



SMITH COUNTY, TEXAS

FY2020 Adopted Budget



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SMITH COUNTY, TEXAS

Adopted Budget Fiscal Year 2019-2020



This budget will raise more revenue from property taxes than last year's budget by an amount of \$4,556,676, which is an 8.08% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,768,030.

The members of the Smith County Commissioners Court voted on the adoption of the 2020 budget on August 27, 2019. Record vote for the adoption of the budget is:

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

	FY2019	FY2020
Property Tax Rate	0.337311	0.345000
Effective Tax Rate	0.315712	0.329899
Rollback Tax Rate	0.360413	0.368310
Debt Rate	0.038952	0.039198
Total Debt Obligations	\$34,260,000	\$29,435,000

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Smith County
Texas**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Merrill

Executive Director

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

Phone: (903) 590-4600

Judge Nathaniel Moran

Fax: (903) 590-4615

Date: October 1, 2019

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

Respectfully, I submit the FY2020 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. The financial decisions contained within this document are intended to be representative of the county as a whole and not the individual recommendations of any one member of the governing body.

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. The diversified economic base in Smith County has provided a stable environment from which the county continues to operate.

THE BUDGET IN BRIEF

The FY20 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 \$97,248,129, representing a 7.5% increase from the fiscal year (FY) 2019 Revised Budget. Revenue from sales tax is expected to increase slightly from the FY19 amount. Interest earnings have increased and the overall collections of fines and fees is projected to increase only slightly over FY19 amounts.

The budget appropriates \$122,917,773 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 Road & Bridge capital projects including the county's participation in highway improvement projects with the Texas Department of Public Safety and other capital equipment. Total employment for Smith County for 2020 is budgeted at 867 full time employees, an increase of twenty four from FY19. The increase in employees were primarily attributed to law enforcement. The complete schedule of changes can be found on page 47 of this document.

In 2016, Smith County ranked as the 20th lowest tax rate out of the 254 Texas counties. The 2019 tax rate increased from 0.337311 per \$100 of assessed property value to 0.345000.

With the general fund expenditure budget increase for the County projected to be 6.9% from FY2019 to meet our service demands, County officials are again called on to continue managing under a tight level of budget restraint. They have been diligent in their efforts to reduce spending while seeking innovative ways to improve the delivery of necessary services, and we must continue these efforts to be mindful of costs and attentive to the needs of the citizenry. Following are issues and priorities that have been influential in the decision making process and the preparation of this document.

The FY2020 Adopted Budget reflects the following priorities: (1) road improvements; (2) hiring and 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:

- **Tax Rate** – I am presenting a budget that is structured with a tax rate of .345000, which reflects an increase of approximately 3/4 of a penny over last year's actual rate of 0.337311. The proposed increase is intended to specifically pay for and offset the costs associated with additional law enforcement personnel needed in our patrol division, criminal investigative division, and added detention officers in the jail. These added positions for law enforcement and related expenses amount to approximately \$1.2 Million of annual new expenses. The proposed tax rate generates that amount to ensure fiscal soundness in our budgeting process. Proudly, we will remain one of the lowest of property tax rates in Texas, and we do so without losing sight of our priorities and without compromising quality of service. **We are currently the 12th lowest tax rate out of 254 counties in the state of Texas**, and we do not anticipate that this proposed tax increase will move us out of that position.
- **Road & Bridge Projects** – The County continues investing in our Road & Bridge infrastructure and we have recently completed the first of six years in our Road & Bridge bond program. A recent review of the work completed in the first 12 months of that program concluded that we were substantially ahead of 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 FY2020 budget reflects a continued commitment towards Roads & Bridges, dedicating 3.5 cents of the current property tax rate toward the Road & Bridge fund, which is up from the 2.9 cents.

This adjustment 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.

- **State Mandates** – The FY2020 budget also reflects the reality that much of the County’s budget is driven by mandates emanating from Austin and the Texas legislature. This year, we will once again provide a necessary and significant increase to the juvenile center operations in the amount of \$500,000 in order to meet state-mandated staffing levels and to operate within state guidelines. This past year, the County had to pay almost half a million dollars towards expedited improvements in the low/medium risk jail because of a state directive. And, in this next fiscal year, the County will budget for a contribution amount of \$1,750,000 toward state highway projects in the County (namely Old Jacksonville, Paluxy Rd., and Rhones Quarter Rd.), where a local match is required in order for the project to occur. Normally, this budgeted amount is approximately \$300,000 annually.
- **Facility Needs**- In the past fiscal year, we have worked hard to shore up our financial foundations. We continue that path in FY2020, but are contemporaneously transitioning to preparing for larger capital improvement needs within the County. Out of our reserve fund, we are planning to transfer significant amounts to the Capital Improvement Fund with an eye toward planning for and constructing a replacement Road & Bridge facility. Because of our conservative spending approach in the past few years, we anticipate that we will be able to pay for this replacement facility in cash, just as we have done with so many other properties in and around downtown. We will also begin evaluating the updated needs of the Courthouse and determining future solutions that might be available for ensuring that law and order is not disrupted, and that the safety and security of those working in the Courthouse facility is properly addressed so that the administration of justice may occur unfettered.
- **Employee Investment** – FY2020 proposed budget includes a 1.5% cost of living adjustment for all County employees (not including any member of the Commissioners’ Court). Additionally, this budget proposes no increase to the employee contribution for health insurance, while maintaining the same coverage levels. This is a significant feat in the face of rising health care costs across the country. We are committed to our employees and their families. They are the heartbeat of all that we do.

EXECUTIVE SUMMARY

The executive summary is prepared as a general overview to the FY20 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 in 2009 continue to be an issue of awareness in 2020 for Smith County. Although Smith County has been spared many

of the hardships that occurred in other areas, we have experienced some downsizing or relocation among employers which can reduce our property and sales tax revenue. Difficult decisions that we made during this challenging period resulted in some delayed program enhancements and planning modifications, and with the FY20 Adopted Budget, we continue to exercise a conservative approach to non-mandated funding issues.

The FY20 Budget was prepared in a conservative manner with an emphasis on maintaining current services and maintaining a strong level of reserves. 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 must look for more efficient ways to deal with these matters.

WORKFORCE – The FY20 Adopted Budget includes a 1.5% cost of living adjustment for most officials and staff members.

Smith County will continue to deliver quality and timely service in response to citizens' needs. Officials and staff members are mindful of rising costs that can impact service levels and processes. 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.

FRINGE BENEFITS – Fringe benefits have increased by approximately 16% from FY19, mostly attributable to the increase in personnel for FY20. Smith County maintains a partially self-insured health insurance program for employees and qualified retirees. Employer and employee rates remain the same for FY20.

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 FY20 Budget continues as a funding source for approved projects. Through careful financial planning of capital needs in recent years, we have built a stronger fund balance which can allow the county to make major capital expenditures without any financing arrangement.

CORE FUNCTIONS EMPHASIZED – The FY2020 budget continues with an emphasis on the core functions and mission of Smith County. This budget includes additional funding for the Road and Bridge department to continue addressing the maintenance needs of the massive road system in Smith County. Additional funding of \$2.15M is being transferred into the Road & Bridge from the General Fund this year to address some of the capital projects needed such as the construction of a new facility and the county contribution to upcoming TXDOT projects. In addition, the M&O portion of the tax rate has been increased to the road & bridge fund in FY20 to .035 cents to support the road projects.

LONG TERM ISSUES

Issues facing the county beyond FY20

TRANSPORTATION – In 2005, Smith County joined with neighboring Gregg County to form the North East Texas Regional Mobility Authority (NET RMA) to assist the local economies in providing planning and funding for needed transportation projects to relieve congestion and improve mobility. Of the twelve counties now served by the NET RMA, Smith County is the largest both in population and in land size and is a transportation hub for the East Texas region. The North East Texas Regional Mobility Authority has partnered with the Texas Department of Transportation on funding and design plans for NET RMA’s top project which is the construction of Toll 49, a major transportation corridor that will connect Smith County with points east.

ENVIRONMENTAL ISSUES – Within the 932 square miles of Smith County, there are areas of unsightly debris and litter which the Commissioners Court felt a need to address. The court took action in 2003 to begin the process to remediate these unsightly areas for the beautification of the county, as well as the health and safety of the residents by applying and receiving a three year grant from the East Texas Council of Governments for a litter abatement program. Later that year, the Texas Legislature revised the Litter Abatement Act to encompass all environmental crimes. The FY20 Adopted Budget includes continued funding to address ongoing environmental issues.

SMITH COUNTY ROAD & BRIDGE INFRASTRUCTURE – The Smith County Commissioners Court has committed to improving the quality and maintenance of the county adopted roads through a proactive approach to customer service. The FY20 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 is recently completed the process of replacing the 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 FY20 budget, the county will continue to dedicate one cent (1¢) of the maintenance and operations portion of the tax rate to this fund.

The FY20 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. I offer my sincere thanks to all elected and appointed officials and their capable staff members for their cooperative spirit and responsive approach during the FY20 budget process.

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 FY20 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 FY20 budget, along with departmental goals, achievements, and descriptions of duties.

