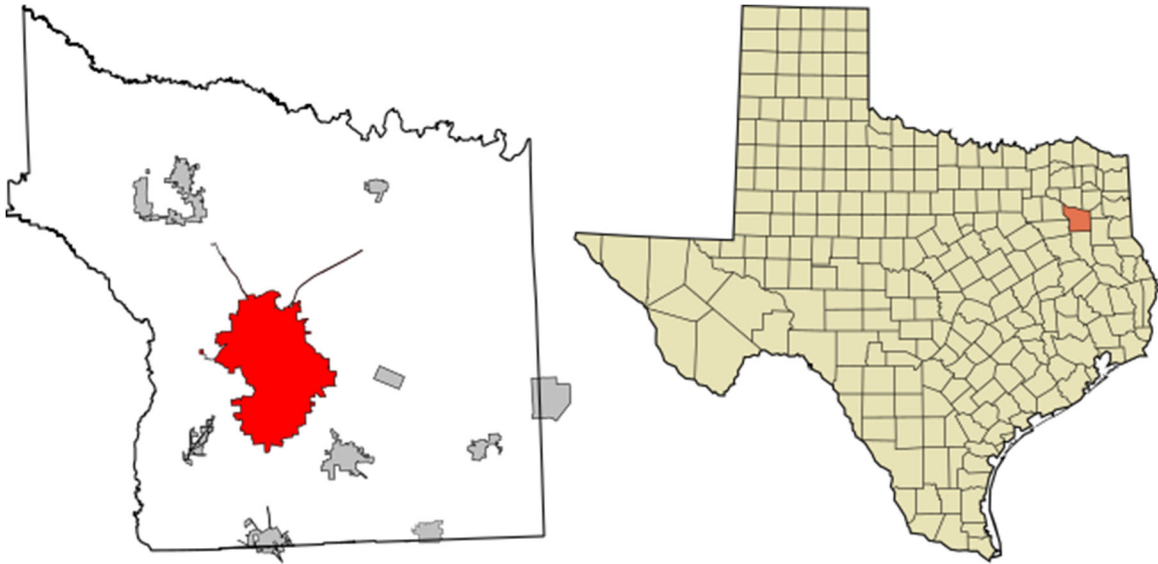




SMITH COUNTY, TEXAS

FY2023 Adopted Budget



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SMITH COUNTY, TEXAS

Adopted Budget Fiscal Year 2022-2023



This budget will raise more revenue from property taxes than last year's budget by an amount of \$7,925,847, which is a 12.20% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,793,099.

The members of the Smith County Commissioners Court voted on the adoption of the 2023 budget on September 6, 2022. 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

	FY2022	FY2023
Property Tax Rate	0.335000	0.330000
No New Revenue Rate	0.328645	0.298786
Voter Approval Rate	0.365062	0.363047
Maintenance & Operations Rate	0.310465	0.294186
Debt Rate	0.024535	0.035814
Total Debt Obligations	\$38,745,000	\$51,275,000

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GOVERNMENT FINANCE OFFICERS ASSOCIATION
Distinguished Budget Presentation Award

PRESENTED TO

**Smith County
Texas**

For the Fiscal Year Beginning

October 01, 2021

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

Date: October 1, 2022

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

Respectfully, I submit the FY2023 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.

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, our 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 "Stay the Course", underscoring the County's intent to continue with the commitment to improving road and bridge funding and shoring up support service staffing where needed in the elected offices and departments.

THE BUDGET IN BRIEF

The FY23 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 \$118,730,463, representing a 13% increase from the fiscal year (FY) 2022 Adopted Budget. Revenue from sales tax has continued to show increases but is estimated to stabilize at the FY22 amount. Interest earnings have significantly increased this year due to economic conditions and the overall collection of fines and fees is projected to remain about the same as FY22.

The budget appropriates \$126,045,554 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 2023 is budgeted at 905 full time employees, an increase of 28 FTE from FY22, which is largely attributed to the 475th District Court that was approved by the legislature and begins in January 2023.. The complete schedule of changes can be found on page 60 of this document.

The FY2023 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 2022 property tax rate that funds the FY23 budget will decrease from the 2021 property tax rate of .335000 to .330000. The Smith County property tax rate is ranked as one of the lowest among the 254 counties in the State of Texas.
- **Judicial Support Salaries** – With the FY23 Adopted Budget, judicial support salaries are set to increase an average of 15% over last year, while other positions are set to receive a 5% Cost of Living Adjustment (COLA). Road & Bridge employees will also receive base pay increases in FY23 above the COLA. These adjustments are intended to attract and retain the very best throughout our county operations and allow Smith County to remain competitive in the job market.
- **Road & Bridge Projects** – The County continues investing in our Road & Bridge infrastructure and we have recently completed the fourth year of six years in our Road & Bridge bond program. A recent review of the work completed in the first 48 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 FY2023 budget reflects a continued commitment towards roads & bridges by increasing the FY22 tax rate of 3.75 cents of the current property tax rate toward the Road & Bridge fund to **4.25 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. The FY23 budget has also appropriated an \$11M transfer into the Road & Bridge fund from the general fund reserves in order to prepare for the additional road and bridge construction not covered by the issuance of bond funds or included in the regular maintenance budget.
- **Facility Needs & Capital Improvements** - In FY21, Smith County procured property for a new Road & Bridge facility and has appropriated capital funding in FY22 to renovate the facilities for the much needed relocation of the road and bridge department. This is an ongoing capital project for FY23. 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. The proposal will be placed on the November 2022 ballot for voter decision by the public.

EXECUTIVE SUMMARY

The executive summary is prepared as a general overview to the FY23 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 since the COVID-19 pandemic. Although Smith County has been spared many of the hardships that occurred in other areas, we have experienced the increased pricing in the areas of fuel, inmate meals and overcrowding.

The FY23 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 FY23, our employee headcount will increase from 877 to 905. The FY23 Adopted Budget also includes a realignment of judicial support salaries as discussed earlier in the message and a 5% cost of living adjustment for other county 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 all departments and employees in their efforts to reduce backlog, increase efficiency and retain a hard-working and competent workforce.

FRINGE BENEFITS – Fringe benefits have increased for FY23 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. The premiums will remain the same for FY23 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 FY23 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 FY23

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 FY23 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 FY23 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 soared from 750 to over 1150 during 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 FY23 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 FY2023 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

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 FY23 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 FY23 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 18.



SMITH COUNTY COMMISSIONERS COURT



Neal Franklin
Commissioner, Pct. #1



Cary Nix
Commissioner, Pct. #2



Nathaniel Moran
Smith County Judge

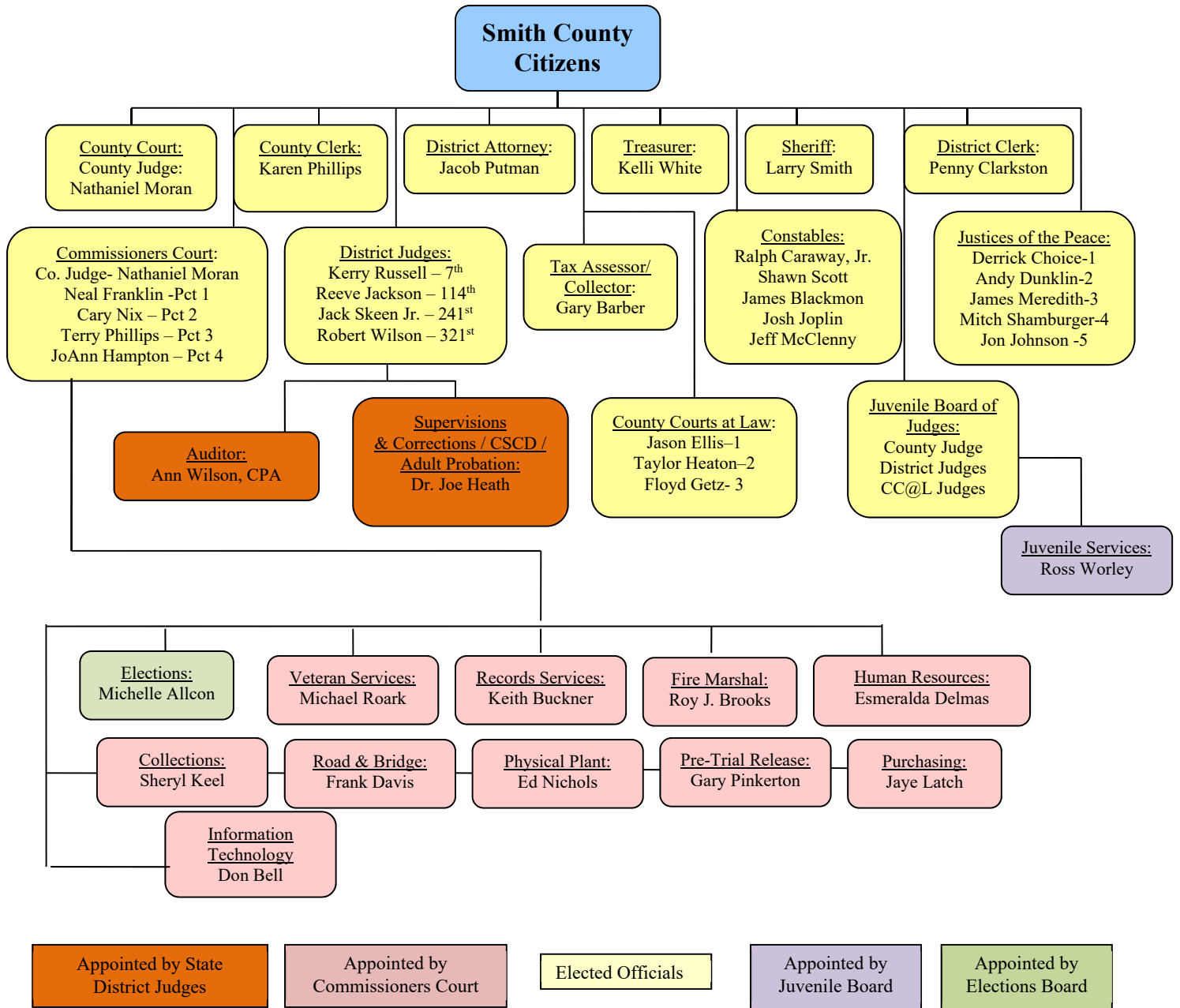


Terry Phillips
Commissioner, Pct. #3



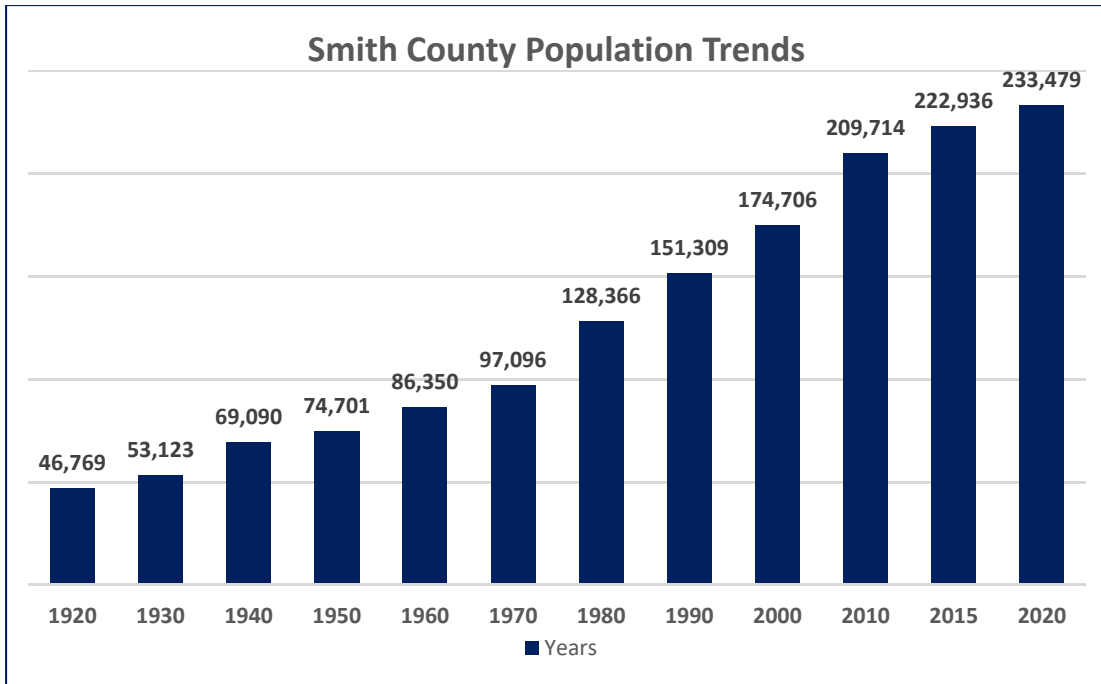
Jo Ann Hampton
Commissioner, Pct. #4

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

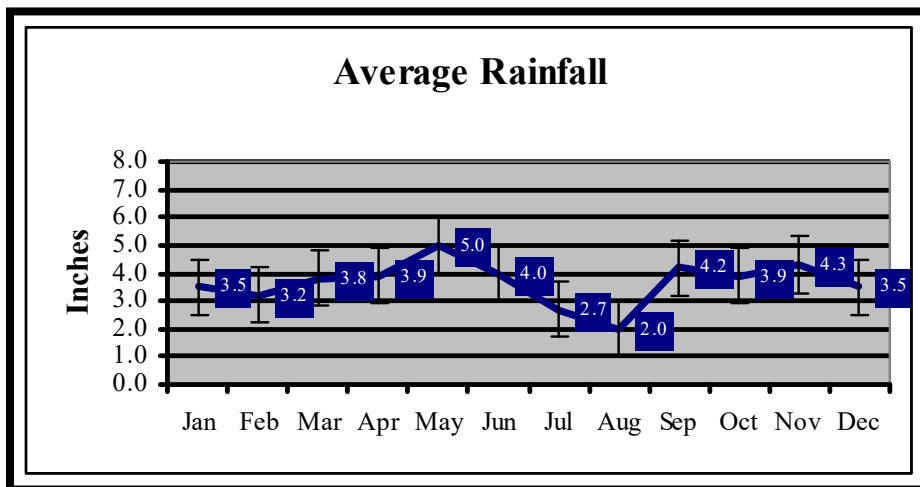
Smith County Statistics & Demographics:



2020 Population: 233,479
 Median household income: \$52,932
 Racial Composition:
 White – 50.2%
 Hispanic – 24.8%
 Black – 22.6%
 Other - 2.4%

Source: TEDC Economic Profile

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



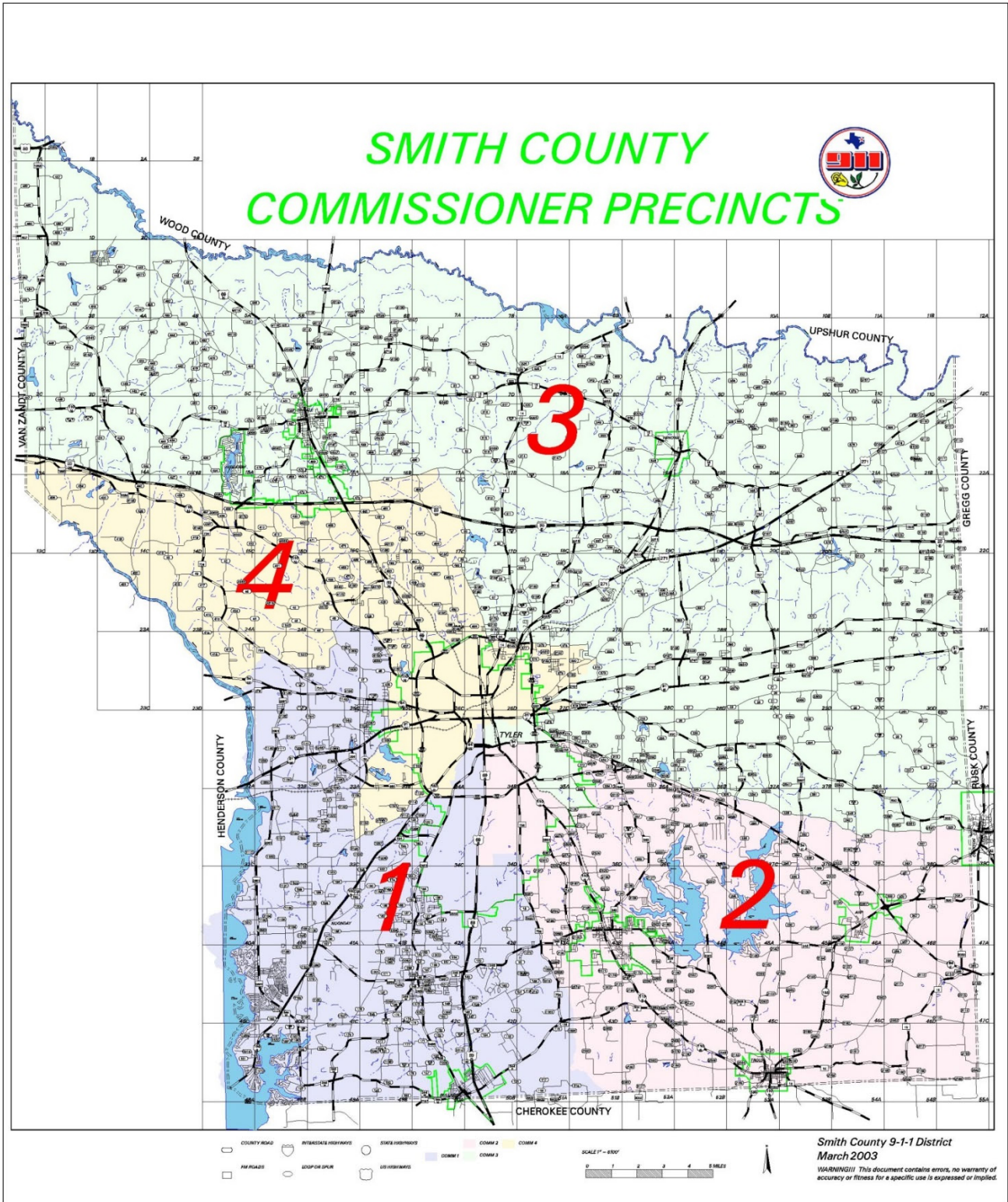
Top Employers

Employer	Product/Service	Employees
Christus Trinity Mother Francis	Medical Care	5,000
UT Health East Texas	Medical Care	3,550
Tyler ISD	Education	2,550
Sanderson Farms	Food Processing	1,850
Walmart	Retail	1,500
Trane Company	Air Conditioning Units	1,450
UT Health Science Center	Medical Care/Research	1,450
Brookshire Grocery Company	Grocery Distribution	1,450
The University of Texas at Tyler	Education	1,200
Altice USA	Cable, Internet & Phone	1,150
Tyler Junior College	Education	1,000
Target Distribution Center	Retail Distribution	1,000
John Soules Foods	USDA Meat Processing	900
Smith County	Government	850
City of Tyler	Government	850
Southside Bank	Banking Services	400
Baylor Scott & White-TSJ Hospital	Medical Care	350
Tyler Pipe	Cast Iron Pipe, Iron Fittings	350
Centene	Medical Claims Processing	300
Delek Refining	Oil & Gas Refinery	250

Source: Tyler Economic Development Council

Top 10 Taxpayers

Name of Taxpayer	Nature of Property	Rank	2021 Tax Year Taxable Assessed Valuation	% of Net Taxable Assessed Valuation
Delek Refining	Refinery	1	\$ 268,488,820	1.32%
Tyler Regional Hospital, LLC	Medical	2	259,537,144	1.27%
Oncor Electric Delivery Co.	Utility	3	242,753,370	1.19%
Brookshire Grocery Co	Grocery Retail	4	147,031,315	0.72%
Dayton Hudson/Target	Retail	5	134,581,881	0.66%
Trane-American Standard	Manufacturer	6	102,759,856	0.50%
Walmart/Sam's East	Wholesaler/Retailer	7	98,602,133	0.48%
Tyler Broadway/Centennial	Retail	8	72,580,205	0.36%
Transcanada Keystone Pipeline	Oil & Gas Production	9	62,274,991	0.31%
Genecov Investment Group	Financial	10	61,842,124	0.30%
			<u>\$ 1,450,451,839</u>	<u>7.12%</u>



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.

BUDGET PROCESS

The FY23 Adopted Budget covers a twelve month period beginning October 1, 2022 through September 30, 2023. 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 Auditor, who is the budget officer, 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 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 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.

FY23 BUDGET CALENDAR

Date	Event	Statutory Reference	Responsible Party
April 4	Budget Instruction Manual and worksheets distributed		Auditor
April 29	Deadline for departments & outside agencies to return budget requests	LGC 111.005	
May 2	Receive 1 st round of revenues estimates from Auditor		Auditor
May 18-20	County Judge & Auditor review requests with departments		County Judge & Auditor
June 6	Preliminary revenue and expenditure budget to Commissioners for review		Auditor
June 28	Budget workshop with Commissioners Court		CCT
June 30	Receive 2 nd round of revenue estimates from Auditor		Auditor
July 25	Receive certified tax roll from Smith County Appraisal District		SCAD
July 26	Budget workshop with Commissioners Court		CCT
August 9	Commissioners Court to discuss tax rate; take a record vote and, if required, schedule the public hearing. (If hearing is required for FY23 – set date for 8/23/22)		CCT
August 15	Budget Officer files Proposed Budget with County Clerk	LGC 111.006	Auditor
August 15	Notify elected officials of salary & personal expenses for the proposed budget	LCG 152.013c	Auditor
August 16	Publish notice of the August 23, 2022 public hearing on the FY23 Proposed Budget and tax rate		Auditor
August 16	Publish Notice of Public Hearing on Tax Increase	Tax Code	Auditor
August 18	Publish notice of the September 6, 2022 public hearing on the FY23 Proposed Budget	LGC 111.0075(b)	Auditor
August 18	Publish notice of any proposed salary increases for elected officials	LGC 152.013	Auditor
August 23	Public hearing on the FY23 Proposed Budget & tax rate 9:30 a.m. & 5:30 p.m. (Announce time & date for vote on budget & tax rate at the public hearing)		CCT
	Publish Notice of Tax Rates (Form 50-212) (website)	Tax Code	Tax A/C
Sept. 1	Post notice of public hearing on FY23 Proposed Budget		CCT Admin.
Sept. 1	Post notice of meeting to adopt the FY23 Budget & tax rate		CCT Admin.
Sept. 6	Public hearing – Proposed tax rate & budget 9:30 a.m.	LGC 111.007	CCT
Sept. 6	1) Vote to adopt the FY23 budget 2) Vote to adopt the M&O tax rate 3) Vote to adopt the Debt Service rate 4) Vote to ratify the property tax increase from raising more revenue from property taxes than in the previous year (if required).	LGC 111.008 Tax Code 26.05(a) LGC 111.008c	CCT
Sept. 6	Vote to adopt FY23 Salary Scales		
	<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.*

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

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

Roadmap to a New Horizon

SMITH COUNTY'S COMPREHENSIVE 10-SERVICE POINT BUSINESS PLAN

1. ACCOUNTABILITY

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

2. TECHNOLOGY

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

3. STAFFING & WORKFORCE

Countywide organization streamlined and team based

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

4. CUSTOMER SERVICE

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

5. SERVICES/PROCESSES

All county services competitively or contractually delivered.

