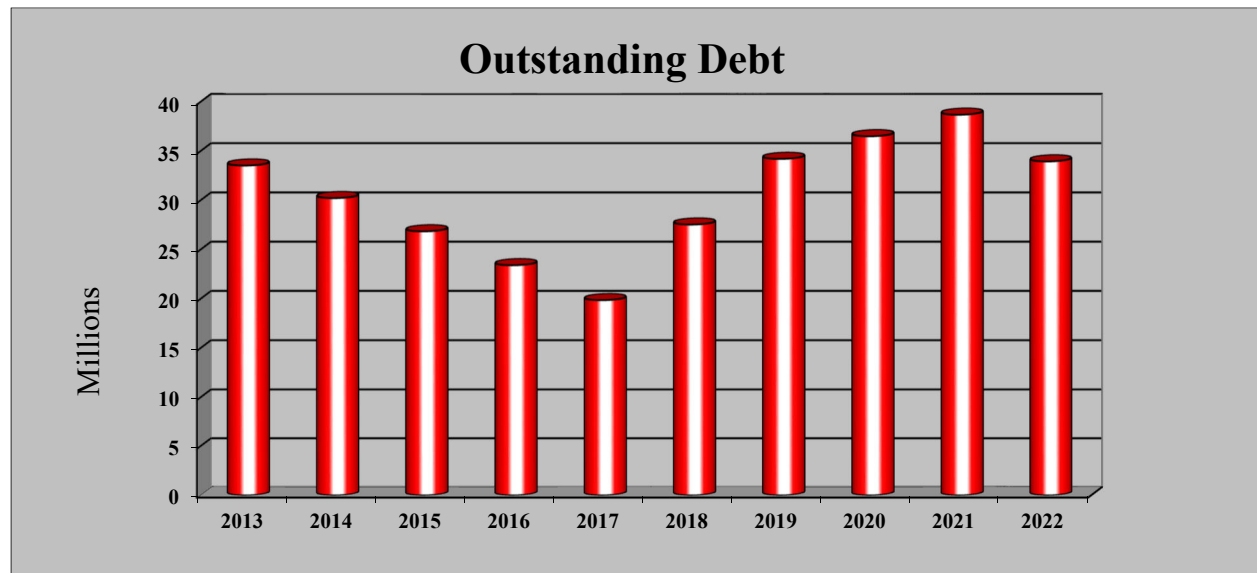
The combined portion of the ad valorem tax rate designated for FY22 debt service is 0.024535, as compared to the FY21 debt service rate of 0.027380. Below is the description of outstanding debt and the level of indebtedness.

*General Obligation & Refunding Bonds 2011*

Issue Date: June 28, 2011  
 Issue Amount: \$39,955,000  
 Maturity Date: August 15, 2023  
 Purpose: Jail Expansion/Renovations and refunding of existing debt  
 Total True Interest Cost: 2.564%

*General Obligation Series 2018 & 2019 & 2020 & 2021*

Issue Date: 5/15/18; 5/15/19; 6/23/20; 6/22/21  
 Issue Amount: \$11,320,000 & \$11,320,000 & \$7,125,000 & \$7,425,000  
 Purpose: County Infrastructure



### Schedule of Debt Maturity

Maturity	Bonds Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest	
2021/22	4,740,000.00	588,087.50	571,400.00	1,159,487.50	5,899,487.50	
2022/23	3,845,000.00	489,000.00	438,675.00	927,675.00	4,772,675.00	Series 2011 Maturity
2023/24	4,025,000.00	435,125.00	379,325.00	814,450.00	4,839,450.00	
2024/25	4,615,000.00	379,325.00	316,925.00	696,250.00	5,311,250.00	
2025/26	4,630,000.00	316,925.00	246,475.00	563,400.00	5,193,400.00	
2026/27	4,775,000.00	246,475.00	170,400.00	416,875.00	5,191,875.00	
2027/28	4,930,000.00	170,400.00	91,725.00	262,125.00	5,192,125.00	Series 2018 Maturity
2028/29	3,860,000.00	91,725.00	44,650.00	136,375.00	3,996,375.00	Series 2019 Maturity
2029/30	2,220,000.00	44,650.00	11,050.00	55,700.00	2,275,700.00	Series 2020 Maturity
2030/31	1,105,000.00	11,050.00	0.00	11,050.00	1,116,050.00	Series 2021 Maturity
	<b>\$38,745,000.00</b>	<b>\$2,772,762.50</b>	<b>\$2,270,625.00</b>	<b>\$5,043,387.50</b>	<b>\$43,788,387.50</b>	





# **BUDGET DETAIL SECTION**

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## DEPARTMENTAL INDEX

<b>Revenues:</b>	<b>Page #</b>		<b>Page #</b>
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Debt Service Funds	82		
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## REVENUE RECAP

<b>General Fund</b>						
	Actual	Estimated	Estimated			
	Revenue	Revenue	Revenue	% of Total	Variance	% of
	FY20	FY21	FY22	Revenue	FY21 to FY22	Change
<b>Revenues:</b>						
Taxes:						
Property Taxes - Current	\$ 45,081,118	\$ 47,343,908	\$ 49,565,145	58.14%	\$ 2,221,237	4.69%
Property Taxes - Delinquent	505,125	500,000	500,000	0.59%	-	0.00%
Sales Tax	20,869,269	19,000,000	22,000,000	25.81%	3,000,000	15.79%
Other Taxes	1,205,696	1,150,000	1,171,000	1.37%	21,000	1.83%
Reimbursements	2,101,485	1,355,351	2,929,615	3.44%	1,574,264	116.15%
Interlocal Agreements	613,933	560,000	650,292	0.76%	90,292	16.12%
Fines & Fees	8,018,711	7,068,550	8,214,600	9.64%	1,146,050	16.21%
Interest	516,319	200,000	130,000	0.15%	(70,000)	-35.00%
Miscellaneous	360,023	89,620	84,000	0.10%	(5,620)	-6.27%
<b>Total Revenues - General Fund</b>	<b>\$ 79,271,679</b>	<b>\$ 77,267,429</b>	<b>\$ 85,244,652</b>	<b>100.00%</b>	<b>\$ 7,977,223</b>	<b>10.32%</b>
<b>Road &amp; Bridge Fund</b>						
<b>Revenues:</b>						
Taxes:						
Property Taxes - Current	\$ 6,087,226	\$ 6,309,636	\$ 7,068,214	60.03%	\$ 758,578	12.02%
Property Taxes - Delinquent	67,788	53,000	53,000	0.45%	-	0.00%
Reimbursements	-	-	-	0.00%	-	
Interlocal Agreements	198,124	140,000	140,000	1.19%	-	0.00%
Fines & Fees	3,301,565	3,075,000	3,319,000	28.19%	244,000	7.93%
Interest	76,389	30,000	17,000	0.14%	(13,000)	-43.33%
Miscellaneous	2,119	-	-	0.00%	-	
Transfer In - From General Fund	2,151,228	-	1,176,955	10.00%	1,176,955	
<b>Total Revenues - Road &amp; Bridge Fund</b>	<b>\$ 11,884,439</b>	<b>\$ 9,607,636</b>	<b>\$ 11,774,169</b>	<b>100.00%</b>	<b>\$ 2,166,533</b>	<b>22.55%</b>
<b>Total General &amp; R&amp;B Fund</b>	<b>\$ 91,156,118</b>	<b>\$ 86,875,065</b>	<b>\$ 97,018,821</b>		<b>\$ 10,143,756</b>	<b>11.68%</b>

Fund	REVENUES	Acct #	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue
			19/20	20/21	21/22
<b>10</b>	<b>GENERAL FUND</b>				
	<i>Taxes</i>				
	Current Property Tax	31010	\$45,081,118	\$47,343,908	\$49,565,145
	Delinquent Property Tax	31011	505,125	500,000	500,000
	Sales Tax	31812	20,869,269	19,000,000	22,000,000
	Tax Penalty & Interest	31915	636,319	500,000	500,000
	<i>Licenses &amp; Permits</i>				
	Application & License Fees	32010	1,500	500	2,500
	Salvage Yard License	32030	150		
	Alcohol Permits	32020	48,774	30,000	30,000
	<i>Rental Commissions</i>				
	Rental - Miscellaneous	32500	1,600	4,000	-
	Miscellaneous Leases	32501	120	120	0
	Vending	32520	4,565	4,000	4,500
	Cottonbelt Building	32530	71,883	70,000	75,000
	Courthouse Annex	32535	6,900	7,000	3,000
	<i>Federal Funding</i>				
	Civil Defense - Federal	33110	48,031	35,000	35,000
	FEMA Reimbursement	33112			
	<i>State Fees</i>				
	Mixed Beverage Tax	33215	524,125	625,000	650,000
	Hazardous Waste Fee	33225			1,000
	Bingo Commission	33235	45,252	25,000	20,000
	<i>Reimbursements</i>				
	SCAAP Reimbursements	33317	110,230	80,000	95,000
	Unemployment/Workers Comp. Reimbursement	33318	108,770		
	Court Ordered Restitution	33319	66		
	State Supplement DA	33326	0		
	State Juror Reimbursement	33331	22,644	35,000	25,000
	Sexual Assault Reimbursement	33902	3,000	5,000	5,000
	Medical Reimbursement Fee	33904	98		
	Indigent Health Care Reimbursement	33906	6,667	1,000	15,000
	Witness Fee Reimbursement	33908	4,040	1,000	
	VINE Service Agreement	33909	30,170	25,000	30,000
	Tobacco Settlement	33912	79,974	70,000	75,000
	Insurance Proceeds	33913	43,281	64,351	
	Foster Care Reimbursement DHS - District Attorney	33916	66,698	5,000	40,000
	Sale of Equipment	33920	20,055		
	Miscellaneous Reimbursements	33921	112,092	12,000	12,000
	Attorney Fee Reimbursement (Civil)	33924	10,720	7,000	7,500
	Election Reimbursement	33926	0	60,000	20,000

Fund	REVENUES	Acct #	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue
			19/20	20/21	21/22
	TFID Reimbursements	33934	164,983	125,000	148,115
	Attorney Fees - Defendants	33935	12,557	10,000	12,000
	Prisoner Care - City of Tyler	33950	41,195	20,000	10,000
	Prisoner Care - Federal	33955	1,216,215	800,000	2,400,000
	<i>Interlocal Agreements</i>				
	Dispatch Operations	34026	236,333	235,000	305,292
	SRO Interlocal Agreements	34027	17,730	0	
	Commission Taxing Entities	34045	359,869	325,000	345,000
	<i>Fees of Office</i>				
	Transaction Fee	34201	23,924	25,000	20,000
	Justice of the Peace - Pct. #1	34221	19,157	20,000	23,000
	Justice of the Peace - Pct. #2	34222	70,001	70,000	70,000
	Justice of the Peace - Pct. #3	34223	70,666	75,000	75,000
	Justice of the Peace - Pct. #4	34224	35,568	40,000	38,000
	Justice of the Peace - Pct. #5	34225	113,564	100,000	120,000
	Constable - Pct. #1	34231	82,001	90,000	50,000
	Constable - Pct. #2	34232	55,254	50,000	45,000
	Constable - Pct. #3	34233	82,724	100,000	65,000
	Constable - Pct. #4	34234	27,663	30,000	25,000
	Constable - Pct. #5	34235	23,601	20,000	22,000
	County Clerk Vital Statistics Fee	34239	2,111	2,000	3,000
	County Clerk	34240	1,448,462	1,275,000	1,600,000
	County Judge	34245	5,243	4,000	5,200
	Time Payment Fees	34246	9,161	6,000	22,000
	District Clerk	34260	339,499	300,000	330,000
	Criminal District Attorney	34270	30,734	35,000	20,000
	Sheriff	34275	262,424	230,000	275,000
	<i>Fees of Service</i>				
	Animal Shelter Fees	34314	2,139	100	2,000
	Fire Marshal	34315	6,009	5,000	4,000
	Video Fees	34320	5,832	5,000	4,500
	Transportation Fees	34325	1,148	1,200	1,000
	<i>Fees - State Imposed</i>				
	D.D.C. - Justice of the Peace - Pct. #1	34421	10		
	D.D.C. - Justice of the Peace - Pct. #2	34422	4,452	5,000	3,300
	D.D.C. - Justice of the Peace - Pct. #3	34423	4,426	4,000	2,000
	D.D.C. - Justice of the Peace - Pct. #4	34424	1,947	2,000	1,500
	D.D.C. - Justice of the Peace - Pct. #5	34425	4,535	5,000	3,000
	County Judge - Judicial State Supplement	34426	31,370	25,000	25,000
	Estray	34429	7,821	7,500	5,000
	Jury Fees	34430	19,173	15,000	20,000
	Department of Public Safety - FTA Fees	34433	20,968	20,000	20,000
	District Attorney - Mental Fee	34434	2,056	2,000	1,500
	Records Management - District Clerk Filings	34435	15,589	15,000	12,000
	Child Safety Fees	34440	204	250	250
	Family Protection Fee	34442	16,395	10,000	15,000
	Guardianship Fee	34446	16,440	12,000	16,500

Fund	REVENUES	Acct #	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue
			19/20	20/21	21/22
	Court Records Preservation	34448	43,340	35,000	42,000
	Arrest Fees (80%)	34450	30,999	30,000	25,000
	Child Abuse Prevention	34454	1,446	1,000	1,350
	Records Management - County Clerk Filings	34455	28,358	35,000	12,000
	ISF Checks	34465	4,312	3,500	1,500
	<i>Fees - Court Imposed</i>				
	Inmate Reimbursement	34505	0	0	
	Child Support Processing	34510	2,435	2,000	2,500
	Pre Trial Release	34520	1,945	3,000	25,000
	Court Reporter	34525	61,868	55,000	60,000
	Administrative	34530	160,088	170,000	160,000
	County Court at Law Salary Supplement	34535	252,000	252,000	252,000
	Bailiff	34540	49,964	40,000	50,000
	<i>Fees</i>				
	Tax Certificates	34601	10,490	8,000	9,000
	Auto Registration	34602	513,979	500,000	525,000
	Titles	34612	325,110	300,000	325,000
	Traffic Fees & Child Safety	34650	14,537	16,000	12,000
	Coin Station Commissions	34655	745,752	650,000	840,000
	Rendition Fee	34678	48,245	60,000	45,000
	Vehicle Sales Tax Commission	34682	2,267,501	1,800,000	2,350,000
	Auto Registration - \$1.50 child safety fee	35015	185,489	160,000	160,000
	<i>Fines</i>				
	Justice of the Peace - Pct. #1	35521	5,399	2,500	5,000
	Justice of the Peace - Pct. #2	35522	30,735	30,000	25,000
	Justice of the Peace - Pct. #3	35523	13,131	13,000	10,000
	Justice of the Peace - Pct. #4	35524	33,749	35,000	30,000
	Justice of the Peace - Pct. #5	35525	139,546	140,000	135,000
	District Court	35530	3,718	3,000	7,500
	County Courts at Law	35535	112,039	83,000	120,000
	Bond Forfeitures	35536	19,843	5,000	7,500
	<i>Special</i>				
	Animal Shelter Donations	36012	73		
	Juror Donations - Veterans	36017	3,772	4,500	1,500
	Interest Earned	36610	180,952	100,000	100,000
	Donations	36014			
	Miscellaneous	36620	229,076		
	Interest Received on Investments	36638	335,367	100,000	30,000
	Sale of Capital Assets	36649			
	Unclaimed Funds	36691	42,035		
	<b>Total Revenue - General Fund</b>		<b>\$79,271,679</b>	<b>\$77,267,429</b>	<b>\$85,244,652</b>
	<b>Transfer In -Facility Improvement Fund</b>	39045		\$800,000	
	<b>Transfer In - COVID-19 Funds</b>	39074		\$2,100,000	
	<b>Total Available - General Fund</b>		<b>\$79,271,679</b>	<b>\$80,167,429</b>	<b>\$85,244,652</b>

Fund	REVENUES		Actual Revenue	Estimated Revenue	Estimated Revenue
		Acct #	19/20	20/21	21/22
<b>11</b>	<b>JUVENILE DELINQUENCY FUND</b>				
	<i>Fees - State Imposed</i>				
	Juvenile Delinquency Prevention Fee	34452	\$14,160	\$9,000	\$25,000
	Interest	36610	62	10	100
	<b>Total Revenue - Juvenile Delinquency Fund</b>		<b>\$14,222</b>	<b>\$9,010</b>	<b>\$25,100</b>
<b>12</b>	<b>COURTHOUSE SECURITY FUND</b>				
	<i>Fees - State Imposed</i>				
	Courthouse Security Fees	34460	83,624	70,000	90,000
	Courthouse Security Fees (JPs)	34461	35,048	35,000	35,000
	Interest	36610	8,118	2,000	2,500
	<b>Total Revenue - Courthouse Security Fund</b>		<b>\$126,791</b>	<b>\$107,000</b>	<b>\$127,500</b>
<b>15</b>	<b>COMMUNITY POLICING - PCT. #1</b>				
	<i>Reimbursements</i>				
	Community Apartment Partners				
	Interest	36610	419		
	<b>Total Revenue - Community Policing Fund</b>		<b>\$419</b>	<b>\$0</b>	<b>\$0</b>
<b>16</b>	<b>LAW LIBRARY FUND</b>				
	<i>Charges for Services</i>				
	Bar Association Contribution	34286	\$4,400		
	User Fees	34687	9,065	7,500	10,000
	Library Fees	34699	153,318	145,000	150,000
	Westlaw Reimbursement	33910			
	<i>Interest</i>				
	Interest	36610	783	1,000	400
	Interest Received on Investments	36638	1,913		
	<b>Total Revenue - Law Library</b>		<b>\$169,479</b>	<b>\$153,500</b>	<b>\$160,400</b>
<b>44</b>	<b>JUSTICE COURT TECHNOLOGY FUND</b>				
	<i>Charges for Services</i>				
	Technology Fees	34436	\$32,444	\$30,000	\$31,000
	<i>Interest</i>				
	Interest	36610	2,051	1,000	800
	Interest Earned on Investments	36638	1,204	500	
	<i>Miscellaneous</i>				
	Other - Miscellaneous	36620			
	<b>Total Revenue - Justice Court Technology Fund</b>		<b>\$35,698</b>	<b>\$31,500</b>	<b>\$31,800</b>
<b>45</b>	<b>FACILITY IMPROVEMENT FUND</b>				
	<i>Taxes</i>				