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

Texas County Government

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

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

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

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

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

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

SMITH COUNTY COMMISSIONERS COURT



Jeff Warr
Commissioner, Pct. #1



Cary Nix
Commissioner, Pct. #2



Nathaniel Moran
Smith County Judge

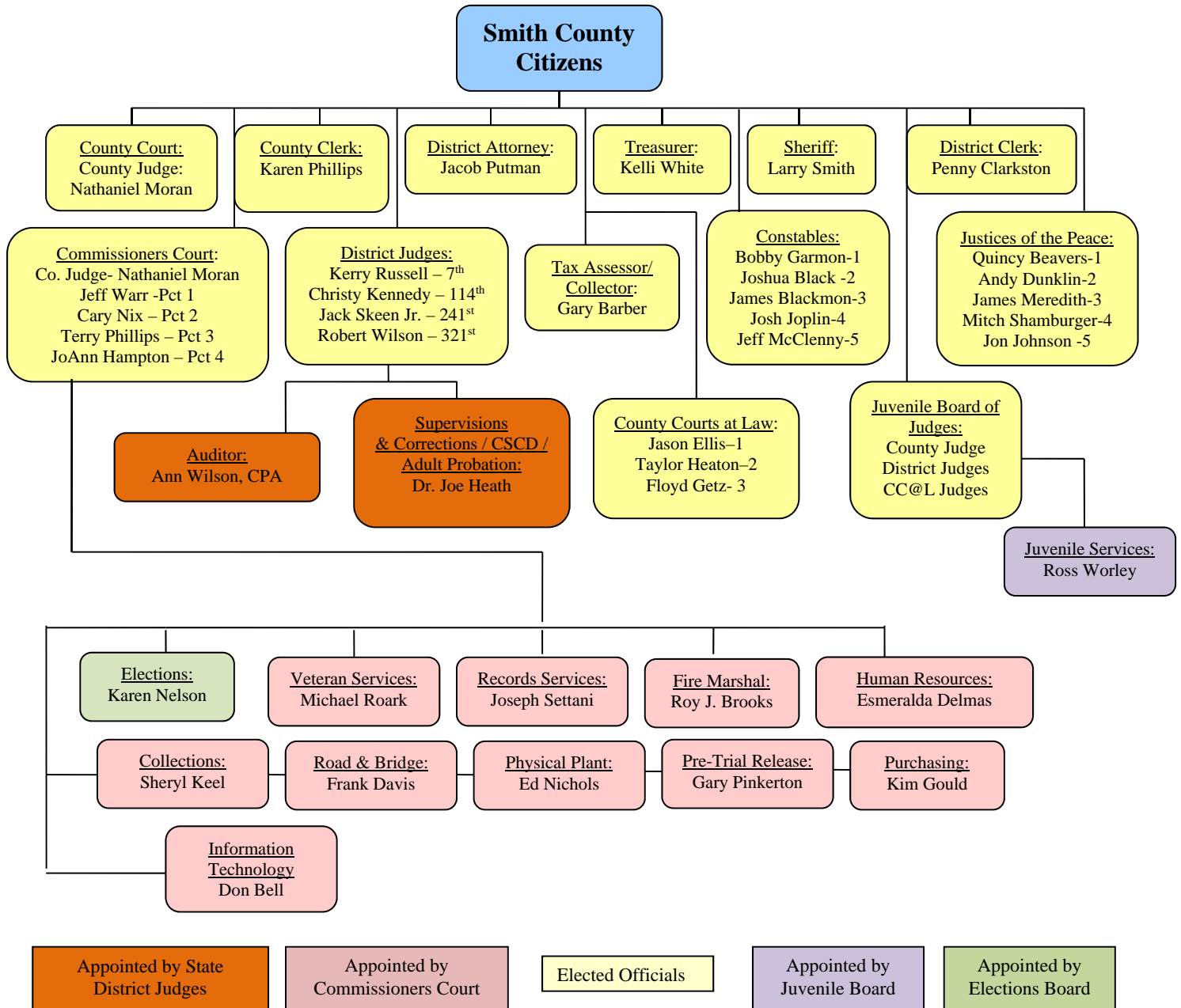


Terry Phillips
Commissioner, Pct. #3



Jo Ann Hampton
Commissioner, Pct. #4

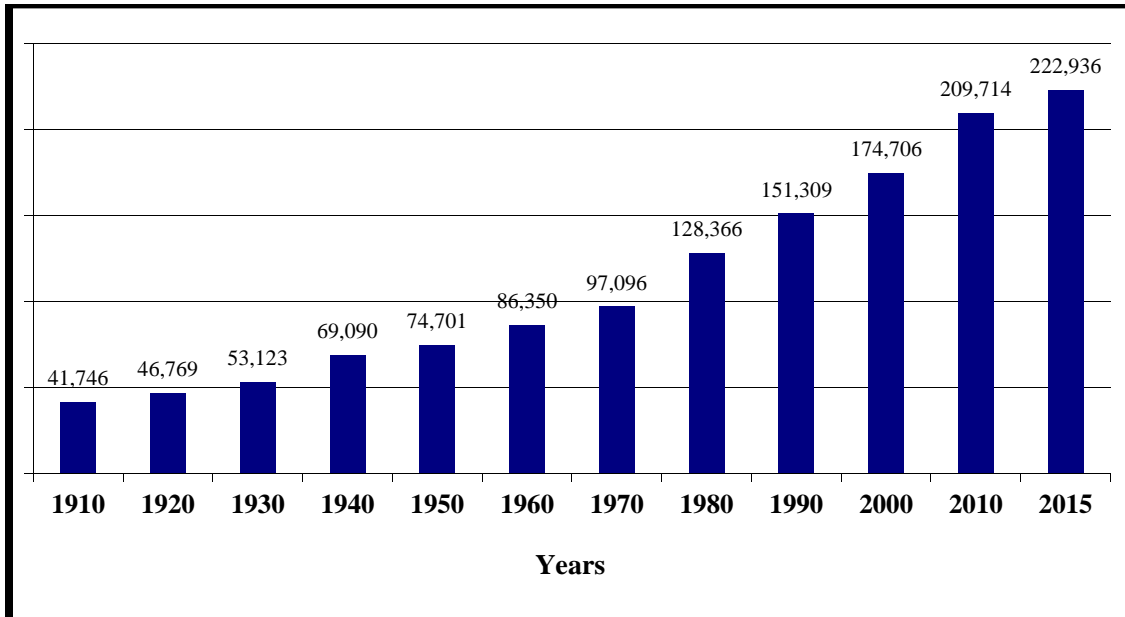
Smith County Organizational Chart



SMITH COUNTY PROFILE

With an estimated population of 230,221 for 2019, Smith County is located 90 miles east of Dallas/Fort Worth, 90 miles west of Shreveport, La., and less than 200 miles north of Houston and consists of 932 square miles. The City of Tyler is the county seat and the county's largest incorporated area with an estimated population of 101,106. Smith County also includes the Cities of Lindale, Whitehouse, Arp, Troup, Bullard, Winona, New Chapel Hill, Noonday, Overton, Tyler and Hide-a-way Lake.

Smith County Population Trends



County services and responsibilities include:

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

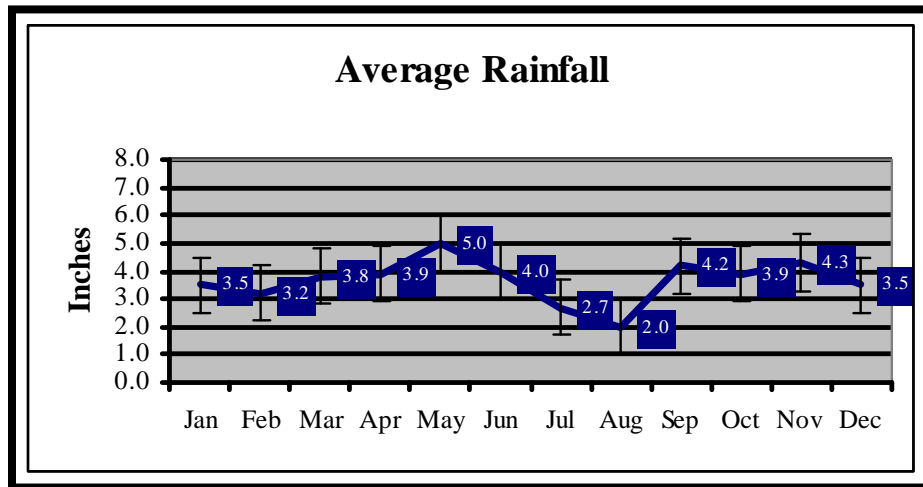
Smith County Statistics & Demographics:



2015 Estimated Population: 222,936
 Median household income: \$46,127
 Racial Composition:
 White – 62.1%
 Hispanic – 17.2%
 Black – 17.9%
 Other - 2.8%