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

6. INTERGOVERNMENTAL NETWORKING

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

7. LONG RANGE BUDGET/RESOURCE ALLOCATION PLAN

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

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

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

DESIRES, RESULTS, MEASURES, AND PERFORMANCES

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

8. TASK FORCES

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

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

9. PRODUCTIVITY PAY & INCENTIVES

Countywide performance and productivity measurement and audit systems in place

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

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

10. CONTRACT SERVICES MANAGEMENT

Contract management cultured in organization

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

FINANCIAL POLICIES

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

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

Budget, Accounting, Auditing, and Financial Policies:

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

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

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

CASH MANAGEMENT: INVESTMENTS & RESERVES

Reserve balances are an important factor in maintaining the county's current bond rating of AA1 from Moody's Investor Service and AA+ from Standard & Pools.

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.

CAPITAL ASSET POLICY & GUIDE SUMMARY

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

Capital Asset Definitions and Guidelines

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

Capital Asset Classification

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

Capitalization Threshold

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

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

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

Capital Improvement Projects

The Commissioners Court formed a Capital Improvement Committee (CIC) made up of (1) the County Auditor, (2) Budget Officer, (3) 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 FY23 is .035814 as compared to the FY22 debt service rate of .027380 per \$100 assessed valuation.

VALUATION AND TAX-SUPPORTED DEBT HISTORY							
	Fiscal Year	Estimated Population ⁽¹⁾	Taxable Assessed Valuation ⁽²⁾	Taxable Assessed Valuation Per Capita	G.O. Tax Debt Outstanding at End of Year	Ratio of G.O. Tax Debt to Taxable Assessed Valuation	G.O. Tax Debt Per Capita
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	36,560,000	0.20%	159
2020	2021	232,751	19,447,963,197	83,557	38,745,000	0.20%	166
2021	2022	233,479	20,170,536,243	86,391	51,275,000	0.25%	220
2022	2023	235,000	23,405,637,006	99,598	45,155,000	0.19%	192
(1) Source: U.S. Census							
(2) As reported by the Smith County Appraisal District; subject to change during the ensuing year.							



FINANCIAL SECTION

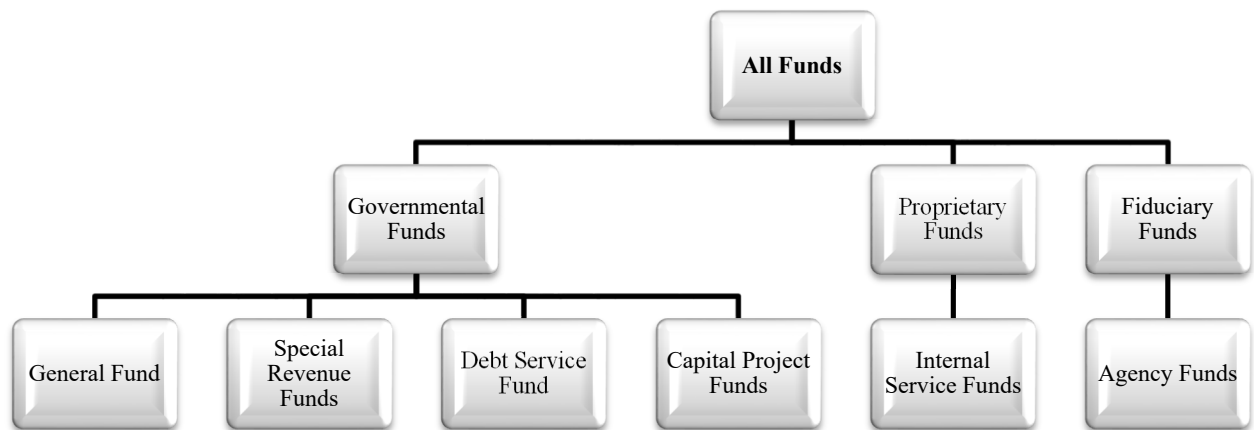
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FUND OVERVIEW

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

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

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



GOVERNMENTAL FUNDS:

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

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

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

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

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

FINANCIAL SUMMARIES OVERVIEW

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

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

Revenues

Revenues are most important to the budget process, for without funding there would be no resources to fund the expenditures. County government has very limited resources from which to draw upon and almost all are strictly determined and limited by the state government with very few locally optional alternatives. Revenue estimates are provided by the County Auditor and 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 1st through June 30th.

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

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

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

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

permit, such as alcohol or salvage yard permits.

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.

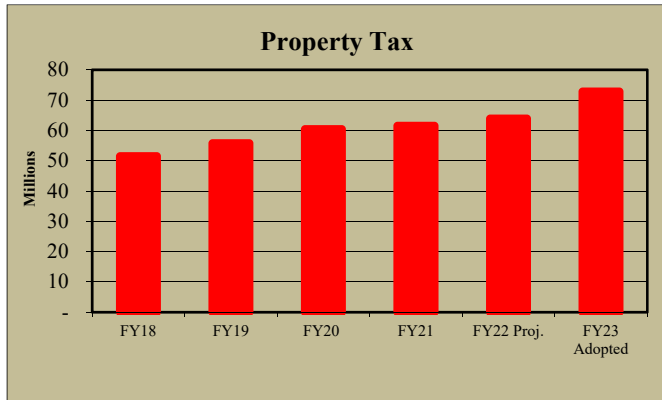
Interest – revenue received as interest from investments and bank accounts.

Miscellaneous – includes revenue not classified in another category.

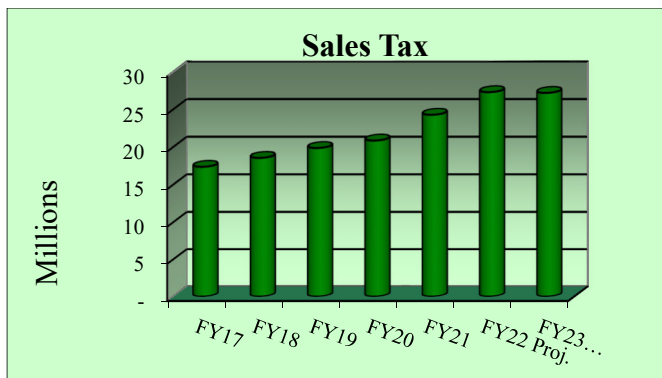
MAJOR REVENUE HIGHLIGHTS

The FY23 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$118,730,463. Major categories of revenue and the projection assumptions are as follows:

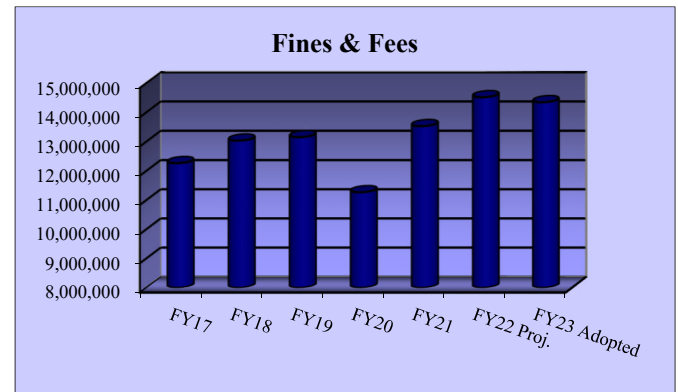
PROPERTY TAXES: Comprising 61% of the County revenue, fiscal year 2023 total property tax receipts are estimated at \$72,817,636 or 12% higher than the 2022 estimated amount. This revenue projection reflects property tax collected for the general fund, road & bridge fund, facility improvement fund, and the debt service fund. The General Fund portion of the current tax rate is budgeted to increase from \$49,565,145 in FY22 to \$52,866,715 in FY23, the debt service portion will increase from \$5,169,953 to \$7,834,002, the Road & Bridge Fund will increase from \$7,068,214 to \$9,296,506 and the Capital Project Fund from \$1,884,857 to \$2,187,413.



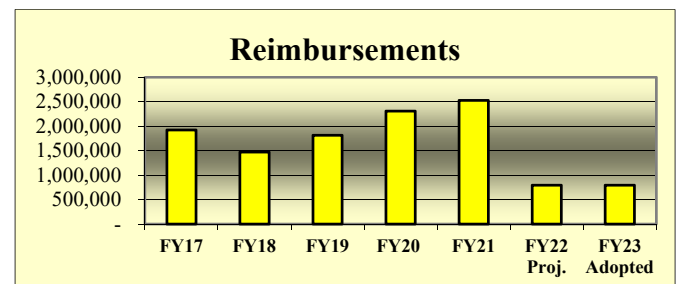
SALES TAX: Comprises 23% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY23 are projected to remain the same as FY22 at an estimate of \$27,200,000. Smith County voters approved the ½ cent sales tax in 1982.



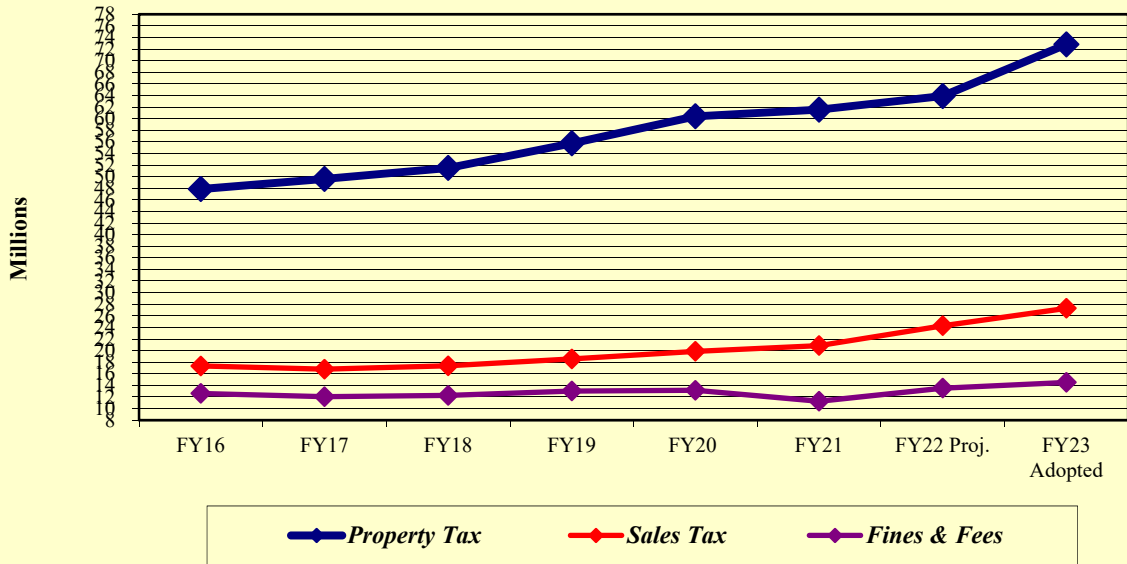
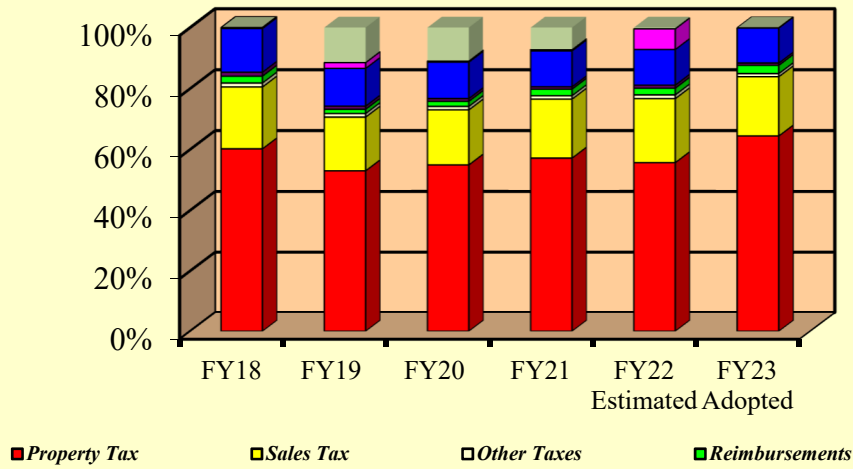
FINES AND FEES: Comprising 12% of total revenues, fines and fees represent the third largest revenue source. This category reflects fees charged for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY23 estimated revenue is estimated to stabilize as the court systems are returning to normal operations.



REIMBURSEMENTS: Comprising 1.27% 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 FY23 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 59% of total expenditures, followed by 28% of operating expenses, 7% for capital expenditures & improvements, and 6% 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 21% 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 FY22 general government activity costs.

PUBLIC SAFETY:

Public safety expenditures comprise 17% of total expenditures which is higher than FY22. Increases are primarily due to the law enforcement positions added in FY23. This category is made up of law enforcement and emergency management services.

CORRECTIONS & REHABILITATION:
 Comprising the largest percentage of ongoing total expenditures at 25%, 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.

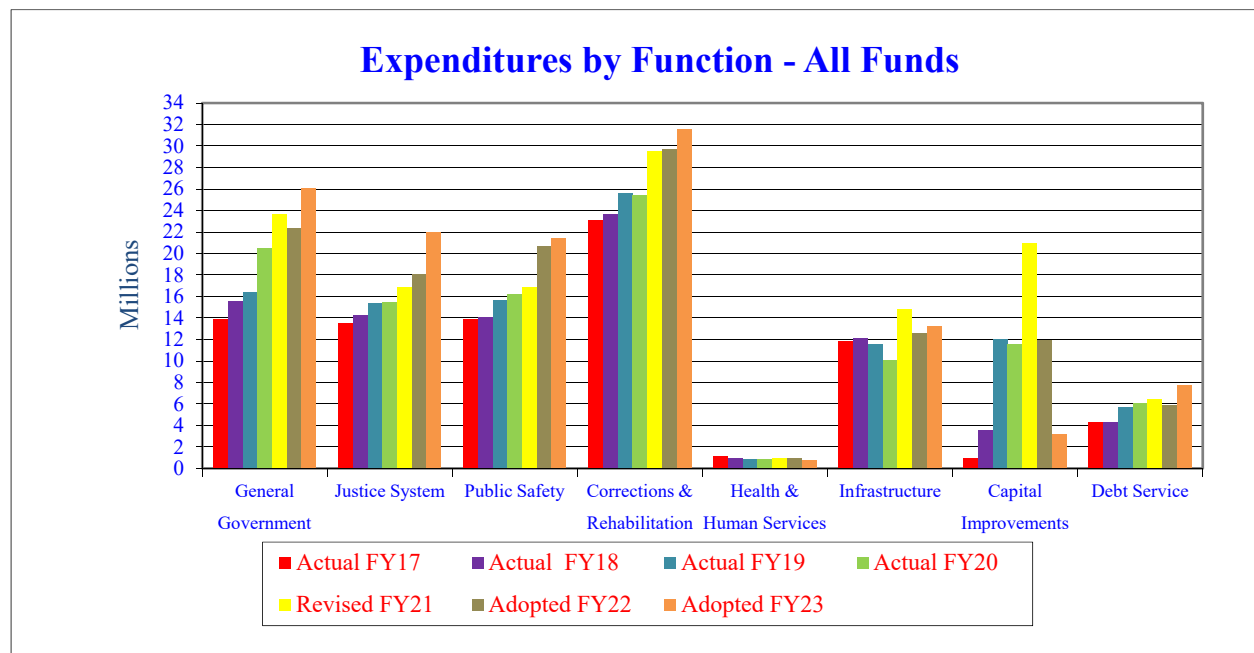
CAPITAL IMPROVEMENTS:
 Comprised of approximately 3% of total expenditures and primarily associated with ongoing capital improvement projects.

JUDICIAL:
 The judicial expenditures are projected at 17% of total expenditures for FY23. 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 10.5% 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 FY23 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 6.12% 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 69 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, 2020 and 2021, the estimated expenditures for the year ended September 30, 2022 and the Adopted Budget expenditure amounts for fiscal year 2023.

Operating Fund Expenditures by Category

Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
Salaries	\$40,981,722	\$41,029,160	\$47,334,921	\$54,065,660
Fringe Benefits	\$16,994,171	\$18,127,777	\$19,145,193	\$20,001,173
Operating Expenses	\$23,126,279	\$27,220,834	\$30,070,320	\$32,292,484
Capital Expenditures	\$3,053,1112	\$3,018,715	\$4,625,563	\$5,064,126
Direct Expenditures	\$84,155,284	\$89,396,486	\$101,175,997	\$111,423,443

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

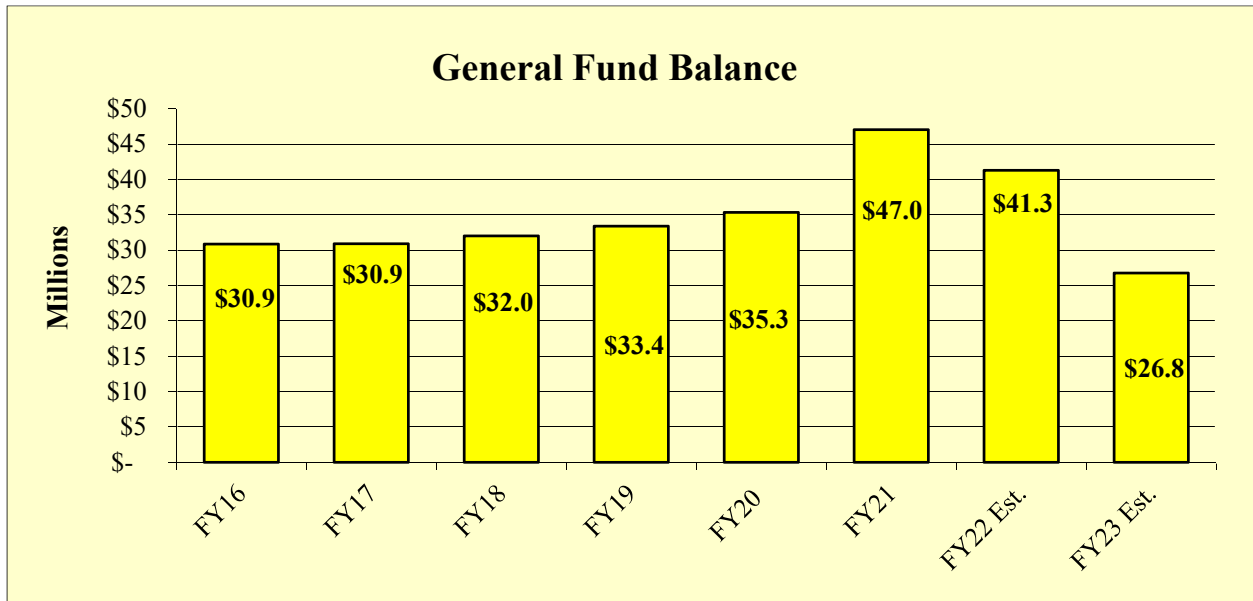
Operating Fund Expenditures by Type of Service

Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
General Government	\$16,433,604	\$16,857,275	\$20,176,235	\$22,987,505
Judicial	\$15,231,891	\$15,699,068	\$17,852,949	\$21,683,723
Public Safety	\$16,087,716	\$16,075,397	\$20,624,651	\$21,140,943
Corrections & Rehabilitation	\$20,434,120	\$22,857,045	\$23,939,077	\$25,633,067
Juvenile Services	\$ 5,025,192	\$ 5,124,983	\$5,855,645	\$ 5,982,834
Public Service	\$ 899,880	\$ 679,694	\$934,686	\$751,686
Infrastructure & Environmental	\$10,042,883	\$12,103,021	\$11,792,754	\$13,243,685
Total Expenditures	\$84,155,284	\$89,396,483	\$101,175,997	\$111,423,443

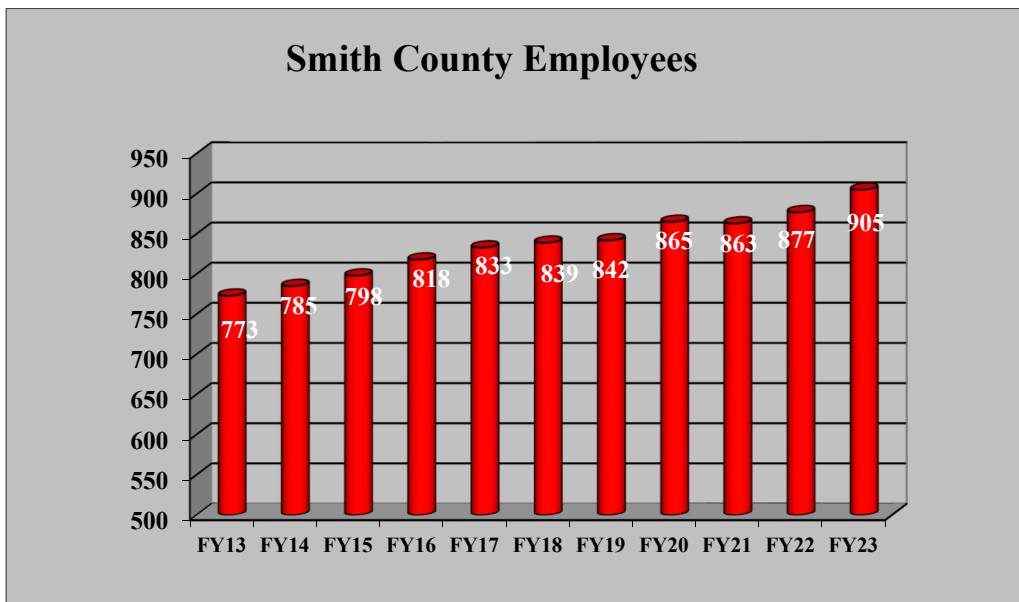
FUND SUMMARY – OPERATING FUNDS

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 FY23 Adopted Budget account for 60% of expenditures. The chart below shows the historical personnel levels for Smith County. A departmental position schedule is shown on page 60.