Fund	REVENUES	Acct #	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue
			19/20	20/21	21/22
	Property Taxes - Current	31010	\$1,738,744	\$1,802,753	\$1,884,857
	Property Taxes - Delinquent	31011	27,553	20,000	20,000
	Other Contributions (PSAP Participation)	34035			50,000
	<i>Interest</i>				
	Interest	36610	19,731	10,000	8,000
	Interest Received on Investments	36638	17,885		
	<b>Total Revenue - Facility Improvement Fund</b>		<b>\$1,803,914</b>	<b>\$1,832,753</b>	<b>\$1,962,857</b>
	<b>Transfer In - General Fund</b>	39010	\$1,000,000		\$1,150,000
	<b>Total Available - Facility Improvement Fund</b>		<b>\$2,803,914</b>	<b>\$1,832,753</b>	<b>\$3,112,857</b>
<b>46</b>	<b>RECORDS MGMT. - COUNTY CLERK</b>				
	<i>Charges for Services</i>				
	Records Management Fees (GC 118.0216)	34608	\$518,144	\$400,000	\$550,000
	Records Archive Fee (118.025)	34681	500,990	400,000	540,000
	<i>Interest</i>				
	Interest	36623	40,673	10,000	4,000
	Interest Received on Investments	36638	25,022	10,000	3,000
	<b>Total Revenue - Records Management/County Clerk</b>		<b>\$1,084,829</b>	<b>\$820,000</b>	<b>\$1,097,000</b>
<b>49</b>	<b>RECORDS MGMT. - DISTRICT CLERK</b>				
	<i>Charges for Services</i>				
	Records Management Fees	34435	\$10,221	\$5,000	\$14,000
	Records Archive Fee	34674	10,287	7,500	9,800
	<i>Interest</i>				
	Interest	36610	1,667	1,000	300
	<b>Total Revenue - Records Management/District Clerk</b>		<b>\$22,175</b>	<b>\$13,500</b>	<b>\$24,100</b>
<b>50</b>	<b>10% FORFEITURE INTEREST</b>				
	Forfeitures 10%	36630	\$8,723	\$2,500	\$10,000
	Interest	36610	2,840	500	1,000
	<b>Total Revenue - Forfeiture Interest 10%</b>		<b>\$11,562</b>	<b>\$3,000</b>	<b>\$11,000</b>
<b>52</b>	<b>COUNTY &amp; DISTRICT COURT TECHNOLOGY</b>				
	<i>Charges for Services</i>				
	Technology Fees (SB3637)	34436	\$7,891	\$7,500	\$7,500
	Interest	36610	\$106	\$50	\$10
	Interest Earned on Investments	36638			
	<b>Total Revenue - Court Technology Fund</b>		<b>\$7,997</b>	<b>\$7,550</b>	<b>\$7,510</b>

Fund	REVENUES		Actual Revenue	Estimated Revenue	Estimated Revenue
		Acct #	19/20	20/21	21/22
<b>69</b>	<b>INFRASTRUCTURE 2018 FUND</b>				
	Interlocal Agreements	34000			
	Interest	36610	\$14,438		
	Bond Proceeds	38010			
	<b>Total Revenue - Infrastructure Fund</b>		<b>\$14,438</b>	<b>\$0</b>	<b>\$0</b>
<b>70</b>	<b>DEBT SERVICE FUND</b>				
	<i>Taxes</i>				
	Property Taxes - Current	31000	\$6,815,390	\$5,309,920	\$5,169,953
	Property Taxes - Delinquent	31021	82,838	60,000	60,000
	Proceeds from Bonds - Refunding	38010	6,151		
	Interest	36610	55,856	12,000	13,500
	<b>Total Revenue - Debt Service Fund</b>		<b>\$6,960,234</b>	<b>\$5,381,920</b>	<b>\$5,243,453</b>
<b>71</b>	<b>INFRASTRUCTURE 2019 FUND</b>				
	Interlocal Agreements	34000	\$300,000		
	Interest	36610	\$93,751	\$25,000	\$0
	Bond Proceeds	38010			
	Bond Premium	38011			
	<b>Total Revenue - Infrastructure Fund</b>		<b>\$393,751</b>	<b>\$25,000</b>	<b>\$0</b>
<b>72</b>	<b>INFRASTRUCTURE 2020 FUND</b>				
	Interlocal Agreements	34000			
	Interest	36610	\$6,054	\$25,000	\$10,000
	Bond Proceeds	38010	7,835,000		
	Bond Premium	38011			
	<b>Total Revenue - Infrastructure Fund</b>		<b>\$7,841,054</b>	<b>\$25,000</b>	<b>\$10,000</b>
<b>73</b>	<b>WORKFORCE INVESTMENT FUND</b>				
	Donations	36014			
	Interest	36636	1,516	500	200
	<b>Total Revenue - Workforce Investment Fund</b>		<b>\$ 1,516</b>	<b>\$ 500</b>	<b>\$ 200</b>
<b>75</b>	<b>ROAD &amp; BRIDGE FUND</b>				
	<i>Taxes</i>				
	Current Property Tax	31010	\$6,087,226	\$6,309,636	\$7,068,214
	Delinquent Property Tax	31011	67,788	53,000	53,000
	<i>Road &amp; Bridge Fees</i>				
	Auto Registration Fee (\$10)	35005	2,238,990	2,000,000	2,300,000
	Auto Registration Fee (R&B)	35010	360,000	360,000	360,000
	State Lateral Road	35020	78,246	78,000	78,000
	Sale of Equipment	35025	1,597	0	0

Fund	REVENUES		Actual Revenue	Estimated Revenue	Estimated Revenue
		Acct #	19/20	20/21	21/22
	Weight & Axle	35035	119,879	62,000	62,000
	State Traffic Fee - 5% County Portion	35526	8,819	7,500	6,000
	Subdivision Regulation Fees	35040	10,471	5,000	25,000
	<i>Fines</i>				
	J.P. #1 - Traffic Fines	35521	3,244	2,500	5,000
	J.P. #2 - Traffic Fines	35522	105,209	100,000	115,000
	J. P. #3 - Traffic Fines	35523	98,284	105,000	95,000
	J. P. #4 - Traffic Fines	35524	83,511	95,000	88,000
	J. P. #5 - Traffic Fines	35525	393,037	400,000	325,000
	<i>Interest</i>				
	Interest	36610	33,606	15,000	12,000
	Miscellaneous	36620	522		
	Interest Received on Investments	36638	42,783	15,000	5,000
	<b>Total Revenue - Road &amp; Bridge Fund</b>		<b>\$9,733,211</b>	<b>\$9,607,636</b>	<b>\$10,597,214</b>
	<b>Transfer In - General Fund</b>	39010	<b>\$2,151,228</b>	<b>\$0</b>	<b>\$1,176,955</b>
	<b>Total Available - Road &amp; Bridge Fund</b>		<b>\$11,884,439</b>	<b>\$9,607,636</b>	<b>\$11,774,169</b>
<b>76</b>	<b>INFRASTRUCTURE 2021 FUND</b>				
	Interlocal Agreements	34000			
	Interest	36610			\$10,000
	Bond Proceeds	38010		\$7,750,000	
	Bond Premium	38011			
	<b>Total Revenue - Infrastructure Fund</b>		<b>\$0</b>	<b>\$7,750,000</b>	<b>\$10,000</b>
<b>87</b>	<b>J/A/C MAINTENANCE FUND</b>				
	<i>Interest</i>				
	Interest Earned on Investments	36638	9,610	3,000	1,000
	<b>Total Revenue - Juvenile Attention Maintenance Fund</b>		<b>\$9,610</b>	<b>\$3,000</b>	<b>\$1,000</b>
	<b>Transfer In - Juvenile General</b>				\$50,000
	<b>Transfer In - Facility Improvement Fund</b>	39045	\$50,000	\$50,000	\$50,000
	<b>Total Available - Juvenile Attention Maintenance Fund</b>		<b>\$59,610</b>	<b>\$53,000</b>	<b>\$101,000</b>
<b>93</b>	<b>JUVENILE GENERAL FUND</b>				
	<i>Reimbursements</i>				
	Electronic Monitoring	33332	770	500	1,500
	UA Reimbursement	33903	1,605	1,000	1,200
	Medical Reimbursement Fee	33904	32		
	Care of Prisoners	33950	271,920	200,000	125,000
	<i>Fees - Court Imposed</i>				
	Supervision Fees - Juvenile	34515	12,654	12,000	10,000
	Juvenile Fines & Fees	34516	1,092	400	100
	Donations - Jury	36014	1,366	1,500	1,500

Fund	REVENUES	Acct #	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue
			19/20	20/21	21/22
	<i>Interest</i>				
	Interest	36610	9,902	1,000	3,500
	Miscellaneous	36620	2,685		
	Interest Received on Investments	36638	1,610	1,000	100
	<b>Total Revenue -Juvenile General Fund</b>		<b>\$303,636</b>	<b>\$217,400</b>	<b>\$142,900</b>
	<b>Transfer In - General Fund</b>		<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$5,100,000</b>
	<b>Total Available - Juvenile General Fund</b>		<b>\$5,303,636</b>	<b>\$5,217,400</b>	<b>\$5,242,900</b>
	<b>Total Revenue - All Funds</b>		<b>\$107,806,215</b>	<b>\$103,255,698</b>	<b>\$104,696,686</b>
	<b>Interbudget Transfers - All Funds</b>		<b>\$8,201,228</b>	<b>\$7,950,000</b>	<b>\$7,526,955</b>

## EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual FY20	Revised FY21	Adopted FY22	Increase (Decrease)	% of Change
<b>Administrative:</b>					
Commissioners Court	\$ 686,755	\$ 636,433	\$ 652,606	\$ 16,173	2.54%
Records Service	221,151	199,524	202,833	3,309	1.66%
Veterans	195,927	235,543	250,317	14,774	6.27%
General Operations	3,530,425	4,905,234	5,261,783	356,550	7.27%
Information Services	4,619,426	4,680,713	5,363,377	682,664	14.58%
Fleet Administration Office	96,616	-	-	-	
County Auditor	909,581	997,671	1,053,206	55,535	5.57%
County Treasurer	197,841	200,299	216,256	15,957	7.97%
Purchasing	346,161	394,743	494,874	100,131	25.37%
Tax A/C	1,972,115	2,042,849	2,134,702	91,853	4.50%
Elections	554,309	728,588	730,527	1,939	0.27%
Facilities Services	2,566,554	3,069,207	2,967,326	(101,881)	-3.32%
Human Resources	291,603	308,886	360,905	52,019	16.84%
<b>Total Administrative</b>	<b>\$ 16,188,462</b>	<b>\$ 18,399,690</b>	<b>\$ 19,688,714</b>	<b>\$ 1,289,024</b>	<b>7.01%</b>
<b>Judicial:</b>					
County Clerk	\$ 1,386,928	\$ 1,395,828	\$ 1,471,362	\$ 75,534	5.41%
Judicial Compliance Office	191,934	210,744	224,783	14,039	6.66%
County Court	327,176	318,797	319,075	278	0.09%
County Court at Law	490,349	517,112	523,756	6,644	1.28%
County Court at Law #2	472,704	497,185	504,116	6,931	1.39%
County Court at Law #3	504,884	523,034	543,420	20,386	3.90%
7th District Court	293,747	316,769	316,731	(38)	-0.01%
114th District Court	279,478	312,313	317,983	5,670	1.82%
241st District Court	284,528	303,673	310,321	6,648	2.19%
321st District Court	1,141,386	1,193,025	1,297,621	104,596	8.77%
Capital Murder Trials	450,004	700,000	700,000	-	0.00%
Indigent Defense	1,502,316	1,825,164	1,827,569	2,405	0.13%
District Clerk	1,229,168	1,418,341	1,444,822	26,481	1.87%
Justice of the Peace #1	273,840	315,762	320,833	5,071	1.61%
Justice of the Peace #2	366,317	374,222	365,641	(8,581)	-2.29%
Justice of the Peace #3	327,800	338,828	353,802	14,974	4.42%
Justice of the Peace #4	342,767	344,756	362,209	17,453	5.06%
Justice of the Peace #5	385,350	432,940	412,734	(20,206)	-4.67%
District Attorney	4,716,731	5,189,931	5,864,006	674,075	12.99%
Pre-Trial Release	264,484	287,028	326,955	39,927	13.91%
<b>Total Judicial</b>	<b>\$ 15,231,891</b>	<b>\$ 16,815,452</b>	<b>\$ 17,807,740</b>	<b>\$ 992,289</b>	<b>5.90%</b>
<b>Public Safety/Law Enforcement:</b>					
Fire Marshal/OEM	\$ 567,566	\$ 726,906	\$ 698,970	\$ (27,936)	-3.84%
Animal Control	474,109	523,883	568,364	44,481	8.49%
Constable - Pct. #1	328,321	402,905	447,697	44,792	11.12%
Constable - Pct. #2	351,317	379,159	462,752	83,593	22.05%
Constable - Pct. #3	315,321	303,581	340,461	36,880	12.15%
Constable - Pct. #4	419,083	374,680	525,828	151,148	40.34%
Constable - Pct. #5	441,959	438,423	565,510	127,087	28.99%

	Actual FY20	Revised FY21	Adopted FY22	Increase (Decrease)	% of Change
Environmental Crimes	184,628	199,757	215,448	15,691	7.86%
Sheriff *	10,772,123	10,771,953	13,905,603	3,133,650	29.09%
Sheriff - Dispatch Operations	2,048,396	2,296,612	2,477,042	180,430	7.86%
Jail Operations *	20,418,864	23,970,284	23,791,223	(179,061)	-0.75%
Warrants - Courts	184,893	189,194	204,735	15,541	8.21%
Juvenile Board	90,771	45,840	46,120	280	0.61%
CSCD	15,256	20,350	39,150	18,800	92.38%
<b>Total Public Safety/Law Enforcement</b>	<b>\$ 36,612,606</b>	<b>\$ 40,643,527</b>	<b>\$ 44,288,903</b>	<b>\$ 3,645,376</b>	<b>8.97%</b>
<b>Road &amp; Bridge:</b>					
R&B - General	\$ 596,536	\$ 692,251	\$ 748,615	\$ 56,364	8.14%
R&B - Labor & Material	7,564,886	11,968,726	8,498,919	(3,469,807)	-28.99%
R&B - Equipment	1,881,461	2,137,284	3,365,232	1,227,948	57.45%
<b>Total Road &amp; Bridge</b>	<b>\$ 10,042,884</b>	<b>\$ 14,798,261</b>	<b>\$ 12,612,766</b>	<b>\$(2,185,494)</b>	<b>-14.77%</b>
<b>Health &amp; Welfare</b>					
Public Service	\$ 899,880	\$ 983,996	\$ 934,686	\$ (49,310)	-5.01%
<b>Total Health &amp; Welfare</b>	<b>\$ 899,880</b>	<b>\$ 983,996</b>	<b>\$ 934,686</b>	<b>\$ (49,310)</b>	<b>-5.01%</b>
<b>Conservation:</b>					
Agriculture Extension	\$ 245,140	\$ 278,488	\$ 291,320	\$ 12,832	4.61%
<b>Total Conservation</b>	<b>\$ 245,140</b>	<b>\$ 278,488</b>	<b>\$ 291,320</b>	<b>\$ 12,832</b>	<b>4.61%</b>
<b>Total General &amp; Road &amp; Bridge Fund - Direct Expenses</b>	<b>\$ 79,220,863</b>	<b>\$ 91,919,413</b>	<b>\$ 95,624,131</b>	<b>\$ 3,704,717</b>	<b>4.03%</b>
<b>General Fund Increase (Decrease)</b>	<b>\$ 1,462,995</b>	<b>\$ 7,943,173</b>	<b>\$ 5,890,212</b>		
<b>R&amp;B Fund Increase (Decrease)</b>	<b>\$ (1,521,293)</b>	<b>\$ 4,755,377</b>	<b>\$ (2,185,494)</b>		
<b>Total Increase (Decrease)</b>	<b>\$ (58,298)</b>	<b>\$ 12,698,550</b>	<b>\$ 3,704,717</b>		

\* The Courthouse Security Division moved from the Jail Operations to the Sheriff's division.