Source: U.S. Census

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



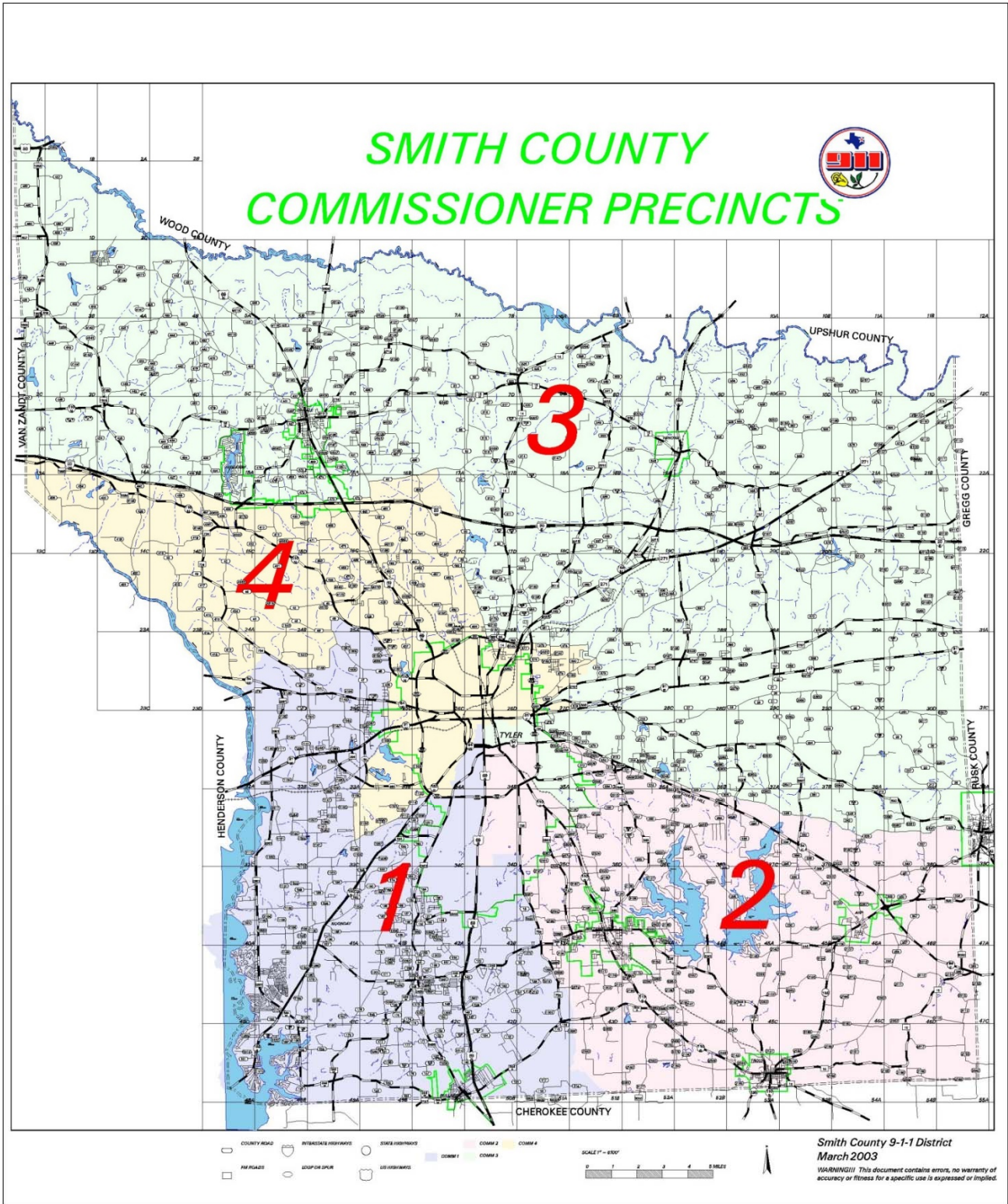
Top Employers

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

Source: Tyler Economic Development Council

Top 10 Taxpayers

Name of Taxpayer	Nature of Property	Assessed Valuation	% of Net Valuable
Delek Refining	Refinery	\$250,328,932	1.44%
Oncor Electric Delivery Co.	Utility	\$178,028,929	1.02%
Brookshire Grocery Co.	Grocery Wholesaler/Retailer	\$160,350,036	0.92%
Dayton Hudson/Target	Retail	\$ 105,902,426	0.61%
Walmart/Sam's East	Wholesaler/Retailer	\$ 97,537,587	0.56%
Genecov Investment Group	Financial	\$ 86,824,646	0.50%
Trane-American Standard	Manufacturer	\$ 85,401,331	0.49%
Tyler Broadway/Centennial	Retail	\$ 72,253,999	0.41%
Transcanada Keystone Pipeline	Oil & Gas Production	\$ 56,358,028	0.32%
BR CWS Cascades	Property Management	\$ 54,597,702	0.31%



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. 867 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 FY20 Adopted Budget covers a twelve month period beginning October 1, 2019 through September 30, 2020. The purpose of the budget preparation process is to develop a work program and financial plan for Smith County. The goal is to produce a budget document that clearly states which services and functions will be provided with the resources available as follows:

The budget document should be clearly understandable by the taxpayers and citizens at large and should be a policy document which defines issues in such a manner that the Commissioners Court can make sound business decisions regarding county programs and finances. The Commissioners Court must be given enough information to make funding choices between alternative programs and priorities.

The budget document should provide offices and departments with a work program enabling them to carry out their missions. Furthermore, it provides the County Judge, who is the budget officer, and the County Auditor with a financial plan with which to assure the county lives within its financial means.

Finally the budget should serve as an important reference document that provides extensive information on the nature and scope of county operations and services.

Phase I: Departmental Requests – During this phase of the budget cycle, departments are given the opportunity to request funding for the next year's operation. This phase is divided into requests for the current level of service (baseline budget), requests for capital outlay (Schedule A), and requests for Program Changes (Schedule B).

Baseline Budget – The baseline budget is defined as the level of service currently being provided by the department and should be affected only by workload volumes and inflationary pressures.

Budget Criteria for Review of the Baseline Budget - The first step in analyzing a department's budget submission is to review the department's current baseline budget and make any needed recommendations for modifications to the base in accordance with the following criteria:

1. **Workload Decrease:** If a department has had a workload decrease (including efficiencies created by technological improvements), or some other programmatic change which has resulted in a lower demand for service, then budget reductions may be recommended to reflect this decrease.
2. **Changing Circumstance:** If circumstances have changed in the community or in the customer base which no longer justifies the continuation of a department's program at its current level, then budget reductions may be recommended to reflect this change.
3. **Revenue Shortfalls:** If a past program was fully or partially funded based on an expectation of additional revenue and that revenue has not materialized or continued as expected, then budget reductions may be recommended to bring expenses in line with actual revenue.

4. Decrease in Non-General Fund Revenue: If a program was fully or partially funded by Non-General Fund revenue and that revenue has been reduced or eliminated, the increase to the General Fund will be evaluated as a Program Change.

Program Change Requests - Given the increased costs of overall operating expenses and the impact of those expenses on the County's overall available funds, program changes that produce savings are looked on more favorably than those that increase costs.

Program Change Requests refer to requests to change the level of service or method of operation. Generally, Program Change Requests are for positions, equipment and associated supplies and contractual services necessary to support a new or expanded program. Program Change Requests may, however, take the form of program reductions or elimination.

Phase II: Budget and Management Division Review - During this phase of the process, the County Judge and the County Auditor conduct a review of departmental requests. Also during this time, the Commissioners Court will receive revenue estimates and fund balance projections from the County Auditor. These estimates and projections, as well as tax roll information from the Smith County Appraisal District and the Tax Assessor/Collector, will be used to formulate budget balancing strategies.

The Auditor will receive input from the County Judge and the Commissioners Court in terms of their priorities at the initiation of the review phase. The County Judge and the County Auditor will present the Commissioners Court with preliminary revenue estimates and a summary of departmental requests. This information will form the basis for a priority setting session of the Commissioners Court.

Once the final tax roll is received and the effective tax rate has been calculated, the Commissioners Court will again be informed on the status of the budget. The

Commissioners Court will again give direction relating to any possible tax rate increase or decrease.

Prior to the finalization of the budget, each office is informed of the recommended level of funding for their department. Any disagreement may be appealed by the office or department to the Commissioners Court during the next phase of the process. The County Judge and the Auditor will provide the Commissioners Court with a balanced budget in the Proposed Budget document.

Phase III: Commissioners Court Deliberations – The Commissioners Court will hold budget hearings in accordance with the budget calendar. Department officials and outside entities will have the opportunity to meet with the court on these dates or any revisions of these dates.

Phase IV: Adoption of the Budget – After the Commissioners court completes its deliberations and holds the public hearing(s) on the proposed budget, the court will vote to adopt the budget. The Commissioners Court may make any changes to the proposed budget it deems necessary prior to the adoption.

Phase V: Implementation of the Adopted Budget – Upon adoption by the Commissioners Court, a copy will be filed with the County Clerk. The County Auditor will continue to be responsible for the financial accounts of the county and the preparation of the monthly budget statements to be used by the departments in monitoring their budgets.

Basis of Accounting - The County complies with Generally Accepted Accounting Principles (GAAP) and applies all relevant

Governmental Accounting Standards Board (GASB) pronouncements.

The modified accrual basis of accounting is used. Under this method, revenues are recognized when they become measurable and available. Measurable means the amount of the transaction can be determined. Available means the amount is collectible within the current period. Expenditures are recorded when the liability is incurred except for unmatured interest on general long-term debt, which is recognized when paid.

Basis of Budgeting - The Smith County budget is prepared on a modified accrual basis consistent with generally accepted accounting principles and budgetary control takes place at the account category level. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received or become measurable (for example, property tax revenue is measurable when the statements are produced) and expenditures are recognized when the related fund liability is incurred, such as with a purchase order.

Revenue Estimates - The County Auditor provides revenue estimates for the upcoming fiscal year. A comprehensive review of all revenue sources takes place each month during the budget evaluation period. Estimates that are incorporated into the budget document are based on trend analysis, current and/or pending legislation, and economic conditions.

Budgetary Control - The County maintains an encumbrance accounting system as a method of budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to vendors.

Budget Administration - The adopted budget is prepared and approved in line item format;

however, with the adoption of the budget, administration will be at the category level. This method of budgetary control will allow for an individual line item to exceed the appropriated amount as long as the category does not exceed the total amount appropriated for the category. Any transaction that would cause the category to exceed the budgeted appropriation will require a budget transfer.

Budget Transfers - Budget transfers fall into two different categories, those that can be approved by the department head and those that require approval of the Commissioners Court prior to any expenditure of funds.

A) Certain expense categories are grouped together into a “major category” for purposes of budget transfer administration. Supplies, Operating Expenses, Contract Agreements, Other Services and Charges, and Judicial Expenses (if applicable); are grouped into major category “**Total Operating Expenses**”. *Transfers between the categories or departmental divisions within Total Operating Expenses in a department may be approved by the department head and do not require further approval by the Commissioners Court.*

B) All other transfers require approval of Commissioners Court via a budget transfer request form submitted through the Auditor’s office.

Budget Amendments – Budget amendments are defined as a change in the authorized level of funding that increases or decreases the total, or bottom line, of the budget. Budget amendments traditionally include both a revenue and an expenditure, or offsetting amounts, and are authorized only by majority vote of the Commissioners Court.

Date	FY20 BUDGET CALENDAR
March 29	Budget Instruction Manual and worksheets distributed
April 30	Deadline for departments & outside agencies to return budget requests
May 1	Receive 1 st round of revenue estimates from Auditor
May 22-24	County Judge & Auditor review requests with departments
June 4	Preliminary revenue and expenditure budget to Commissioners for review
June 18	Budget workshop with Commissioners Court
June 28	Receive 2 nd round of revenue estimates from Auditor
July 16	Budget workshop with Commissioners Court
July 25	Deadline for receiving certified tax roll from the Smith County Appraisal District
July 30	Commissioners Court to discuss tax rate; if proposed tax rate will exceed the lower of the rollback rate or the ETR, take record vote and schedule the public hearings.
July 30	Receive 3 rd round of revenue estimates from Auditor
July 31	County Judge files FY20 Proposed Budget with County Clerk
July 31	Publish notice of any proposed salary increases for elected officials (LGC 152.013)
August 2	Publish notice of Public Hearing on Tax Increases – Appendix 10
August 6	Public hearing on the FY20 Proposed Tax Rate – 9:30 a.m. (if required)
August 6	Publish notice of the August 13, 2019 public hearing on the FY20 Proposed Budget
August 13	Publish notice of August 27, 2019 public hearing on FY20 Proposed Budget (LGC 111.0075(b))
August 13	Public hearing on FY20 Proposed Tax Rate – 9:30 a.m. (if required)
August 13	Public hearing on the FY20 Proposed Budget – 5:30 p.m. (LGC 111.007)
August 15	Publish Notice of Tax Revenue Increase – Appendix 11
August 19	Post notice of public hearing on FY20 Proposed Budget
August 19	Post notice of meeting to adopt the FY20 budget and tax rate
August 27	Public hearing – 9:30 a.m. – Commissioners Court
August 27	<ol style="list-style-type: none"> 1) Vote to adopt FY20 budget 2) Vote to adopt tax rate 3) Vote to ratify property tax increase from raising more revenue from property taxes than in the previous year. (LGC 111.008c)
	<i>Dates 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 & Poors.