FUND SUMMARY – SPECIAL REVENUE FUNDS

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

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

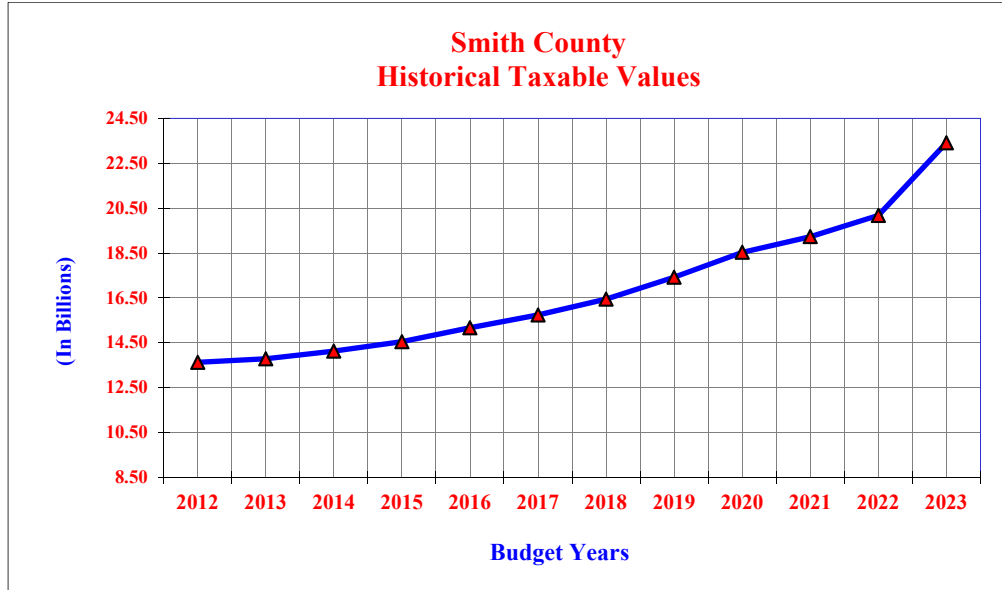
County Clerk Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk.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

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

Grant Funds - Grants received from various federal and state agencies assist the county in establishing and maintaining many law enforcement programs and community assistance programs. Grant budgets are not included in the county budget document but are approved annually by the Commissioners Court and any required matching funds are appropriated in the General Fund.

TAX BASE

The 2022 certified value for Smith County is \$23,405,637,006. This represents a total increase of 16.5% from the 2021 certified value of \$20,170,536,243. The increase in taxable value for 2022 was primarily associated with increased property values and new property being added to the tax roll. The average home value in Smith County has increased from \$200,386 in 2021 to \$237,814 in 2022.



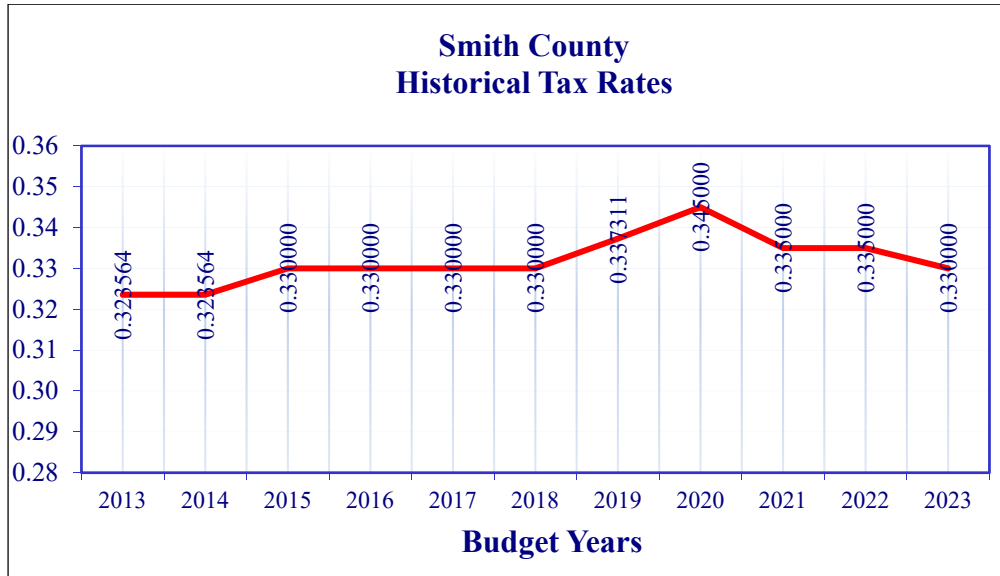
On May 24, 2004, the Commissioners Court adopted Proposition 13, a constitutional amendment to Article VIII, Section 1-b(h) of the Texas Constitution which authorized the county to establish an ad valorem tax freeze on residential homesteads of the disabled and those over the age of 65. This authorization 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
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	61,092,589	98.54%	688,511	\$ 61,781,100	99.65%
2021	2022*	65,001,562	54,318,370	83.56%	271,314	\$ 54,589,684	83.98%
* Collections as of 1/31/2022							
Source: Smith County Tax Assessor/Collector							

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY23 total tax rate is .330000 per \$100 valuation.



The property tax rate distribution of the 2022 taxes for the FY23 budget is as follows:

FY23 Adopted Tax Rate & Distribution		
Maintenance & Operations		
General Fund	0.241686	
Facility Improvement Fund	0.010000	
Road & Bridge Fund	0.042500	
Total Maintenance & Operations	0.294186	
Debt Service		
General Obligation Series 2011;2018;2019;2020;2021; 2022	0.035814	
Total Debt Service	0.035814	
Total Tax Rate	0.330000	
Total Adjusted Taxable Value	\$23,405,637,006	Certified Value @ 7/25/22

**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS
ADOPTION OF THE FY23 BUDGET &
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2022**

BE IT REMEMBERED AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 6TH DAY OF SEPTEMBER, 2022 IN A MOTION MADE BY COMMISSIONER FRANKLIN AND SECONDED BY COMMISSIONER HAMPTON, THE FY23 SMITH COUNTY BUDGET WAS ADOPTED:

WHEREAS: THE COMMISSIONERS COURT HAS CONSIDERED ALL REQUESTS FOR COUNTY EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 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 6, 2022 TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2022 TAX RATE, WHICH WILL FUND THE FY23 BUDGET; AND

WHEREAS: COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A BUDGET FOR THE FISCAL YEAR 2023 & TAX RATE FOR THE TAX YEAR 2022 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	.241686
FACILITY IMPROVEMENT FUND	.010000
ROAD & BRIDGE FUND	.042500
MAINTENANCE & OPERATIONS	.294186

APPROVE THE M&O TAX RATE:
MOTION: COMMISSIONER HAMPTON
SECOND: COMMISSIONER NIX

DEBT SERVICE

G.O. SERIES 2011, 2018, 2019, 2020, 2021 & 2022	.035814
TOTAL DEBT SERVICE	.035814

APPROVE DEBT SERVICE RATE:
MOTION: COMMISSIONER HAMPTON
SECOND: COMMISSIONER PHILLIPS

TOTAL TAX RATE .330000

APPROVED THIS THE 6TH DAY OF SEPTEMBER, 2022.


NATHANIEL MORAN, COUNTY JUDGE


NEAL FRANKLIN, COMMISSIONER, PCT. 1


CARY NIX, COMMISSIONER, PCT. 2


TERRY PHILLIPS, COMMISSIONER, PCT. 3


JO ANN HAMPTON, COMMISSIONER, PCT. 4

PERSONNEL

Judicial support salaries are set to increase an average of 15%, while other positions are set to receive a 5% cost of living increase in their base pay. Likewise, the base pay for skilled road and bridge operators will increase this year in an effort to help reduce operator vacancies and become competitive with the private sector for this type of skilled worker. These moves are intended to attract and retain the very best throughout our county operations.

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 FY23 Budget is adding ten additional employees directly related to the creation of the 475th District Court to begin in January 2023. A total of twenty eight (28) new positions will be added to the FY2023 budget.

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

Smith County Position Schedule (Full-time Employees)

	Department	FY19	FY20	FY21	FY22	Adopted FY23	Change
General Administrative	Commissioners Court	7	8	7	7	7	0
	Budget Office				0	1	1
	Information Technology	14	17	17	17	18	1
	Records Service	3	3	3	3	3	0
	Veterans	3	3	3	3	3	0
	County Auditor	10	11	11	11	11	0
	Purchasing	4	4	4	5	6	1
	County Treasurer	2	2	2	2	2	0
	Tax A/C	32	32	32	33	34	1
	Elections	3	3	4	4	4	0
	Judicial Compliance Office	3	3	3	3	3	0
	County Administration Office	1	0	0	0	0	0
	Fleet Administration	1	1	0	0	0	0
	Facility Services	25	25	25	29	29	0
	Human Resources	2	3	3	4	5	1
Judicial	Court Administration				0	0	0
	County Clerk	25	25	25	25	25	0
	County Court	4	3	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
	475th District Court	0	0	0	0	3	3
	Indigent Defense	0	2	1	1	2	1
	District Clerk	19	19	19	19	20	1
	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	5	5	0
	Criminal District Attorney	48	50	52	55	65	10
	Pre-Trial Release/Bail Bond	4	4	4	4	4	0
Law Enforcement	Fire Marshall/E.M.A.	6	6	6	6	6	0
	Animal Control	6	6	6	7	7	0
	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	4	5	1
	Constable - Pct. #5	4	5	5	5	5	0
	Warrants Division - Courts	2	2	2	2	0	-2
	Environmental Crimes Unit	2	2	2	2	2	0
	Sheriff	113	117	119	140	148	8
	Dispatch	27	29	29	29	29	0
	Corrections	Jail Operations	254	262	258	237	237
Juvenile Services		74	74	74	74	74	0
Roads & Transportation	R&B - General	5	5	5	6	7	1
	R&B - Labor & Material	66	66	66	66	65	-1
	R&B - Equipment	12	12	12	12	13	1
Other	Agriculture Extension	3	3	3	3	3	0
	Law Library	1	1	1	1	1	0
	Grand Total	842	865	863	877	905	28



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 FY07-23	FY20 Project Costs	FY21 Project Costs	FY22 Project Allocation	FY23 Project Allocation
Courthouse Projects					
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	402,768		29,115		40,000
Courthouse - Central Jury Room refurbish	20,999				
Courthouse - Chiller Replacement	333,817				
Annex Projects					
Annex - Roof repairs	8,970				
Annex Basement Flood Project	87,713				
Annex - Waterproofing	51,810				
Annex - Camera System - County Clerk	-				
Annex - 5th Floor Renovations	32,105				
Annex - Building Renovations	109,416				75,000
Annex - Chiller Replacement	718,620		718,620		
Annex - Commissioners Court Entrance	5,106				
Other Projects					
Conceptual Drawings/Professional Fees	1,947,247	847,965	262,168	554,790	100,000
Lindale Tax Office Expansion	15,761				
Auxiliary Fuel Storage Tank (911 tank)	35,399				

Project	Cumulative Amount FY07-23	FY20 Project Costs	FY21 Project Costs	FY22 Project Allocation	FY23 Project Allocation
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				
JP #2 Expansion & Remodel	136,705				
JP #3 Expansion & Remodel	138,290				
Generators	35,611				
Signage	5,955				
Fuelmaster Program	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	1,275,306				1,140,000
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	345,408	21,575	30,460	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	315,590		135,097	129,256	
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	2,663,108	250,715	406,002		500,000

Project	Cumulative Amount FY07-23	FY20 Project Costs	FY21 Project Costs	FY22 Project Allocation	FY23 Project Allocation
EOC Center Renovations	200,000			200,000	
Camp Ford	11,500				
Precinct Office Improvements	119,441				
Cottonbelt Building	419,782	31,941	55,109		
302 E. Line St. Building (Gulf States)	800,604				350,000
Mechanical/Electrical/Plumbing Upgrades	312,274			125,000	
218 Line St. Building	2,200				
Road & Bridge Facility Improvements	3,540,900			3,323,400	217,500
Voting System Upgrade	1,407,286	30,581		150,000	
Fire Station Renovation	20,783		20,783		
Storage Barn @ Low Risk	24,000				
Radio Equipment Replacement	398,107		398,107	-	
Elections Office Renovation	78,335		78,335		
Juvenile Detention Jail Control System Replacement	165,000			165,000	
Real Estate Purchases	1,788,505	1,184,574	603,931		
Real Estate Lease	37,073		28,345	8,728	
911 Building Purchase Option	1,242,443				
Project Totals	\$ 35,131,665	\$ 2,367,351	\$ 2,766,073	\$ 4,681,174	\$ 2,422,500

Ten Year Summary & Forecast of Capital Improvement Program FY2017 – FY2026

Description	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Land/Building Acquisition										
EOC Building Purchase										
Gulf States Building										
Real Estate Acquisition				1,184,574	603,931					
Subtotal - Land/Building Acquisition	\$ -	\$ -	\$ -	\$ 1,184,574	\$ 603,931	\$ -	\$ -	\$ -	\$ -	\$ -
Building/Other Improvements										
Cottonbelt Renovations	131,456	\$ 28,190	\$ 282,543	\$ 31,941	\$ 55,109		\$ 390,000			
Chiller Replacement - Cottonbelt										
Courthouse - 6th Floor Renovation										
Courthouse Renovations	119,035	142,694	71,739		23,186		40,000			
Animal Control Facility	32,886	-								
Adult Probation Building										
Annex Projects		25,593	7,587				75,000			
Parking Lots	31,625	136,872	51,546	21,575	30,460	40,000				
Gulf States Building Renovation	211,669					110,000	225,000		1,000,000	
Roof Replacements						200,000	750,000	550,000	450,000	1,110,000
Conceptual Designs		-	142,420	847,965	262,168	554,790	100,000		100,000	
Constable #1 Office										
The Hub Building		1,811								
Jail Improvements	183,850	679,550	323,558	250,715	406,002		500,000	1,250,000		
Line St. Building										
Road & Bridge Facility						3,223,400	217,500			
Office Renovations	96,238	-	7,932		78,335					
Miscellaneous Improvements		30,000								
Camp Ford										
Fire Station Renovations					20,783					
Evidence Building					135,097	129,256				
Plaza Fountain Improvements										
Subtotal - Building Improvements	\$ 806,759	\$ 1,044,710	\$ 887,325	\$ 1,152,196	\$ 1,011,140	\$ 4,257,446	\$ 2,297,500	\$ 1,800,000	\$ 1,550,000	\$ 1,110,000
Technology Projects										
Judicial Software Acquisition										
Subtotal - Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Purchases										
Chiller Replacement/Cooling Towers		104,200	229,617		\$ 718,620					
Election Voting Equipment		-	1,226,705	30,581		\$ 150,000				
R&B Fuel Tanks		-								
RTU Replacements		-								
Variable Air Valves (VAV)										
Storage Barn @ Low Risk	24,000									
Mechanical/Plumbing/Electrical			157,274							
Radios					\$ 398,107	\$ -	-			
Juvenile Detention Control System						\$ 165,000				
Subtotal - Equipment	\$ 24,000	\$ 104,200	\$ 1,613,596	\$ 30,581	\$ 1,116,727	\$ 315,000	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement Projects										
	\$ 830,759	\$ 1,148,910	\$ 2,500,921	\$ 2,367,351	\$ 2,731,798	\$ 4,572,446	\$ 2,297,500	\$ 1,800,000	\$ 1,550,000	\$ 1,110,000

Project Name: Road & Bridge Building Renovation Project
Project Date: 2022 - 2025
Project Budget: \$3,323,400
Funding Source: Fund 45 (PAYGO)

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

Project Benefits: The current property located at 1700 & 1701 W. Claude and is an assemblage of multiple buildings including the original 1 story Quonset Hut dating back to 1946. A more suitable property has been acquired and renovations are currently in process. The expected completion date should be summer of 2023.

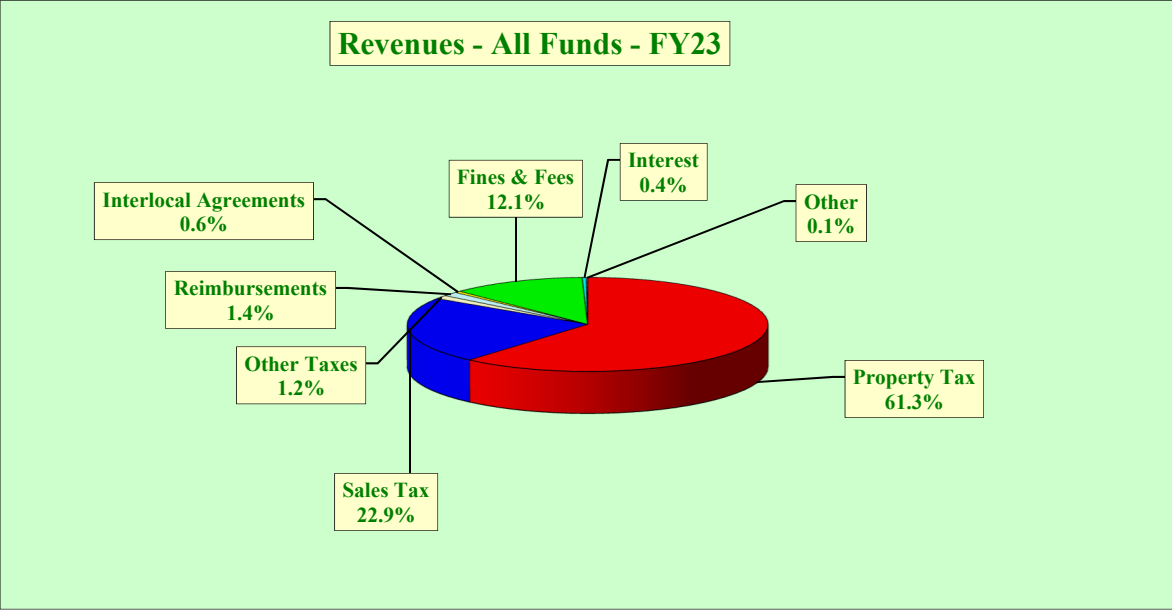
Operational Impact: Operational savings are projected to be realized from the upgrading of electrical and mechanical equipment through energy efficiency.



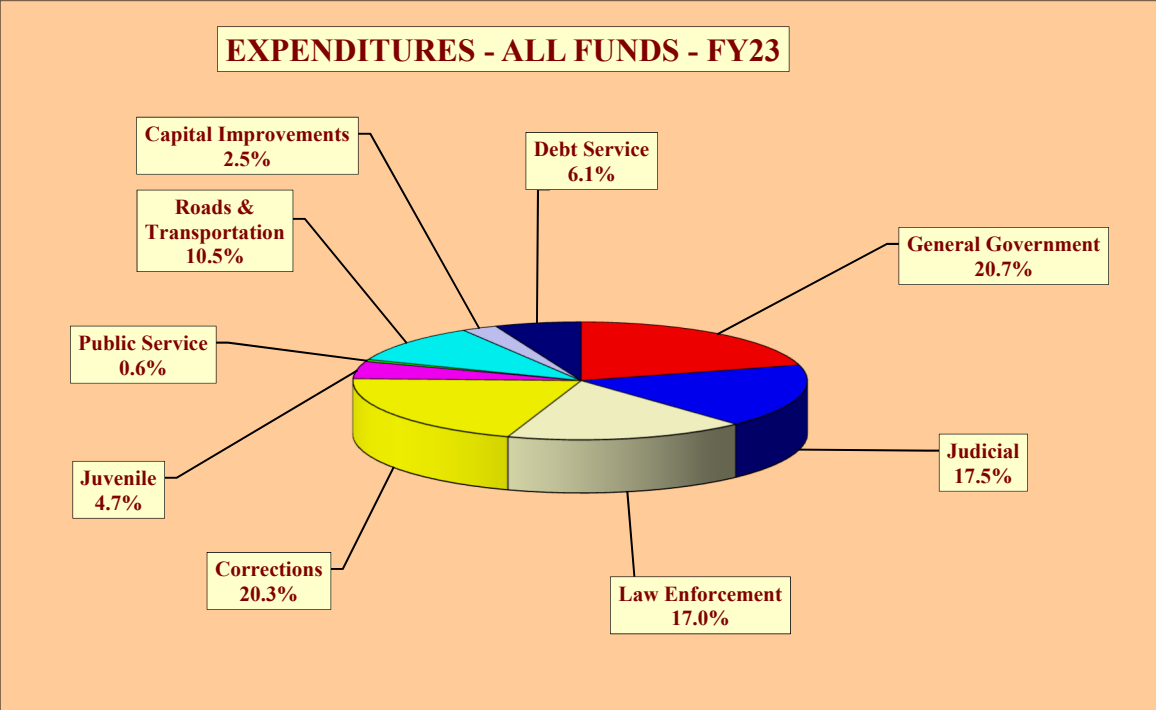
CAPITAL LEASES

Lease #	Lease Term	Department	Equipment	FY23 Lease Payment	Note Payable at 9/30/22	Note Payable at 9/30/23
23305	10	Sheriff	Radio Equipment	\$ 103,996	\$ 103,996	\$ -
Total Obligations				\$ 103,996		\$ -

WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



CONSOLIDATED FINANCIAL SUMMARY OF BUDGETED FUNDS

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised	FY23 Adopted
Revenues					
Property Taxes	\$ 55,751,347	\$ 60,405,782	\$ 61,553,866	\$ 64,321,169	\$ 72,817,636
Sales Tax	19,875,943	20,869,269	24,292,313	22,000,000	27,200,000
Other Taxes	1,269,685	1,205,696	1,436,433	1,171,000	1,450,000
Reimbursements	1,814,826	2,307,726	2,527,054	3,054,048	1,535,615
Interlocal Agreements	842,903	1,160,078	864,985	825,292	793,792
Fines & Fees	13,156,714	12,717,938	13,533,666	13,016,000	14,350,700
Interest	2,059,557	907,991	344,781	205,410	433,800
Bond Proceeds	12,109,871	7,841,151	483,051	135,500	148,920
Miscellaneous	370,069	390,575	7,842,164		-
Total Revenue	\$ 107,250,915	\$ 107,806,206	\$ 112,878,313	\$ 104,728,419	\$ 118,730,463
Expenditures:					
General Government	\$ 16,411,481	\$ 20,488,832	\$ 17,099,635	\$ 23,172,224	\$ 26,123,983
Judicial	15,362,613	15,470,454	15,884,470	18,090,947	22,004,653
Law Enforcement	15,620,874	16,179,848	16,100,153	20,908,651	21,424,943
Corrections & Rehabilitation	25,634,519	25,459,312	27,982,028	29,794,722	31,615,901
Health & Human Services	876,228	899,880	679,694	934,686	751,686
Infrastructure	11,564,176	10,042,883	12,103,021	11,792,754	13,243,685
Capital Improvements	12,082,534	11,574,536	8,220,167	16,247,836	3,162,500
Debt Service	5,699,743	6,032,251	6,415,868	5,924,488	7,718,203
Total Expenditures	\$ 103,252,168	\$ 106,147,996	\$ 104,485,036	\$ 126,866,308	\$ 126,045,554
Net Revenue (Expenditures)	\$ 3,998,747	\$ 1,658,210	\$ 8,393,277	\$ (22,137,889)	\$ (7,315,091)
Other Sources (Uses)					
Sale of Capital Assets					
Budget Adjustment		39,085		(16)	
Transfers In (Out)			2,100,000	-	-
Total Resources (Uses)	\$ -	\$ 39,085	\$ 2,100,000	\$ (16)	\$ -
Beginning Fund Balance	\$ 62,593,674	\$ 66,592,421	\$ 68,289,716	\$ 78,782,993	\$ 56,645,088
Ending Fund Balance	\$ 66,592,421	\$ 68,289,716	\$ 78,782,993	\$ 56,645,088	\$ 49,329,997
Note 1: Road Bond Capital Projects are a determining factor in major changes to fund balance					

RECAPITULATION OF FY23 ADOPTED BUDGET

	Estimated Ending Balance @ 9/30/22	Estimated Revenues FY23	Adopted Expenditures FY23	Net Interbudget Transfers 22/23 (In) Out	Estimated Ending Balance @ 9/30/23	Estimated Reserve Ratio
Operating Funds						
General Fund	\$ 41,311,767	\$ 93,837,042	\$ 92,239,832	\$ 16,100,000	\$ 26,808,977	24.75%
Road & Bridge Fund	3,297,984	12,807,506	13,243,685	(11,000,000)	13,861,805	
Juvenile General Fund	591,812	319,200	5,939,926	(5,050,000)	21,086	
Total Operating Funds	\$ 45,201,563	\$ 106,963,748	\$ 111,423,443	\$ 50,000	\$ 40,691,868	
Debt Service Funds						
Debt Service	\$ 778,257	\$ 7,909,002	\$ 7,718,203		\$ 969,057	
Total Debt Service Funds	\$ 778,257	\$ 7,909,002	\$ 7,718,203	\$ -	\$ 969,057	
Total Operating and Debt Service	\$ 45,979,821	\$ 114,872,750	\$ 119,141,646	\$ 50,000	\$ 41,660,925	
Special Revenue Funds						
Other Special Revenue Funds	\$ 6,069,316	\$ 1,578,800	\$ 3,741,408	\$ -	\$ 3,906,708	
Total Special Revenue Funds	\$ 6,069,316	\$ 1,578,800	\$ 3,741,408	\$ -	\$ 3,906,708	
Capital Improvement Funds						
Facility Improvement Fund	\$ 1,191,271	2,267,413	2,522,500	50,000	\$ 886,184	
Infrastructure Series 2018 Fund	3,596	-	-		3,596	
Infrastructure Series 2019 Fund	2,755,063	2,500	-		2,757,563	
Infrastructure Series 2020 Fund	124,210	3,000	-		127,210	
Infrastructure Series 2021 Fund	(49,170)	3,000	-		(46,170)	
Infrastructure Series 2022 Fund	-	-	-		-	
JAC Maintenance Fund	570,982	3,000	640,000	(100,000)	33,982	
Total Capital Improvement Funds	\$ 4,595,951	\$ 2,278,913	\$ 3,162,500	\$ (50,000)	\$ 3,762,364	
Total All Funds	\$ 56,645,088	\$ 118,730,463	\$ 126,045,554	\$ -	\$ 49,329,997	

The estimated decline in the general fund balance for FY23 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 FY23 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
Estimated Fund Balance @ 10/1/22	\$ 41,311,767	\$ 3,297,984	\$ 1,191,271	\$ 2,833,698	\$ 6,069,316	\$ 778,257	\$ 570,982	\$ 591,812	\$ 56,645,088
Revenues:									
<i>Taxes:</i>									
Property Taxes - Current	\$ 52,866,715	\$ 9,296,506	\$ 2,187,413			\$ 7,834,002			\$ 72,184,636
Property Taxes - Delq.	500,000	\$ 53,000	\$ 20,000			60,000			633,000
Sales Tax	27,200,000								27,200,000
Other Taxes	1,450,000								1,450,000
Reimbursements	1,233,115	140,000			-			302,500	1,675,615
Interlocal Agreements	653,792	-			-			-	653,792
Fines & Fees	9,507,200	3,280,000			1,553,500			10,000	14,350,700
Interest	335,000	38,000	10,000	8,500	20,300	15,000	3,000	4,000	433,800
Bond Proceeds									-
Miscellaneous	91,220	-	50,000		5,000			\$ 2,700	148,920
Total Revenues	\$ 93,837,042	\$ 12,807,506	\$ 2,267,413	\$ 8,500	\$ 1,578,800	\$ 7,909,002	\$ 3,000	\$ 319,200	\$ 118,730,463
Total Available	\$ 135,148,809	\$ 16,105,490	\$ 3,458,684	\$ 2,842,198	\$ 7,648,116	\$ 8,687,259	\$ 573,982	\$ 911,012	\$ 175,375,551
Other Financing Sources									
Transfers In	\$ -	\$ 11,000,000	\$ -			\$ -	\$ 100,000	\$ 5,100,000	16,200,000
Total Available & Other Sources	\$ 135,148,809	\$ 27,105,490	\$ 3,458,684	\$ 2,842,198	\$ 7,648,116	\$ 8,687,259	\$ 673,982	\$ 6,011,012	\$ 191,575,551
Expenditures By Type:									
General Government	\$ 22,987,505		\$ -		\$ 3,136,478				\$ 26,123,983
Judicial	21,683,723				320,930				22,004,653
Law Enforcement	21,140,943				284,000				21,424,943
Corrections	25,633,067								25,633,067
Juvenile	42,908							5,939,926	5,982,834
Public Service	751,686								751,686
Roads & Transportation	-	13,243,685							13,243,685
Capital Improvements			2,522,500	-			640,000		3,162,500
Debt Service	-					7,718,203			7,718,203
Total Expenditures	\$ 92,239,832	\$ 13,243,685	\$ 2,522,500	\$ -	\$ 3,741,408	\$ 7,718,203	\$ 640,000	\$ 5,939,926	\$ 126,045,554
Other Financing Uses									
Interbudget Transfers Out	\$ 16,100,000		\$ 50,000		\$ -	\$ -	\$ -	\$ 50,000	\$ 16,200,000
Reserves	\$ 26,808,977	\$ 13,861,805	\$ 886,184	\$ 2,842,198	\$ 3,906,708	\$ 969,057	\$ 33,982	\$ 21,086	\$ 49,329,997
Total Expenditures & Other Uses	\$ 135,148,809	\$ 27,105,490	\$ 3,458,684	\$ 2,842,198	\$ 7,648,116	\$ 8,687,259	\$ 673,982	\$ 6,011,012	\$ 191,575,551

Note 1: Reserves represent estimated ending fund balance at 9/30/23

RECAPITULATION OF FY23 ADOPTED BUDGET (By Category)

	Road & Bridge		Facility	Infrastructure	Special	Debt Service	Other Capital	Juvenile	Total Funds
	General Fund	Fund	Improvement Fund	Funds	Revenue Funds	Funds	Improvement Funds	Funds	
Beg. Fund Balance @ 10/1/22	\$ 41,311,767	\$ 3,297,984	\$ 1,191,271	\$ 2,833,698	\$ 6,069,316	\$ 778,257	\$ 570,982	\$ 591,812	\$ 56,645,088
Revenues:									
Taxes:									
Property Taxes - Current	\$ 52,866,715	\$ 9,296,506	\$ 2,187,413		\$ -	\$ 7,834,002	\$ -	\$ -	\$ 72,184,636
Property Taxes - Delinquent	500,000	53,000	20,000		-	60,000	-	-	633,000
Sales Tax	27,200,000	-	-		-	-	-	-	27,200,000
Other Taxes	1,450,000	-	-		-	-	-	-	1,450,000
Reimbursements	1,233,115	-	-		-	-	-	302,500	1,535,615
Interlocal Agreements	653,792	140,000	-		-	-	-	-	793,792
Fines & Fees	9,507,200	3,280,000	-		1,553,500	-	-	10,000	14,350,700
Interest	335,000	38,000	10,000	8,500	20,300	15,000	3,000	4,000	433,800
Bond Proceeds									
Miscellaneous	91,220	-	50,000		5,000	-	-	2,700	148,920
Total Revenues	\$ 93,837,042	\$ 12,807,506	\$ 2,267,413	\$ 8,500	\$ 1,578,800	\$ 7,909,002	\$ 3,000	\$ 319,200	\$ 118,730,463
Total Available	\$ 135,148,809	\$ 16,105,490	\$ 3,458,684	\$ 2,842,198	\$ 7,648,116	\$ 8,687,259	\$ 573,982	\$ 911,012	\$ 175,375,551
<i>Other Financing Sources</i>									
Transfers In	-	11,000,000	\$ -		-	-	100,000	5,100,000	\$ 16,200,000
Total Available & Other Sources	\$ 135,148,809	\$ 27,105,490	\$ 3,458,684	\$ 2,842,198	\$ 7,648,116	\$ 8,687,259	\$ 673,982	\$ 6,011,012	\$ 191,575,551
<i>Expenditures</i>									
Salary	\$ 45,708,212	\$ 4,644,933	\$ -	\$ -	\$ 145,457			\$ 3,712,515	\$ 54,211,117
Fringe Benefits	16,989,560	1,710,722		-	37,091			1,300,891	20,038,264
Operating Expenses	25,993,933	5,387,030	200,000	-	3,048,860		-	911,520	35,541,344
Capital Outlay	3,548,126	1,501,000	2,322,500	-	510,000		640,000	15,000	8,536,626
Debt Service						7,718,203			7,718,203
Total Expenditures	\$ 92,239,832	\$ 13,243,685	\$ 2,522,500	\$ -	\$ 3,741,408	\$ 7,718,203	\$ 640,000	\$ 5,939,926	\$ 126,045,554
<i>Other Financing Uses</i>									
Interbudget Transfers Out	\$ 16,100,000	\$ -	\$ 50,000		\$ -	\$ -	\$ -	\$ 50,000	\$ 16,200,000
Restricted Reserves	\$ -				\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 26,808,977	\$ 13,861,805	\$ 886,184	\$ 2,842,198	\$ 3,906,708	\$ 969,057	\$ 33,982	\$ 21,086	\$ 49,329,997
Total Expenditures & Other Uses	\$ 135,148,809	\$ 27,105,490	\$ 3,458,684	\$ 2,842,198	\$ 7,648,116	\$ 8,687,259	\$ 673,982	\$ 6,011,012	\$ 191,575,551

FUND SUMMARY – DEBT SERVICE FUND

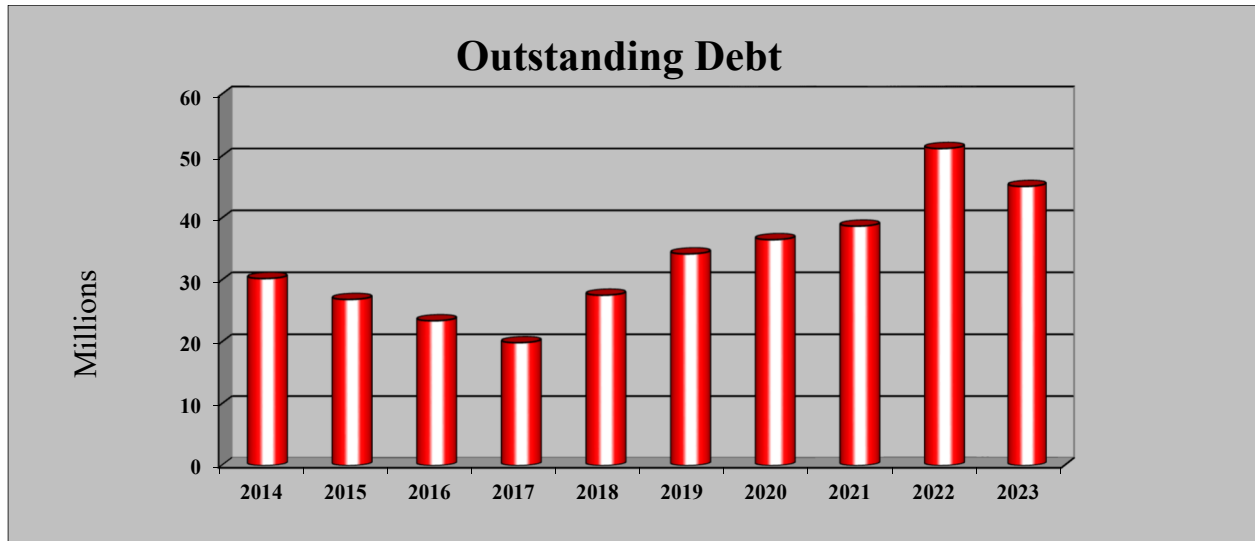
The combined portion of the ad valorem tax rate designated for FY23 debt service is 0.035814, as compared to the FY22 debt service rate of 0.024535. Below is the description of outstanding debt and the level of indebtedness.

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 & 2022

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 & 17,270,000.
 Purpose: County Infrastructure



Schedule of Debt Maturity

Maturity	Principal	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest	Maturity & Purpose
2022/23	6,120,000.00	813,902.78	754,300.00	1,568,202.78	7,688,202.78	Series 2011 Maturity (Jail)
2023/24	4,595,000.00	750,750.00	680,700.00	1,431,450.00	6,026,450.00	
2024/25	5,145,000.00	680,700.00	605,050.00	1,285,750.00	6,430,750.00	
2025/26	5,185,000.00	605,050.00	520,725.00	563,400.00	6,310,775.00	
2026/27	5,360,000.00	520,725.00	430,025.00	416,875.00	6,310,750.00	
2027/28	5,545,000.00	430,025.00	335,975.00	262,125.00	6,311,000.00	Series 2018 Maturity (Roads)
2028/29	4,505,000.00	335,975.00	272,775.00	136,375.00	5,113,750.00	Series 2019 Maturity (Roads)
2029/30	2,900,000.00	272,775.00	222,175.00	55,700.00	3,394,950.00	Series 2020 Maturity (Roads)
2030/31	1,820,000.00	222,175.00	193,250.00	11,050.00	2,235,425.00	Series 2021 Maturity (Roads)
2031/32	750,000.00	193,250.00	174,500.00	367,750.00	1,117,750.00	
2032/33	790,000.00	174,500.00	154,750.00	329,250.00	1,119,250.00	
2033/34	825,000.00	154,750.00	141,343.75	296,093.75	1,121,093.75	
2034/35	850,000.00	141,343.75	127,000.00	268,343.75	1,118,343.75	
2035/36	880,000.00	127,000.00	111,600.00	238,600.00	1,118,600.00	
2036/37	910,000.00	111,600.00	95,675.00	207,275.00	1,117,275.00	
2037/38	945,000.00	95,675.00	78,546.88	174,221.88	1,119,221.88	
2038/39	980,000.00	78,546.88	60,784.38	139,331.26	1,119,331.26	
2039/40	1,015,000.00	60,784.38	41,753.13	102,537.51	1,117,537.51	
2040/41	1,055,000.00	41,753.13	21,312.50	63,065.63	1,118,065.63	
2041/42	1,100,000.00	21,312.50	0.00	21,312.50	1,121,312.50	Series 2022 Maturity (Roads)
	\$51,275,000.00	\$5,832,593.42	\$5,022,240.64	\$7,938,709.06	\$62,129,834.06	



BUDGET DETAIL SECTION

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DEPARTMENTAL INDEX

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REVENUE RECAP

General Fund						
	Estimated	Estimated	Estimated			
	Revenue	Revenue	Revenue	% of Total	Variance	% of
	FY21	FY22	FY23	Revenue	FY22 to FY23	Change
Revenues:						
Taxes:						
Property Taxes - Current	\$ 47,670,917	\$ 49,565,145	\$ 52,866,715	56.34%	\$ 3,301,570	6.66%
Property Taxes - Delinquent	538,528	500,000	500,000	0.53%	-	0.00%
Sales Tax	24,292,313	22,000,000	27,200,000	28.99%	5,200,000	23.64%
Other Taxes	1,436,433	1,171,000	1,450,000	1.55%	279,000	23.83%
Reimbursements	2,397,481	2,961,348	1,233,115	1.31%	(1,728,233)	-58.36%
Interlocal Agreements	615,386	650,292	653,792	0.70%	3,500	0.54%
Fines & Fees	8,575,747	8,214,600	9,507,200	10.13%	1,292,600	15.74%
Interest	148,236	130,000	335,000	0.36%	205,000	157.69%
Miscellaneous	325,909	84,000	91,220	0.10%	7,220	8.60%
Total Revenues - General Fund	\$ 86,000,950	\$ 85,276,385	\$ 93,837,042	100.00%	\$ 8,560,657	9.12%
Road & Bridge Fund						
Revenues:						
Taxes:						
Property Taxes - Current	\$ 6,384,667	\$ 7,068,214	\$ 9,296,506	39.05%	\$ 2,228,292	31.53%
Property Taxes - Delinquent	71,771	53,000	53,000	0.22%	-	0.00%
Reimbursements	21,908	-	-	0.00%	-	-
Interlocal Agreements	188,710	140,000	140,000	0.59%	-	0.00%
Fines & Fees	3,378,435	3,319,000	3,280,000	13.78%	(39,000)	-1.18%
Interest	18,417	17,000	38,000	0.16%	21,000	123.53%
Miscellaneous	39,077	-	-	0.00%	-	-
Transfer In - From General Fund	-	1,176,955	11,000,000	46.20%	9,823,045	834.62%
Total Revenues - Road & Bridge Fund	\$ 10,102,986	\$ 11,774,169	\$ 23,807,506	100.00%	\$ 12,033,337	50.54%
Total General & R&B Fund	\$ 96,103,936	\$ 97,050,554	\$ 117,644,548		\$ 20,593,994	21.22%

Fund	REVENUES	Acct #	Actual Revenue	Estimated Revenue	Estimated Revenue
			20/21	21/22	22/23
10	GENERAL FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$47,670,917	\$49,565,145	\$52,866,715
	Delinquent Property Tax	31011	538,528	500,000	500,000
	Sales Tax	31812	24,292,313	22,000,000	27,200,000
	Tax Penalty & Interest	31915	657,152	500,000	650,000
	<i>Licenses & Permits</i>				
	Application & License Fees	32010	5,500	2,500	2,500
	Salvage Yard License	32030	125		
	Alcohol Permits	32020	55,518	30,000	45,000
	<i>Rental Commissions</i>				
	Rental - Miscellaneous	32500	300	-	
	Miscellaneous Leases	32501	120	0	120
	Vending	32520	5,271	4,500	5,500
	Cottonbelt Building	32530	71,883	75,000	75,000
	Courthouse Annex	32535	4,101	3,000	3,000
	<i>Federal Funding</i>				
	Civil Defense - Federal	33110	46,473	35,000	0
	FEMA Reimbursement	33112			
	<i>State Fees</i>				
	Mixed Beverage Tax	33215	732,253	650,000	760,000
	Hazardous Waste Fee	33225	577	1,000	0
	Bingo Commission	33235	46,451	20,000	40,000
	<i>Reimbursements</i>				
	SCAAP Reimbursements	33317	0	95,000	75,000
	Unemployment/Workers Comp. Reimbursement	33318	105,945		
	Court Ordered Restitution	33319	110		
	State Juror Reimbursement	33331	62,356	25,000	75,000
	Reimbursements	33900	240		
	Sexual Assault Reimbursement	33902	0	5,000	0
	Juvenile Meal Reimbursement	33905			60,000
	Indigent Health Care Reimbursement	33906	23,708	15,000	10,000
	DA Longevity Reimbursement	33907	20,403		20,000
	Witness Fee Reimbursement	33908	1,659		4,000
	VINE Service Agreement	33909	30,123	30,000	25,000
	Tobacco Settlement	33912	75,465	75,000	90,000
	Insurance Proceeds	33913	205,094	31,733	
	Foster Care Reimbursement DHS - District Attorney	33916	56,281	40,000	75,000
	Sale of Equipment	33920	59,020		
	Miscellaneous Reimbursements	33921	36,936	12,000	15,000

Fund	REVENUES	Acct #	Actual Revenue	Estimated Revenue	Estimated Revenue
			20/21	21/22	22/23
	Attorney Fee Reimbursement (Civil)	33924	11,331	7,500	11,000
	Election Reimbursement	33926	44,065	20,000	100,000
	TFID Reimbursements	33934	148,115	148,115	148,115
	Attorney Fees - Defendants	33935	20,846	12,000	15,000
	Prisoner Care - City of Tyler	33950	16,170	10,000	10,000
	Prisoner Care - Federal	33955	1,433,142	2,400,000	500,000
	<i>Interlocal Agreements</i>				
	Dispatch Operations	34026	268,100	305,292	306,792
	Commission Taxing Entities	34045	347,287	345,000	347,000
	<i>Fees of Office</i>				
	Transaction Fee	34201	20,717	20,000	15,000
	Justice of the Peace - Pct. #1	34221	23,204	23,000	30,000
	Justice of the Peace - Pct. #2	34222	72,500	70,000	75,000
	Justice of the Peace - Pct. #3	34223	70,548	75,000	70,000
	Justice of the Peace - Pct. #4	34224	40,006	38,000	40,000
	Justice of the Peace - Pct. #5	34225	132,577	120,000	115,000
	Constable - Pct. #1	34231	75,616	50,000	80,000
	Constable - Pct. #2	34232	49,747	45,000	60,000
	Constable - Pct. #3	34233	69,034	65,000	100,000
	Constable - Pct. #4	34234	28,613	25,000	40,000
	Constable - Pct. #5	34235	29,413	22,000	30,000
	County Clerk Vital Statistics Fee	34239	6,045	3,000	6,000
	County Clerk	34240	1,685,574	1,600,000	1,850,000
	County Judge	34245	5,729	5,200	5,800
	Time Payment Fees	34246	22,241	22,000	20,000
	District Clerk	34260	352,505	330,000	360,000
	Criminal District Attorney	34270	21,466	20,000	25,000
	Sheriff	34275	283,653	275,000	285,000
	<i>Fees of Service</i>				
	Animal Shelter Fees	34314	3,879	2,000	6,000
	Fire Marshal	34315	4,451	4,000	6,000
	Video Fees	34320	5,945	4,500	7,000
	Transportation Fees	34325	742	1,000	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	2,890	3,300	2,500
	D.D.C. - Justice of the Peace - Pct. #3	34423	2,239	2,000	2,000
	D.D.C. - Justice of the Peace - Pct. #4	34424	1,460	1,500	1,200
	D.D.C. - Justice of the Peace - Pct. #5	34425	2,980	3,000	2,000
	County Judge - Judicial State Supplement	34426	26,263	25,000	0
	Estray	34429	15,205	5,000	20,000
	Jury Fees	34430	22,337	20,000	22,000
	Department of Public Safety - FTA Fees	34433	22,869	20,000	20,000
	District Attorney - Mental Fee	34434	1,688	1,500	2,000
	Records Management - District Clerk Filings	34435	12,105	12,000	8,000
	Child Safety Fees	34440	225	250	250