# GENERAL GOVERNMENT

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# COMMISSIONERS COURT

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

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

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

Other departments in Smith County are managed by other elected officials or boards as depicted in the organizational chart on page 16.

*Elected Officials:*     *Nathaniel Moran, County Judge*  
                                  *Neal Franklin, Commissioner - Pct. #1*  
                                  *Cary Nix, Commissioner - Pct. #2*  
                                  *Terry Phillips, Commissioner - Pct. #3*  
                                  *JoAnn Hampton, Commissioner - Pct. #4*

## Major Accomplishments for FY2021:

- **Road & Bridge Bond Program & Planning**. In November 2017, the public approved a bond election by 73% margin for \$39.5 Million to undertake repaving and reconstruction efforts of the county during the first three years of a 6-year Road & Bridge program. During FY2021, the County continued working toward completion of Phase I (years 1-3) of that program. Because of the pandemic and the County's desire to provide property tax relief in the midst of harsh economic times for its citizens, the Commissioners Court split Year 3 of Phase I into two years, allocating \$7.75 Million from June 2020-May 2021, and then selling the final tranche of authorized bond funds in June 2021 to fund efforts through the end of May 2022. Upon completion of use of these funds, the County will have repaved or reconstructed approximately 200 miles of the 1,200 mile road system in about four years. During FY2021, the County updated Phase 2 (Years 4-6) of the Road & Bridge bond program and called a bond election for November 2, 2021 in the amount of \$45 Million to fund the next phase of projects. If approved, the Court anticipates completion of another 283 miles of reconstruction or repavement over the next three years. Additionally, the

County purchased two adjacent properties that will serve as the future home of the Road & Bridge department. Architectural designs were complete during FY2021, and renovations are expected to finish during FY2022. The purchase of these adjoining facilities and their subsequent renovation will all occur using available cash. Importantly, the Commissioners Court also dedicated by policy 3.5 cents of the property tax to go toward funding Road & Bridge operations, and established a goal of moving that dedicated property tax amount to 5.0 cents in the next four years.

- **Elections Administration.** Throughout FY2021, the Commissioners Court—in coordination with the Smith County Elections Commission—oversaw an internal overhaul of the Smith County Elections Department. The Election Commission hired a new Elections Administrator, while the Commissioners Court dedicated additional physical space to the Elections Administration office, renovated that space to accommodate growth and security needs, and hired an additional full-time staff member to work in the Elections Administration office. During FY2021, the Commissioners Court also hired a Geographic Information Specialist (GIS) for the Information Technology (IT) Department and through that new hire, underwent a bottom-up audit and review of all voter precincts and ballots to ensure that voter addresses were correctly tied to proper candidates, offices, and governmental entities. That project was also a lead project for preparation in adjusting such lines upon completion of the Constitutionally-mandated redistricting process, which began during FY2021 and will be completed during FY2022.
- **475<sup>th</sup> Judicial District Court.** Working with the Texas legislature, the Commissioners Court made the case for a badly needed additional District Court, which was approved and signed into law in June 2021. The 475<sup>th</sup> Judicial District Court will officially start on January 1, 2023. The Commissioners Court also ensured that physical spatial needs for this newly-created court were handled. The Court engaged an architectural firm to prepare the necessary designs and a contract for construction was approved during FY2021. Renovation of that space will be completed during FY2022 in time for its use as a visiting court (to help reduce the jail population), and subsequently for use by the 321<sup>st</sup> Judicial District Court as the primary Family Court facility.
- **Pandemic-Related Activities.** The County continued focusing on fighting the Coronavirus pandemic throughout FY2021. Much effort was given by the Commissioners Court to provide a forum for the Public Health District to provide regular, periodic updates on the pandemic and resources available to the public for testing and vaccinations, in particular. The Commissioners Court continued to partner with the Northeast Public Health District and the City of Tyler to engage in a joint Emergency Operations Center for purposes of jointly responding to pandemic. The Commissioners Court also approved and began oversight of the administration of the Emergency Rental Assistance federal assistance program using funds from the Federal Housing Authority. The Court also established priorities, guiding principles, and a process for determining use of funds received locally from the American Rescue Plan Act. During FY2021, the Court authorized use of 10% of these funds in a partnership with local hospital systems and emergency rooms to help retain staff critical to the treatment of patients with COVID-19.
- **Courthouse Planning.** Beginning in October 2019 and continuing through March 2020, the Commissioners Court intensely studied potential solutions for the construction of a new

Courthouse facility. Fitzpatrick Architects and Project Advocates, external professionals who provided architectural and construction expertise, aided that planning process. The Commissioners Court held several public workshops and community meetings working through the financial and logistical analysis of the project and potential solutions. As a result of this transparent process, the Commissioners Court selected a location on the east side of the square for the new courthouse facility, and began purchasing (using cash) properties located in that area. Community approval for the project was delayed from November 2020 as a result of the economic downturn arising from the Coronavirus pandemic. The Court plans to bring the matter before the public when possible in the future. Because the pandemic continued through 2021 and because of the need to move forward with the planned Road & Bridge bond (Phase 2), the Commissioners Court opted to continue to delay putting the planned Courthouse on the ballot so as not to overly burden citizens with debt. Nevertheless, the Commissioners Court purchased two more properties within the area planned for the new courthouse, and it plans to continue doing so until the measure is considered by the public for approval.

- **Other Partnerships.** During FY2021, the Veterans Service Office began its partnership with CampV, which is a local physical consolidation of service-providers for veterans and their families. Officers from the Smith County Veterans office now provide on-site services at CampV three times per week. Additionally, the Commissioners Court authorized an agreement with the City of Tyler to provide office space at the Cotton Belt Administration office to the City of Tyler for their staff displaced during the demolition and reconstruction of the Harvey Hall Convention Center. In return, the County was granted free use of the City's Rose Garden Facilities for any needed functions.

### **Goals & Objectives for FY2022:**

- **Jail Overcrowding, Jail Vacancies, and Overtime.** The most prominent fiscal issue that continues to face the County is that of jail overcrowding, the high number of vacancies within the jail detention staff, and the amount of accrued overtime. During FY2022, the Commissioners Court will work closely with the Sheriff's Office and all other judicial offices to bring the jail population down to a more manageable level, eliminate out-of-county incarcerations, and increase safe diversion options. Additionally, the Commissioners Court has increased the average starting pay of all law enforcement positions—including detention officers—by nearly 25% for FY2022. This budgetary move is intended to reduce the high number of vacancies within the jail detention ranks and reduce the excess use of overtime.
- **Mental Health Diversion Coordination.** Smith County recently received a grant for the establishment of a mental health diversion coordinator position, which is intended to help provide coordinating services for those incarcerated in the County Jail who are dealing with a mental health issue, and seek ways to divert individuals away from our jail for appropriate mental health treatment. The goal is multi-pronged and seeks to help these individuals with needed mental health treatment, while reducing the population in our jail with mental health issues.

- **Road & Bridge Improvements/Bond Program.** Conditioned upon the outcome of the November 2021 road and bridge bond election, the Commissioners Court intends to oversee Phase 2 (Years 4-6) of the 6-year Road & Bridge bond program. It will also complete construction and renovation of a new Road & Bridge facility, which will include a new fuel center for the County—all paid for in cash. The FY2022 also calls for expending another \$1 Million worth of new road & bridge equipment, which will bring the total cash outlay in the past 4 years for replacement equipment to over \$4 Million.
- **American Rescue Plan Act/Pandemic Activities.** The Commissioners Court will continue administration and oversight of the funds received through the American Rescue Plan Act. Anticipated expenditures include initiatives for widespread economic development, mental health services, and potential increased access to broadband throughout the more rural areas of the County. The Commissioners Court will also wind down the administration of the Emergency Rental Assistance federal assistance program using funds from the Federal Housing Authority.
- **475<sup>th</sup> District Court/The Judiciary.** The Commissioners Court plans to finish construction of the needed facilities for the accommodation of the addition of the 475<sup>th</sup> Judicial District Court beginning on January 1, 2023. Upon completion of this construction, the Court will oversee the facilities shuffling of several offices to accommodate the new Court, including moving the 321<sup>st</sup> Judicial District Court, partial offices of the District Attorneys' Office (CPS Division), the offices of State Representative Matt Schaefer, and the offices of the Warrants Division.
- **Capital Expenditures.** The Commissioners Court will continue oversight of capital improvements throughout the County facilities that will include (other than those projects already mentioned): (1) replacement of elevators in both the main Courthouse and the Courthouse Annex (2) purchase of replacement emergency radios for law enforcement and emergency responders (necessary because of systems changes); and (3) almost \$1.8 Million dollars in replacement vehicles.
- **Redistricting/Elections.** The Commissioners Court plans to successfully compete the redistricting process early in FY2022, and then utilize its GIS office and outside legal counsel to make necessary adjustments to the voting precincts throughout the County. It also plans to replace the voter check-in machines (known as election poll books) so that a unified vendor can provide the county with a seamless and secure check-in system that integrates easily with the current voting machines.
- **Continued Pursuit of Prior Year Fiscal Goals.**
  - 1) Provide the highest quality service to citizens at the lowest possible cost and be effective and efficient with every tax dollar;
  - 2) Increase avenues of accountability and performance measurement;
  - 3) Continue cooperative efforts and relationship building with municipalities, other government agencies, businesses, and other community partners to jointly serve citizens;
  - 4) Reinforce and increase financial and personnel support for law enforcement and jail operations;

- 5) Establish specific plans to address critical facility needs, and begin implementation;
- 6) Invest further in technology and automation, and increase IT support services for all elected officials and departments;
- 7) Continue implementing the 6-year plan for addressing Road & Bridge long-term needs, and strengthen the long-term viability of the Road & Bridge maintenance fund; and
- 8) Reduce long-term liabilities.

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓	✓			✓

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$441,106	\$497,374	\$445,846	\$464,437
<i>Fringe Benefits</i>	155,239	175,640	160,234	158,920
<i>Operating Expenses</i>	31,208	13,741	30,353	29,250
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$627,553</b>	<b>\$686,433</b>	<b>\$636,433</b>	<b>652,606</b>
<b>Staffing</b>	<b>7</b>	<b>8</b>	<b>7</b>	<b>7</b>

# RECORDS SERVICES

**Mission:** To provide efficient storage, retrieval, retention, and disposition of obsolete County records.

**Director: Keith Buckner**

**Accomplishments for FY21:**

- Reorganized juvenile records to one location.
- Assisted Facility Services in making additional space for County Clerk probate records.

**Goals & Objectives for FY22:**

- Continue working with the County Clerk on installation of mobile shelving.
- Networking with other counties on issues and ideas for improvement.

**Departmental Links to County Goals:**

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
	✓		✓	✓					

Workload Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual
Records destroyed (by pounds)	12,244	6,105	8,850	7,952	8,215	2,600
Records destroyed by cubic feet	395	178	245	200	219	300
Customer Service Questionnaires (CSQ)	21	26	34	38	39	5
CSQ Positive Rating Average	97%	98%	99%	99%	99%	99%

Efficiency Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual
Record requests met within 24 hours	99%	99%	99%	99%	99%	99%
Retrieval and delivery accuracy	99%	99%	99%	99%	99%	99%

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
Salaries	\$124,399	\$126,518	\$125,861	\$131,011
Fringe Benefits	54,372	55,370	55,778	54,170
Operating Expenses	18,195	17,117	17,886	17,652
Capital Outlay		22,145	-0-	-0-
<b>Departmental Total</b>	<b>\$196,965</b>	<b>\$221,151</b>	<b>\$199,524</b>	<b>\$202,833</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# 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: Michelle Allcon*

**Accomplishments for FY21:**

- Coordinated and supervised 15 elections
- Partnered with Information Technology department to provide online election worker training

**Goals & Objectives for FY22:**

- Update precinct and district in accordance with the redistricting plan
- Implement legislative changes from previous legislative session

**Departmental Links to County Goals:**

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓				✓

Workload Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual
Registered Voters	133,637	136,807	142,494	148,281
Applications Processed	36,008	29,049	46,067	43,209
Elections Supervised	12	9	7	15

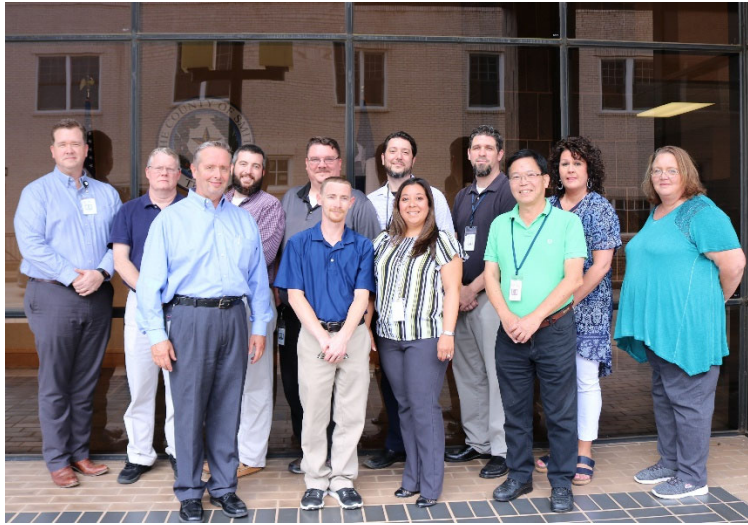
Efficiency Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual
Number of judges and clerks trained	318	175	325	93
Cost per registered voter	\$4.51	\$4.26	\$4.11	\$4.91

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$251,578	\$292,820	\$430,818	\$388,243
<i>Fringe Benefits</i>	64,084	67,294	110,745	113,940
<i>Operating Expenses</i>	129,347	194,195	187,025	228,344
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$445,008</b>	<b>\$554,309</b>	<b>\$728,588</b>	<b>730,527</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>

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# INFORMATION TECHNOLOGY

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*Chief Technical Officer: Don Bell*

The Department of Information Technology is comprised of 17 staff members who daily contribute to an efficient and productive County government, while using innovative technologies to improve citizen access to government information and services.

Our Strategic Plan focuses on the following five critical areas of Information Technology at Smith County:

- ✓ Enhancing the County's IT Infrastructure
- ✓ Expanding Electronic Public Access to County Services
- ✓ Managing & Improving Data Security and Integrity
- ✓ Enhancing our Disaster Recovery and Business Continuity Services
- ✓ Improving Customer Service and exceeding our internal Service Level Agreements

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 countywide 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.

To highlight what the IT Department is responsible for, Smith County currently has 160 Production Physical and Virtual Servers throughout the County with over 2800 Switch/Router Ports in place and approximately 3.25 Petabytes of storage capacity (approximately 3000 Terabytes). Our team averages around 800 help desk tickets and requests for service per month and currently support 1036 computers and 325 printers. We generally manage 600 – 700 after hours support calls per year. We continue to deploy approximately 150 desktop/laptop operational and security updates monthly to over 1000 computers totaling around 1.8M annually. In addition, we deployed approximately 96,000 Server Updates over the last year at a rate of about 50 per month. We



successfully provided Cybersecurity Training to over 950 Users and certified those users with the State. We have over 22 Production Database Servers supporting over 140 Databases accumulating approximately 60 Million+ Reads (Views of Data) and 7 Million Writes (data added) of new data to just the Odyssey System since moving to Odyssey 2017. We had over 1.8M views of our website over the last year and processed over 11M emails while successfully blocking over 5,850,000 emails that were either malicious or spam.

We currently manage over 800 Cameras throughout the County along with the VMS (Video Management Systems) in addition to the Door Access Control, Panic Buttons and Alarming Systems for all facilities. We manage Jail Control Systems for 3 active facilities and over 8 Courtroom Audio Visual Systems. At any given time we will manage over 40+ projects with staff while effectively covering the support needs of every department within the County.

Highlighting the Business Analyst team, they perform key functions for the organization managing various software applications from a user perspective and are continually reviewing upgrades for Odyssey, staging the testing of these updates and managing the transition to new features and versions. In addition, they review the Jail Call List which is unique to Smith County and is how the Courts manage the assignment of inmates into their respective courts. They review 30 – 60 defendants each week and correct issues found in the process. They also update documents on the website to be ADA compliant and have converted 1000s of documents over the last year. This team also weekly monitors and reviews about 20 – 30 book-ins through the DPS site identifying missing fingerprints which assist the courts in moving defendants through the system expeditiously and efficiently. They converted the last 2 Courts to paperless which included the introduction of electronic signatures. They also rolled out DocuSign for the DA, Defense Attorney and Inmate to allow for the electronic bonding out of inmates.

Of particular significance is the addition of key employees including a GIS Manager for the County and a Chief Information Security Officer. In GIS, we have formalized our connections with the Consortium Database, updated our system & software and providing GIS Mapping in Elections and Redistricting identifying and correcting various issues. Our GIS Manager has also identified other areas to focus on in FY22 and will be expanding the role and responsibility of this office.