Smith County Commissioners adopted a General Fund Reserve Policy that designates a reserve fund balance at a minimum level of 25% of budgeted expenditures in general fund. The reserve policy further dictates that fiscal year appropriations will not be greater than anticipated revenues for the current year with limited exceptions.

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

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

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

Primary objectives of the investment policy are:

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

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

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

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

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

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

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.



FINANCIAL SECTION

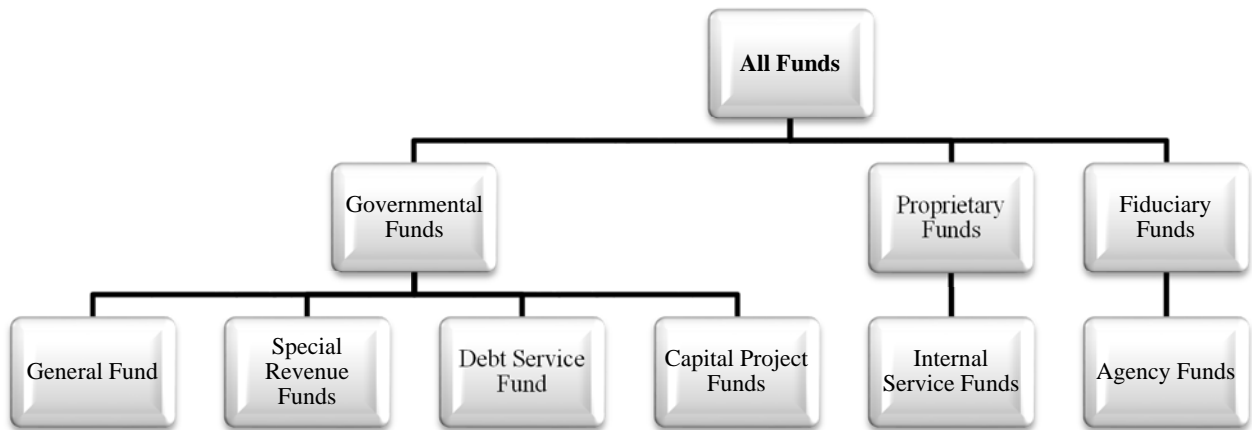
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FUND OVERVIEW

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

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

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



GOVERNMENTAL FUNDS:

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

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

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

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

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

FINANCIAL SUMMARIES OVERVIEW

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

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

Revenues

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

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

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

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

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

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

permit, such as alcohol or salvage yard permits.

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

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

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

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

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

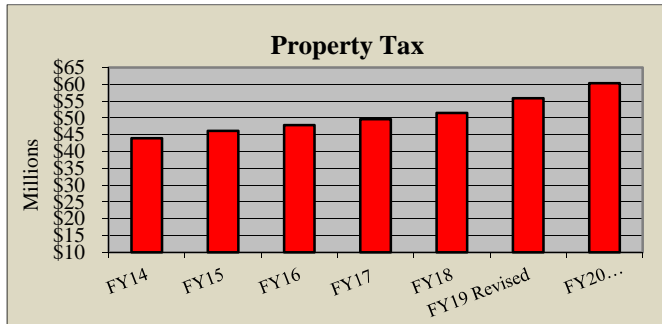
Interest – revenue received as interest from investments and bank accounts.

Miscellaneous – includes revenue not classified in another category.

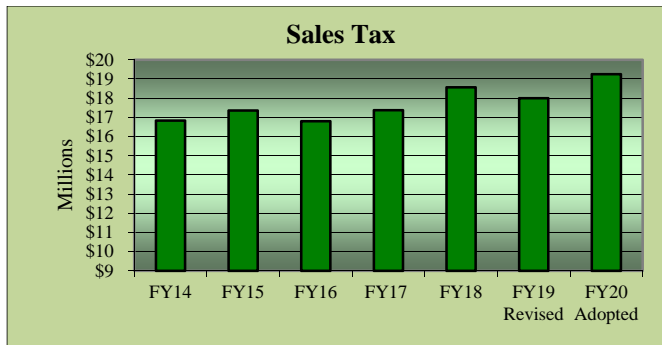
MAJOR REVENUE HIGHLIGHTS

The FY20 budget is based on projected receipts of taxes, fees, and other revenues with a total of \$97,248,129. Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: Comprising 62% of the County revenue, fiscal year 2020 total property tax receipts are estimated at \$60,346,263 or 8% higher than the 2019 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 \$43,097,505 in FY19 to \$46,801,551 in FY20, the debt service portion will increase from \$5,586,128 to \$6,058,778, the Road & Bridge Fund will increase from \$4,899,597 to \$6,277,889 and the Capital Project Fund from \$1,664,491 to \$1,793,683.

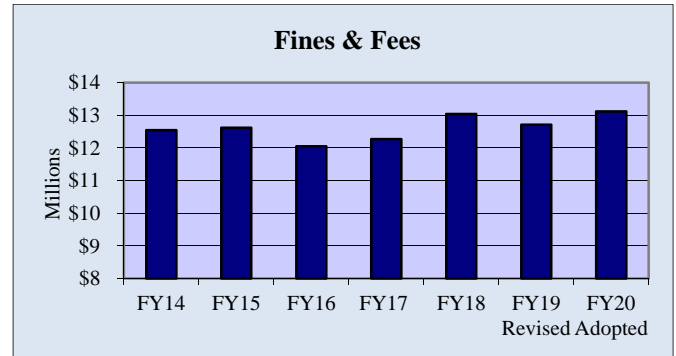


SALES TAX: Comprises 20% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY20 are projected to be higher than FY19 by approx. 7% at an estimate of \$19,250,000. Smith County voters approved the ½ cent sales tax in 1982.

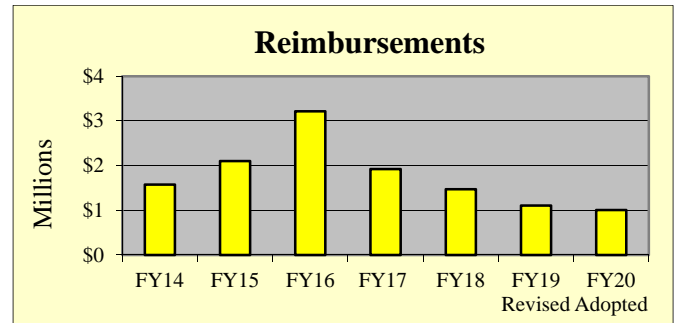


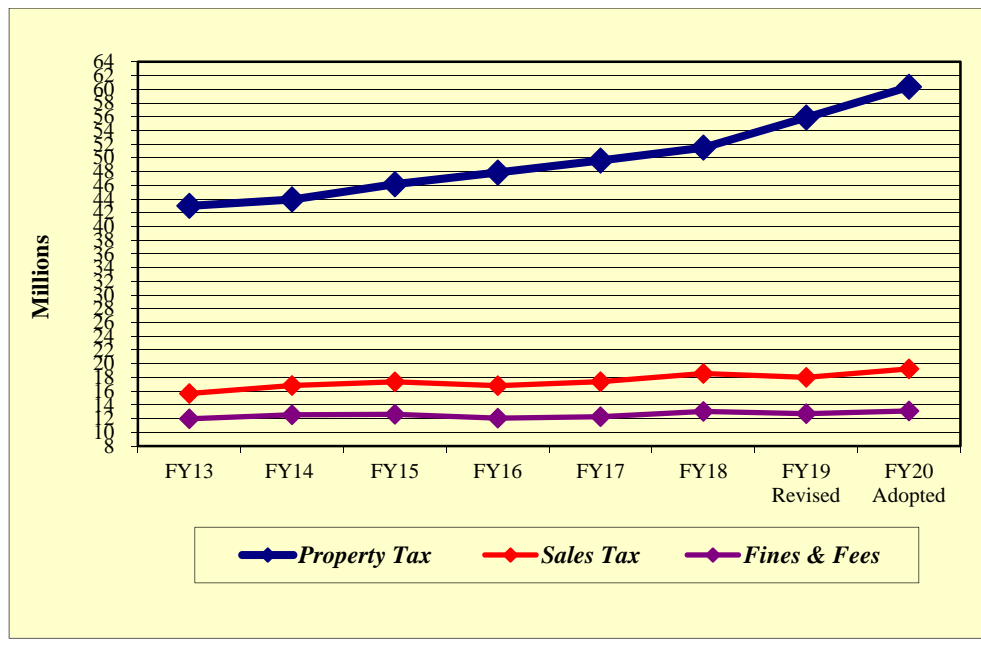
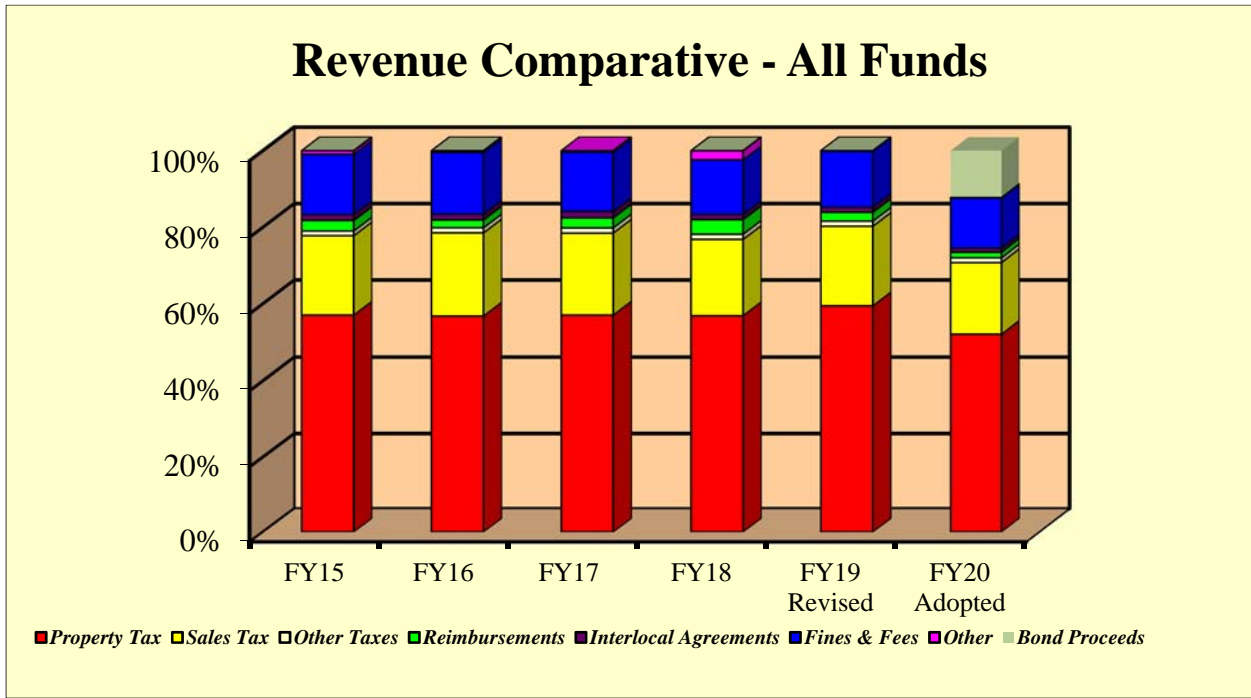
FINES AND FEES: Comprising 13.5% of total revenues, fines and fees represent the third largest revenue source. This category reflects fees charged

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 FY20 estimated revenue is estimated slightly higher than the FY19 estimated amounts.