Fund	REVENUES	Acct #	Actual Revenue	Estimated Revenue	Estimated Revenue
			20/21	21/22	22/23
	Family Protection Fee	34442	17,416	15,000	10,000
	Guardianship Fee	34446	18,923	16,500	15,000
	Court Records Preservation	34448	45,937	42,000	65,000
	Arrest Fees (80%)	34450	25,786	25,000	30,000
	Child Abuse Prevention	34454	2,652	1,350	2,600
	Records Management - County Clerk Filings	34455	11,383	12,000	30,000
	ISF Checks	34465	3,843	1,500	4,000
	<i>Fees - Court Imposed</i>				
	Child Support Processing	34510	2,350	2,500	2,350
	Pre Trial Release	34520	27,195	25,000	27,000
	Court Reporter	34525	65,037	60,000	80,000
	Administrative	34530	122,445	160,000	100,000
	County Court at Law Salary Supplement	34535	252,000	252,000	252,000
	Bailiff	34540	55,459	50,000	25,000
	<i>Fees</i>				
	Tax Certificates	34601	12,360	9,000	9,000
	Auto Registration	34602	540,262	525,000	650,000
	Titles	34612	355,065	325,000	330,000
	Traffic Fees & Child Safety	34650	13,056	12,000	12,000
	Coin Station Commissions	34655	864,904	840,000	830,000
	Rendition Fee	34678	40,837	45,000	45,000
	Vehicle Sales Tax Commission	34682	2,368,136	2,350,000	3,100,000
	Auto Registration - \$1.50 child safety fee	35015	198,992	160,000	175,000
	<i>Fines</i>				
	Justice of the Peace - Pct. #1	35521	5,754	5,000	5,500
	Justice of the Peace - Pct. #2	35522	27,286	25,000	20,000
	Justice of the Peace - Pct. #3	35523	12,723	10,000	12,000
	Justice of the Peace - Pct. #4	35524	30,994	30,000	30,000
	Justice of the Peace - Pct. #5	35525	132,686	135,000	100,000
	District Court	35530	11,512	7,500	11,500
	County Courts at Law	35535	123,835	120,000	150,000
	Bond Forfeitures	35536	11,300	7,500	30,000
	<i>Special</i>				
	Animal Shelter Donations	36012	660		100
	Juror Donations - Veterans	36017	3,356	1,500	7,500
	Interest Earned	36610	124,320	100,000	250,000
	Miscellaneous	36620	105,693		
	Interest Received on Investments	36638	23,916	30,000	85,000
	Sale of Capital Assets	36649	0		
	Unclaimed Funds	36691	134,526		
	Program Rebates	36700	2,849		
	Other Financing Sources	39010			
	Total Revenue - General Fund		\$86,003,799	\$85,276,385	\$93,837,042
	Transfer In -Facility Improvement Fund	39045	\$800,000		
	Transfer In - COVID-19 Funds	39074	\$2,100,000		

Fund	REVENUES		Actual Revenue	Estimated Revenue	Estimated Revenue
		Acct #	20/21	21/22	22/23
	Total Available - General Fund		\$88,903,799	\$85,276,385	\$93,837,042
11	JUVENILE DELINQUENCY FUND				
	<i>Fees - State Imposed</i>				
	Juvenile Delinquency Prevention Fee	34452	\$26,198	\$25,000	\$22,000
	Interest	36610	131	100	300
	Total Revenue - Juvenile Delinquency Fund		\$26,329	\$25,100	\$22,300
12	COURTHOUSE SECURITY FUND				
	<i>Fees - State Imposed</i>				
	Courthouse Security Fees	34460	96,497	90,000	135,000
	Courthouse Security Fees (JPs)	34461	33,194	35,000	30,000
	Interest	36610	3,932	2,500	3,500
	Total Revenue - Courthouse Security Fund		\$133,622	\$127,500	\$168,500
16	LAW LIBRARY FUND				
	<i>Charges for Services</i>				
	Bar Association Contribution	34286	\$5,000		\$5,000
	User Fees	34687	11,372	10,000	12,000
	Library Fees	34699	158,847	150,000	150,000
	<i>Interest</i>				
	Interest	36610	483	400	600
	Miscellaneous	36620			
	Interest Received on Investments	36638			
	Total Revenue - Law Library		\$175,702	\$160,400	\$167,600
44	JUSTICE COURT TECHNOLOGY FUND				
	<i>Charges for Services</i>				
	State Revenue	33301			
	Technology Fees	34436	\$28,580	\$31,000	\$24,000
	<i>Interest</i>				
	Interest	36610	975	800	1,500
	Interest Earned on Investments	36638	52		
	<i>Miscellaneous</i>				
	Other - Miscellaneous	36620			
	Total Revenue - Justice Court Technology Fund		\$29,608	\$31,800	\$25,500
45	FACILITY IMPROVEMENT FUND				
	<i>Taxes</i>				
	Property Taxes - Current	31010	\$1,823,598	\$1,884,857	\$2,187,413
	Property Taxes - Delinquent	31011	20,506	20,000	20,000
	Insurance Proceeds	33913			

Fund	REVENUES	Acct #	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue
			20/21	21/22	22/23
	Miscellaneous Reimbursement	33921			
	Other Contributions (PSAP Participation)	34035	50,000	50,000	50,000
	<i>Interest</i>				
	Interest	36610	7,152	8,000	10,000
	Interest Received on Investments	36638	800		
	Total Revenue - Facility Improvement Fund		\$1,902,057	\$1,962,857	\$2,267,413
	Transfer In - General Fund	39010		1,150,000	
	Transfer In - Road & Bridge Fund	39075		1,000,000	
	Total Available - Facility Improvement Fund		\$1,902,057	\$4,112,857	\$2,267,413
46	RECORDS MGMT. - COUNTY CLERK				
	<i>Charges for Services</i>				
	Records Management Fees (GC 118.0216)	34608	\$586,540	\$550,000	\$590,000
	Records Archive Fee (118.025)	34681	558,710	540,000	550,000
	<i>Interest</i>				
	Interest	36623	5,382	4,000	10,000
	Interest Received on Investments	36638	2,581	3,000	2,000
	Total Revenue - Records Management/County Clerk		\$1,153,214	\$1,097,000	\$1,152,000
49	RECORDS MGMT. - DISTRICT CLERK				
	<i>Charges for Services</i>				
	Records Management Fees	34435	\$19,273	\$14,000	\$17,000
	Records Archive Fee	34674	10,379	9,800	5,000
	<i>Interest</i>				
	Interest	36610	670	300	700
	Total Revenue - Records Management/District Clerk		\$30,322	\$24,100	\$22,700
50	10% FORFEITURE INTEREST				
	Forfeitures 10%	36630	\$32,577	\$10,000	\$10,000
	Interest	36610	1,268	1,000	1,500
	Total Revenue - Forfeiture Interest 10%		\$33,846	\$11,000	\$11,500
52	COUNTY & DISTRICT COURT TECHNOLOGY				
	<i>Charges for Services</i>				
	Technology Fees (SB3637)	34436	\$7,921	\$7,500	\$8,500
	Interest	36610	\$23	\$10	\$100
	Interest Earned on Investments	36638			
	Total Revenue - Court Technology Fund		\$7,944	\$7,510	\$8,600

Fund	REVENUES	Acct #	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue
			20/21	21/22	22/23
69	INFRASTRUCTURE 2018 FUND				
	Interest	36610	\$3,277		\$0
	Bond Proceeds	38010			
	Total Revenue - Infrastructure Fund		\$3,277	\$0	\$0
70	DEBT SERVICE FUND				
	<i>Taxes</i>				
	Property Taxes - Current	31000	\$4,994,741	\$5,169,953	\$7,834,002
	Property Taxes - Delinquent	31021	49,137	60,000	60,000
	Proceeds from Bonds - Refunding	38010	3,713		
	Interest	36610	16,308	13,500	15,000
	Total Revenue - Debt Service Fund		\$5,063,899	\$5,243,453	\$7,909,002
71	INFRASTRUCTURE 2019 FUND				
	Interlocal Agreements	34000	\$100,000		
	Interest	36610	\$14,415	\$0	\$2,500
	Bond Proceeds	38010			
	Bond Premium	38011			
	Total Revenue - Infrastructure Fund		\$114,415	\$0	\$2,500
72	INFRASTRUCTURE 2020 FUND				
	Interlocal Agreements	34000			
	Interest	36610	\$23,553	\$10,000	\$3,000
	Bond Proceeds	38010			
	Bond Premium	38011			
	Total Revenue - Infrastructure Fund		\$23,553	\$10,000	\$3,000
73	WORKFORCE INVESTMENT FUND				
	Donations	36014			
	Interest	36636	194	200	100
	Total Revenue - Workforce Investment Fund		\$ 194	\$ 200	\$ 100
75	ROAD & BRIDGE FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$6,384,667	\$7,068,214	\$9,296,506
	Delinquent Property Tax	31011	71,771	53,000	53,000
	<i>Reimbursement</i>				
	Insurance Proceeds	33913	21,908		
	Miscellaneous Reimbursements	33921			

Fund	REVENUES	Acct #	Actual	Estimated	Estimated
			Revenue	Revenue	Revenue
			20/21	21/22	22/23
	<i>Road & Bridge Fees</i>				
	Auto Registration Fee (\$10)	35005	2,401,980	2,300,000	2,400,000
	Auto Registration Fee (R&B)	35010	360,000	360,000	360,000
	State Lateral Road	35020	78,131	78,000	78,000
	Sale of Equipment	35025	25,596	0	
	Weight & Axle	35035	110,580	62,000	62,000
	State Traffic Fee - 5% County Portion	35526	7,752	6,000	5,000
	Subdivision Regulation Fees	35040	26,573	25,000	15,000
	<i>Fines</i>				
	J.P. #1 - Traffic Fines	35521	5,067	5,000	5,000
	J.P. #2 - Traffic Fines	35522	104,205	115,000	75,000
	J. P. #3 - Traffic Fines	35523	82,633	95,000	75,000
	J. P. #4 - Traffic Fines	35524	84,521	88,000	75,000
	J. P. #5 - Traffic Fines	35525	305,704	325,000	270,000
	<i>Interest</i>				
	Interest	36610	13,340	12,000	30,000
	Miscellaneous	36620	13,481		
	Interest Received on Investments	36638	5,077	5,000	8,000
	Total Revenue - Road & Bridge Fund		\$10,102,986	\$10,597,214	\$12,807,506
	Transfer In - General Fund	39010	\$0	\$1,176,955	\$11,000,000
	Total Available - Road & Bridge Fund		\$10,102,986	\$11,774,169	\$23,807,506
76	INFRASTRUCTURE 2021 FUND				
	Interlocal Agreements	34000			
	Interest	36610	\$6,320	\$10,000	\$3,000
	Bond Proceeds	38010	\$7,837,000		
	Bond Premium	38011			
	Total Revenue - Infrastructure Fund		\$7,843,320	\$10,000	\$3,000
77	INFRASTRUCTURE 2022 FUND				
	Interlocal Agreements	34000			
	Interest	36610			
	Bond Proceeds	38010			
	Bond Premium	38011			
	Total Revenue - Infrastructure Fund				\$0
87	J/A/C MAINTENANCE FUND				
	<i>Interest</i>				
	Interest Earned	36610	\$776		\$3,000
	Interest Earned on Investments	36638	342	1,000	
	Total Revenue - Juvenile Attention Maintenance Fund		\$1,118	\$1,000	\$3,000

Fund	REVENUES	Acct #	Actual Revenue	Estimated Revenue	Estimated Revenue
			20/21	21/22	22/23
	Transfer In - Juvenile General	39093		\$50,000	\$50,000
	Transfer In - General Fund	39010			
	Transfer In - Facility Improvement Fund	39045	\$50,000	\$50,000	\$50,000
	Total Available - Juvenile Attention Maintenance Fund		\$51,118	\$101,000	\$103,000
93	JUVENILE GENERAL FUND				
	<i>Reimbursements</i>				
	Electronic Monitoring	33332	1,636	1,500	1,000
	Miscellaneous Reimbursement	33902	294		
	UA Reimbursement	33903	1,215	1,200	1,500
	Insurance Proceeds	33913	10,933		
	Care of Prisoners	33950	199,080	125,000	300,000
	<i>Fees - Court Imposed</i>				
	Supervision Fees - Juvenile	34515	9,143	10,000	10,000
	Juvenile Fines & Fees	34516	253	100	
	Donations - Jury	36014	1,790	1,500	2,700
	<i>Interest</i>				
	Interest	36610	4,614	3,500	4,000
	Miscellaneous	36620	67		
	Interest Received on Investments	36638	84	100	
	Program Rebates	36700			
	Total Revenue -Juvenile General Fund		\$229,109	\$142,900	\$319,200
	Transfer In - General Fund		\$5,000,000	\$5,100,000	\$5,100,000
	Total Available - Juvenile General Fund		\$5,229,109	\$5,242,900	\$5,419,200
	Total Revenue - All Funds		\$112,878,313	\$104,728,419	\$118,730,463
	Interbudget Transfers - All Funds		\$7,950,000	\$8,526,955	\$16,200,000

EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual FY21	Revised FY22	Adopted FY23	Increase (Decrease)	% of Change
Administrative:					
Commissioners Court	\$ 630,683	\$ 652,606	\$ 699,980	\$ 47,374	7.26%
Records Service	181,448	202,834	226,586	23,752	11.71%
Veterans	204,528	250,316	259,828	9,511	3.80%
General Operations	4,228,342	4,810,921	5,225,466	414,545	8.62%
Budget Office	-	-	107,453	107,453	
Information Services	4,222,633	5,501,499	7,686,127	2,184,627	39.71%
County Auditor	889,123	1,053,206	1,132,417	79,211	7.52%
County Treasurer	203,336	216,256	225,395	9,139	4.23%
Purchasing	375,556	495,119	514,999	19,880	4.02%
Tax A/C	1,957,744	2,138,252	2,428,612	290,360	13.58%
Elections	657,203	730,527	722,806	(7,721)	-1.06%
Facility Services	2,729,164	3,247,689	3,008,839	(238,850)	-7.35%
Human Resources	307,379	360,905	439,705	78,800	21.83%
Total Administrative	\$ 16,587,140	\$ 19,660,131	\$ 22,678,211	\$ 3,018,081	15.35%
Judicial:					
County Clerk	\$ 1,384,787	\$ 1,471,361	\$ 1,623,656	\$ 152,295	10.35%
Judicial Compliance Office	187,478	224,784	245,185	20,401	9.08%
County Court	293,146	319,075	325,543	6,468	2.03%
County Court at Law	484,942	523,755	548,353	24,598	4.70%
County Court at Law #2	472,117	504,116	539,717	35,601	7.06%
County Court at Law #3	521,717	543,420	567,531	24,111	4.44%
7th District Court	286,759	316,732	348,615	31,884	10.07%
114th District Court	265,488	322,983	340,209	17,226	5.33%
241st District Court	293,629	310,321	331,931	21,610	6.96%
321st District Court	1,161,162	1,297,621	1,362,260	64,638	4.98%
475th District Court	-	-	311,841	311,841	
Capital Murder Trials	692,187	849,999	1,000,000	150,001	17.65%
Indigent Defense	1,504,703	1,822,569	2,375,540	552,971	30.34%
District Clerk	1,189,455	1,444,822	1,755,196	310,374	21.48%
Justice of the Peace #1	332,449	375,834	330,524	(45,310)	-12.06%
Justice of the Peace #2	389,723	405,640	400,780	(4,860)	-1.20%
Justice of the Peace #3	351,867	368,802	393,936	25,133	6.81%
Justice of the Peace #4	357,964	362,208	402,295	40,087	11.07%
Justice of the Peace #5	404,312	422,733	462,172	39,439	9.33%
District Attorney	4,838,444	5,864,005	7,662,103	1,798,098	30.66%
Pre-Trial Release	286,739	326,954	356,340	29,386	8.99%
Total Judicial	\$ 15,699,069	\$ 18,077,733	\$ 21,683,723	\$ 3,605,990	19.95%
Public Safety/Law Enforcement:					
Fire Marshal/OEM	\$ 666,401	\$ 700,479	\$ 684,982	\$ (15,497)	-2.21%
Animal Control	466,250	599,250	610,178	10,928	1.82%
Constable - Pct. #1	386,446	466,238	455,303	(10,936)	-2.35%
Constable - Pct. #2	362,121	464,292	428,993	(35,299)	-7.60%

	Actual FY21	Revised FY22	Adopted FY23	Increase (Decrease)	% of Change
Constable - Pct. #3	302,861	391,190	353,192	(37,998)	-9.71%
Constable - Pct. #4	366,258	539,615	613,595	73,979	13.71%
Constable - Pct. #5	430,630	67,450	97,593	(69,857)	-12.31%
Environmental Crimes	173,953	215,448	234,014	18,566	8.62%
Sheriff	10,829,036	13,998,910	14,695,593	696,683	4.98%
Sheriff - Dispatch Operations	1,913,916	2,477,042	2,567,499	90,457	3.65%
Jail Operations	22,840,871	23,899,927	25,571,917	1,671,990	7.00%
Warrants - Courts	177,525	204,735	-	(204,735)	-100.00%
Juvenile Board	45,647	46,125	42,908	(3,216)	-6.97%
CSCD	16,174	39,150	61,150	22,000	56.19%
Total Public Safety/Law Enforcement	\$ 38,978,090	\$ 44,609,852	\$ 46,816,918	\$ 2,207,066	4.95%
Road & Bridge:					
R&B - General	\$ 627,773	\$ 795,518	\$ 994,051	\$ 198,533	24.96%
R&B - Labor & Material	9,537,090	7,583,919	8,902,078	1,318,159	17.38%
R&B - Equipment	1,938,158	3,413,317	3,347,556	(65,761)	-1.93%
Total Road & Bridge	\$ 12,103,020	\$ 11,792,754	\$ 13,243,685	\$ 1,450,931	12.30%
Health & Welfare					
Public Service	\$ 679,694	\$ 934,686	\$ 751,686	\$ (183,000)	37.52%
Total Health & Welfare	\$ 679,694	\$ 934,686	\$ 751,686	\$ (183,000)	-19.58%
Conservation:					
Agriculture Extension	\$ 270,136	\$ 291,321	\$ 309,293	\$ 17,973	7.84%
Total Conservation	\$ 270,136	\$ 291,321	\$ 309,293	\$ 17,973	6.17%
Total General & Road & Bridge Fund - Direct Expenses	\$ 84,317,149	\$ 95,366,477	\$ 105,483,517	\$ 10,117,040	10.61%
General Fund Increase (Decrease)	\$ 3,036,149	\$ 11,359,594	\$ 8,666,109		
R&B Fund Increase (Decrease)	\$ 2,060,137	\$ (310,266)	\$ 1,450,931		
Total Increase (Decrease)	\$ 5,096,286	\$ 11,049,328	\$ 10,117,040		



GENERAL GOVERNMENT

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COMMISSIONERS COURT

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

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

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

Other departments in Smith County are managed by other elected officials or boards as depicted in the organizational chart on page 10.

Elected Officials: *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 FY2022:

- **Courthouse Planning.** The Smith County Commissioners Court completed its planning process for a replacement Courthouse and voted to call a Courthouse Bond Election for November 8, 2022. The proposed bond includes \$160 million for a Courthouse and \$19 million for an associated parking garage. The projected tax impact for the Courthouse and parking structure would be 3.67 cents, resulting in an increase on tax bills of \$73.40 per year for a \$200,000 home. In 2000, a task force of 50 community members was formed and came up with a Master Plan that showed the need for a new Courthouse, Parking Structure, Sheriff's Administration Building and Jail. In 2007, a second study by a different Commissioners Court and different consulting firm showed the need for a new Courthouse, along with a Jail and Sheriff's Office. Since then, a Jail Bond passed that added on to the Jail, (the Jail Bond is expected to be paid off in 2022), and the Jail Administration Building has also been renovated and paid for with cash. In 2020, Fitzpatrick Architects designed a new Courthouse after dozens of community and public meetings were held by the County Judge and Commissioners Court. The current courthouse, built in 1955, was planned for two courtrooms and now holds seven. In 1950,

Smith County’s estimated population was 74,701, which has grown to 233,479 in 2020, according to the latest Census. The plans for the new Courthouse include security features that the space of the current Courthouse does not allow. The location of the planned Courthouse, on the east side of the square, was chosen by stakeholders because of its lowest cost to taxpayers, among other benefits.