Focusing on Security, the County has created and employed the services of a Full Time Chief Information Security Officer who works with my office to identify, remediate and provide strategic planning with respect to Cybersecurity for the County. In just a short time, we have added various advanced security controls & protocols including a new vulnerability scanner, expanded multi-factor authentication, daily processing and analyzing active threats and deployed an advanced endpoint protection system. In addition, the Security team has identified and responded to over 42 Cybersecurity direct incident investigations since July and blocked over 32,000 reachouts to malicious websites through Smith-County through the MDBR (Malicious Domain Blocking and Reporting) as a member of the Multi-State Information Sharing and Analysis Center (MS-ISAC) and Elections Infrastructure Information Sharing and Analysis Center (EI-ISAC). We have identified over 2100 direct cyber threat events since October 2020.

<b>Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$931,430	\$1,043,195	\$1,141,113	\$1,220,695
<i>Fringe Benefits</i>	321,414	349,684	400,852	405,045
<i>Operating Expenses</i>	1,763,885	2,245,389	2,321,242	2,677,951
<i>Capital Outlay</i>	1,234,345	981,158	817,507	1,059,686
<b>Departmental Total</b>	<b>\$4,251,074</b>	<b>\$4,619,426</b>	<b>\$4,680,713</b>	<b>\$5,363,377</b>
<b>Staffing</b>	<b>14</b>	<b>17</b>	<b>17</b>	<b>17</b>

**Accomplishments for FY21:**

- Migrated Land Records to a Cloud Based Software System in October 2020
- Completed the migration of the Tax Software to the Cloud
- Inmate Medical migration and implemented the EMR System in October 2020
- Setup and tested 75 Election Kiosks for the November 2020 election
- Implemented a Remote Access system for electronic vendor access for security purposes
- Completed the DSX System Implementation (Key Card Security System) for the HUB
- Completed the upgrade of the Security Camera System for the District Attorney’s Office
- Completed a full audit of the Texas Antigang Unit and reported the information to the State
- Upgraded our Spillman Software for Law Enforcement
- Implemented a Jail Control System for the North Jail and upgraded the Camera System at Central Jail
- Converted 1000s of documents to be ADA compliant on the external website
- Conducted various training throughout the year including New Hire Orientation, Odyssey Training, Kronos Training, Constable Civil Service Training, Warrants Process Handling Training and many others.
- Upgraded 100s of computers, monitors, scanners and peripherals throughout the County
- Upgraded the Firewall System(s)
- Continued the rollout of the New Jury System including outsourcing Jury Summons
- Implemented the new Commissioners Court Audio Visual System
- Conducted various internal audits and phishing campaigns
- Implemented a new Cybersecurity Awareness Campaign for the County
- Revised and Updated the Cybersecurity Incident Response Plan
- Upgraded the Security Camera System for the Court
- Implemented the Knowb4 Cybersecurity System
- Deployed Wireless at the Courthouse, Annex and JP4
- Deployed 200 800MgHz Radios for the County and implemented an encryption system along with the alias system to allow the County to “self program” radios
- Upgraded Cell Phones for the Sheriff’s Office and Physical Plant
- All Courtrooms were enabled for remote hearings and implemented various technologies for that purpose
- Deployed and managed over 150 laptops and connectivity for remote workers during the Covid outbreak
- Upgraded the Security Badge System for the County

## Goals & Objectives for FY22:

- Implement and manage the technology for the new Federal Crimes Intelligent Center
- Implement and manage the technology for the move of the 321<sup>st</sup> Court to the new Annex Courtroom
- Implement and manage technology for the new Road and Bridge Facility
- Focus on creating new controls for Security at the County
- Complete the necessary GIS updates for Redistricting and update elections information in our voting system
- Implement a Virtual Fax Server for the County to eliminate costs associated with FAX lines and expanding the availability of Faxing documents to departments.
- Implement a unified ticket writing electronic cloud system for Law Enforcement
- Upgrade the Land Records Software and move that system from the Cloud to the Premise on our servers
- Implement an MDM System for security purposes
- Redesign our File Share System
- Upgrade Odyssey & Spillman product

## Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓				✓

Workload Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual
Number of customers supported	976	990	980	1,036
Number of software applications supported	78	78	82	86
Number of computers supported	1015	1069	1102	1036
Number of servers supported	156	195	158	160
Number of printers supported	240	302	322	325
Number of Help Desk calls processed	8011	8088	12,000	12,800
Number of Help Desk calls closed	8011	8088	12,000	12,800

Efficiency Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual
Avg. calls processed per month	788	1075	921	950
Visits to Smith County website	751,342	734,000	1,500,000	1,800,000
Help Desk Response within 4 hours (Goal 97%)	100%	100%	100%	100%
Help Desk Close within 8 hours (Goal 95%)	98%	98%	97%	97%
Number of viruses/spam prevented	89,000/day	92,000/day	6.5M	5.85M

## 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 FY18	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$14,778	\$14,778	\$14,778	\$14,778	\$14,778
<i>Fringe Benefits</i>	887,450	985,028	1,105,759	1,218,806	1,198,743
<i>Operating Expenses</i>	2,576,322	3,287,284	2,409,887	3,171,650	3,450,636
<i>Capital Outlay</i>	-0-	-0-	-0-	500,000	500,000
<b>Departmental Total</b>	<b>\$3,478,550</b>	<b>\$3,633,918</b>	<b>3,530,425</b>	<b>\$4,905,234</b>	<b>\$5,261,783</b>
<b>Other Financing Uses</b>	<b>4,250,000</b>	<b>2,550,000</b>	<b>3,150,000</b>	<b>-0-</b>	<b>2,326,955</b>

## PUBLIC SERVICE

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

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Operating Expenses</i>	\$876,228	\$899,880	\$983,996	\$934,686
<b>Departmental Total</b>	<b>\$876,228</b>	<b>\$899,880</b>	<b>\$983,996</b>	<b>934,686</b>

Agencies and organizations approved for funding in the FY2022 budget include:

- Indigent Health Care
- Andrews Center
- Alzheimers Alliance of Smith County
- Tyler Smith County Child Welfare Board
- Tyler Economic Development Council
- Smith County Alcohol & Drug Abuse Council
- CASA
- St. Pauls Childrens Foundation
- PATH
- North East Texas Public Health District
- Smith County Historical Society
- East Texas Council of Alcohol & Drug Abuse
- Meals on Wheels

# JUDICIAL COMPLIANCE OFFICE

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

**Accomplishments for FY21:**

- Activated 2,166 new cases
- Collected \$933,101

**Goals & Objectives for FY22:**

- Enforce compliance and maximize the collection of court ordered fines & fees on criminal cases
- Remain compliant with the requirements set by the Office of Court Administration (OCA) S.B. 1863
- Continue sending recommendations to courts for alternative remedies on defaulted payment agreements and revised payment plans due to COVID-19.

**Departmental Links to County Goals:**

✓	✓		✓	✓	✓		✓		

*Director: Sheryl Keel*

Number of Cases	3,156	3,078	2,582	2,301
Collected Court Costs & Fines	\$876,487	\$909,601	\$928,628	\$959,180

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$121,944	\$128,043	\$142,585	\$156,773
<i>Fringe Benefits</i>	54,770	56,155	59,018	59,368
<i>Operating Expenses</i>	7,785	7,735	9,142	8,642
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>184,498</b>	<b>\$191,934</b>	<b>\$210,744</b>	<b>\$224,783</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

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# COUNTY AUDITOR

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

The County Auditor's Office is here to safeguard the assets of Smith County and to help the County continue on the path toward a strong financial future. There are 11 full time assistants and 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*

**Major Accomplishments for FY21:**

- 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)
- Maintained Financial Transparency Program on county website for online check register and financial documents

**Goals & Objectives for FY22:**

- Submit FY22 Budget to GFOA for Distinguished Budget Presentation award
- Submit FY21 CAFR to GFOA for the Certificate of Achievement for Excellence in Financial Reporting
- Implement Electronic Pay Stub program
- Continue update of vendor records
- Continue to reduce number of active funds and bank accounts by consolidating where appropriate

**Departmental Links to County Goals:**

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓	✓			

*County Auditor – Cont'd*

A/P invoices processed	14,463	15,037	13,455	14,609
1099's prepared	300	342	326	292
Check runs	196	186	194	194
Bank reconciliations	920	996	972	1,020
Grants administered	17	20	23	22
W-2's issued	1,291	1,275	1,257	1,399
Cash counts	384	246	144	145
Internal Audits	138	147	254	157
Special Investigations	0	0	1	2
Confirmation Letters	227	97	44	0
Findings/Recommended Practice Reports	53	58	39	31

<b>Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$624,053	\$667,736	\$721,809	\$773,027
<i>Fringe Benefits</i>	222,694	228,662	256,112	258,649
<i>Operating Expenses</i>	15,767	13,183	19,750	21,530
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$862,514</b>	<b>\$909,581</b>	<b>\$997,671</b>	<b>\$1,053,206</b>
<b>Staffing</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>

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## PURCHASING

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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.

*Director: Jaye Latch, CPPO, CPPB, NIGP-CPP*



*Jordan Norris-Buyer II, Christina Haney-Assistant Purchasing Director, Connie Keasler-Bid Clerk, Jaye Latch-Purchasing Director, Shelly Louderman-Buyer II*

### **Accomplishments for FY21:**

- Successfully solicited and awarded contracts for Inmate Medical Services, Inmate Food Program, HVAC Services, Roof Replacement for Locust Street Storage Building
- Aided in the following cooperative purchasing program purchases; 2 Inmate Transport Vans, Elevator Modernization Contract for Courthouse and Courthouse Annex, Jury Voice & Image Data Capture, Cyber Security Insurance Policy, Motorola Radio upgrade and Lexis Nexis services for the Law Library
- Aided in Winter Storm 2021 Emergency Operations by locating and purchasing vital emergency supplies
- Reviewed and analyzed current fleet inventory levels and provided budget recommendation to County Judge and County Auditor
- Streamlined processes for purchase order change orders and invoice processing
- Auction Revenue totals \$82,858.25



- Sourced, purchased and maintained appropriate inventory levels for COVID-19 personal protection equipment for county wide employee use
- Issued, advertised and awarded 9 Road & Bridge Bids
- Implemented limited departmental credit card use in preparation for county-wide rollout
- Continued commitment to deliver great service to all customers
- Received 2020 Safety Award from Texas Association of Counties Risk Management Pool
- Purchasing Director obtained Certified Procurement Professional Certification through National Procurement Institute (NIGP)
- Established interlocal agreement with Harris County for the service and purchase of mobile radios
- Administered an auction for surplus county equipment auctioning 26 county vehicles which had exhausted their useful life.

**Goals & Objectives for FY22:**

- Continue implementing P Card Program
- Promoting use of blanket purchase orders
- Revising Smith County Credit Card Policy
- Revising and updating Smith County Purchasing Policy
- Implement approved contract administration policies for all Smith County contractual relationships (ongoing)
- Locating and updating current contracts that need to be tracked on Contract Management spreadsheet
- Utilize software to promote and foster accurate record keeping of all County contracts and agreements
- Professional staff training
- Identifying new cooperative purchasing program opportunities
- Continue to add value to Smith County by focusing on cost analysis and streamlining business processes
- Maintain and build relationships with end users and vendors
- Implement use of commodity codes to allow for more accurate spend analysis

**Departmental Links to County Goals:**

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓				✓

Workload Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual
Purchase Orders Issued	7,519	7,624	9,003	9,519	6,907
Property Items Tagged	200	293	301	453*	
Awarded Bids and RFP's	9	6	5	5	18
Co-Op purchase orders	1,786	2,605	2,007	4,065	2,853
Competitive Bid Contract purchase orders	N/A	N/A	N/A	455	180

Avg. days to process sealed bids	28	28	21	21	21
Avg. days to process RFP's	60-90	60-90	45-60	45-60	45-60
Avg. days to process purchase orders	1	1	1	1	1

<b>Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$253,509	\$243,136	\$272,189	\$334,050
<i>Fringe Benefits</i>	89,883	85,026	94,904	113,914
<i>Operating Expenses</i>	21,649	17,998	27,650	31,910
<i>Capital Outlay</i>	-0-	-0-	-0-	15,000
<b>Departmental Total</b>	<b>\$365,040</b>	<b>\$346,161</b>	<b>\$394,743</b>	<b>\$494,874</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>

# COUNTY TREASURER

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

*Elected Official: Kelli White, CIO*

**Major Accomplishments for FY21:**

- Overhaul of storage space and office space by obsolete records destruction and updating of files
- checks than previous year
- Set up additional new accounts for Bail Bond companies with our local government pool. This process has made it much easier for companies to deposit additional funds and receive credit on the same day.

**Goals & Objectives for FY22:**

- Reduce account analysis charges further by streamlining deposits
- Diversify investments with local government pools and certificates of deposit when possible and profitable for the County
- Increase communication with other departments in order to emphasize the need to have deposits and reports turned in to the Treasurer’s office in a timely manner

**Departmental Links to County Goals:**

✓	✓		✓	✓					

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$128,242	\$137,825	\$135,807	\$149,580
<i>Fringe Benefits</i>	45,202	47,216	47,454	48,862
<i>Operating Expenses</i>	13,990	12,800	17,038	17,814
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$187,434</b>	<b>\$197,841</b>	<b>\$200,299</b>	<b>\$216,256</b>
<b>Staffing</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

2021 Workload Measures	1 <sup>st</sup> qtr.	2 <sup>nd</sup> qtr.	3 <sup>rd</sup> qtr.	4 <sup>th</sup> qtr.	Total
Investment & Interest Earnings	\$21,626.77	\$36,482.33	\$59,680.17	\$45,861.17	\$163,653.44
Receipts Processed	5,638	4,954	5,060	6,497	22,149
A/P Checks Printed & Distributed	2,417	2,152	3,300	3,625	11,494
Direct Deposit Stubs Printed	6,670	5,482	6,511	5,440	24,103
% of Portfolio Invested	38%	31%	39%	38%	36%

# 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 FY21:**

- Migrated tax software
- Added a mail drop box
- Updated online payment features

**Goals & Objectives for FY22:**

- Continue to implement Web-Dealer
- Provide more cross training of tax office employees
- Find more locations to offer Auto Registration

**Departmental Links to County Goals:**

	✓		✓	✓	✓				✓

% of Property Taxes Collected	101.37%	101.54%	101.15%	101.19	101.40
Total Tax Collections (all jurisdictions)	\$302,965,984	\$324,217,211	\$345,004,017	\$357,782,404	\$366,568,005
Entities Collected For	22	22	22	22	22
Motor Vehicle Registrations	215,502	220,345	222,529	218,921	228,042
Titles	60,192	64,665	65,157	64,487	73,046

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$1,194,336	\$1,229,134	\$1,232,312	\$1,326,115
<i>Fringe Benefits</i>	561,092	557,908	574,287	573,238
<i>Operating Expenses</i>	216,175	185,073	236,250	235,349
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$1,971,602</b>	<b>\$1,972,115</b>	<b>\$2,042,849</b>	<b>\$2,134,702</b>
<b>Staffing</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>33</b>

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# FACILITIES SERVICES

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**Mission:** The Smith County Facilities Services department 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:** *Ed Nichols*

## **Accomplishments for FY21:**

- Maintenance, Construction and Grounds completed **11,672** maintenance work orders completed from 10/01/20 to 09/16/21.
  - **10,270** - Preventative maintenance work orders.
  - **1,402** - Non-preventative maintenance work orders.
  - **0.83** – Average hours to complete.
  - **\$19.32** – Average cost to complete.
- Successfully passed the annual State Jail Inspection.
  - Resolved issue identified during the state jail inspection where the air handler units would shut down when the building was operating on emergency generator power and the fire alarm was set off. (Repaired on the same day). This was due to wiring connections made when the generator was replaced earlier in the year.
- Resolved numerous issues caused by the disaster declared winter storm of 2021.

## **Goals & Objectives for FY21:**

- Continue equipment upgrades as required to provide comfortable environments and efficient systems.
- Complete swift and timely repairs to existing equipment, to extend life and reduce down time.
- Ensure consistent compliance with state jail standards and successfully pass the annual inspections at all county jail facilities.
- Ensure that all elevators, boilers, fire alarms, and fire suppression systems and emergency power systems meet inspection requirements and inspections are up to date.
- Strive to provide professional and effective maintenance, housekeeping and grounds keeping services to the citizens and departments of Smith County.
- Complete all tasks and projects identified in the Capital Improvement Plan.
- Complete all equipment and system replacements and repairs identified in the FY22 budget. 11,672
- Professionally and effectively carryout and complete any projects requested by the Commissioner's Court.

**Departmental Links to County Goals:**

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓	✓	✓			✓

Workload Measures:	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual
Work Orders Completed	7,581	10,928	11,571	12,211	11,672

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$905,808	\$943,456	\$985,896	\$1,179,604
<i>Fringe Benefits</i>	452,453	472,566	472,566	527,639
<i>Operating Expenses</i>	659,419	1,111,316	1,110,316	973,250
<i>Capital Outlay</i>	-0-	337,510	499,429	286,833
<b>Departmental Total</b>	<b>\$2,017,680</b>	<b>\$2,566,554</b>	<b>\$3,069,207</b>	<b>\$2,967,326</b>
<b>Staffing</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>29</b>



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# HUMAN RESOURCES

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It is the mission of the Smith County Human Resources Department to provide the following quality services to the employees of Smith County:

- ✓ Recruitment of qualified individuals
- ✓ Retention of valuable employees
- ✓ Training, development and education to promote individual success and increase overall value to Smith County
- ✓ Provide and promote a safe and healthy work environment
- ✓ Inspire and encourage a high level of employee morale through recognition, effective communication and delivering constant feedback
- ✓ Provide resources for administering benefits, policies and procedures.