REIMBURSEMENTS: Comprising 1% 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.





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 FY20 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 50% of total expenditures, followed by 31% of operating expenses, 14% for capital expenditures & improvements, and 5% for debt service.

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

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

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

GENERAL GOVERNMENT:

General government expenditures account for 22% of total expenditures. Expenditures associated with this function include general administration, financial administration, tax administration, facilities management, and election administration. These expenditures are slightly higher than the FY19 general government activity costs.

PUBLIC SAFETY:

Public safety expenditures comprise 13% of total expenditures which is slightly higher than FY19. This category is made up of law enforcement and emergency management services.

CORRECTIONS & REHABILITATION:
 Comprising the largest percentage of ongoing total expenditures at 17%, 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.

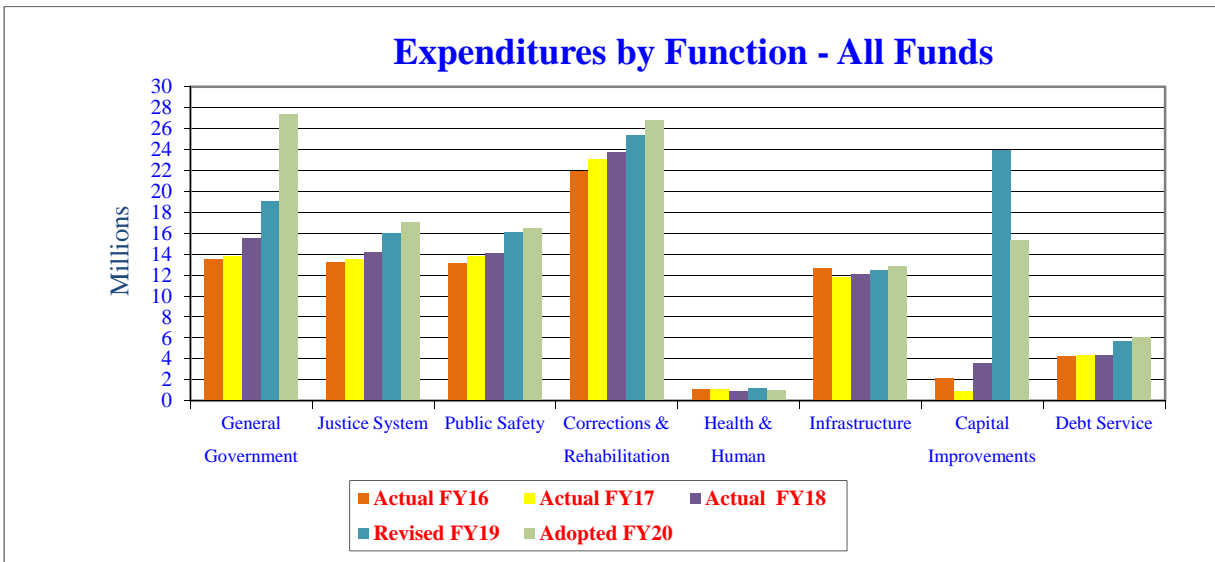
CAPITAL IMPROVEMENTS:
 Comprised of approximately 12.48% of total expenditures and primarily associated with ongoing capital improvement projects.

JUDICIAL:
 The judicial expenditures are projected at 13.8% of total expenditures for FY20. 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 FY20 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 less than 5% 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 55 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, 2017 and 2018, the estimated expenditures for the year ended September 30, 2019 and the Adopted Budget expenditure amounts for fiscal year 2020.

Operating Fund Expenditures by Category

Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
Salaries	\$36,236,321	\$37,316,982	\$40,488,019	\$42,881,494
Fringe Benefits	\$14,694,942	\$15,454,753	\$17,864,373	\$18,697,892
Operating Expenses	\$20,842,709	\$23,274,393	\$26,744,773	\$26,944,141
Capital Expenditures	\$ 5,116,850	\$3,167,476	\$ 2,784,504	\$4,831,319
Direct Expenditures	\$76,890,820	\$79,213,604	\$87,881,669	\$93,354,846

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

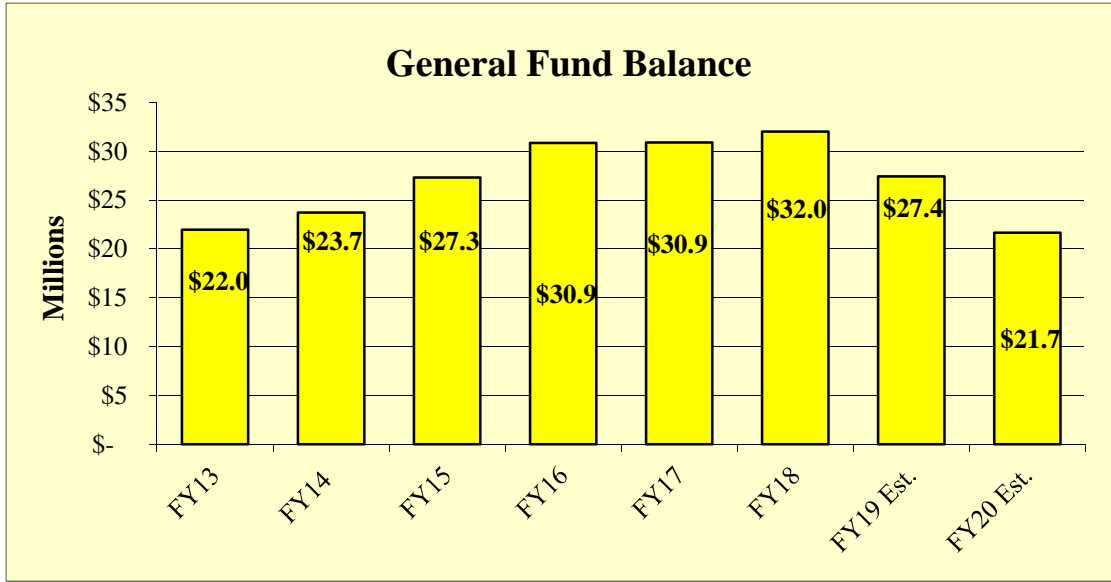
Operating Fund Expenditures by Type of Service

Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
General Government	\$13,620,189	\$14,573,997	\$17,325,827	\$19,719,242
Judicial	\$13,377,273	\$14,017,677	\$15,703,009	\$16,816,843
Public Safety	\$13,782,766	\$13,849,866	\$15,851,002	\$16,169,538
Corrections & Rehabilitation	\$18,076,073	\$18,658,788	\$19,973,908	\$21,262,305
Juvenile Services	\$5,026,610	\$5,053,921	\$ 5,382,345	\$ 5,516,935
Public Service	\$1,149,352	\$953,950	\$ 1,207,658	\$ 983,864
Infrastructure & Environmental	\$11,858,556	\$12,105,405	\$12,437,919	\$12,886,119
Total Expenditures	\$76,890,820	\$79,213,604	\$87,881,667	\$93,354,846

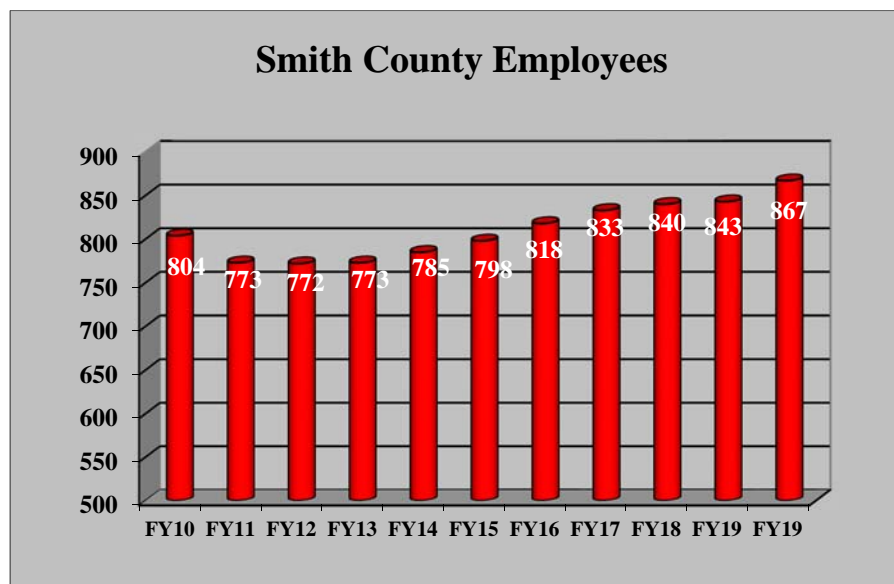
FUND SUMMARY – OPERATING FUNDS

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 FY20 Adopted Budget account for 50.22% of expenditures. The chart below shows the historical personnel levels for Smith County. A departmental position schedule is shown on page 47.



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.