- **Road & Bridge Program—Year 3 Report.** In August 2022, the first tranche of Phase 2 of the County’s six-year Road and Bridge Bond Program at a better-than-expected interest rate of 3.372 percent. Because the rate was lower than projected, it will allow Smith County to pay a larger amount of principle off in the first payment. That allows the county to pay future debt with less tax rate increases. Smith County has an AA+ Bond Rating, according to the most recent ratings review conducted in July 2022. The \$45 million Road Bond Phase 2 passed with 62.4 percent of the vote in the November 2021 election. The Smith County Road and Bridge Department has \$18 million in projects planned for this next year. During Phase 1 of the Road and Bridge Bond, which was for \$39.5 million and approved by voters in 2017, about 200 miles of roads were improved. During Phase 2 of the Road and Bridge Bond, which was for \$45 million, another 283 miles of roads are scheduled to be improved during the next three years. In all, the County has about 1,200 of linear road miles — the tenth most of any county in the state. Smith County has also used budgeted funds and cash reserves to pay for road and bridge projects, and it continues to increase road and bridge funding annually so that future projects involving existing roadways will not need bond funding. The Commissioners Court transferred an additional \$11 million from general fund reserves to Road and Bridge reserves during fiscal year 2023 to further support Road and Bridge improvements over the next three years.
- **Road & Bridge Facilities.** In October 2021, the Commissioners Court made its final cash payment for property acquired to relocate the Road & Bridge operations. By the spring of 2022, the Commissioners Court had completed its planning for renovating the buildings at that location and construction began in the summer of 2022. The new Road & Bridge facility, which includes an updated Emergency Operations Center and fuel island, will be completed by December 2023. At that point, all Road & Bridge operations will be relocated to the new facility, which is more secure and can accommodate future growth needs.
- **Capital Improvements & Facilities Renovations.** The Court continues its commitment to infrastructure improvements to its facilities. During FY2022—in addition to the Road & Bridge facility improvements—the Court also completed work on the District Attorney’s evidence storage facility, began taking steps to transition the Veterans Service Office to CampV (a collaborative site for veterans to get services from various organizations), and began planning for physical renovations to accommodate for support services and affected offices relating to the addition of a new District Court, which begins January 2023. The Court also replaced two elevator systems—one in the main courthouse and one in the Courthouse Annex—through its Capital Improvement and Facilities budgets.
- **Jail Operations Study.** The Commissioners Court undertook to hire GMJ, Inc. to provide an in-depth analysis of our jail operations and to provide input on needed

operational changes. That study—done in cooperation with several offices, including the Smith County Sheriff’s Office—produced a guide for future improvements to our jail operations. The Commissioners Court is planning to expand that scope of work in FY2023 to include an analysis and study of judicial and court operations with a view towards improving efficiency and reducing the jail population awaiting trial.

Goals & Objectives for FY2023:

- 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) Continue implementing the 5-year Capital Improvement Plan, successfully complete the move of Road & bridge operations to their new facility, and begin construction efforts on a new Courthouse and associated parking structure if the November 2022 bond measure passes;
- 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 FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$497,374	\$446,962	\$464,437	\$503,583
<i>Fringe Benefits</i>	175,640	158,136	158,919	161,197
<i>Operating Expenses</i>	13,741	25,586	29,250	35,200
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$686,433	\$630,683	652,606	\$699,980
Staffing	8	7	7	7

RECORDS SERVICES

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

Director: Keith Buckner

Accomplishments for FY22:

- Attended the Key Leadership Workshop.
- Added new shelving system in the District Clerk records.

Goals & Objectives for FY23:

- Continue working with the County Clerk & District 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	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual
Records destroyed (by pounds)	6,105	8,850	7,952	8,215	2,600	4,000
Records destroyed by cubic feet	178	245	200	219	300	200
Customer Service Questionnaires (CSQ)	26	34	38	39	5	0
CSQ Positive Rating Average	98%	99%	99%	99%	99%	99%

Efficiency Measures	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 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 FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$126,518	\$112,870	\$131,011	\$162,656
<i>Fringe Benefits</i>	55,370	52,555	54,170	58,858
<i>Operating Expenses</i>	17,117	16,023	17,652	5,072
<i>Capital Outlay</i>	22,145	-0-	-0-	-0-
Departmental Total	\$221,151	\$181,448	\$202,833	\$226,586
Staffing	3	3	3	3

ELECTIONS ADMINISTRATION

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

Elections Administrator: Michelle Allcon

Accomplishments for FY22:

- Coordinated and supervised 16 elections
- Partnered with Information Technology department to provide online election worker training

Goals & Objectives for FY23:

- In partnership with GIS: Continue to verify political subdivision boundaries and precincts
- Update inventory, election worker training programs, form and policies

Departmental Links to County Goals:

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

Workload Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual
Registered Voters	136,807	142,494	148,281	153,505
Applications Processed	29,049	46,067	43,209	45,374
Elections Supervised	9	7	15	16

Efficiency Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual
Number of judges and clerks trained	175	325	93	252
Cost per registered voter	\$4.26	\$4.11	\$4.91	\$4.71

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$292,820	\$387,606	\$388,243	418,519
<i>Fringe Benefits</i>	67,294	85,648	113,940	114,972
<i>Operating Expenses</i>	194,195	183,949	228,344	189,315
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$554,309	\$657,203	730,527	\$722,806
Staffing	3	4	4	4

INFORMATION TECHNOLOGY



Chief Technical Officer: Don Bell

The department of Information Technology is comprised of 18 staff members who daily contributes 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 200 Production Physical and Virtual Servers as well as backup servers throughout the County with over 2800

Switch/Router Ports in place and approximately 5.5 Petabytes of storage capacity. Our team averages around 900 help desk tickets and requests for service per month and currently support 1063 computers and over 325 printers. We generally manage 600 – 700 after hours support calls per year and resolve issues remotely or dispatch onsite. We continue to deploy approximately 150-200+ 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. We successfully provided Cybersecurity Training to over 960 Users and certified those users with the State while testing our user’s cybersecurity knowledge throughout the year. 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 just under 1.9M views of our website over the last year and processed over 10.5 M emails while successfully blocking over 6M emails that were either malicious or spam.

We currently manage over 700 Security 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.

Our organization continues to evolve in the ever changing landscape of technology needs for the County. We have moved certain key applications to a SAS Cloud Solution while maintaining other services on premise which has created a hybrid environment for the County. This hybrid environment in turn creates additional challenges in support for our team. We maintain our customer service focus on the various departments of the County and continue to be agile in how we respond to requests from Elected Officials and Department Heads in this changing landscape. We are growing our GIS Department and be developing plans to expand our focus in GIS to include law enforcement and court initiatives to better serve the operations of the County and the public. We also plan to create more effective ways for our customers to communicate with Smith County IT in relation to support requests in FY23.

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$1,043,195	\$1,082,661	\$1,220,695	\$1,356,698
<i>Fringe Benefits</i>	349,684	383,272	405,045	426,531
<i>Operating Expenses</i>	2,245,389	2,085,152	2,708,918	3,300,264
<i>Capital Outlay</i>	981,158	671,548	1,166,842	2,602,633
Departmental Total	\$4,619,426	\$4,222,633	\$5,501,499	\$7,686,127
Staffing	17	17	17	18

Accomplishments for FY22:

- Implemented the technology infrastructure for the new Federal Crimes Intelligent Center
- Implemented the technology for the new 321st Courtroom with a state of the art audio visual system and integration
- Upgrades of Spillman and Odyssey

- Completed the major upgrade of our Phone System
- Implemented a Ticket Writing Electronic System for all Law Enforcement
- Decommissioned Telecommunication services to save the County approximately \$90K Annually
- Completed all mapping for the GIS redistricting of Smith County
- Worked with our Law Enforcement to develop various GIS maps in our support of these departments
- Worked with our Election Department to provide GIS Analysis of the voter database and various maps for both internal and external use
- Established a software vulnerability management program to enhance our cybersecurity posture
- Increased our security profile score with Microsoft by completing the Microsoft 0365 Secureshield project
- Reviewed the Smith County infrastructure and mitigated the published Department of Homeland Security Cybersecurity and Infrastructure agency top exploits
- Established an external cloud vendor cybersecurity posture analysis that evaluates our external cloud vendors and hosted applications
- Upgraded our handheld 800MgHz Radios for all first responders in Smith County
- Completed the annual Cybersecurity Awareness program and reported to the State
- Continuing the rollout of the Jury Summons System
- Upgraded various servers, storage, routers and switches throughout the County
- Upgrade of our Spillman RMS System
- Upgraded and replaced various cameras and NVRs throughout the County (support of 700 cameras)
- 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 our financial system hardware and operating system

Goals & Objectives for FY23:

- Major application upgrade of our core application Odyssey in FY23
- Implement a new environmental control management system to enhance operations and security
- Develop plans for the move of the Smith County Primary Data Center
- Upgrade our Video Visitation System for jail operations
- Upgrade the 800 MgHz Mobile Radios in vehicles for our First Responders
- Continue to implement additional joint FBI and CISA (Cybersecurity & Infrastructure Security Agency) defined best practices
- Upgrade the Jail Control System at the Juvenile Attention Center
- Move the Veterans Office to Camp V
- Implement the infrastructure and telecom services for the new Road and Bridge Facility including the new secondary Emergency Operations Center
- Upgrade Cameras and the NVRs at Central Jail
- Digitize Justice of the Peace Historical Records for preservation and availability purposes
- Implement a Fingerprint System at the Juvenile Attention Center

- Upgrade UPS System at the Emergency Operations Center
- Upgrade our Fuel Operations System Software
- Upgrade computers, servers and routers/switches throughout the County

Departmental Links to County Goals:

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

Workload Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual
Number of customers supported	990	980	1,059	1,036
Number of software applications supported	78	82	88	86
Number of computers supported	1069	1102	1063	1,036
Number of servers supported	195	158	175	160
Number of printers supported	302	322	325	325
Number of Help Desk calls processed	8088	12,000	12,912	12,800
Number of Help Desk calls closed	8088	12,000	12,860	12,800

Efficiency Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual
Avg. calls processed per month	1075	921	1082	950
Visits to Smith County website	734,000	1,500,000	1,900,000	1,800,000
Help Desk Response within 4 hours (Goal 97%)	100%	100%	100%	100%
Help Desk Close within 8 hours (Goal 95%)	98%	97%	97%	97%
Number of viruses/spam prevented	92,000/day	6.5M	6.63M	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 FY19	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$14,778	\$14,778	\$14,778	\$14,778	\$14,778
<i>Fringe Benefits</i>	985,028	1,105,759	1,183,525	1,198,744	1,103,505
<i>Operating Expenses</i>	3,287,284	2,409,887	2,532,540	3,161,136	3,457,183
<i>Capital Outlay</i>	-0-	-0-	497,499	436,263	650,000
Departmental Total	\$3,633,918	3,530,425	\$4,228,342	\$4,810,921	\$5,225,466
Other Financing Uses	2,550,000	3,150,000	-0-	7,137,876	11,000,000

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 FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Operating Expenses</i>	\$899,880	\$679,694	\$934,686	\$751,686
Departmental Total	\$899,880	\$679,694	\$934,686	\$751,686

Agencies and organizations approved for funding in the FY2023 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
- Childrens Advocacy Cent
- Civil Air Patrol

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 FY22:

- Activated 2,494 new cases
- Collected \$865,952

Goals & Objectives for FY23:

- 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	3,078	2,582	2,301	2,494
Collected Court Costs & Fines	\$909,601	\$928,628	\$959,180	\$865,952

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$128,043	\$127,113	\$156,773	\$175,355
<i>Fringe Benefits</i>	56,155	55,358	59,368	61,183
<i>Operating Expenses</i>	7,735	5,007	8,642	8,647
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$191,934	\$187,478	\$224,783	\$245,185
Staffing	3	3	3	3

COUNTY AUDITOR

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

The County Auditor's Office is here to safeguard the assets of Smith County and to help the County continue on the path toward a strong financial future. There are 11 full time assistants. 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 FY22:

- 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
- Implemented Electronic Pay Stub program

Goals & Objectives for FY23:

- Submit FY23 Budget to GFOA for Distinguished Budget Presentation award
- Submit FY22 CAFR to GFOA for the Certificate of Achievement for Excellence in Financial Reporting
- 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	15,037	13,455	14,609	14,182
1099's prepared	342	326	292	852
Check runs	186	194	194	195
Bank reconciliations	996	972	1,020	636
Grants administered	20	23	22	18
W-2's issued	1,275	1,257	1,399	1,366
Cash counts	246	144	145	283
Internal Audits	147	254	157	148
Special Investigations	0	1	2	2
Confirmation Letters	97	44	0	48
Findings/Recommended Practice Reports	58	39	31	32

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$667,736	\$639,924	\$773,027	\$845,795
<i>Fringe Benefits</i>	228,662	237,497	258,649	263,892
<i>Operating Expenses</i>	13,183	11,702	21,530	22,730
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$909,581	\$889,123	\$1,053,206	\$1,132,417
Staffing	11	11	11	11

PURCHASING

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

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

Assistant Purchasing Director: Christina Haney, CPPB, SPSM

Buyer II – Jordan Norris

Buyer – Carolyn Lewis

Buyer – Amber Niles

Purchasing Administrative Specialist – Connie Keasler

Accomplishments for FY22:

- Successfully solicited and awarded contracts for four construction projects, including the new Road & Bridge Facility improvements, District Attorney Office remodel, FCIC office remodel, Courthouse Annex Elevator Roof Replacement and Parking Lot improvements, as well as grant administration services.
- Successfully solicited and awarded eight (8) contract for Road & Bridge projects.
- Received 2021 Safety Award from Texas Association of Counties Risk Management Pool.
- Updated P-Card & Purchasing Policies.
- Streamlined processes for purchase order change orders and invoice processing
- Auction Revenue totals \$82,858.25
- Held annual training on How to Do Business with Smith County.
- Implemented limited departmental credit card use in preparation for county-wide rollout
- Held annual internal training for Smith County Departments.

Goals & Objectives for FY23:

- Continue implementing P Card Program
- Promoting use of blanket purchase orders
- Revising and updating the 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:

✓	✓	✓	✓	✓	✓				✓

Purchase Orders Issued	7,624	9,003	9,519	7,585	6,778
Property Items Tagged	293	301	453*		
Awarded Bids and RFP's	6	5	5	18	24
Co-Op purchase orders	2,605	2,007	4,065	3,138	3,065
Competitive Bid Contract purchase orders	N/A	N/A	455	196	63
P-Card transactions					913

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

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$243,136	\$263,031	\$330,350	\$361,585
<i>Fringe Benefits</i>	85,026	91,661	113,914	124,608
<i>Operating Expenses</i>	17,998	20,864	28,355	28,806
<i>Capital Outlay</i>	-0-	-0-	22,500	-0-
Departmental Total	\$346,161	\$375,556	\$495,119	\$514,999
Staffing	4	4	5	6

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 FY22:

- Deleted obsolete records to increase space
- Communicated with other departments the need for turning in deposits/reports in accordance with Local Government Code
- Updated technology in office
- Reorganized office for efficiency
- Completed scanning project

Goals & Objectives for FY23:

- 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 FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$137,825	\$138,866	\$149,580	\$157,675
<i>Fringe Benefits</i>	47,216	47,632	48,862	48,719
<i>Operating Expenses</i>	12,800	16,838	17,814	19,001
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$197,841	\$203,336	\$216,256	\$225,395
Staffing	2	2	2	2

2022 Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investment & Interest Earnings	\$20,307.31	\$51,331.67	\$186,419.71	\$413,891.84	\$671,950.53
Receipts Processed	5,002	5,454	5,444	5,058	20,958
A/P Checks Printed & Distributed	3,503	2,391	2,545	2,483	10,922
Direct Deposit Stubs Printed	6,972	6,222	6,979	5,616	25,789
% of Portfolio Invested	31%	28%	30%	31%	30%

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 FY22:

- Migrated tax software
- Added a mail drop box
- Updated online payment features & added web dealers
- Added QR code to tax statements as convenience to taxpayers

Goals & Objectives for FY23:

- Continue to implement Web-Dealer
- Provide additional professional development opportunities to employees
- Find more locations to offer Auto Registration

Departmental Links to County Goals:

	✓		✓	✓	✓				✓

% of Property Taxes Collected	101.54%	101.15%	101.19	101.40	101.20
Total Tax Collections (all jurisdictions)	\$324,217,211	\$345,004,017	\$357,782,404	\$366,568,005	\$379,941,289
Entities Collected For	22	22	22	22	22
Motor Vehicle Registrations	220,345	222,529	218,921	228,042	232,314
Titles	64,665	65,157	64,487	73,046	73,047

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$1,229,134	\$1,193,611	\$1,326,115	\$1,571,769
<i>Fringe Benefits</i>	557,908	562,857	573,238	614,693
<i>Operating Expenses</i>	185,073	201,276	238,899	242,150
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,972,115	\$1,957,744	\$2,138,252	\$2,428,612
Staffing	32	32	33	34

FACILITIES SERVICES

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 FY22:

- Maintenance, Construction and Grounds completed **15,451** maintenance work orders completed from 10/01/21 to 09/23/22.
 - **11,697** - Preventative maintenance work orders.
 - **3,754** - Non-preventative maintenance work orders.
 - **0.85** – Average hours to complete.
 - **\$20.60** – Average cost to complete.
- Successfully passed the annual State Jail Inspection.
- Completed numerous construction projects including the new 475th District Court.

Goals & Objectives for FY23:

- 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.
- 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:	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual
Work Orders Completed	10,928	11,571	12,211	11,672	15,451

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$943,456	\$985,011	\$1,179,604	\$1,256,321
<i>Fringe Benefits</i>	472,566	467,270	527,639	526,392
<i>Operating Expenses</i>	1,111,316	871,708	1,131,851	1,086,126
<i>Capital Outlay</i>	337,510	405,175	408,595	140,000
Departmental Total	\$2,566,554	\$2,729,164	\$3,247,689	\$3,008,839
Staffing	25	25	29	29



HUMAN RESOURCES

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 FY22:

- Department Awarded “Safety Achievement” Award Recipient for 2021.
- Provided annual ADA Awareness Training, Critical Keys to Leadership Training and Providing “Wow” customer service for all employees countywide.
- Assisted in the recruitment of the Appointed Constable, Pct.2.
- Conducting salary analysis for requested county positions: Judicial Support and Clerk Pay Scale changes..
- Recruited our new HR Coordinator, Veronica Urena.
- Relaunched our Health Fair with local providers for all employees.
- Stay in compliance with our U.S. Department of Justice Resolution Agreement.
- Incorporated Purple Video Remote Interpreting for the deaf and hard of hearing assistance in the jail and deputies for 24/7/365 access to certified interpreters.
- Conducted COVID and Flu vaccinations countywide.
- Continued ADA Coordinator training for ADA Coordinator Accreditation.
- Completed National Association of Counties (NACo) Performance Leadership Program.
- Completed Leadership Tyler Class 35 program.

Goals & Objectives for FY23:

- ❖ Make the county’s recruitment process more efficient for all departments.
- ❖ Improve our pre-employment process to make more efficient.
- ❖ Continue to provide leadership training for all management teams.
- ❖ Increase employee’s knowledge, skills, and abilities by implementation of quarterly department employee training.
- ❖ Continue to work with departments to develop job descriptions for all countywide positions.

Departmental Links to County Goals:

✓	✓	✓	✓	✓	✓	✓	✓		✓

Employees hired	161	150	162	187	201
Number of Human Resource Issues	1,466	1,204	1,397	5,879	3,803
Unemployment claims processed	9	10	35	78	82
Unemployment benefit charges incurred	\$27,273	\$3,689	\$46,656	\$126,775*	\$128,909
Injury reports processed	90	90	175	143	
Total number of claims requiring payment	52	50	98	48	
Cost of claims incurred	\$143,641	\$169,738	\$223,823	\$398,385	

*Includes fraudulent cases in dispute

Avg. # of documented issues processed per month	122	100	116	489	316
Overall % of unemployment claims successfully challenged	90.91%	100%	100%	100%	95%
Unemployment liability avoided or suspended	\$78,993	\$52,702	\$140,773	\$194,587*	\$195,871

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$197,677	\$207,236	\$241,487	\$302,132
<i>Fringe Benefits</i>	69,707	71,416	85,818	103,948
<i>Operating Expenses</i>	24,219	28,728	33,600	33,625
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$291,603	\$307,379	\$360,905	\$439,705
Staffing	3	3	4	5

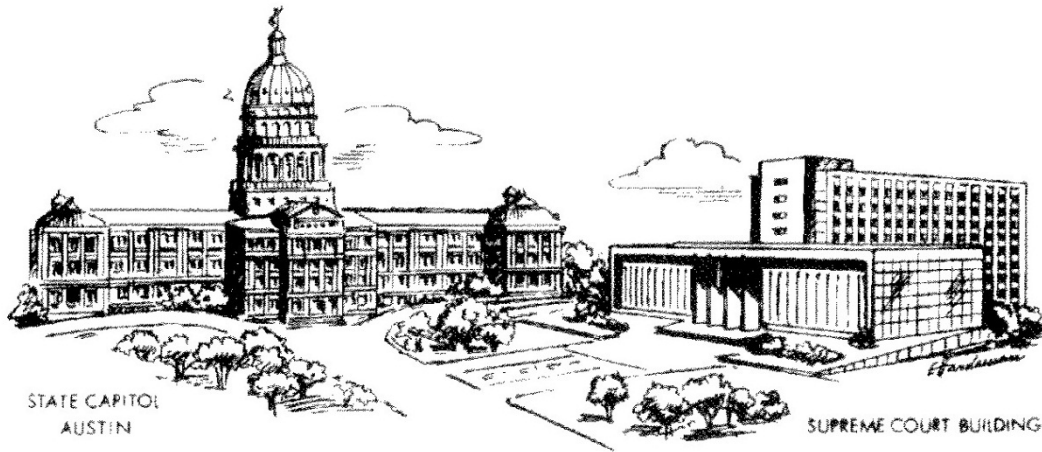
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JUSTICE SYSTEM

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THE TEXAS JUDICIAL SYSTEM



JUDICIAL AUTHORITY

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

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

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

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

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COUNTY COURT

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

Elected Official: Judge Nathaniel Moran

Goals & Objectives for FY23:

- 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:	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
CASES FILED						909
Estates	642	753	714	706	842	65
Guardianships	46	53	79	61	72	144
Mental	153	162	209	200	157	
TOTAL NEW	841	968	1,002	967	1,071	1,118
HEARINGS HELD						
Probate & Guardianship	711	1,040	868	829	856	973
Mental	102	73	34	43	14	62
TOTAL HEARINGS	813	1,113	902	872	870	1,035
SUBMISSION DOCKET						
Probate, Guardianship & Mental	2,758	2,296	1,904	3,115	2,881	3,135

Source: Smith County Probate Clerk

County Court – Cont'd

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$203,865	\$183,339	\$188,309	\$194,687
<i>Fringe Benefits</i>	73,457	66,643	65,951	65,041
<i>Operating Expenses</i>	49,854	43,164	64,815	65,815
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$327,176	\$293,146	\$319,075	\$325,543
Staffing	3	3	3	3

COUNTY COURTS AT LAW

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

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

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

County Court at Law - Presiding Judge: 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	2017	2018	2019	2020	2021
Cases Pending at Beginning of Year	930	2,555	2,018	2,012	1,702
New Cases Filed	1,483	2,392	1,771	1,090	1,250
Total Dispositions	1,074	2,076	1,720	1,297	1,056
Cases pending at year end	1,283	2,991	2,030	1,775	1,858
Clearance Rate	72.4%	73.1%	97.1%	119.0%	84.5%

County Courts: Criminal Activity	2017	2018	2019	2020	2021
Cases Pending at Beginning of Year	1,461	1,671	2,340	2,253	1,894
New Cases Added	3,870	4,702	4,129	3,010	2,564
Total Dispositions	3,610	3,958	4,127	2,540	2,580
Cases pending at year end	1,697	2,341	2,261	2,023	1,872
Clearance Rate	93.1%	84.2%	100%	84.4%	100.6%

County Courts: Juvenile	2017	2018	2019	2020	2021
Cases Pending at Beginning of Year	65	141	81	106	104
New Cases Added	195	284	308	232	245
Total Dispositions	125	238	240	207	230
Cases pending at year end	141	78	124	110	55
Clearance Rate	64.1%	83.8%	78.2%	89.2%	93.9%

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$367,949	\$365,161	\$374,055	\$398,119
<i>Fringe Benefits</i>	111,096	110,244	113,017	113,407
<i>Operating Expenses</i>	11,304	9,377	36,684	36,827
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$490,349	\$484,942	\$523,756	\$548,353
Staffing	4	4	4	

County Court at Law #2 Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$349,164	\$348,800	\$357,613	\$391,755
<i>Fringe Benefits</i>	107,949	108,050	109,533	112,032
<i>Operating Expenses</i>	15,592	15,268	36,970	35,930
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$472,704	\$492,117	\$504,116	\$539,717
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$383,756	\$394,477	\$397,220	\$417,477
<i>Fringe Benefits</i>	114,687	114,308	117,517	116,911
<i>Operating Expenses</i>	6,441	12,932	28,683	33,143
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$504,884	\$521,717	\$543,420	\$567,531
Staffing	4	4	4	4

DISTRICT COURTS

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

Smith County has four district courts.