These services are achieved via a team work philosophy that is based on effective organizational skills and proactive efforts.

*Director: Esmeralda Delmas*

## **Accomplishments for FY21:**

- Department Awarded “Safety Achievement” Award Recipient for 2020.
- Assisted with the COVID-19 employee testing and return to work guidelines.
- Facilitated COVID testing and vaccinations for all county employees throughout the 1<sup>st</sup> stage of vaccinations.
- Assisted in Community COVID Vaccination Clinics throughout Smith County.
- Amendments to the Employee Policy Handbook included: Paid Quarantine Leave, Longevity Pay, Military Leave, Mental Health Leave Policy, Flex Time, Miscellaneous Time, and Overtime and Compensatory Time Polices.
- Provided annual department and Discrimination and Harassment Training countywide.
- Relunched a United Way Campaign and raised our previous employee contributions.
- Assisted in the recruitment of the Elections Administer for the elections committee.
- Concluded an ADA Effective Communication Investigation with The Department of Justice with a no fault verdict to Smith County.
- Conducting salary analysis for requested county positions: Elected officials, Department heads, and Detention Officers.
- Assisted Court Leadership with all Department Heads performance evaluations.
- Completed internal department procedure manual.
- Partnered with SO and completed a short application through our countywide recruitment system, NeoGov.
- Conducted an annual Risk Review for all Smith County liability, WC, and LE claims for 2020.
- Conducted open enrollment Q&A meetings for Employees County wide.
- Completed ADA Coordinator training for ADA Coordinator Accreditation.
- Updated county wide ADA process.

## Goals & Objectives for FY22:

- ❖ Increase employee's knowledge, skills, and abilities by implementation of quarterly department employee training.
- ❖ Implementing supervisory classes to managers and supervisors.
- ❖ Continue to work with departments to develop job descriptions for all countywide positions.

## Departmental Links to County Goals:

✓	✓	✓	✓	✓	✓	✓	✓		✓

Employees hired	164	161	150	162	187
Number of Human Resource Issues	1,636	1,466	1,204	1,397	5,879
Unemployment claims processed	29	9	10	35	78
Unemployment benefit charges incurred	\$32,058	\$27,273	\$3,689	\$46,656	\$126,775*
Injury reports processed	74	90	90	175	143
Total number of claims requiring payment	37	52	50	98	48
Cost of claims incurred	\$94,933	\$143,641	\$169,738	\$223,823	\$398,385

\*Includes fraudulent cases in dispute

Avg. # of documented issues processed per month	136	122	100	116	489
Overall % of unemployment claims successfully challenged	79.17%	90.91%	100%	100%	100%
Unemployment liability avoided or suspended	\$75,685	\$78,993	\$52,702	\$140,773	\$194,587*

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$122,045	\$197,677	\$207,870	\$241,487
<i>Fringe Benefits</i>	44,116	69,707	71,816	85,818
<i>Operating Expenses</i>	24,626	24,219	29,200	33,600
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$190,786</b>	<b>\$291,603</b>	<b>\$308,886</b>	<b>\$360,905</b>
<b>Staffing</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>

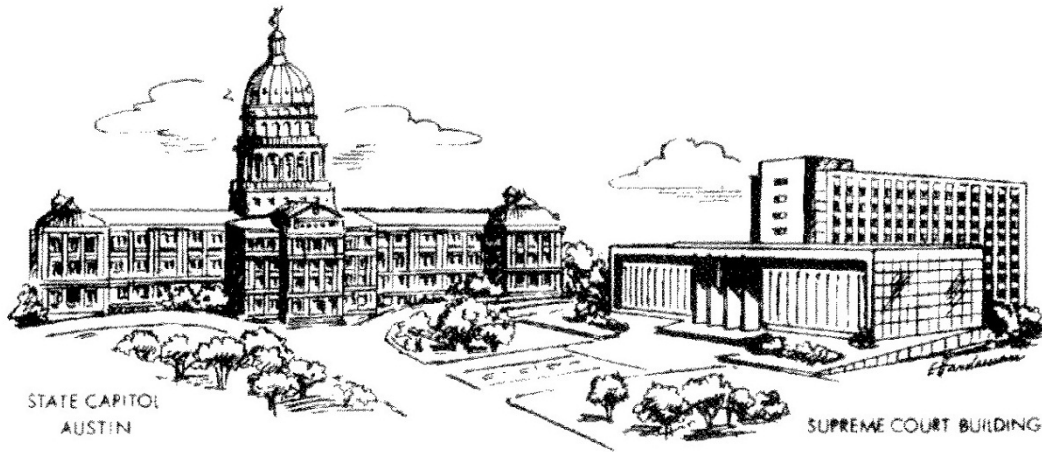




# JUSTICE SYSTEM

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# THE TEXAS JUDICIAL SYSTEM



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## JUDICIAL AUTHORITY

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

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

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

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

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# COUNTY COURT

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

*Elected Official: Judge Nathaniel Moran*

## Goals & Objectives for FY21:

- 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:	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
<b>CASES FILED</b>						
Estates	749	642	753	714	706	842
Guardianships	63	46	53	79	61	72
Mental	159	153	162	209	200	157
<b>TOTAL NEW</b>	<b>971</b>	<b>841</b>	<b>968</b>	<b>1,002</b>	<b>967</b>	<b>1,071</b>
<b>HEARINGS HELD</b>						
Probate & Guardianship	735	711	1,040	868	829	856
Mental	69	102	73	34	43	14
<b>TOTAL HEARINGS</b>	<b>804</b>	<b>813</b>	<b>1,113</b>	<b>902</b>	<b>872</b>	<b>870</b>
<b>SUBMISSION DOCKET</b>						
Probate, Guardianship & Mental	2,507	2,758	2,296	1,904	3,115	2,881

Source: Smith County Probate Clerk

<b>Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$248,542	\$203,865	\$182,462	\$188,309
<i>Fringe Benefits</i>	89,545	73,457	67,020	65,951
<i>Operating Expenses</i>	48,906	49,854	69,315	64,815
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$386,993</b>	<b>\$327,176</b>	<b>\$318,797</b>	<b>\$319,075</b>
<b>Staffing</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>

# 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: Jason Ellis**  
**County Court at Law #2 - Presiding Judge: Taylor Heaton**  
**County Court at Law #3 - Presiding Judge: Floyd Getz**

Statutory County Courts : Civil Activity	2016	2017	2018	2019	2020
Cases Pending at Beginning of Year	800	930	2,555	2,018	2,012
New Cases Filed	1,172	1,483	2,392	1,771	1,090
Total Dispositions	1,052	1,074	2,076	1,720	1,297
Cases pending at year end	928	1,283	2,991	2,030	1,775
<b>Clearance Rate</b>	<b>89.8%</b>	<b>72.4%</b>	<b>73.1%</b>	<b>97.1%</b>	<b>119.0%</b>

County Courts: Criminal Activity	2016	2017	2018	2019	2020
Cases Pending at Beginning of Year	1,450	1,461	1,671	2,340	2,253
New Cases Added	3,873	3,870	4,702	4,129	3,010
Total Dispositions	3,778	3,610	3,958	4,127	2,540
Cases pending at year end	1,465	1,697	2,341	2,261	2,023
<b>Clearance Rate</b>	<b>99.7%</b>	<b>93.1%</b>	<b>84.2%</b>	<b>100%</b>	<b>84.4%</b>

County Courts: Juvenile	2016	2017	2018	2019	2020
Cases Pending at Beginning of Year	33	65	141	81	106
New Cases Added	348	195	284	308	232
Total Dispositions	342	125	238	240	207
Cases pending at year end	66	141	78	124	110119
<b>Clearance Rate</b>	<b>98.3%</b>	<b>64.1%</b>	<b>83.8%</b>	<b>78.2%</b>	<b>89.2%</b>

Source: Texas Judicial System Annual Report

## County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$329,112	\$367,949	\$366,376	\$374,055
<i>Fringe Benefits</i>	102,932	111,096	113,566	113,017
<i>Operating Expenses</i>	19,792	11,304	37,170	36,684
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$451,836</b>	<b>\$490,349</b>	<b>\$517,112</b>	<b>\$523,756</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

County Court at Law #2 Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$332,467	\$349,164	\$350,038	\$357,613
<i>Fringe Benefits</i>	101,677	107,949	110,221	109,533
<i>Operating Expenses</i>	25,761	15,592	36,926	36,970
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$459,905</b>	<b>\$472,704</b>	<b>\$497,185</b>	<b>\$504,116</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

County Court at Law #3 Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$332,571	\$383,756	\$378,467	\$397,220
<i>Fringe Benefits</i>	104,362	114,687	115,735	117,517
<i>Operating Expenses</i>	14,835	6,441	28,832	28,683
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$451,771</b>	<b>\$504,884</b>	<b>\$523,034</b>	<b>\$543,420</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



# DISTRICT COURTS

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

Smith County has four district courts.

**7<sup>th</sup> District Court - Presiding Judge: Kerry Russell**  
**114<sup>th</sup> District Court - Presiding Judge: Reeve Jackson**  
**241<sup>st</sup> District Court - Presiding Judge: Jack Skeen, Jr.**  
**321<sup>st</sup> District Court - Presiding Judge: Robert Wilson**

## District Court Expenditure Budgets

7 <sup>th</sup> District Court Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$188,562	\$203,136	\$212,094	\$212,551
<i>Fringe Benefits</i>	67,018	70,360	72,850	70,896
<i>Operating Expenses</i>	27,370	20,251	31,825	33,284
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$282,949</b>	<b>\$293,747</b>	<b>\$316,769</b>	<b>\$316,731</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

114 <sup>th</sup> District Court Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$172,914	\$190,858	\$204,415	\$210,974
<i>Fringe Benefits</i>	64,350	67,488	71,263	70,575
<i>Operating Expenses</i>	30,537	21,132	36,635	36,434
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$267,801</b>	<b>\$279,478</b>	<b>\$312,313</b>	<b>\$317,983</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>241<sup>st</sup> District Court Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$175,525	\$193,869	\$202,901	\$210,450
<i>Fringe Benefits</i>	64,537	68,592	70,947	70,354
<i>Operating Expenses</i>	24,449	22,067	29,825	29,517
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$264,511</b>	<b>\$284,528</b>	<b>\$303,673</b>	<b>\$310,321</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>321<sup>st</sup> District Court – Family Court Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$181,183	\$191,553	\$219,212	\$216,476
<i>Fringe Benefits</i>	66,117	66,645	72,938	71,659
<i>Operating Expenses</i>	876,893	883,187	900,875	1,009,486
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$1,124,192</b>	<b>\$1,141,386</b>	<b>\$1,193,025</b>	<b>\$1,297,621</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## District Court Performance Measures

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

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

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

District Courts: Civil Activity	2016	2017	2018	2019	2020	2020 Statewide Average
Cases Pending at Beginning of Year	1,075	1,133	1,448	1,410	1,821	
New Cases Filed	1,158	1,289	1,256	1,748	1,328	
Other Cases Added	48	38	19	8	9	
Total Dispositions	1,073	943	1,190	1,146	1,412	
Cases pending at year end	1,135	1,398	1,457	1,882	1,681	
<b>Clearance Rate</b>	<b>94.0%</b>	<b>73.7%</b>	<b>94.6%</b>	<b>65.7%</b>	<b>93.7%</b>	<b>87.7%</b>
<b>Backlog Index</b>	<b>0.9</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	<b>4.1</b>	<b>1.8</b>

District Courts: Family Cases	2016	2017	2018	2019	2020	2020 Statewide Average
Cases Pending at Beginning of Year	1,405	1,208	1,382	1,368	1,389	
New Cases Filed	440	1,919	1,895	1,687	1,363	
Other Cases Added						
Total Dispositions	434	1,740	1,786	1,714	1,213	
Cases pending at year end	1,482	1,352	1,509	1,372	1,601	
<b>Clearance Rate</b>	<b>98.6%</b>	<b>90.8%</b>	<b>94.2%</b>	<b>101.6%</b>	<b>73.1%</b>	<b>81.6%</b>
<b>Backlog Index</b>	<b>3.2</b>	<b>0.7</b>	<b>0.8</b>	<b>0.8</b>	<b>5.9</b>	<b>1.4</b>

District Courts: Criminal Activity	2016	2017	2018	2019	2020	2020 Statewide Average
Cases Pending at Beginning of Year	727	948	1,223	1,400	1,751	
New Cases Added	2,306	2,294	2,210	2,468	2,354	
Total Dispositions	2,123	2,223	2,059	2,190	1,739	
Cases pending at year end	956	1,056	1,393	1,749	2,216	
<b>Clearance Rate</b>	<b>93.7%</b>	<b>96.4%</b>	<b>92.5%</b>	<b>86.9%</b>	<b>59.2%</b>	<b>83.1%</b>
<b>Backlog Index</b>	<b>0.3</b>	<b>0.4</b>	<b>0.6</b>	<b>0.6</b>	<b>6.7</b>	<b>0.7</b>

Source: Texas Judicial System Annual Report

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

<b>Capital Murder</b>				
<i>Operating Expenses</i>	\$431,109	\$450,004	\$700,000	\$700,000

In 2001, the 77<sup>th</sup> Legislature passed Senate Bill 7, known as the Indigent Defense Act, requiring counties to report costs associated with legal services provided to indigent criminal defendants. Information concerning the Task Force on Indigent Defense can be found at <http://tfid.tamu.edu>. Smith County’s qualifying baseline expenditure for FY01 was \$855,337. The county is expected to receive approximately \$148,115 in FY22.

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

<b>Indigent Defense</b>				
<i>Operating Expenses</i>	\$1,550,935	\$1,502,316	\$1,825,164	\$1,827,569

# 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*

Criminal Cases Filed	3,450	3,260	4,101	3,803	2,753	2,256
Civil Cases Filed	1,182	1,486	1,754	1,928	1,167	1,250
Probate Cases Filed	762	756	749	776	842	962
Public Records Filed	51,446	51,624	51,350	42,323	46,409	53,059
Marriage Licenses Issued	1,861	1,869	1,833	1,786	1,710	1,867
Birth Certificates	32	30	21	20	27	34
Remote Birth Certificates	1,453	1,743	1,610	969	1,224	1,631
Death Certificates	496	578	588	570	695	790
Assumed Names	1,964	1,852	1,915	1,873	1,565	1,675
Military Discharge	24	28	30	28	20	31
Mental Health	164	158	193	192	170	147

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$875,719	\$907,775	\$910,374	\$995,417
<i>Fringe Benefits</i>	428,500	431,751	438,528	432,544
<i>Operating Expenses</i>	42,450	47,403	46,926	43,401
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$1,346,670</b>	<b>\$1,386,928</b>	<b>\$1,395,828</b>	<b>\$1,471,362</b>
<b>Staffing</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>

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## DISTRICT CLERK

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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: Penny Clarkston*

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$703,665	\$718,064	\$737,898	\$771,437
<i>Fringe Benefits</i>	332,474	328,316	342,337	331,785
<i>Operating Expenses</i>	316,879	182,788	338,106	341,600
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$1,353,018</b>	<b>\$1,229,168</b>	<b>\$1,418,341</b>	<b>\$1,444,822</b>
<b>Staffing</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>

# JUSTICES OF THE PEACE

The Justice of the Peace is elected for a term of four years from each justice precinct in the county. The Justice of the Peace is the presiding officer of the justice court and the small claims court. The Justice of the Peace has jurisdiction over minor misdemeanor offenses (Class C), and in civil matters where the amount in controversy does not exceed \$10,000. A variety of civil process, as well as arrest and search warrants, can be issued by the Justice of the Peace. The Justice of the Peace also sits as judge of the small claims courts, in actions for the recovery of money, which does not exceed \$10,000.

The Justice of the Peace may also preside over hearings pertaining to suspension of driver licenses and conduct other hearings and inquests. The Justice of the Peace may conduct marriage ceremonies and serves as ex officio notary public for the precinct. The Justice of the Peace has administrative and financial duties concerning the keeping of records and fee and expense reports.