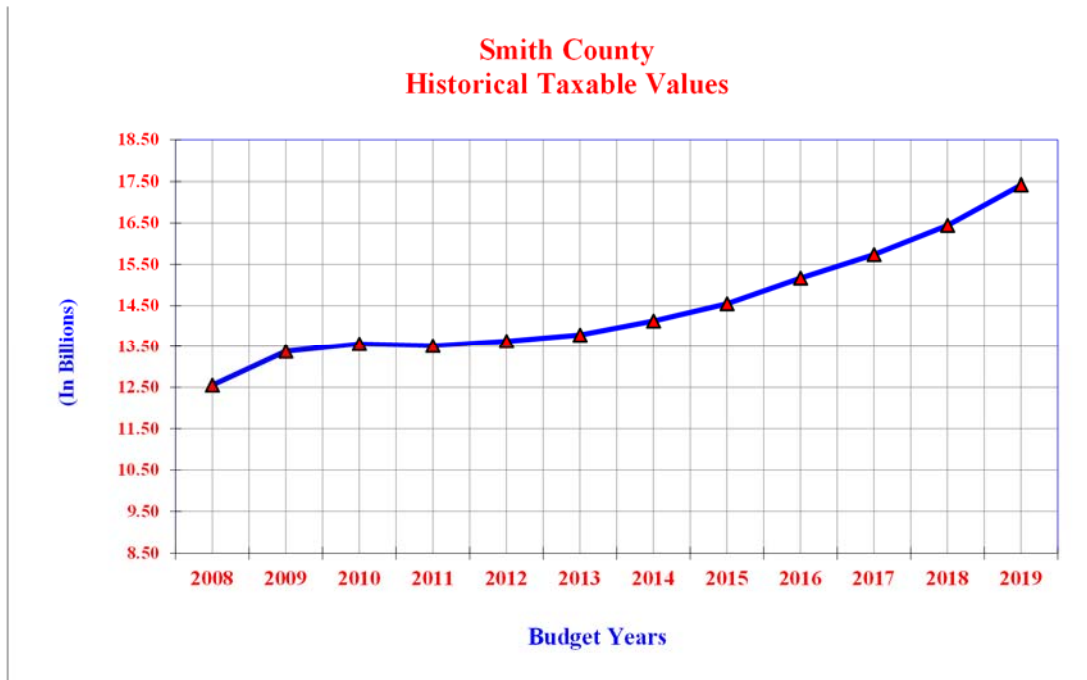
County Clerk Records Management & Preservation Fund - This fund is established by authority of the Local Government Code section 203.004 for the records management & preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk. 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 2019 certified value for Smith County is \$18,529,921,490. This represents a total increase of 6.36% from the 2018 amended certified value of \$17,421,789,737. The increase in taxable value for 2019 was primarily associated with new property being added to the tax roll. The 2019 taxable values are used to fund the FY20 budget. The average home value in Smith County has increased from \$169,415 in 2018 to \$179,233 in 2019.



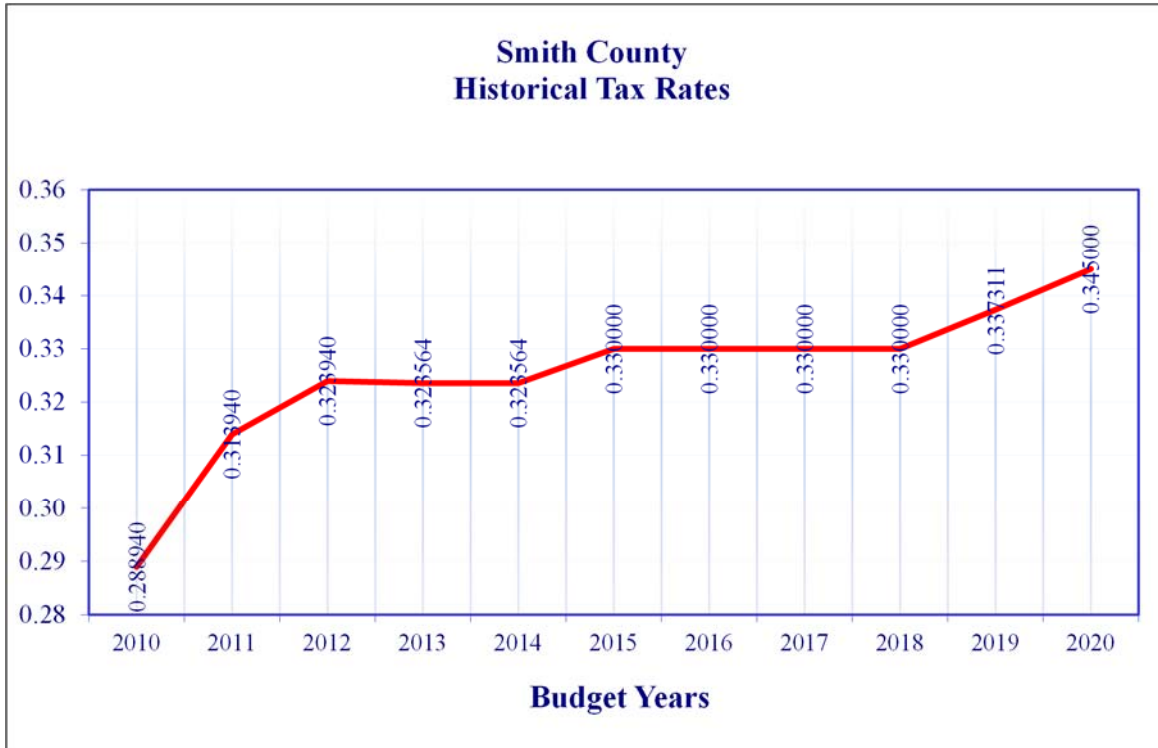
On May 24, 2004, the Commissioners Court adopted Proposition 13, a constitutional amendment to Article VIII, Section 1-b(h) of the Texas Constitution which authorized the county to establish an ad valorem tax freeze on residential homesteads of the disabled and those over the age of 65. This authorization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

TAX RATE, LEVY, AND COLLECTION HISTORY

Tax Year	Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2008	2009	37,617,488	36,754,222	97.71%	599,533	\$ 37,353,755	99.30%
2009	2010	38,050,173	37,210,326	97.79%	717,424	\$ 37,927,750	99.68%
2010	2011	40,950,877	40,066,257	97.84%	704,922	\$ 40,771,179	99.56%
2011	2012	42,578,284	41,723,457	97.99%	767,272	\$ 42,490,729	99.79%
2012	2013	43,150,455	42,335,407	98.11%	692,312	\$ 43,027,719	99.72%
2013	2014	44,254,117	43,372,946	98.01%	683,496	\$ 44,056,442	99.55%
2014	2015	46,373,103	45,450,962	98.01%	758,619	\$ 46,209,581	99.65%
2015	2016	48,244,535	47,266,751	97.97%	749,619	\$ 48,016,370	99.53%
2016	2017	49,919,705	49,003,276	98.16%	730,564	\$ 49,733,839	99.63%
2017	2018	52,060,978	51,153,925	98.26%	821,699	\$ 51,975,624	99.84%
2018	2019*	56,375,225	46,431,662	82.36%	272,073	\$ 46,703,735	82.84%
* Collections as of 1/31/2019							
Source: Smith County Tax Assessor/Collector							

PROPERTY TAX RATE

Below are the historical tax rates for Smith County. The FY20 total tax rate is .345000 per \$100 valuation.



The property tax rate distribution of the 2019 taxes for the FY20 budget is as follows:

Maintenance & Operations		
General Fund	0.260802	
Facility Improvement Fund	0.010000	
Road & Bridge Fund	0.035000	
Total Maintenance & Operations	0.305802	
Debt Service		
General Obligation Series 2011 & 2018	0.039198	
Total Debt Service	0.039198	
Total Tax Rate	0.345000	
Total Assessed County Valuation	\$18,529,921,490	Certified Value @ 7/25/19

**ORDER OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS
MAKING TAX LEVIES FOR SMITH COUNTY FOR TAX YEAR 2019**

BE IT REMEMBERED AT A REGULAR MEETING OF THE COMMISSIONERS COURT OF SMITH COUNTY, TEXAS HELD ON THE 27TH DAY OF AUGUST, 2019 IN A MOTION MADE BY JUDGE MORAN AND SECONDED BY COMMISSIONER WARR THE FOLLOWING COURT ORDER WAS ADOPTED:

WHEREAS: THE COMMISSIONERS COURT HAS CONSIDERED ALL REQUESTS FOR COUNTY EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND HAS BEEN PROVIDED WITH ESTIMATED REVENUES FOR SUCH YEAR BY THE COUNTY AUDITOR; AND

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

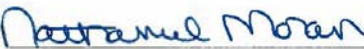
WHEREAS: PUBLIC HEARINGS WERE CONDUCTED ON AUGUST 6, 2019 AND AUGUST 13, 2019 TO ALLOW PUBLIC COMMENT ON THE PROPOSED 2019 TAX RATE, WHICH WILL FUND THE FY20 BUDGET; AND

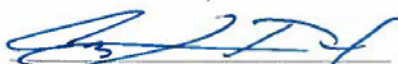
WHEREAS: COMMISSIONERS COURT ACTION IS REQUIRED TO FINALLY ADOPT A TAX RATE FOR THE TAX YEAR 2019 AND TO LEVY SUCH TAX ON EACH \$100 OF ASSESSED VALUATION FOR ALL TAXABLE PROPERTY IN THE COUNTY, AS DESCRIBED BELOW:


<i>MAINTENANCE & OPERATIONS</i>		<i>DEBT SERVICE</i>	
GENERAL FUND	.260802	G.O. BONDS SERIES 2011 & 2018	.039198
FACILITY IMPROVEMENT FUND	.010000		
ROAD & BRIDGE FUND	.035000		
TOTAL MAINTENANCE & OPERATIONS	.305802	TOTAL DEBT SERVICE	.039198
TOTAL TAX RATE		.345000	


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


APPROVED THIS THE 27TH DAY OF AUGUST, 2019.


 NATHANIEL MORAN, COUNTY JUDGE


 CARY NIX, COMMISSIONER, PCT. 2


 JOANN HAMPTON, COMMISSIONER, PCT. 4


 JEFF WARR, COMMISSIONER, PCT. 1


 TERRY PHILLIPS, COMMISSIONER, PCT. 3

PERSONNEL

The FY20 budget includes a 1.5% cost of living percentage increase to the base salary for most positions and some additional salary adjustments based on comparable positions from other counties.

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 FY20 budget increased by twenty four full time positions. A complete listing of employees by classification can be found on the following page.