7th District Court - Presiding Judge: Kerry Russell
114th District Court - Presiding Judge: Reeve Jackson
241st District Court - Presiding Judge: Jack Skeen, Jr.
321st District Court - Presiding Judge: Robert Wilson
475th District Court – Presiding Judge:

District Court Expenditure Budgets

7 th District Court Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$203,136	\$198,4704	\$212,551	\$227,624
<i>Fringe Benefits</i>	70,360	69,336	70,896	71,387
<i>Operating Expenses</i>	20,251	18,953	33,284	49,604
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$293,747	\$286,759	\$316,731	\$348,615
Staffing	3	3	3	3

114 th District Court Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$190,858	\$174,890	\$210,974	\$228,771
<i>Fringe Benefits</i>	67,488	64,980	70,575	71,608
<i>Operating Expenses</i>	21,132	25,618	41,434	39,830
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$279,478	\$265,488	\$322,983	\$340,209
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$193,869	\$202,445	\$210,450	\$229,737
<i>Fringe Benefits</i>	68,592	70,005	70,354	71,681
<i>Operating Expenses</i>	22,067	21,178	29,517	30,513
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$284,528	\$293,629	\$310,321	\$331,931
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$191,553	\$201,176	\$216,476	\$234,977
<i>Fringe Benefits</i>	66,645	69,965	71,659	72,766
<i>Operating Expenses</i>	883,187	890,021	1,009,486	1,054,517
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,141,386	\$1,193,025	\$1,297,621	\$1,362,260
Staffing	3	3	3	3

475th District Court Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	n/a	n/a	n/a	\$213,350
<i>Fringe Benefits</i>	n/a	n/a	n/a	68,638
<i>Operating Expenses</i>	n/a	n/a	n/a	29,853
<i>Capital Outlay</i>	n/a	n/a	n/a	-0-
Departmental Total	-0-	-0-	-0-	\$311,841
Staffing	0	0		3

District Court Performance Measures

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

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

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

District Courts: Civil Activity	2017	2018	2019	2020	2021	2021 Statewide Average
Cases Pending at Beginning of Year	1,133	1,448	1,410	1,821	1,686	
New Cases Filed	1,289	1,256	1,748	1,328	1,314	
Other Cases Added	38	19	8	9	4	
Total Dispositions	943	1,190	1,146	1,412	1,104	
Cases pending at year end	1,398	1,457	1,882	1,681	1,828	
Clearance Rate	73.7%	94.6%	65.7%	93.7%	84.0%	86.4%
Backlog Index	1.2	1.2	1.2	4.1	1.5	1.7

District Courts: Family Cases	2017	2018	2019	2020	2021	2021 Statewide Average
Cases Pending at Beginning of Year	1,208	1,382	1,368	1,389	1,561	
New Cases Filed	1,919	1,895	1,687	1,363	1,495	
Total Dispositions	1,740	1,786	1,714	1,213	1,334	
Cases pending at year end	1,352	1,509	1,372	1,601	1,522	
Clearance Rate	90.8%	94.2%	101.6%	73.1%	89.2%	94.4%
Backlog Index	0.7	0.8	0.8	5.9	1.2	1.3

District Courts: Criminal Activity	2017	2018	2019	2020	2021	2021 Statewide Average
Cases Pending at Beginning of Year	948	1,223	1,400	1,751	2,050	
New Cases Added	2,294	2,210	2,468	2,354	2,337	
Total Dispositions	2,223	2,059	2,190	1,739	1,651	
Cases pending at year end	1,056	1,393	1,749	2,216	2,194	
Clearance Rate	96.4%	92.5%	86.9%	59.2%	79.1%	92.7%
Backlog Index	0.4	0.6	0.6	6.7	1.1	0.7

Source: Texas Judicial System Annual Report

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

Capital Murder Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Operating Expenses</i>	\$450,004	\$692,187	\$849,999	1,000,000
Departmental Total	\$450,004	\$692,187	\$849,999	1,000,000

In 2001, the 77th Legislature passed Senate Bill 7, known as the Indigent Defense Act, requiring counties to report costs associated with legal services provided to indigent criminal defendants. Information concerning the Task Force on Indigent Defense can be found at <http://tfid.tamu.edu>. Smith County’s qualifying baseline expenditure for FY01 was \$855,337. The county is expected to receive approximately \$148,115 in FY23.

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

Indigent Defense Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Operating Expenses</i>	\$1,825,164	\$1,504,703	\$1,822,569	\$2,375,540
Departmental Total	\$1,825,164	\$1,504,703	\$1,822,569	\$2,375,540

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	3,260	4,101	3,803	2,753	2,256	3,202
Civil Cases Filed	1,486	1,754	1,928	1,167	1,250	1,123
Probate Cases Filed	756	749	776	842	962	1,031
Public Records Filed	51,624	51,350	42,323	46,409	53,059	50,290
Marriage Licenses Issued	1,869	1,833	1,786	1,710	1,867	1,854
Birth Certificates	30	21	20	27	34	57
Remote Birth Certificates	1,743	1,610	969	1,224	1,631	1,685
Death Certificates	578	588	570	695	790	754
Assumed Names	1,852	1,915	1,873	1,565	1,675	1,398
Military Discharge	28	30	28	20	31	21
Mental Health	158	193	192	170	147	153

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$907,775	\$915,467	\$995,417	\$1,132,433
<i>Fringe Benefits</i>	431,751	437,819	432,544	447,639
<i>Operating Expenses</i>	47,403	31,502	43,401	43,574
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,386,928	\$1,384,787	\$1,471,362	\$1,623,656
Staffing	25	25	25	25

DISTRICT CLERK

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

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



Elected Official: Penny Clarkston

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$718,064	\$705,866	\$771,437	\$891,844
<i>Fringe Benefits</i>	328,316	334,602	331,785	355,402
<i>Operating Expenses</i>	182,788	148,988	341,600	507,950
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,229,168	\$1,189,455	\$1,444,822	\$1,755,196
Staffing	19	19	19	20

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: Derrick Choice
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 2021	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	6,069	1,464	403	469	179
New Cases Filed	844	1,058	976	425	444
Other Cases Added	0	0	0	0	0
Total Dispositions	671	948	977	307	399
Cases pending at year end	6,231	1,556	428	588	209

Justice Courts: Criminal Activity 2021	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	1,844	9,182	3,473	13,708	24,526
New Cases Added	283	1,591	1,630	1,315	4,144
Other Cases Added	0	14	9	115	1,048
Total Dispositions	218	2,060	2,008	1,535	5,140
Cases pending at year end	1,908	8,715	3,088	13,327	24,022

Justice Courts: Activity Report 2021	JP #1	JP #2	JP #3	JP #4	JP #5
Magistrate Warnings	361	1,025	606	676	709
Arrest Warrants Issued	1	36	50	496	49
Inquests Conducted	218	309	377	233	182
Magistrate Orders Issued	72	121	95	79	94

Source: Texas Judicial System Annual Reports

SMITH COUNTY MANAGEMENT REPORT

October 1, 2021 - September 30, 2022

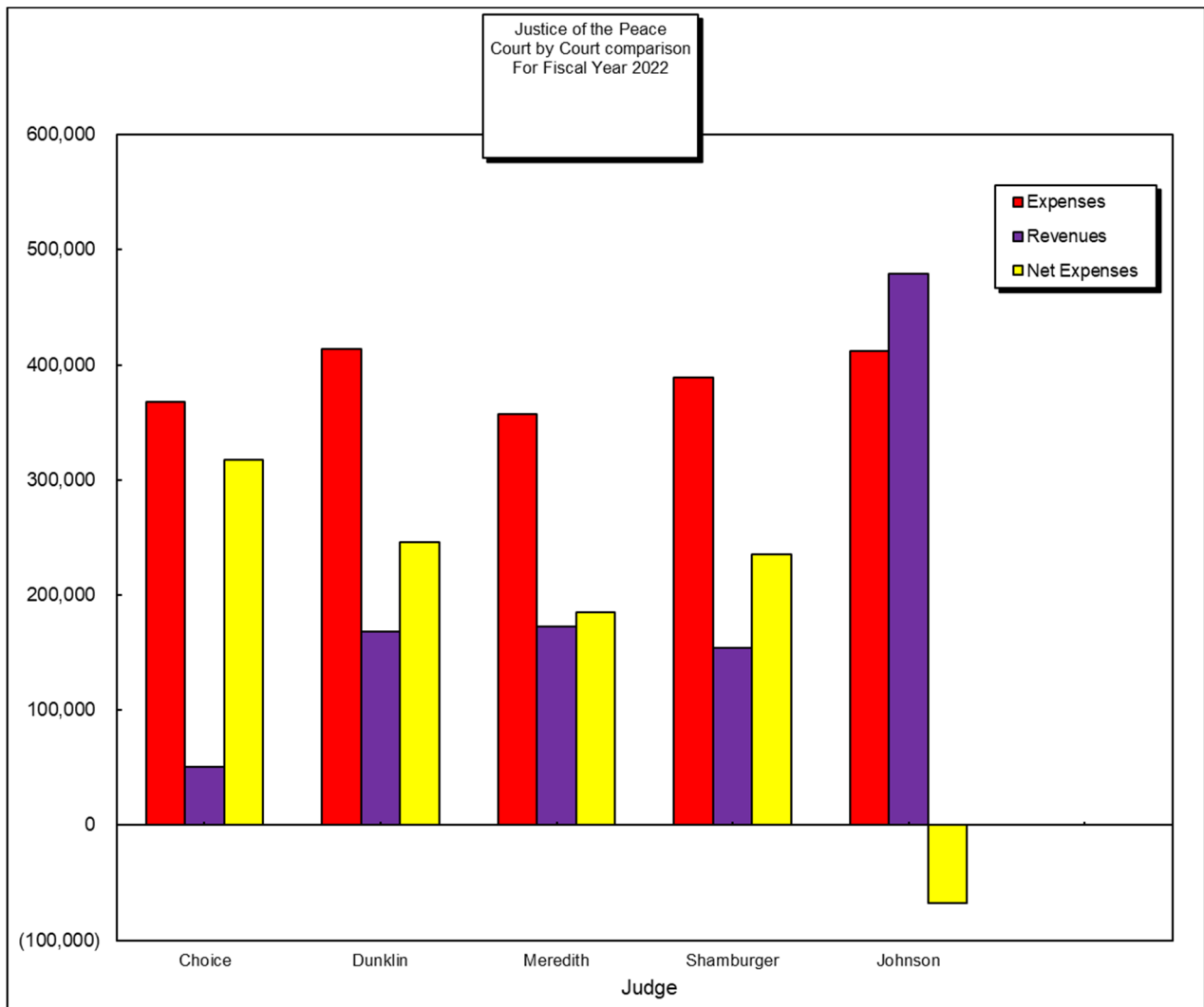
Justice of the Peace Courts

INDICATOR: Court by Court comparison of expenditures and revenues

Court Number	Judge	Operating Expenses	JP Revenues**	FY2022 Net Expense***	FY2021 Net Expense***
JP 1	Choice	368,018	50,554	\$317,464	\$297,666
JP 2	Dunklin	413,623	168,129	\$245,494	\$169,515
JP 3	Meredith	357,162	172,251	\$184,911	\$172,187
JP 4	Shamburger	388,919	153,661	\$235,259	\$184,743
JP 5	Johnson	411,613	479,515	(\$67,902)	(\$198,857)
Total		\$1,939,334	\$1,024,109	\$915,226	\$625,255
Average		\$387,867	\$204,822	\$183,045	\$125,051

**Total Revenues include fines, fees and dismissals for fiscal year 2022

***The amount of operating expenses minus revenue



JUSTICES OF THE PEACE

Justice of the Peace – Pct. #1 Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$163,202	\$162,908	\$189,147	\$191,831
<i>Fringe Benefits</i>	63,047	62,918	63,064	64,493
<i>Operating Expenses</i>	47,590	106,623	104,623	74,200
<i>Capital Outlay</i>	-0-	-0-	19,000	-0-
Departmental Total	\$273,840	\$332,449	\$320,833	\$330,524
Staffing	3	3	3	3

Justice of the Peace - Pct. #2 Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$201,498	\$202,535	\$216,371	\$237,487
<i>Fringe Benefits</i>	80,368	80,299	80,244	82,468
<i>Operating Expenses</i>	84,451	106,889	109,025	80,825
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$366,317	\$389,723	\$405,640	\$400,780
Staffing	4	4	4	4

Justice of the Peace - Pct. #3 Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$179,401	\$191,331	\$203,194	\$229,564
<i>Fringe Benefits</i>	69,910	77,989	78,152	80,916
<i>Operating Expenses</i>	78,489	82,547	87,456	83,456
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$327,800	\$351,867	\$368,802	\$393,936
Staffing	4	4	4	4

JUSTICES OF THE PEACE

Justice of the Peace - Pct. #4 Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$200,247	\$203,664	\$213,532	\$232,490
<i>Fringe Benefits</i>	78,742	80,455	80,276	81,505
<i>Operating Expenses</i>	63,778	73,844	68,400	88,300
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$342,767	\$357,964	\$362,209	\$402,295
Staffing	4	4	4	4

Justice of the Peace - Pct. #5 Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$232,181	\$231,025	\$244,840	\$280,029
<i>Fringe Benefits</i>	88,308	86,823	95,844	99,843
<i>Operating Expenses</i>	64,861	86,464	82,050	82,300
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$385,350	\$404,312	\$422,733	\$462,172
Staffing	4	4	5	5

DISTRICT ATTORNEY

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

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

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

Elected Official: Jacob Putman

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$3,371,673	\$3,458,853	\$4,130,675	\$5,549,249
<i>Fringe Benefits</i>	1,154,032	1,210,609	1,337,585	1,664,051
<i>Operating Expenses</i>	191,026	168,983	368,746	448,803
<i>Capital Outlay</i>	-0-	-0-	27,000	-0-
Departmental Total	\$4,716,731	\$4,838,444	\$5,864,005	\$7,662,103
Staffing	50	52	55	65

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 FY22:

- \$27,311 collected in Bond fees
- Staff monitored an average of 45 defendants in the pretrial program this year
- Arrested seven (11) subjects on outstanding warrants
- Gave three presentations at TJC Police Academy on Mental Health Issues this year
- Participated in numerous programs and educational workshops
- All staff members attended Core Insight training
- All staff members attended Harassment training

Goals & Objectives for FY23:

- Build a good working relationship with incoming court staff & Judges for the 241st and 475th District Courts.
- 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.
- Assist Mental Health Coordinator with collecting data on inmates with mental disabilities to help secure their release.

Program Statistics:	2019 Actual	2020 Actual	2021 Actual	2022 Actual
Inmates Interviewed	437	347	473	515
Inmates Released on PBO Bonds	36	15	64	72
Bail Bonds Processed	6,669	5,101	6,619	5,733
Pretrial Release Program Completions	25	7	13	47
Judicial Warrants Attempted	189	80	64	142
Judicial Warrants Served	32	17	0	11

Pre-trial Release – Cont’d

Departmental Links to County Goals:

✓	✓	✓	✓	✓	✓		✓		

Expense Category	Actual FY20	Actual FY21	Revised FY22	FY23 Adopted
<i>Salaries</i>	\$199,855	\$199,241	\$232,918	\$258,837
<i>Fringe Benefits</i>	60,925	81,263	85,812	88,853
<i>Operating Expenses</i>	3,705	6,235	8,225	8,650
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$264,484	\$286,739	\$326,955	\$356,340
Staffing	4	4	4	4



PUBLIC SAFETY & CORRECTIONS

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FIRE MARSHAL/OFFICE OF EMERGENCY MANAGEMENT

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.

Chief Deputy – Chad Hogue

Accomplishments for FY22:

- Participated in a joint EOC model with various local jurisdictions to manage countywide response to Covid-19 pandemic.
- Successfully on-boarded two new investigators who replaced two that left.
- All officers completed required continuing education coursework to maintain licensure for TCOLE, TCOFP, TDH, and FEMA.
- 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 O and L.
- Attended East Texas Council of Government meetings.
- Attended multiple PIO meetings and classes.
- All officers continue to participate and be active members of the East Texas Arson Investigators Association (ETAIA) and attends monthly meetings when held.
- Department Inspectors are on a continuous basis reviewing for approval: building plans for new businesses in Smith County.
- Inspectors conduct all inspections on daycare facilities, foster/adoption homes, group homes, churches, restaurants, food trucks, and commercial businesses in Smith County.
- Inspectors conduct all inspections on firework stands in Smith County during multiple firework selling seasons.
- Completed inspections of Pyrotechnics displays.
- 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- 5th grade)
- Monitor KBDI, as well as numerous National Weather Service outlets, conference calls and webinars to evaluate weather, severe weather incidents, drought conditions and fire dangers affecting Smith County and surrounding areas.
- Conducted multiple inspections and checks on underground and aboveground Hydro sprinkler systems.
- Conducted multiple inspections on new construction in the county.

Attended a tabletop discussion involving catastrophic dam failures potentially affecting Smith County citizens and infrastructure.

Goals & Objectives for FY23:

- Have a minimum of two officers attend the National Fire Academy.
- Have qualified officers challenge the IAAI Certified Fire Investigator's and NAFI Certified Fire and Explosion Investigator's exam.
- 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.
- 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 2023
- 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.
- Onboard two new Deputy Fire Marshal's to replace two that resigned. Ensure a smooth transition for incoming Fire Marshal to replace resigned Fire Marshal and provide support.