**Justice of the Peace – Pct. #1 - *Presiding Judge: Quincy Beavers***  
**Justice of the Peace – Pct. #2 - *Presiding Judge: Andy Dunklin***  
**Justice of the Peace – Pct. #3 - *Presiding Judge: James Meredith***  
**Justice of the Peace – Pct. #4 - *Presiding Judge: Mitch Shamburger***  
**Justice of the Peace – Pct. #5 - *Presiding Judge: Jon Johnson***

Justice Courts : Civil Activity 2020	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	6,216	1,395	453	448	184
New Cases Filed	671	836	857	364	385
Other Cases Added	1	3	0	0	0
Total Dispositions	532	771	880	328	316
Cases pending at year end	6,165	1,445	431	482	253

Justice Courts: Criminal Activity 2020	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	1,639	9,495	3,864	14,240	27,792
New Cases Added	381	1,851	1,721	1,298	5,687
Other Cases Added		16	32	201	1,145
Total Dispositions	153	2,199	1,967	1,702	4,737
Cases pending at year end	1,868	9,138	3,640	13,770	25,004

Justice Courts: Activity Report 2020	JP #1	JP #2	JP #3	JP #4	JP #5
Magistrate Warnings	612	621	158	579	598
Arrest Warrants Issued	-0-	14	25	149	1,139
Inquests Conducted	317	240	322	168	190
Magistrate Orders Issued	73	101	85	75	98

Source: Texas Judicial System Annual Reports

# SMITH COUNTY MANAGEMENT REPORT

October 1, 2020 - September 30, 2021

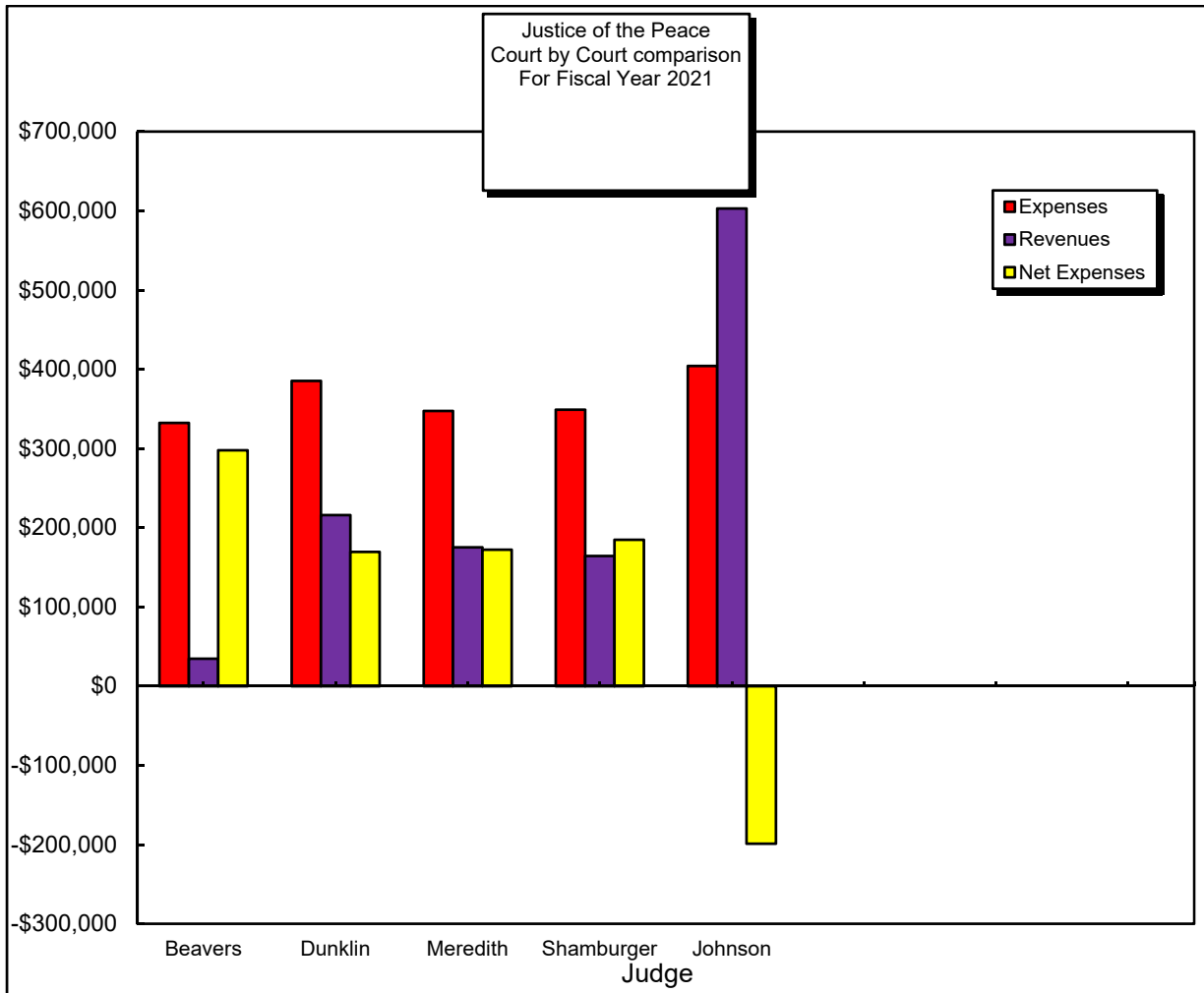
## Justice of the Peace Courts

**INDICATOR: Court by Court comparison of expenditures and revenues**

Court Number	Judge	Operating Expenses	JP Revenues **	FY2021 Net Expense ***	FY2020 Net Expense ***
JP 1	Beavers	332,331	34,665	\$297,666	\$234,830
JP 2	Dunklin	385,398	215,882	\$169,515	\$146,267
JP 3	Meredith	347,338	175,151	\$172,187	\$132,998
JP 4	Shamburger	349,011	164,267	\$184,743	\$180,937
JP 5	Johnson	404,187	603,043	(\$198,857)	(\$422,051)
<b>Total</b>		<b>\$1,818,264</b>	<b>\$1,193,009</b>	<b>\$625,255</b>	<b>\$272,982</b>
<b>Average</b>		<b>\$363,653</b>	<b>\$238,602</b>	<b>\$125,051</b>	<b>\$54,596</b>

\*\*Total Revenues include fines, fees and dismissals for fiscal year 2021

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





# JUSTICES OF THE PEACE

Justice of the Peace – Pct. #1 Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$159,369	\$163,202	\$163,739	\$174,147
<i>Fringe Benefits</i>	61,905	63,047	63,341	63,063
<i>Operating Expenses</i>	50,737	47,590	88,682	58,623
<i>Capital Outlay</i>	-0-	-0-	-0-	25,000
<b>Departmental Total</b>	<b>\$272,010</b>	<b>\$273,840</b>	<b>\$315,762</b>	<b>\$320,833</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

Justice of the Peace - Pct. #2 Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$193,618	\$201,498	\$201,835	\$213,371
<i>Fringe Benefits</i>	78,831	80,368	81,211	80,245
<i>Operating Expenses</i>	91,185	84,451	71,175	72,025
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$363,633</b>	<b>\$366,317</b>	<b>\$354,222</b>	<b>\$365,641</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

Justice of the Peace - Pct. #3 Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$182,939	\$179,401	\$188,388	\$203,194
<i>Fringe Benefits</i>	76,261	69,910	78,540	78,152
<i>Operating Expenses</i>	89,091	78,489	71,900	72,456
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$348,292</b>	<b>\$327,800</b>	<b>\$338,828</b>	<b>\$353,802</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# JUSTICES OF THE PEACE

Justice of the Peace - Pct. #4 Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$199,662	\$200,247	\$201,943	\$213,532
<i>Fringe Benefits</i>	78,986	78,742	80,113	80,277
<i>Operating Expenses</i>	64,377	63,778	62,700	68,400
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$343,025</b>	<b>\$342,767</b>	<b>\$344,756</b>	<b>\$362,209</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

Justice of the Peace - Pct. #5 Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$225,424	\$232,181	\$258,488	\$244,840
<i>Fringe Benefits</i>	84,764	88,308	92,352	95,844
<i>Operating Expenses</i>	79,299	64,861	72,100	72,050
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$389,487</b>	<b>\$385,350</b>	<b>\$422,940</b>	<b>\$412,734</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>

# DISTRICT ATTORNEY

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

In some counties, the duties of the District Attorney are centered primarily on prosecution of felony criminal offenses; in others, the District Attorney may be responsible for civil suits concerning the State, as well as misdemeanor 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: Jacob Putman***

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$3,380,340	\$3,371,673	\$3,566,118	\$4,130,675
<i>Fringe Benefits</i>	1,104,754	1,154,032	1,240,667	1,337,585
<i>Operating Expenses</i>	249,531	191,026	383,146	395,746
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$4,534,625</b>	<b>\$4,716,731</b>	<b>\$5,189,931</b>	<b>\$5,864,006</b>
<b>Staffing</b>	<b>48</b>	<b>50</b>	<b>52</b>	<b>54</b>

# PRE-TRIAL RELEASE

The Pretrial Release Office has established a good rapport with the District and County Courts. The Courts approve PBO Bonds on defendants that meet the qualification for Personal Bonds. All Bail Bondsmen maintained Compliance with the Bail Bond Board this fiscal year.

*Director: Gary Pinkerton*

## Accomplishments for FY21:

- \$26,975.00 collected in Bond fees
- Staff monitored an average of 24 defendants in the pretrial program this year
- Arrested seven (7) subjects on outstanding warrants
- Gave five presentations at TJC Police Academy on Mental Health Issues this year
- Participated in the Virtual Town Hall Meeting on Safe Interaction with Law Enforcement
- All staff members attended Core Insight training
- All staff members attended Harassment training

## Goals & Objectives for FY22:

- Continue to build on the great working relationship we have with the Court Coordinators in monitoring misdemeanor inmates and ensuring they are placed on the jail call list.
- Continue working with the Jail Administration to reduce mistakes when entering inmate data during the booking process and the processing of Bail Bonds.
- Increase efficiency in judicial compliance warrant service.
- Better efficiency in screening inmates in at the jail and increase the number of PBO Bond approvals.

Program Statistics:	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Inmates Interviewed	441	437	347	473
Inmates Released on PBO Bonds	42	36	15	64
Bail Bonds Processed	6,850	6,669	5,101	6,619
Pretrial Release Program Completions	25	25	7	13
Judicial Warrants Attempted	141	189	80	64
Judicial Warrants Served	25	32	17	0

*Pre-trial Release – Cont’d*

**Departmental Links to County Goals:**

✓	✓	✓	✓	✓	✓		✓		

<b>Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$195,647	\$199,855	\$198,344	\$232,918
<i>Fringe Benefits</i>	80,395	60,925	81,709	85,812
<i>Operating Expenses</i>	5,130	3,705	6,975	8,225
<i>Capital Outlay</i>	27,314	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$308,486</b>	<b>\$264,484</b>	<b>\$287,028</b>	<b>\$326,955</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

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# PUBLIC SAFETY & CORRECTIONS

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# FIRE MARSHAL/OFFICE OF EMERGENCY MANAGEMENT

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## Department Mission:

The Fire Marshal's 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.



*Fire Marshal: Roy J. "Jay" Brooks*

## Accomplishments for FY21:

- Maintained highest level of service during the disruption caused by Covid-19 pandemic.
- Participated in a joint EOC model with various local jurisdictions to manage countywide response to Covid-19 pandemic.
- Completed all Quarterly due EMPG paperwork, progress reports, and financial reports.
- Successfully on-boarded two new investigators who replaced two that left.
- All officers completed required continuing education coursework to maintain licensure.
- Had two officers complete all course work for master peace officer licensure and two for intermediate.
- Office had highest felony clearance rate of arson cases in the history of the office for the second year in a row.
- Personnel have obtained certificates in multiple Certified Fire Investigator Trainer Courses.

- Became a certified “Weather Aware Community” by the national weather service.
- Updated, submitted and received acceptance of Advanced Planning Preparedness Level for Smith County for the ongoing preparedness activities by updating Emergency Annexes and submitting to Texas Division of Emergency Management. Annexes updated this year: Annexes B, H and K.
- Fire Marshal/EMC attended training at the Emergency Management Institute to advance emergency management skillset.
- Completion of Heat Plan, Cold Weather Plan and the Tornado Plan, for Smith County in conjunction with multiple agencies within the county.
- Held multiple conferences with TDEM District Coordinator on continuous planning and preparation for emergency management issues affecting our region.
- Completed annual firearms and TASER qualification certification for all department personnel.
- Spent 40 + hours on Fire Prevention activities for Smith County area schools, students and their families and planned awards banquet for poster contest winners. (Grades Pre K- 5<sup>th</sup> grade)

#### **Goals & Objectives for FY22:**

- Have a minimum of two officers attend the National Fire Academy.
- Have qualified officers sit for the IAAI Certified Fire Investigator’s and NAFI Certified Fire and Explosion Investigator’s exam.
- Develop a Field Training Program for non-compensated officers and create standards for the program and those officers to maintain their licenses.
- Implement new program to allow reporting of special needs individuals so that fire and law enforcement personnel have critical information to ensure their safety.
- Make necessary changes to improve fire reporting to allow for more efficient statistical analysis and visibility into historical events.
- Adopt new Cause and Origin reporting format to allow a more uniform reporting process for all officers.
- Meet 100% of goals and objectives for Emergency Management Performance Grant to remain current in performance.
- Continue to peruse advanced training in Emergency Management for all officers. This year all officers will complete at minimum the FEMA Professional Development Series.
- Continue networking and maintain relationships and emergency contact information with Smith County Fire Departments and surrounding response entities and private stakeholders.
- Prepare for upcoming Weather Plan updates.
- Modify, host, and present the Fire Prevention Week and Awards Ceremony in October of 2020 based on new Covid-19 guidance.
- Continuous upgrades on the new department website.
- Successfully plan and complete the EOC Emergency Management Workshop, planning meetings, and all necessary drills.
- Develop Cybersecurity Annex with IT to incorporate into County’s Emergency Action Plan.

**Departmental Links to County Goals:**

✓	✓	✓	✓	✓	✓	✓	✓		✓

Incident Investigations	3,168	578	501	530	466
Felony Offenses	27	26	25	21	24
Cleared by Exception	1	0	3	4	17
Misdemeanor Offenses	74	13	55	52	52
Filed in Justice Court	3	12	15	34	8
Warned (verbal/written)	2,536	13	31	18	37
County Building Inspections	18	3	0	3	1
Non County Owned Structure Inspections	389	364	290	214	123
Evacuation & Tornado Planning Inspections	22	72	0	4	3
VFD Calls for Service	5,889	6,245	6,791	7,606	9,010
Civilian Injured/killed	3/5	2/2	1/7	3/1	3/7
Firefighter Injured/killed	0/0	5/0	1/0	1/0	3/0

<b>Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$321,449	\$361,917	\$368,887	\$419,770
<i>Fringe Benefits</i>	126,473	135,823	139,669	145,593
<i>Operating Expenses</i>	66,203	69,827	171,995	96,237
<i>Capital Outlay</i>	30,333	-0-	46,355	37,370
<b>Departmental Total</b>	<b>\$544,457</b>	<b>\$567,566</b>	<b>\$726,906</b>	<b>\$698,970</b>
<b>Staffing</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

# ANIMAL CONTROL

It is the mission of the Smith County Animal Control Division to respond safely and efficiently to citizen calls for service; to recover and return stray animals to the rightful owner through a diligent search, and to provide the most effective means of transportation, impoundment, advertisement and adoption of such animals when ownership cannot be determined.