Smith County Position Schedule (Full-time Employees)

	Department	FY16	FY17	FY18	FY19	FY20	Change
General Administrative	Commissioners Court	8	7	7	7	8	1
	Information Technology	12	12	13	14	17	3
	Records Service	3	3	3	3	3	0
	Veterans	3	3	3	3	3	0
	County Auditor	10	10	10	10	11	1
	Purchasing	4	4	4	4	4	0
	County Treasurer	2	2	2	2	2	0
	Tax A/C	31	31	32	32	32	0
	Elections	3	3	3	3	3	0
	Judicial Compliance Office	2	2	3	3	3	0
	County Administration Office	1	1	1	1	1	0
	Fleet Administration			1	1	1	0
	Physical Plant	23	23	24	25	25	0
	Human Resources	2	2	2	2	2	0
Judicial	County Clerk	25	25	25	25	25	0
	County Court	3	3	4	4	4	0
	County Court at Law	4	4	4	4	4	0
	County Court at Law #2	4	4	4	4	4	0
	County Court at Law #3	4	4	4	4	4	0
	7th District Court	3	3	3	3	3	0
	114th District Court	3	3	3	3	3	0
	241st District Court	3	3	3	3	3	0
	321st District Court	3	3	3	3	3	0
	Indigent Defense				0	2	2
	District Clerk	20	20	19	19	19	0
	Justice of the Peace - Pct. #1	3	3	3	3	3	0
	Justice of the Peace - Pct. #2	4	4	4	4	4	0
	Justice of the Peace - Pct. #3	4	4	4	4	4	0
	Justice of the Peace - Pct. #4	4	4	4	4	4	0
	Justice of the Peace - Pct. #5	4	4	4	4	4	0
	Criminal District Attorney	46	48	48	48	50	2
	Pre-Trial Release/Bail Bond	4	4	4	4	4	0
Law Enforcement	Fire Marshall/E.M.A.	11	11	6	6	6	0
	Animal Control			6	6	6	0
	Constable - Pct. #1	4	4	4	4	4	0
	Constable - Pct. #2	4	4	4	4	4	0
	Constable - Pct. #3	2	3	3	3	3	0
	Constable - Pct. #4	4	4	4	4	4	0
	Constable - Pct. #5	4	4	4	4	5	1
	Warrants Division - Courts	2	2	2	2	2	0
	Environmental Crimes Unit	2	2	2	2	2	0
	Sheriff	105	107	110	113	117	4
	Dispatch	27	27	27	27	29	2
Corrections	Jail Operations	254	254	252	254	262	8
	Juvenile Services	73	78	78	74	74	0
Roads & Transportation	R&B - General	5	5	5	5	5	0
	R&B - Labor & Material	61	66	66	66	66	0
	R&B - Equipment	11	12	12	12	12	0
Other	Agriculture Extension	3	3	3	3	3	0
	Law Library	1	1	1	1	1	0
	Grand Total	818	833	840	843	867	24



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 FY07-20	FY17 Project Costs	FY18 Project Costs	FY19 Project Allocation	FY20 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 - Security Monitoring Station	-				
Courthouse - Window Replacements	399,822				
Courthouse - Security Entrance	-				
Courthouse - Kiosk	21,485				
Courthouse - Basement Remodel (AIC)	16,035				
Courthouse - Exterior Cleaning	27,548				
Courthouse - 6th Floor Demolition	134,621				
Courthouse - Renovations	341,913	119,035	142,694	80,000	
Courthouse - Central Jury Room refurbish	20,999				
Courthouse - Chiller Replacement	104,200		104,200		
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		25,593		
Annex - Building Renovations	36,830	-	-	10,000	
Annex - Commissioners Court Entrance	5,106				
Other Projects					
Conceptual Drawings/Professional Fees	277,571			237,667	1,000,000

Project	Cumulative Amount FY07-20	FY17 Project Costs	FY18 Project Costs	FY19 Project Allocation	FY20 Project Allocation
Lindale Tax Office Expansion	15,761				
Auxiliary Fuel Storage Tank (911 tank)	35,399				
Building Security	69,642				
Glass Sensors/Entry Access/Door Prop alarms	6,322				
D-1 Barn	17,385				
Central Jail Elevator Upgrades	114,225				
Constable #2 Remodel	6,675				
JP #2 Expansion & Remodel	136,705				
JP #3 Expansion & Remodel	138,290				
Generators	58,611			23,000	
Signage	5,955				
Fuelmaster Program (Pilot program FY08 - Phase II FY09)	18,818				
Parking Lot - 210 E. Ferguson - NE Corner	44,920				
Parking Lot - East Annex Jury Parking	40,050				
Crescent Property Acquisition	455,421				
JP #2 Parking Lot	11,015				
JP #3 Parking Lot	11,200				
JP #4 Parking Lot	1,025				
JP #5 Parking Lot	8,070				
Cottonbelt Parking Lot	67,617				
Glenwood Parking Lot	15,000				
Cottonbelt Paint Project	8,068				
Cottonbelt Generator Purchase & Installation	93,000				
Cottonbelt Renovations	135,306	131,456			
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	291,827	31,625	136,872	75,000	25,000
Ferguson St. Multi-Purpose Building (The Hub)	401,673		1,811		
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	51,237				
Bingo Hall Roof Replacement	52,250				
Tax Office Remodel	25,000				
Veterans Office Relocation & Remodel	49,283	-	-	-	

Project	Cumulative Amount FY07-20	FY17 Project Costs	FY18 Project Costs	FY19 Project Allocation	FY20 Project Allocation
Judicial Software Acquisition	3,085,414	-	-	-	
Crescent Laundry Building Renovation	963,740	32,886			
Central Jail Sidewalk & Drainage Repair	30,425				
Jail Projects	1,757,833	183,850	679,550	575,000	400,000
EOC Center Renovations	-	-	-	-	
Smith County Office Building	-	-	-	-	
Camp Ford	11,500	-	-	-	
Precinct Office Improvements	121,509	96,238		10,000	
Cottonbelt Building	408,190	-	28,190	358,000	75,000
302 E. Line St. Building (Gulf States)	450,604	211,669			
Security Equipment Upgrade	-	-	-	-	
Mechanical/Electrical/Plumbing Upgrades	414,000		30,000	384,000	
218 Line St. Building	2,200	-	-	-	
Road & Bridge Facility Improvements	-		-	-	3,000,000
Voting System Upgrade	1,259,705		-	1,259,705	
Storage Barn @ Low Risk	24,000	24,000			
911 Building Purchase Option	1,242,443				
Project Totals	\$ 23,406,018	\$ 830,759	\$ 1,148,909	\$ 3,012,372	\$ 4,500,000

Project Name: Road & Bridge Building Renovation Project
Project Date: 2020 - 2022
Project Budget: \$3,000,000
Funding Source: Fund 45 (PAYGO)

Project Description: Construct new administration and labor division facilities.

Project Benefits: The property is an assemblage of multiple buildings including the original 1 story Quonset Hut dating to 1946, a one-story pre-engineered metal building office with eight adjoining shops dating to 1982. Additionally, there are 2 adjoining wood frame buildings, each approximately 400 sq. ft. The reconstruction project will provide adequate space and efficient working areas for the Road & Bridge personnel.

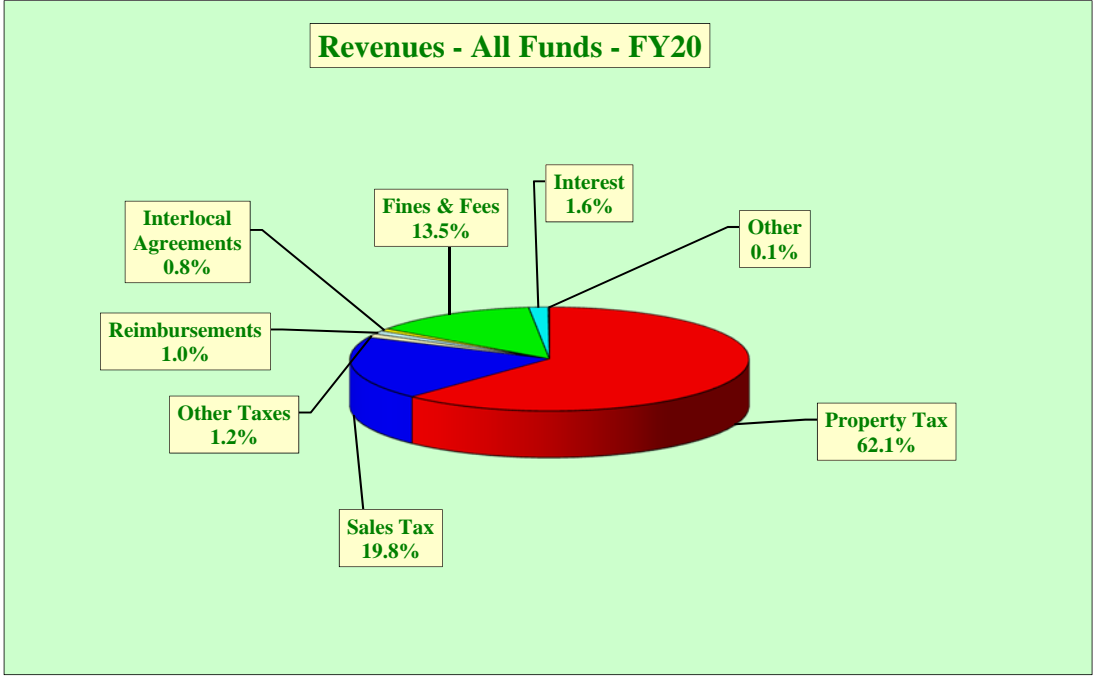
Operational Impact: Operational savings are projected to be realized from the upgrading of electrical and mechanical equipment through energy efficiency.