Departmental Links to County Goals:

✓	✓	✓	✓	✓	✓	✓	✓		✓

Incident Investigations	578	501	530	466	522
Felony Offenses	26	25	21	24	7
Cleared by Exception	0	3	4	17	1
Misdemeanor Offenses	13	55	52	52	21
Filed in Justice Court	12	15	34	8	2
Warned (verbal/written)	13	31	18	37	21
County Building Inspections	3	0	3	1	2
Non County Owned Structure Inspections	364	290	214	123	190
Evacuation & Tornado Planning Inspections	72	0	4	3	0
VFD Calls for Service	6,245	6,791	7,606	9,010	10,480
Civilian Injured/killed	2/2	1/7	3/1	3/7	5/2
Firefighter Injured/killed	5/0	1/0	1/0	3/0	3/0

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$361,917	\$334,236	\$419,770	\$453,196
<i>Fringe Benefits</i>	135,823	131,120	145,593	149,004
<i>Operating Expenses</i>	69,827	154,691	97,747	82,782
<i>Capital Outlay</i>	-0-	46,355	37,370	-0-
Departmental Total	\$567,566	\$666,401	\$700,479	\$684,982
Staffing	6	6	6	6

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 FY22:

- Approved the law enforcement scale
- Able to work animal cruelties effectively
- Started opening a half a day on 3rd Saturdays and through lunch and until 6pm
- Replaced one of the aging fleet trucks
- Got a key fob door for the back door and the door that leads from the lobby into the kennel area
- Have a full time kennel tech

Goals & Objectives for FY23:

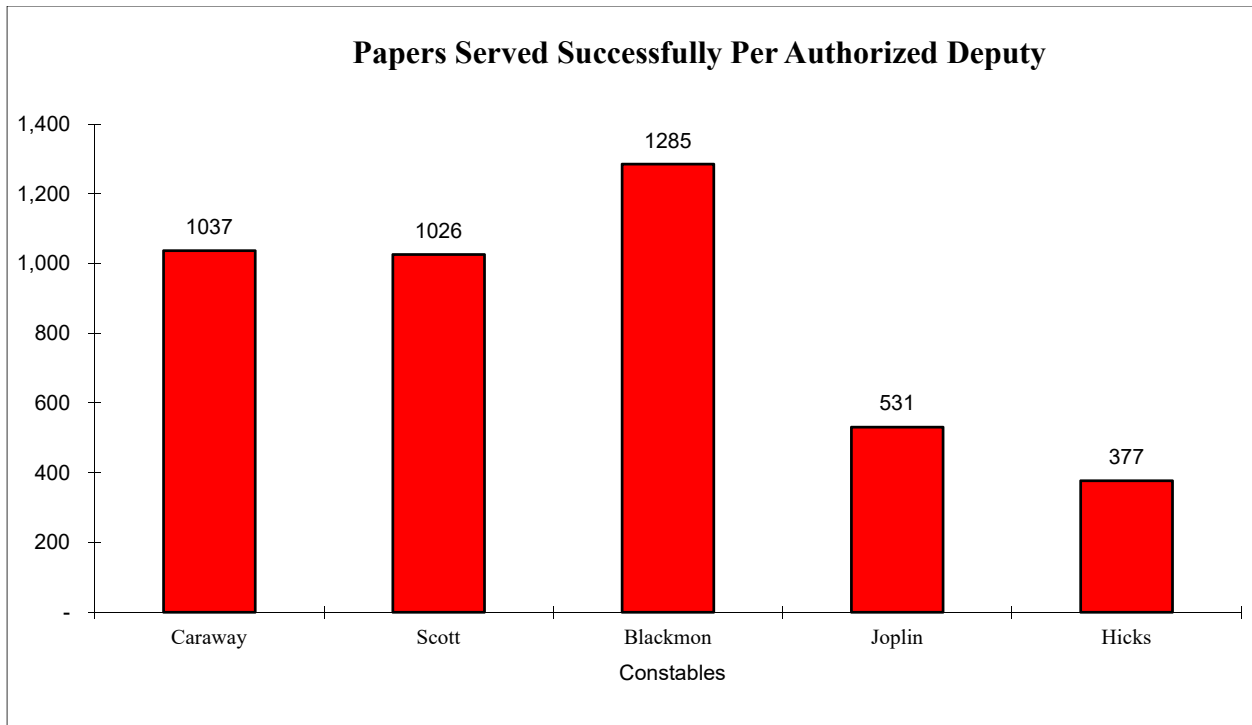
- Add a full time kennel tech
- Replace truck
- Awning up over Sally Port
- Updating policies
- State Certified Animal Cruelty Investigators
- Continue to show the departments growth and professionalism to help build community relationships

Canines Impounded	630	998
Total Rescued	378	444
Total Adopted	141	269
Total Owner Reclaimed	137	146

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$265,690	\$244,393	\$276,890	\$304,428
<i>Fringe Benefits</i>	110,920	111,646	122,739	125,592
<i>Operating Expenses</i>	97,499	110,211	139,535	143,158
<i>Capital Outlay</i>	-0-	-0-	60,086	37,000
Departmental Total	\$474,109	\$466,250	\$599,250	\$610,178
Staffing	6	6	7	7

CONSTABLES

SMITH COUNTY MANAGEMENT REPORT										
<i>October 1, 2021 - September 30, 2022</i>										
DEPARTMENT:		Constable Precincts					DATE PREPARED:		10/24/2022	
ACTIVITY:		Deputy Activities					MONTHS OF DATA:		12	
INDICATOR:		Papers Served Successfully								
Pct. #	Constable	Operating Expenses	Revenues	Net Expenses	Number of Papers Received	Number of Paper Served *	Successful Service %	Papers Served Successfully Per Deputy *	Revenue Per Deputy	
1	Harris/Caraway	\$428,814	\$103,545	\$325,269	1,216	1,037	85%	1,037	\$ 103,545	
2	Scott	445,626	83,480	362,146	1,058	1,026	97%	1,026	\$ 83,480	
3	Blackmon	336,238	113,442	222,796	1,285	1,285	100%	1,285	\$ 113,442	
4	Joplin	544,847	43,840	501,008	584	531	91%	531	\$ 43,840	
5	McClenny/Hicks	558,589	30,486	528,102	384	377	98%	377	\$ 30,486	
Total		\$2,314,114	\$374,793	\$1,939,321	4,527	4,256			\$ 374,793	
Average		462,823	74,959	387,864	905	851	94%	851	\$ 74,959	
* 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: Ralph Caraway, Jr.

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$221,315	\$238,813	\$258,886	\$290,706
<i>Fringe Benefits</i>	75,743	88,945	89,138	95,096
<i>Operating Expenses</i>	31,264	58,688	81,525	69,501
<i>Capital Outlay</i>	-0-	-0-	36,689	-0-
Departmental Total	\$328,321	\$386,446	\$466,238	\$455,303
Staffing	4	4	4	4

CONSTABLE – PCT. #2

Purpose: To protect life and property.

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

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

Elected Official: Shawn Scott

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$252,400	\$250,648	\$283,703	\$292,395
<i>Fringe Benefits</i>	82,663	92,652	96,598	95,688
<i>Operating Expenses</i>	16,254	18,821	45,081	40,910
<i>Capital Outlay</i>	-0-	-0-	38,910	-0-
Departmental Total	\$351,317	\$362,121	\$464,292	\$428,993
Staffing	4	4	4	4

CONSTABLE – PCT. #3

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

Elected Official: Jimmie Blackmon

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$200,209	\$200,267	\$229,862	\$238,130
<i>Fringe Benefits</i>	61,627	71,666	75,905	75,385
<i>Operating Expenses</i>	22,685	30,928	47,541	39,677
<i>Capital Outlay</i>	30,800	-0-	37,882	-0-
Departmental Total	\$315,321	\$302,861	\$391,190	\$353,192
Staffing	3	3	3	3

CONSTABLE – PCT. #4

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

Elected Official: Josh Joplin

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$227,275	\$226,446	\$308,680	\$403,645
<i>Fringe Benefits</i>	77,776	77,174	101,516	126,691
<i>Operating Expenses</i>	57,963	62,638	93,455	83,259
<i>Capital Outlay</i>	56,070	-0-	35,965	-0-
Departmental Total	\$419,083	\$366,258	\$539,615	\$613,595
Staffing	4	4	4	5

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 FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$275,680	\$270,913	\$298,537	\$313,803
<i>Fringe Benefits</i>	105,664	105,534	109,070	109,378
<i>Operating Expenses</i>	60,615	54,184	86,660	74,412
<i>Capital Outlay</i>	-0-	-0-	73,183	-0-
Departmental Total	\$441,959	\$430,630	\$567,450	\$497,593
Staffing	5	5	5	5

WARRANTS DIVISION - COURTS

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

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$127,708	\$122,287	\$141,222	n/a
<i>Fringe Benefits</i>	46,913	45,631	48,113	n/a
<i>Operating Expenses</i>	10,251	9,607	15,400	n/a
<i>Capital Outlay</i>	-0-	-0-	-0-	n/a
Departmental Total	\$184,893	\$177,525	\$204,735	
Staffing	2	2	2	0

Program Statistics	FY18	FY19	FY20	FY21	FY22
Number of Warrants Served	941	1,172	896	1,084	776
Restitution Collected	\$5,706.11	\$9,069.56	\$6,645.79	\$2,176.00	\$4,619.97
District Attorney Fees Collected	\$723.00	\$1,040.00	\$730.00	\$430.00	\$600.00
Capias Profines	\$13,849.00	\$12,873.70	\$10,160.72	\$12,372.00	\$14,978.43
Fines & Court Costs Collected	\$12,583.00	\$4,284.80	\$3,244.50	\$1,100.00	\$0.00
Probation Fees Collected	\$18,303.72	\$1,440.00	\$6,193.25	\$600.00	\$0.00

FY23 – Warrants Division has moved under the Criminal District Attorney.

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	1,112	1,124	1,023	1,046	1,448
Illegal Dumping Calls	405	298	330	399	453
Junk Vehicles Removed	140	141	111	92	125
Public Nuisances	567	674	583	617	417
Illegal Dump Sites Cleaned	405	298	327	399	453
Arrests	0	0	0	0	12

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$110,955	\$111,463	\$124,522	\$133,010
<i>Fringe Benefits</i>	32,645	42,903	44,726	45,287
<i>Operating Expenses</i>	41,028	19,588	46,200	55,717
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$184,628	\$173,953	\$215,448	\$234,014
Staffing	2	2	2	2

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	2,432	2,823	2,543	2,893	3,199	3,377
Active CID Cases	3,300	3,521	3,698	3,261	3,298	3,486
Calls for Service	35,640	30,804	31,049	29,499	30,747	29,639
Citations & Warnings Issued	1,618	2,801	3,685	5,269	4,657	3,179

Sheriff Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$6,594,560	\$6,806,257	\$8,725,558	\$9,973,520
<i>Fringe Benefits</i>	2,458,062	2,605,253	3,112,465	3,374,095
<i>Operating Expenses</i>	1,198,968	1,235,294	1,569,039	1,347,978
<i>Capital Outlay</i>	520,533	182,233	591,848	-0-
Departmental Total	\$10,772,123	\$10,829,036	\$13,905,603	14,695,593
Staffing	117	119	140	148

Dispatch Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$1,030,830	\$1,062,154	\$1,436,768	\$1,526,284
<i>Fringe Benefits</i>	407,470	507,565	559,224	560,165
<i>Operating Expenses</i>	610,096	344,196	481,050	481,050
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$2,048,396	\$1,913,916	\$2,477,042	\$2,567,499
Staffing	29	29	29	29

JAIL OPERATIONS

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

Smith County Jail Facilities: Central Jail – 660 Beds
 Low/Medium Risk – 432 Beds
 Courthouse – 5th Floor - 47 Beds
 Total Capacity – 1,139 Beds



Elected Official: Sheriff Larry R. Smith

Book-ins	10,892	9,269	8,872	8,569	9,276	9,180	6,764	7,278	7,381

Jail Operations Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$10,689,889	\$10,445,692	\$11,291,062	\$12,453,584
<i>Fringe Benefits</i>	4,372,587	4,797,379	4,715,882	4,686,646
<i>Operating Expenses</i>	5,329,612	7,597,800	7,753,592	8,315,194
<i>Capital Outlay</i>	26,775	-0-	139,390	116,493
Departmental Total	\$20,418,864	\$22,840,871	\$23,899,927	\$25,571,917
Staffing	262	258	237	237

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 nd & 3 rd 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.

COMMUNITY SUPERVISION & CORRECTIONS

Smith County has certain financial responsibilities as described in the Government Code, Chapter 76.008 pertaining to support for the Community Supervision and Corrections Department. At a minimum, the county is required to provide physical facilities, equipment, and utilities for the department.

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Operating Expenses</i>	\$15,256	\$16,174	\$39,150	61,150
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$15,256	\$16,174	\$39,150	\$61,150

JUVENILE BOARD

The Juvenile Board serves as the governing body in the supervision and budgetary control of the juvenile department. The board members are determined by state law and are not subject to the authority of the Commissioners Court. The following pages more fully describe the board and the services provided by the juvenile department.

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$76,000	\$36,000	\$36,005	\$36,000
<i>Fringe Benefits</i>	14,771	9,647	10,120	6,908
Departmental Total	\$90,771	\$45,840	\$46,120	\$42,908
Transfer to Juvenile Fund	\$5,000,000	\$5,000,000	\$5,100,000	\$5,100,000



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

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

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

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

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

Director: Ross Worley

HISTORY

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

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

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

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

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



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

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$3,154,734	\$3,157,325	\$3,542,384	\$3,712,515
<i>Fringe Benefits</i>	1,199,064	1,260,319	1,300,880	1,300,891
<i>Operating Expenses</i>	575,193	647,757	906,257	911,520
<i>Capital Outlay</i>	5,431	13,935	60,000	15,000
Departmental Total	\$4,934,421	\$5,079,336	\$5,809,521	5,939,927
Staffing	74	74	74	74



INFRASTRUCTURE

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ROAD & BRIDGE DEPARTMENT



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:

- 1,169 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 FY22:

- Road improvements were completed on eight 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 22.924 miles of roads.
- ✓ CR 292 (12 residential streets): Pavement reconstruction and overlay.
- ✓ CR 448: Pavement reconstruction, widening, and overlay. Replacement of cross culvert with concrete box culvert.
- ✓ CR 442 (FM 16 to CR 431): Pavement reconstruction and overlay.
- ✓ CR 145 & CR 152 (FM 2493 to US 69): Pavement reconstruction and overlay.
- ✓ CR 1162, CR 1188 & CR 1241: Pavement reconstruction and overlay of six streets.
- ✓ CR 178 (FM 346 to FM 2868): Pavement reconstruction, widening and overlay.
- ✓ CR 1284 (Six residential streets): Pavement reconstruction and overlay.
- ✓ CR 1145 (CR 1111 to Tyler City Limits): Pavement reconstruction and overlay.



- ❖ Road improvements involving the hot mix asphalt overlay of over 8.656 miles were completed by the Road & Bridge Department personnel.



❖ Road & Bridge Department performed the following work items:

- Total Work Orders completed 4,076
- Patching / Blade Patching 1,408
- Ditch Cleaning 170
- WO's for downed trees and limbs 828
- WO's for replacement of cross culverts 96
- WO's for bridge repairs 10
- After Hour Calls 120

- Road Improvements during FY2022 totaled approximately 45.254 miles.

IMPROVEMENT CATEGORY	FY19 MILES	FY20 MILES	FY21 MILES	FY22 MILES
Road Reconstruction	15.064	15.495	16.751	22.924
Surface Treatment	25.245	24.332	32.902	12.333
Oil Dirt & Pug Mill Rebuild	18.492	6.768	2.644	1.341
Asphalt Overlay	33.706	25.490	25.777	8.656



Goals & Objectives: FY2023

- ❖ Completion of Phase 1 Bond Program.
- ❖ Implementation of Phase 2 Bond Program.
- ❖ Implementation of the Road & Bridge Department FY 2023 Work Plan.
- ❖ Update the Road & Bridge Department scheduled replacement of vehicles and equipment.
- ❖ 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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual
New driveway culvert installs	\$109,321	\$147,427	\$141,711	\$105,730
Road Patching	\$1,598,112	\$1,121,199	\$1,214,572	\$1,413,000
Right of Way Mowing	\$148,876	\$178,126	\$277,835	\$251,081
Field Work Orders Completed	3,780	4,621	5,229	4,093
Cost of Field Work Order Completions	\$8,061,786	\$7,171,592	\$6,721,454	\$6,807,452
Shop Work Orders Completed	2,775	2,759	2,692	1,493
Cost of Shop Work Orders Completed	\$323,460	\$423,740	\$462,994	\$443,635

Efficiency Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual
Road Reconstruction/Oil Dirt	\$431,290	\$60,163	\$102,926	\$48,043
Overlays	\$3,792,456	\$2,895,175	\$2,498,065	\$1,259,308
Contract Surface Treatment	\$0	\$130,273	\$1,116,948	\$604,366
Concrete Bridge Construction	\$222,039	\$117,549	\$135,094	\$40,824

Road & Bridge – Cont'd

Administrative Division Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$359,594	\$369,123	\$440,961	\$571,397
<i>Fringe Benefits</i>	122,007	123,785	144,754	173,924
<i>Operating Expenses</i>	114,934	134,865	209,802	248,730
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$596,536	\$627,773	\$795,518	\$994,051
Staffing	4	4	6	7

Labor Division Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$2,343,080	\$2,341,128	\$2,826,268	\$3,460,904
<i>Fringe Benefits</i>	1,064,281	1,172,302	1,221,851	1,297,874
<i>Operating Expenses</i>	3,552,674	5,193,804	3,535,800	4,068,300
<i>Capital Outlay</i>	604,852	829,856	-0-	75,000
Departmental Total	\$7,564,886	\$9,537,090	\$7,583,919	\$8,902,078
Staffing	66	66	66	65

Equipment Division Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$495,451	\$490,736	\$533,494	\$612,632
<i>Fringe Benefits</i>	208,519	224,603	223,783	238,924
<i>Operating Expenses</i>	711,686	852,660	1,224,000	1,070,000
<i>Capital Outlay</i>	465,805	370,159	1,432,040	1,426,000
Departmental Total	\$1,881,461	\$1,938,158	\$3,413,317	\$3,347,556
Staffing	12	12	12	13

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HEALTH & HUMAN SERVICES

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VETERAN SERVICES



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

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 FY22:

- Occupied satellite office at Camp V five days a week

Goals & Objectives for FY23:

- Move operations to Camp V to better serve veterans and their families in a campus environment.
- 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	1,253	1,482	1,527	1,307	1,276
Assistance by Phone	1,523	1,517	1,863	2,365	2,399
Total Clients	2,776		3,390		
Veteran Treatment Court graduates	2	15	7	7	12

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$142,667	\$137,884	\$164,310	\$176,532
<i>Fringe Benefits</i>	47,205	57,584	61,057	61,546
<i>Operating Expenses</i>	6,055	9,060	24,950	21,750
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$195,927	\$204,528	\$250,317	\$259,828
Staffing	3	3	3	3

AGRICULTURE EXTENSION SERVICE

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

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

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

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

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$167,063	\$179,937	\$187,160	\$199,787
<i>Fringe Benefits</i>	52,087	55,751	65,698	66,006
<i>Operating Expenses</i>	23,991	33,492	36,462	41,500
<i>Capital Outlay</i>	2,000	1,955	2,000	2,000
Departmental Total	\$245,140	\$270,136	\$291,320	\$309,293
Staffing	7	7	7	7



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 FY2022:

- 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 FY2023:

- 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 FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$70,598	66,512	\$82,423	\$85,457
<i>Fringe Benefits</i>	24,011	23,166	25,956	25,613
<i>Operating Expenses</i>	79,140	80,966	88,410	87,660
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$173,750	\$170,644	\$196,789	\$198,730
Staffing	1	1	1	1

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Operating Expenses</i>	\$100		\$7,438	\$5,000
<i>Capital Outlay</i>	10,225	12,686	30,570	100,000
Departmental Total	\$10,325	\$12,686	\$38,008	\$105,000

COURTHOUSE SECURITY

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Operating Expenses</i>	\$4,066		\$62,000	\$62,000
<i>Capital Outlay</i>	23,565	5,756	200,000	200,000
Departmental Total	\$27,630	\$5,756	\$262,000	\$262,000

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>		\$2,006	\$20,000	\$20,000
<i>Fringe Benefits</i>		155	4,046	3,826
<i>Operating Expenses</i>	\$4,030,061	167,057	1,976,508	2,800,000
<i>Capital Outlay</i>	707	31,567	300,000	200,000
Departmental Total	\$4,030,768	\$200,785	\$2,300,554	\$3,023,826

RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>	\$5,239	\$18,961	\$20,000	\$40,000
<i>Fringe Benefits</i>	1,027	3,691	4,046	7,652
<i>Operating Expenses</i>			10,000	10,000
<i>Capital Outlay</i>				10,000
Departmental Total	\$6,266	\$22,652	\$34,046	\$67,652

10% FORFEITURE INTEREST FUND

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Operating Expenses</i>	\$19,000	\$19,000	\$22,000	\$22,000
Departmental Total	\$19,000	\$19,000	\$22,000	\$22,000

COUNTY & DISTRICT COURT TECHNOLOGY FUND

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Operating Expenses</i>	\$2,072		\$2,200	\$2,200
<i>Capital Outlay</i>		\$15,000	1,000	15,000
Departmental Total	\$2,072	\$15,000	\$3,200	\$17,200

WORKFORCE INVESTMENT FUND

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Salaries</i>				
<i>Operating Expenses</i>	\$18,194	\$18,923	\$45,000	\$45,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$18,194	\$18,923	\$45,000	\$45,000

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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 FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Capital Outlay</i>	\$25,010	\$37,711	\$640,000	\$640,000
Departmental Total	\$25,010	\$37,711	\$640,000	\$640,000

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 FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Operating Expenses</i>	\$847,965	\$290,514	\$616,389	\$200,000
<i>Capital Outlay</i>	1,522,978	2,475,560	4,117,656	2,322,500
Departmental Total	\$2,370,944	\$2,766,073	\$4,734,045	\$2,522,500

INFRASTRUCTURE FUND - 2018

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Operating Expenses</i>				
<i>Capital Outlay</i>	\$769,162	\$1,073	\$777,928	-0-
Departmental Total	\$769,162	\$1,073	\$777,928	-0-

INFRASTRUCTURE FUND - 2019

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Operating Expenses</i>	-0-			
<i>Capital Outlay</i>	\$7,588,868	1,131,266	\$163,962	\$-0-
Departmental Total	\$7,588,868	\$1,131,266	\$163,962	\$-0-

INFRASTRUCTURE FUND - 2020

Expense Category	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Operating Expenses</i>	-0-	-0-	-0-	-0-
<i>Capital Outlay</i>	\$820,552	\$4,131,554	\$2,798,290	-0-
Departmental Total	\$820,552	\$7,004,315	\$2,798,290	-0-

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 72.

General Obligation & Refunding – Series 2011	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Bond Principal</i>	\$3,780,000	\$4,000,000	\$4,120,000	\$710,000
<i>Interest</i>	443,100	291,900	171,900	7,100
<i>Agency & Other Fees</i>	1,600	1,600	5,000	5,000
Series Total	\$4,224,700	\$4,293,500	\$4,296,900	\$722,100

General Obligation – Series 2018	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Bond Principal</i>	\$75,000	\$85,000	\$95,000	\$1,545,000
<i>Interest</i>	373,350	371,750	369,950	338,100
<i>Agency & Other Fees</i>	1,600	1,600	5,000	5,000
Series Total	\$449,950	\$458,350	\$469,950	\$1,888,100

General Obligation – Series 2019	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Bond Principal</i>	\$970,000	\$100,000	\$100,000	\$705,000
<i>Interest</i>	386,601	310,000	306,500	293,925
<i>Agency & Other Fees</i>	1,000	2,100	5,000	5,000
Series Total	\$1,357,601	\$412,100	\$411,500	\$1,003,925

General Obligation – Series 2020	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Bond Principal</i>	-0-	\$1,055,000	\$425,000	\$430,000
<i>Interest</i>	-0-	196,618	153,150	144,600
<i>Agency & Other Fees</i>	-0-	300	5,000	5,000
Series Total	-0-	\$1,251,918	\$583,150	\$579,600

General Obligation – Series 2021	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Bond Principal</i>	-0-	-0-	\$-0-	\$455,000
<i>Interest</i>	-0-	-0-	157,988	143,950
<i>Agency & Other Fees</i>	-0-	-0-	5,000	5,000
	-0-	-0-	\$162,988	

General Obligation – Series 2022	Actual FY20	Actual FY21	Revised FY22	Adopted FY23
<i>Bond Principal</i>	-0-	-0-	\$-0-	\$2,275,000
<i>Interest</i>	-0-	-0-	-0-	640,528
<i>Agency & Other Fees</i>	-0-	-0-	-0-	5,000
Series Total	-0-	-0-	-0-	\$2,920,528

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	Ralph Caraway, Jr.	590-2609
Constable - Precinct #2	Shawn Scott	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 th District Court	Judge Kerry Russell	590-1640
114 th District Court	Judge Reeve Jackson	590-1620
241 st District Court	Judge Jack Skeen, Jr.	590-1630
321 st District Court	Judge Robert Wilson	590-1600
Elections/Voter Registration	Michelle Allcon	590-4774
Justice of the Peace - Pct. #1	Judge Derrick Choide	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 Marshal	Roy J. Brooks	590-2655
Juvenile Services	Ross Worley	535-0850
Law Library	Kara Kennedy	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.