**Accomplishments for FY21:**

- Implemented fee schedule
- Established a new Shelter Advisory Committee
- Installed an automatic gate
- Renewed the Interlocal Agreements
- Implemented Dangerous Wild Animal and Dangerous Dog inspections
- Implemented a cut & ship for rabies testing program
- Obtained a MLP DEA license
- Partnered with Dr. Dehart for 1<sup>st</sup> Saturday of every month a lost cost vaccination clinic

**Goals & Objectives for FY22:**

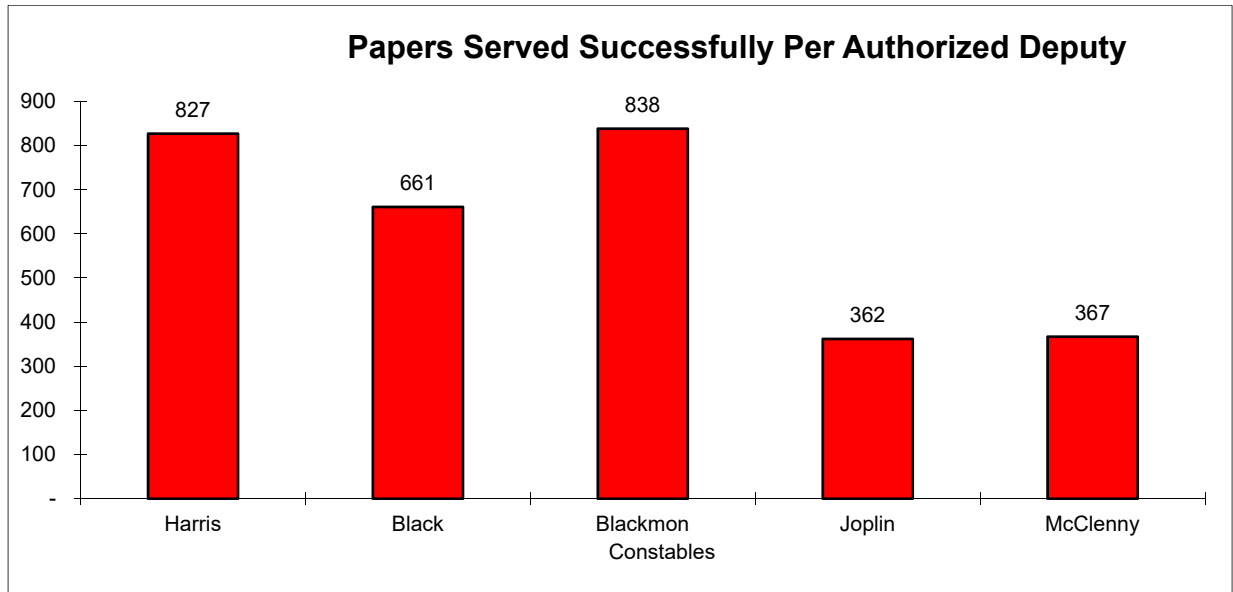
- Add a full time Shelter Assistant
- Suspend 2 part time positions (media coordinator & kennel tech)
- Replace truck
- Awning up over Sally Port
- State Certified Animal Cruelty Investigators
- Humane Law Enforcement Unit
- Continue to show the departments growth and professionalism to help build community relationships

Canines Impounded	630
Total Rescued	378
Total Adopted	141
Total Owner Reclaimed	137

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$229,927	\$265,690	\$269,456	\$276,890
<i>Fringe Benefits</i>	112,439	110,920	121,755	122,739
<i>Operating Expenses</i>	103,614	97,499	132,672	136,735
<i>Capital Outlay</i>	-0-	-0-	-0-	32,000
<b>Departmental Total</b>	<b>\$445,980</b>	<b>\$474,109</b>	<b>\$523,883</b>	<b>\$568,364</b>
<b>Staffing</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>

# CONSTABLES

<i>SMITH COUNTY MANAGEMENT REPORT</i>										
<i>October 1, 2020 - September 30, 2021</i>										
<b>DEPARTMENT:</b>		Constable Precincts				<b>DATE PREPARED:</b>		10/20/2021		
<b>ACTIVITY:</b>		Deputy Activities				<b>MONTHS OF DATA:</b>		12		
<b>INDICATOR:</b>		Papers Served Successfully								
Pct. #	Constable	Operating Expenses	Revenues	Net Expenses	Number of Papers Received	Number of Papers Served *	Successful Service %	Papers Served Successfully Per Deputy *	Revenue Per Deputy	
1	Harris	\$381,702	\$71,876	\$309,826	1,077	827	77%	827	\$ 71,876	
2	Black	362,059	49,827	312,233	690	661	96%	661	49,827	
3	Blackmon	302,688	68,717	233,970	838	838	100%	838	68,717	
4	Joplin	366,042	28,533	337,508	406	362	89%	362	28,533	
5	McClenny	430,756	28,357	402,399	372	367	99%	367	28,357	
<b>Total</b>		<b>\$1,843,246</b>	<b>\$247,310</b>	<b>\$1,595,936</b>	<b>3,383</b>	<b>3,055</b>			<b>\$ 247,310</b>	
<b>Average</b>		<b>\$ 368,649</b>	<b>\$ 49,462</b>	<b>\$ 319,187</b>	<b>677</b>	<b>611</b>	<b>90%</b>	<b>611</b>	<b>\$ 49,462</b>	
* 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: Curtis Harris*

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$214,306	\$221,315	\$240,896	\$248,785
<i>Fringe Benefits</i>	94,535	75,743	90,546	89,138
<i>Operating Expenses</i>	35,198	31,264	71,463	75,900
<i>Capital Outlay</i>	27,315	-0-	-0-	33,873
<b>Departmental Total</b>	<b>\$371,353</b>	<b>\$328,321</b>	<b>\$402,905</b>	<b>\$447,697</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## CONSTABLE – PCT. #2

**Purpose:** To protect life and property.

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

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

***Elected Official: Joshua Black***

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$255,031	\$252,400	\$251,256	\$283,703
<i>Fringe Benefits</i>	92,904	82,663	92,834	96,598
<i>Operating Expenses</i>	21,969	16,254	35,069	45,081
<i>Capital Outlay</i>	31,999	-0-	-0-	37,370
<b>Departmental Total</b>	<b>\$401,903</b>	<b>\$351,317</b>	<b>\$379,159</b>	<b>\$462,752</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

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## CONSTABLE – PCT. #3

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

*Elected Official: Jimmie Blackmon*

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$191,733	\$200,209	\$197,589	\$229,862
<i>Fringe Benefits</i>	69,877	61,627	71,298	75,905
<i>Operating Expenses</i>	30,444	22,685	34,694	34,694
<i>Capital Outlay</i>	-0-	30,800	-0-	-0-
<b>Departmental Total</b>	<b>\$292,054</b>	<b>\$315,321</b>	<b>\$303,581</b>	<b>\$340,461</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



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## CONSTABLE – PCT. #4

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**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: Josh Joplin*

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$226,900	\$227,275	\$229,642	\$308,680
<i>Fringe Benefits</i>	77,180	77,776	77,628	101,516
<i>Operating Expenses</i>	42,258	57,963	67,410	78,262
<i>Capital Outlay</i>	32,360	56,070	-0-	37,370
<b>Departmental Total</b>	<b>\$378,698</b>	<b>\$419,083</b>	<b>\$374,680</b>	<b>\$525,828</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## CONSTABLE – PCT. #5

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

*Elected Official: Jeff McClenny*

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$210,898	\$275,680	\$270,385	\$298,537
<i>Fringe Benefits</i>	83,265	105,664	107,315	109,070
<i>Operating Expenses</i>	40,223	60,615	60,723	86,660
<i>Capital Outlay</i>	-0-	-0-	-0-	71,243
<b>Departmental Total</b>	<b>\$334,385</b>	<b>\$441,959</b>	<b>\$438,423</b>	<b>\$565,510</b>
<b>Staffing</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>

## 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 FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$125,527	\$127,708	\$126,802	\$141,222
<i>Fringe Benefits</i>	46,179	46,913	46,592	48,113
<i>Operating Expenses</i>	19,010	10,251	15,800	15,400
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$190,716</b>	<b>\$184,893</b>	<b>\$189,194</b>	<b>\$204,735</b>
<b>Staffing</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

Program Statistics	FY17	FY18	FY19	FY20	FY21
Number of Warrants Served	979	941	1,172	896	1,084
Restitution Collected	\$18,624.28	\$5,706.11	\$9,069.56	\$6,645.79	\$2,176.00
District Attorney Fees Collected	\$3,535.89	\$723.00	\$1,040.00	\$730.00	\$430.00
Capias Profines	\$20,823.30	\$13,849.00	\$12,873.70	\$10,160.72	\$12,372.00
Fines & Court Costs Collected	\$16,637.40	\$12,583.00	\$4,284.80	\$3,244.50	\$1,100.00
Probation Fees Collected	\$8,085.96	\$18,303.72	\$1,440.00	\$6,193.25	\$600.00

## 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.

Total Calls Cleared	1,259	1,112	1,124	1,023	1,046
Illegal Dumping Calls	459	405	298	330	399
Junk Vehicles Removed	143	140	141	111	92
Public Nuisances	641	567	674	583	617
Illegal Dump Sites Cleaned	456	405	298	327	399
Arrests	0	0	0	0	0

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$108,841	\$110,955	\$110,102	\$124,522
<i>Fringe Benefits</i>	42,382	32,645	43,355	44,726
<i>Operating Expenses</i>	22,098	41,028	46,300	46,200
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$173,321</b>	<b>\$184,628</b>	<b>\$199,757</b>	<b>\$215,448</b>
<b>Staffing</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

# SHERIFF

**Our Mission:** It is our mission that the Smith County Sheriff’s Office serve the citizens and visitors of Smith County by providing professional and ethical law enforcement, detention and court security that protects and preserves the Constitutional Rights of the people and mandates the fair and impartial enforcement of the law.

**Our Vision:** It is our vision for the Smith County Sheriff’s Office to remain one of the safest and most enjoyable places to live, visit, work and raise a family in the State of Texas and in the nation. For the Smith County Sheriff’s Office to be a leader in public safety. We achieve this through innovation, technology and community and achieve our vision through collaborative problem solving.

**Our Core Values:** We, the men and women of the Smith County Sheriff’s Office, pledge to instill our core values in every aspect of our service to our community.

Our core values are:

- ✓ **Honor** – We will honor the mission entrusted to us by preserving and protecting the citizens of Smith County and the public at large.
- ✓ **Integrity** – We pledge to maintain a strong sense of honesty, morality, goodness, and ethical character.
- ✓ **Professionalism** – We are skilled in the performance of our duties and governed by the code of ethics that demands integrity by word or by act publically and privately, the allegiance to our oath of office and the law that govern our nation.
- ✓ **Excellence** – Quality through continuous improvement
- ✓ **Fairness** – We treat all people impartially, with consideration and compassion. We are equally responsive to our employees and the community we serve.
- ✓ **Trust** – We must value and nurture the trust we earn through honesty and excellence in service. We pledge to treat those we serve and have sworn to protect with courtesy, respect, dignity, and compassion to achieve that trust.

*Elected Official: Larry R. Smith*



Goal	County Business Plan Service Point Application	Progress/Result
Continue to provide new technology that provides the tools needed to complete arduous tasks of criminal law enforcement	Technology, Customer Service	Acquisition of the SWAT Robot, Spikes and Drones are proving to be very efficient in law enforcement
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.

Research and redefine more efficient magistrate warning procedures to reduce jail population	Accountability, Technology, Services/Processes, Intergovernmental Networking	Assisting Information Technology with the set up procedures for video magistration to be performed between the Justice of the Peace offices and the jail.
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Civil Process Served	2,688	2,432	2,823	2,543	2,893	3,199
Active CID Cases	3,124	3,300	3,521	3,698	3,261	3,298
Calls for Service	32,251	35,640	30,804	31,049	29,499	30,747
Citations & Warnings Issued	1,097	1,618	2,801	3,685	5,269	4,657

Sheriff Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$6,340,014	\$6,594,560	\$6,771,850	\$8,725,558
<i>Fringe Benefits</i>	2,440,907	2,458,062	2,622,514	3,112,465
<i>Operating Expenses</i>	1,112,667	1,198,968	1,235,229	1,524,662
<i>Capital Outlay</i>	390,974	520,533	142,360	542,918
<b>Departmental Total</b>	<b>\$10,184,562</b>	<b>\$10,772,123</b>	<b>\$10,771,953</b>	<b>\$13,905,603</b>
<b>Staffing</b>	<b>113</b>	<b>117</b>	<b>119</b>	<b>138</b>

Dispatch Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$996,558	\$1,030,830	\$1,265,742	\$1,436,768
<i>Fringe Benefits</i>	471,433	407,470	549,820	559,224
<i>Operating Expenses</i>	616,803	610,096	481,050	481,050
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$2,084,794</b>	<b>\$2,048,396</b>	<b>\$2,296,612</b>	<b>\$2,477,042</b>
<b>Staffing</b>	<b>27</b>	<b>29</b>	<b>29</b>	<b>29</b>

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# JAIL OPERATIONS

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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 – 660 Beds  
Low/Medium Risk – 432 Beds  
Courthouse – 5<sup>th</sup> Floor - 47 Beds  
**Total Capacity – 1,139 Beds**



*Elected Official: Sheriff Larry R. Smith*

Book-ins	11,271	10,892	9,269	8,872	8,569	9,276	9,180	6,764	7,278

Jail Operations Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$10,308,626	\$10,689,889	\$11,342,423	\$11,908,262
<i>Fringe Benefits</i>	4,716,303	4,372,587	4,995,837	4,715,882
<i>Operating Expenses</i>	5,377,122	5,329,612	7,632,024	7,035,044
<i>Capital Outlay</i>	111,993	26,775	-0-	132,035
<b>Departmental Total</b>	<b>\$20,514,045</b>	<b>\$20,418,864</b>	<b>\$23,970,284</b>	<b>\$23,791,223</b>
<b>Staffing</b>	<b>254</b>	<b>262</b>	<b>258</b>	<b>240</b>

*Jail – Cont’d*

Goal	County Business Plan Service Point Application	Progress/Result
Update/Refurbish low and medium risk cells (432 beds)	Interagency Training & Policies	In Progress
Update Low Risk Master Control System (Center Picket)	Interagency & Intergovernmental networking	Beginning in near future
Update/Refurbish Central Jail 2 <sup>nd</sup> & 3 <sup>rd</sup> floors control system intercom and cameras	Interagency & Intergovernmental	Beginning in the near future
Employee Retention	Interagency & Intergovernmental Workforce	Certified jailers will receive TCOLE longevity pay beginning in FY20 in lieu of county longevity pay. Entry level pay was increased for FY20.
Jail Standards/Compliance	Interagency & Intergovernmental	Continuing to meet legislative updates to ensure compliance with the Texas Commission on Jail Standards.
Federal Inmate Contract	Interagency & Intergovernmental	In the process of submitting the IGA renewal application through the US Marshal’s Office.



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## COMMUNITY SUPERVISION & CORRECTIONS

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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.

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Operating Expenses</i>	\$13,240	\$15,256	\$20,350	\$39,150
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$13,240</b>	<b>\$15,256</b>	<b>\$20,350</b>	<b>\$39,150</b>

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## JUVENILE BOARD

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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.

<b>Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$76,000	\$76,000	\$36,000	\$36,000
<i>Fringe Benefits</i>	22,825	14,771	9,840	10,120
<b>Departmental Total</b>	<b>\$128,826</b>	<b>\$90,771</b>	<b>\$45,840</b>	<b>\$46,120</b>
<b>Transfer to Juvenile Fund</b>	<b>\$4,500,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>5,100,000</b>



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

- By screening, investigating, supervising, counseling, and referring for services all juveniles involved in law violations for services.
- By providing detention that is safe, secure, and nurturing for juveniles who must remain in custody.
- 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 800 juveniles are involved in the juvenile services system. Of the 800, approximately 300 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 11%. Following are of some of the services provided to help rehabilitate these juveniles.

### **COURT AND COMMUNITY SERVICE**

The Court and Community Service Unit consist of 26 certified Juvenile Probation Officers, including the Director, Deputy Director, 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 Deputy Director, 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.

### **The HOPE Academy** (Helping Others Pursue Excellence)

The H.O.P.E. Academy is a residential secure facility that is designed for the safety and security of the residents, staff and community. Our goal is to provide residents with a safe, secure, nurturing atmosphere in which they will reflect on past activities, make positive changes in their thinking and behavior, and return to the community as a contributing member.

The academy offers vocational training in auto mechanics, building trades, welding and metal fabrication.

<b>Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$3,068,387	\$3,154,734	\$3,338,293	\$3,542,384
<i>Fringe Benefits</i>	1,241,233	1,199,064	1,308,766	1,300,880
<i>Operating Expenses</i>	643,613	575,193	841,946	905,462
<i>Capital Outlay</i>	25,178	5,431	10,000	60,000
<b>Departmental Total</b>	<b>\$4,978,412</b>	<b>\$4,934,421</b>	<b>\$5,499,005</b>	<b>\$5,808,726</b>
<b>Staffing</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>

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# INFRASTRUCTURE

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# ROAD & BRIDGE DEPARTMENT

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*Road & Bridge Engineer: Frank Davis*  
*Road Administrator: Doug Nicholson*

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.
- Respect for the rights of the public, the public trust, and our system of laws..
- The performance of our duties in a safe and responsible manner.

## **County Transportation Statistics and Operational Services:**

With 82 employees, the Road and Bridge Department maintains approximately:

- 1,159 miles of county roads
- 8,600 acres of right of way
- 140 bridges
- 15,880 feet of culverts
- Service and repair of county vehicles and equipment

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.

### **Major Accomplishments for FY21:**

- Road improvements were completed on seven construction contracts with funds from the Road & Bridge Department Phase 1 Bond Program. The projects included drainage improvements, reconstruction, widening, and hot mix overlay of 16.751 miles of roads.
  - ✓ CR 173 / CR 177: Pavement reconstruction, widening, and overlay. Realignment of a section of CR 177.
  - ✓ CR 2177 / CR 2173: Pavement reconstruction, widening, and overlay of CR 2177. Pavement overlay on CR 2173.
  - ✓ CR 411 (CR 178 to IH 20): Pavement reconstruction and overlay. Replacement of wood bridge with concrete box culverts
  - ✓ CR 1113 (CR 1125 to CR 1141): Pavement reconstruction, widening, and overlay. Replacement of cross culvert.
  - ✓ CR 1125 (SH 155 to CR 1113): Pavement reconstruction, widening, and overlay.
  - ✓ CR 1141 (CR 1113 to CR 1130): Pavement reconstruction and overlay.



❖ Road improvements involving the hot mix asphalt overlay of over 25.777 miles were completed by the Road & Bridge Department personnel.

❖ Road & Bridge Department performed the following work items:

- Total Work Orders completed 5,229
- Patching / Blade Patching 2,461
- Ditch Cleaning 337
- WO's for downed trees and limbs 674
- WO's for replacement of cross culverts 79
- WO's for bridge repairs 16
- After Hour Calls 96

● Road Improvements during FY2021 totaled approximately 78.074 miles.

<b>IMPROVEMENT CATEGORY</b>	<b>FY18 MILES</b>	<b>FY19 MILES</b>	<b>FY20 MILES</b>	<b>FY21 MILES</b>
Road Reconstruction	4.909	15.064	15.495	16.751
Surface Treatment	66.565	25.245	24.332	32.902
Oil Dirt & Pug Mill Rebuild	2.839	18.492	6.768	2.644
Asphalt Overlay	17.107	33.706	25.490	25.777



## Goals & Objectives: FY2022

- ❖ Completion of Phase 1 Bond Program.
- ❖ Implementation of the Road & Bridge Department FY 2022 Work Plan.
- ❖ Update the Road & Bridge Department scheduled replacement of vehicles and equipment.
- ❖ Update traffic counts on county roadways.
- ❖ Serve as a voting member of the Tyler Area MPO Policy Committee

Serve as a member of the Tyler Area Chamber of Commerce Transportation Committee.

### Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓	✓			✓

Workload Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual
New driveway culvert installs	\$123,172	\$109,321	\$147,427	141,711
Road Patching	\$1,626,183	\$1,598,112	\$1,121,199	\$1,214,572
Right of Way Mowing	\$61,377	\$148,876	\$178,126	\$277,835
Field Work Orders Completed	3919	3780	4621	5229
Cost of Field Work Order Completions	\$6,238,955	\$8,061,786	\$7,171,592	\$6,721,454
Shop Work Orders Completed	3119	2775	2759	2692
Cost of Shop Work Orders Completed	\$425,016	\$323,460	\$423,740	\$462,994

Efficiency Measures	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual
Road Reconstruction/Oil Dirt	\$515,619	\$431,290	\$60,163	\$102,926
Overlays	\$1,621,749	\$3,792,456	\$2,895,175	\$2,498,065
Contract Surface Treatment	\$800,455	\$0	\$130,273	\$1,116,948
Concrete Bridge Construction	\$0	\$222,039	\$117,549	\$135,094

*Road & Bridge – Cont'd*

<b>Administrative Division Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$343,269	\$359,594	\$374,509	\$440,961
<i>Fringe Benefits</i>	117,946	122,007	125,370	144,754
<i>Operating Expenses</i>	139,577	114,934	192,372	162,900
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$600,792</b>	<b>\$596,536</b>	<b>\$692,251</b>	<b>\$748,615</b>
<b>Staffing</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>

<b>Labor Division Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$2,382,409	\$2,343,080	\$2,727,590	\$2,826,268
<i>Fringe Benefits</i>	1,179,659	1,064,281	1,263,430	1,221,851
<i>Operating Expenses</i>	4,942,695	3,552,674	5,552,706	4,350,800
<i>Capital Outlay</i>	448,523	604,852	2,425,000	100,000
<b>Departmental Total</b>	<b>\$8,993,285</b>	<b>\$7,564,886</b>	<b>\$11,968,726</b>	<b>\$8,498,919</b>
<b>Staffing</b>	<b>66</b>	<b>66</b>	<b>66</b>	<b>66</b>

<b>Equipment Division Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>	\$467,608	\$495,451	\$513,343	\$533,494
<i>Fringe Benefits</i>	219,834	208,519	230,605	223,783
<i>Operating Expenses</i>	839,148	711,686	884,000	909,000
<i>Capital Outlay</i>	453,510	465,805	509,336	1,698,955
<b>Departmental Total</b>	<b>\$1,970,100</b>	<b>\$1,881,461</b>	<b>\$2,137,284</b>	<b>\$3,365,232</b>
<b>Staffing</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

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# HEALTH & HUMAN SERVICES

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## VETERAN SERVICES

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**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*)

**Veteran Services:** “An officer [county veterans service officer and staff] 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.”

The purpose of the Smith County’s Veterans Services Department is to assist veterans and their survivors deal with the often confusing and overwhelming task of completing the correct forms/ applications and collecting the appropriate documentation to support a claim for benefits. Staff of this Department interviews and advises clients on entitlements, helps in filing service connected disability claims, answers and researches inquiries regarding medical, educational, home loans and other benefits, assists clients in completing federal and state forms and in filing appeals with the

U. S. Department of Veterans Affairs. This county office also serves as a liaison with veterans' organizations and ensures compliance with all federal and state laws.

**Veterans Court:** The Smith County Veterans Court's mission is to successfully habilitate the Justice Involved Veteran by diverting them from the traditional criminal justice system (jail) and providing them with treatment and the tools they need to lead a productive and law-abiding lifestyle while improving mental health recovery and successful re-entry into the community.

The Smith County Veterans Court Program is a pre-trial diversion program for Veterans who are charged with non-violent misdemeanor offenses that may be related to Post Traumatic Stress Disorder (PTSD), Substance Abuse Disorder (SUD), and Traumatic brain Injury (TBI) or other mental health problems resulting from their military service. The program may be six months to 24 months in duration.

Participants in this program will be given an evaluation for psychological, chemical dependency and other issues that can be addressed through various types of treatment and supportive services. The program offers veterans an opportunity to avoid prosecution and a criminal conviction.

The Smith County Veterans Court Coordinator in cooperation with the Veterans Affairs and Smith County District Attorney's office will work with the Justice Involved Veteran to determine eligibility. Minimum eligibility is a veteran of active duty, National Guard, or Reserve Armed Forces with an honorable discharge, have service-connected PTSD, SUD, TBI or other mental health problems, and first time non-violent misdemeanor offense. Not all may be eligible or accepted into this program.

*Veterans Service Officer/Veterans Court Program Director: Michael Roark*

**Accomplishments for FY21:**

- Added new Assistant Veteran Service Officer
- Some Veteran Service Officers received accreditation by the Texas Veterans Commission

**Goals & Objectives for FY22:**

- Continue to communicate, build trust with, and increase awareness of the office with the citizens of Smith County.
- Continue to expand office awareness.
- Continue accreditation process by the Texas Veterans Commission on all Veteran Service Officers.
- Source and contract additional training to better serve our veteran community.

*Veterans – Cont'd*

**Departmental Links to County Goals:**

✓	✓	✓	✓	✓	✓				✓

Client Office Visits	1,211	1,253	1,482	1,527	1,307
Assistance by Phone	3,151	1,523	1,517	1,863	2,365
Total Clients	4,362	2,776		3,390	
Veteran Treatment Court graduates	4	2	15	7	7

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$140,375	\$142,667	\$148,833	\$164,310
<i>Fringe Benefits</i>	57,364	47,205	60,410	61,057
<i>Operating Expenses</i>	11,509	6,055	26,300	24,950
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$209,248</b>	<b>\$195,927</b>	<b>\$235,543</b>	<b>\$250,317</b>
<b>Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# AGRICULTURE EXTENSION SERVICE

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

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

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

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

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$170,546	\$167,063	\$175,242	\$187,160
<i>Fringe Benefits</i>	52,989	52,087	65,584	65,698
<i>Operating Expenses</i>	35,664	23,991	35,662	36,462
<i>Capital Outlay</i>	1,635	2,000	2,000	2,000
<b>Departmental Total</b>	<b>\$249,634</b>	<b>\$245,140</b>	<b>\$278,488</b>	<b>\$291,320</b>
<b>Staffing</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>



# SPECIAL REVENUE FUNDS

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# COUNTY LAW LIBRARY

**Mission Statement:** The Smith County Law Library’s mission is to provide access to legal information to the general public, legal community and court staff of Smith County. The law library’s resources include legal information in a variety of formats such as print material, Lexis Advance online research and other sources. The library strives to provide legal information in ways that are reliable, efficient, respectful and economical.

*Law Librarian: Kara Kennedy*

**Accomplishments for FY2021:**

- Assisted patrons with questions, locating forms, provided general legal information, copies, notary requests and assisted attorneys with research and locating forms.
- Maintained an efficient and effective library of legal resources and materials for the general public and legal community.
- Managed the self-represented litigant clinic contract at an economical rate and schedule classes.
- Kept library inventory and materials up to date and current.
- Reorganized law library research materials and library layout.

**Goals & Objectives for FY2022:**

- Maintain an efficient and effective library of legal resources and materials for the general public and the legal community.
- Keep library inventory and materials up to date and current.
- Update physical legal materials and mitigate material losses.

Patron Visits	11,853	9,119	10,129
SRL Clinic Classes Scheduled	n/a	34	44
Materials/Resources Updated	31	29	23
Material Losses/Discontinued	n/a	1	8

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$70822	\$70,598	\$76,573	\$82,423
<i>Fringe Benefits</i>	23,903	24,011	25,399	25,956
<i>Operating Expenses</i>	75,648	79,140	80,410	88,410
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$170,373</b>	<b>\$173,750</b>	<b>\$182,382</b>	<b>\$196,789</b>
<b>Staffing</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

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**JUSTICE COURT TECHNOLOGY FUND**

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Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Operating Expenses</i>	\$3,640	\$100	\$7,438	\$5,000
<i>Capital Outlay</i>	18,365	10,225	48,771	30,000
<b>Departmental Total</b>	<b>\$22,006</b>	<b>\$10,325</b>	<b>\$56,209</b>	<b>\$35,000</b>

**COURTHOUSE SECURITY**

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Operating Expenses</i>	\$68,019	\$4,066	\$62,000	\$62,000
<i>Capital Outlay</i>	31,632	23,565	200,000	200,000
<b>Departmental Total</b>	<b>\$99,651</b>	<b>\$27,630</b>	<b>\$262,000</b>	<b>\$262,000</b>

**RECORDS MANAGEMENT – COUNTY CLERK**

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>	\$624		\$20,000	\$20,000
<i>Fringe Benefits</i>	120		3,896	4,046
<i>Operating Expenses</i>	818,831	\$4,030,061	3,754,611	1,976,508
<i>Capital Outlay</i>	-0-	707	300,000	300,000
<b>Departmental Total</b>	<b>\$819,575</b>	<b>\$4,030,768</b>	<b>\$4,078,507</b>	<b>\$2,300,554</b>

**RECORDS MANAGEMENT – DISTRICT CLERK**

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Salaries</i>		\$5,239	\$20,000	\$20,000
<i>Fringe Benefits</i>		1,027	3,896	4,046
<i>Operating Expenses</i>			10,000	10,000
<i>Capital Outlay</i>	3,760		50,000	
<b>Departmental Total</b>	<b>\$3,760</b>	<b>\$6,266</b>	<b>\$83,896</b>	<b>\$34,046</b>



**10% FORFEITURE INTEREST FUND**

<b>Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Operating Expenses</i>	\$19,000	\$19,000	\$19,000	\$22,000
<b>Departmental Total</b>	<b>\$19,000</b>	<b>\$19,000</b>	<b>\$19,000</b>	<b>\$22,000</b>

**COUNTY & DISTRICT COURT TECHNOLOGY FUND**

<b>Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Operating Expenses</i>				\$2,200
<i>Capital Outlay</i>	54,488	\$15,000	\$15,000	1,000
<b>Departmental Total</b>	<b>\$54,488</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$3,200</b>

**WORKFORCE INVESTMENT FUND**

<b>Expense Category</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Salaries</i>				
<i>Operating Expenses</i>	\$23,473	\$18,194	\$45,000	\$45,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
<b>Departmental Total</b>	<b>\$23,473</b>	<b>\$18,194</b>	<b>\$45,000</b>	<b>\$45,000</b>

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CAPITAL IMPROVEMENT  
&  
DEBT SERVICE FUNDS

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## 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 Juvenile Attention Center.

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Capital Outlay</i>	\$42,844	\$25,010	\$60,000	\$640,000
<b>Departmental Total</b>	<b>\$42,844</b>	<b>\$25,010</b>	<b>\$60,000</b>	<b>\$640,000</b>

## FACILITY IMPROVEMENT FUND

The Facility Improvement Fund is used primarily to construct and maintain Smith County facilities and/or for the acquisition of major capital needs.

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Operating Expenses</i>	\$142,420	\$847,965	\$539,423	\$450,000
<i>Capital Outlay</i>	2,358,500	1,522,978	2,684,828	3,100,000
<b>Departmental Total</b>	<b>\$2,500,920</b>	<b>\$2,370,944</b>	<b>\$3,224,251</b>	<b>\$3,550,000</b>

## INFRASTRUCTURE FUND - 2018

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Operating Expenses</i>				
<i>Capital Outlay</i>	\$8,485,473	\$769,162	\$779,000	-0-
<b>Departmental Total</b>	<b>\$8,485,473</b>	<b>\$769,162</b>	<b>\$779,000</b>	<b>-0-</b>

## INFRASTRUCTURE FUND - 2019

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Operating Expenses</i>	-0-	-0-	\$	-0-
<i>Capital Outlay</i>	\$1,053,294	\$7,588,868	2,709,300	-0-
<b>Departmental Total</b>	<b>\$1,053,294</b>	<b>\$7,588,868</b>	<b>\$2,709,300</b>	<b>-0-</b>

## INFRASTRUCTURE FUND - 2020

Expense Category	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>	-0-	\$820,552	\$7,004,315	-0-
<b>Departmental Total</b>	<b>-0-</b>	<b>\$820,552</b>	<b>\$7,004,315</b>	<b>-0-</b>

## DEBT SERVICE FUNDS

Debt Service funds are used to service the annual debt requirements from the purchase of bonds. A complete schedule of debt maturity is listed on page 70.

General Obligation & Refunding – Series 2011	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Bond Principal</i>	\$3,665,000	\$3,780,000	\$4,000,000	4,120,000
<i>Interest</i>	589,700	443,100	291,900	171,900
<i>Agency &amp; Other Fees</i>	1,600	1,600	5,000	5,000
<b>Series Total</b>	<b>\$4,256,300</b>	<b>\$4,224,700</b>	<b>\$4,296,900</b>	<b>\$4,296,900</b>

General Obligation – Series 2018	Actual FY19	Actual FY20	Revised FY21	Adopted FY22
<i>Bond Principal</i>	\$990,000	\$75,000	\$85,000	\$95,000
<i>Interest</i>	452,933	373,350	371,750	369,950
<i>Agency &amp; Other Fees</i>	510	1,600	5,000	5,000
<b>Series Total</b>	<b>\$1,443,443</b>	<b>\$449,950</b>	<b>\$461,750</b>	<b>\$469,950</b>

<b>General Obligation – Series 2019</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Bond Principal</i>	-0-	\$970,000	\$100,000	\$100,000
<i>Interest</i>	-0-	386,601	310,000	306,500
<i>Agency &amp; Other Fees</i>	-0-	1,000	5,000	5,000
<b>Series Total</b>	<b>-0-</b>	<b>\$1,357,601</b>	<b>\$415,000</b>	<b>\$411,500</b>

<b>General Obligation – Series 2020</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Bond Principal</i>	-0-	-0-	\$1,055,000	\$425,000
<i>Interest</i>	-0-	-0-	196,618	153,150
<i>Agency &amp; Other Fees</i>	-0-	-0-	5,000	5,000
<b>Series Total</b>	<b>-0-</b>	<b>-0-</b>	<b>\$1,256,618</b>	<b>\$583,150</b>

<b>General Obligation – Series 2021</b>	<b>Actual FY19</b>	<b>Actual FY20</b>	<b>Revised FY21</b>	<b>Adopted FY22</b>
<i>Bond Principal</i>	-0-	-0-	-0-	\$-0-
<i>Interest</i>	-0-	-0-	-0-	157,988
<i>Agency &amp; Other Fees</i>	-0-	-0-	-0-	5,000
<b>Series Total</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>\$162,988</b>

## COUNTY OFFICIALS

### Elected Officials:

County Judge	Nathaniel Moran	590-4625
Commissioner - Precinct #1	Neal Franklin	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	Curtis Harris	590-2609
Constable - Precinct #2	Joshua Black	590-4840
Constable - Precinct #3	Jimmie Blackmon	842-2664
Constable - Precinct #4	Josh Joplin	590-4879
Constable - Precinct #5	Jeff McClenny	590-4900
County Court at Law	Judge Jason Ellis	590-1650
County Court at Law #2	Judge Taylor Heaton	590-1610
County Court at Law #3	Judge Floyd T. Getz	590-1690
County Clerk	Karen Phillips	590-4670
District Attorney	Jacob Putman	590-1720
District Clerk	Penny Clarkston	590-1675
7 <sup>th</sup> District Court	Judge Kerry Russell	590-1640
114 <sup>th</sup> District Court	Judge Reeve Jackson	590-1620
241 <sup>st</sup> District Court	Judge Jack Skeen, Jr.	590-1630
321 <sup>st</sup> District Court	Judge Robert Wilson	590-1600
Elections/Voter Registration	Michelle Allcon	590-4774
Justice of the Peace - Pct. #1	Judge Quincy Beavers, Jr.	590-2601
Justice of the Peace - Pct. #2	Judge Andy Dunklin	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 Jon Johnson	590-4890
Sheriff	Larry Smith	590-2660
Tax Assessor-Collector	Gary Barber	590-2920
Treasurer	Kelli White	590-4731



**Appointed Officials/Department Heads:**

Adult Probation	Joe Heath	590-2700
Agriculture Extension Service	Clint Perkins	590-2980
Information Technology	Don Bell	590-4650
County Auditor	Ann W. Wilson, CPA	590-4700
Fire Marshall	Roy J. Brooks	590-2655
Juvenile Services	Ross Worley	535-0850
Law Library	Kara Barrett	590-1750
Human Resources	Esmeralda Delmas	590-4645
Facilities Services	Ed Nichols	590-4670
Pre-Trial Release	Gary Pinkerton	590-2620
Purchasing	Jaye Latch	590-4720
Records Service	Keith Buckner	590-2960
Road & Bridge	Frank Davis	590-4800
Veterans Services	Michael Roark	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 Expenditure** - 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.