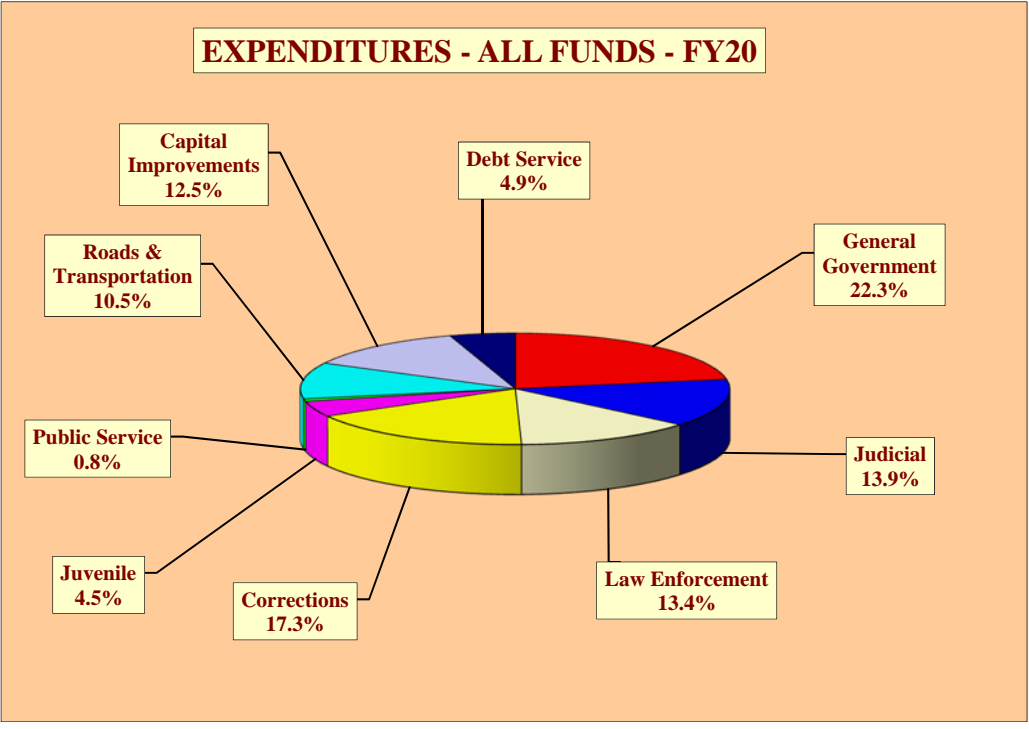
CAPITAL LEASES

Lease #	Lease Term	Department	Equipment	FY20 Lease Payment	Note Payable at 9/30/19	Note Payable at 9/30/20
23305	10	Sheriff	Radio Equipment	\$ 158,894	\$ 580,679	\$ 421,785
6562-023	7	Sheriff	Dispatch Software	\$ 251,168	\$ 251,168	-
6562-028	3	Road & Bridge	6 Motorgraders, 4 Backhoes, 1 Excavator	\$ 225,270	\$ 1,870,450	\$ 1,645,180
Total Obligations				\$ 635,332	\$ 2,702,297	\$ 2,066,965

WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?



CONSOLIDATED FINANCIAL SUMMARY OF BUDGETED FUNDS

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Revised Budget	FY20 Adopted Budget
Revenues					
Property Taxes	\$ 47,872,682	\$ 49,615,686	\$ 51,500,375	\$ 55,870,721	\$ 60,346,263
Sales Tax	16,798,877	17,375,397	18,563,538	18,000,000	19,250,000
Other Taxes	1,153,515	1,120,635	1,236,623	1,095,000	1,135,000
Reimbursements	3,212,603	1,922,215	1,471,660	1,106,918	1,006,800
Interlocal Agreements	1,108,489	1,085,273	1,020,400	792,500	775,313
Fines & Fees	12,049,644	12,269,973	13,039,169	12,713,800	13,119,000
Interest	308,187	618,493	1,406,561	984,050	1,510,250
Bond Proceeds	2,088	14,896	12,109,754	12,000,000	-
Miscellaneous	299,957	257,852	2,008,763	78,363	105,503
Total Revenue	\$ 82,806,042	\$ 84,280,420	\$ 102,356,843	\$ 102,641,352	\$ 97,248,129
Expenditures:					
General Government	\$ 13,570,584	\$ 13,862,022	\$ 15,543,818	\$ 19,095,788	\$ 27,375,606
Judicial	13,243,130	13,540,778	14,218,663	15,986,836	17,064,355
Law Enforcement	13,130,490	13,855,844	14,088,501	16,132,002	16,450,538
Corrections & Rehabilitation	21,913,334	23,102,683	23,712,698	25,356,253	26,779,240
Health & Human Services	1,097,535	1,149,352	953,950	1,207,658	983,864
Infrastructure	12,708,983	11,858,556	12,105,406	12,437,919	12,886,118
Capital Improvements	2,130,322	929,445	3,565,479	23,911,271	15,335,000
Debt Service	4,282,238	4,316,100	4,345,700	5,707,633	6,043,051
Total Expenditures	\$ 82,076,616	\$ 82,614,780	\$ 88,534,215	\$ 119,835,360	\$ 122,917,772
Net Revenue (Expenditures)	\$ 729,426	\$ 1,665,640	\$ 13,822,628	\$ (17,194,008)	\$ (25,669,643)
Other Sources (Uses)					
Sale of Capital Assets					
Transfers In (Out)	\$ -		\$ -	\$ 10,125,000	
Total Resources (Uses)	\$ -	\$ -		\$ 10,125,000	\$ -
Beginning Fund Balance	\$ 46,375,976	\$ 47,105,412	\$ 48,771,046	\$ 62,593,674	\$ 55,524,666
Ending Fund Balance	\$ 47,105,412	\$ 48,771,046	\$ 62,593,674	\$ 55,524,666	\$ 29,855,023
Note 1: Road Bond Capital Projects are a determining factor in major changes to fund balance					

RECAPITULATION OF FY20 ADOPTED BUDGET

	Estimated Ending Balance @ 9/30/19	Estimated Revenues FY20	Adopted Expenditures FY20	Net Interbudget Transfers 19/20 (Inc.) Dec.	Estimated Ending Balance @ 9/30/20	Estimated Reserve Ratio
Operating Funds						
General Fund	\$ 27,430,881	\$ 77,430,071	\$ 75,045,528	\$ 8,150,000	\$ 21,665,424	26.04%
Road & Bridge Fund	3,168,491	9,982,093	12,886,118	(2,150,000)	2,414,466	
Juvenile General Fund	291,274	191,100	5,423,200	(5,000,000)	59,174	
Total Operating Funds	\$ 30,890,645	\$ 87,603,264	\$ 93,354,846	\$ 1,000,000	\$ 24,139,064	
Debt Service Funds						
Debt Service	\$ 1,772,985	\$ 6,097,603	\$ 6,043,051	\$ -	1,827,537	
Total Debt Service Funds	\$ 1,772,985	\$ 6,097,603	\$ 6,043,051	\$ -	\$ 1,827,537	
Total Operating and Debt Service	\$ 32,663,630	\$ 93,700,867	\$ 99,397,897	\$ 1,000,000	\$ 25,966,601	
Special Revenue Funds						
Other Special Revenue Funds	\$ 8,440,298	\$ 1,515,750	\$ 8,184,876	\$ -	1,771,172	
Total Special Revenue Funds	\$ 8,440,298	\$ 1,515,750	\$ 8,184,876	\$ -	\$ 1,771,172	
Capital Improvement Funds						
Facility Improvement Fund	\$ 2,592,034	1,853,512	4,500,000	(950,000)	895,546	
Infrastructure Series 2018 Fund	786,269	10,000	785,000		11,269	
Infrastructure Series 2019 Fund	10,000,000	150,000	10,000,000		150,000	
JAC Maintenance/Equipment Fund	1,042,435	18,000	50,000	(50,000)	1,060,435	
Total Capital Improvement Funds	\$ 14,420,738	\$ 2,031,512	\$ 15,335,000	\$ (1,000,000)	\$ 2,117,250	
Total All Funds	\$ 55,524,666	\$ 97,248,129	\$ 122,917,773	\$ -	\$ 29,855,023	

The estimated decline in the general fund balance for FY20 is due to a cash transfer of funds deemed to be in excess of a fund balance necessary to meet policy guidelines and operating demands. The funds are being transferred to the Road & Bridge Fund and Capital Improvement Project funds. The decline in capital improvement funds is attributed to the road projects and other capital projects slated for the fiscal year.

RECAPITULATION OF FY20 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 @ 10/1/19	\$ 27,430,881	\$ 3,168,491	\$ 2,592,034	\$ 10,786,269	\$ 8,440,298	\$ 1,772,985	\$ 1,042,435	\$ 291,274	\$ 55,524,666
Revenues:									
Taxes:									
Property Taxes - Current	\$ 45,862,355	\$ 6,154,793	\$ 1,758,512			\$ 5,937,603			\$ 59,713,263
Property Taxes - Delq.	500,000	\$ 53,000	\$ 20,000			60,000			633,000
Sales Tax	19,250,000								19,250,000
Tax Penalty & Interest	-								-
Other Taxes	1,135,000								1,135,000
Reimbursements	853,500	140,000			-			153,300	1,146,800
Interlocal Agreements	635,313	-			-			-	635,313
Fines & Fees	8,241,400	3,499,300			1,363,000			15,300	13,119,000
Interest	850,000	135,000	75,000	160,000	152,750	100,000	18,000	19,500	1,510,250
Bond Proceeds									-
Miscellaneous	102,503	-			-			\$ 3,000	105,503
Total Revenues	\$ 77,430,071	\$ 9,982,093	\$ 1,853,512	\$ 160,000	\$ 1,515,750	\$ 6,097,603	\$ 18,000	\$ 191,100	\$ 97,248,129
Total Available	\$ 104,860,952	\$ 13,150,584	\$ 4,445,546	\$ 10,946,269	\$ 9,956,048	\$ 7,870,588	\$ 1,060,435	\$ 482,374	\$ 152,772,796
Other Financing Sources									
Transfers In	\$ -	\$ 2,150,000	\$ 1,000,000			\$ -	\$ 50,000	\$ 5,000,000	8,200,000
Total Available & Other Sources	\$ 104,860,952	\$ 15,300,584	\$ 5,445,546	\$ 10,946,269	\$ 9,956,048	\$ 7,870,588	\$ 1,110,435	\$ 5,482,374	\$ 160,972,796
Expenditures By Type:									
General Government	\$ 19,719,242		\$ -		\$ 7,656,364				\$ 27,375,606
Judicial	16,816,843				247,512				17,064,355
Law Enforcement	16,169,538				281,000				16,450,538
Corrections	2,126,205								2,126,205
Juvenile	93,735							5,423,200	5,516,935
Public Service	983,864								983,864
Roads & Transportation	-	12,886,118							12,886,118
Capital Improvements			4,500,000	10,785,000			50,000		15,335,000
Debt Service	-					6,043,051			6,043,051
Total Expenditures	\$ 75,045,528	\$ 12,886,118	\$ 4,500,000	\$ 10,785,000	\$ 8,184,876	\$ 6,043,051	\$ 50,000	\$ 5,423,200	\$ 122,917,773
Other Financing Uses									
Interbudget Transfers Out	\$ 8,150,000		\$ 50,000		\$ -	\$ -	\$ -		\$ 8,200,000
Reserves	\$ 2,166,524	\$ 2,414,466	\$ 895,546	\$ 161,269	\$ 1,771,172	\$ 1,827,537	\$ 1,060,435	\$ 59,174	\$ 29,855,023
Total Expenditures & Other Uses	\$ 104,860,952	\$ 15,300,584	\$ 5,445,546	\$ 10,946,269	\$ 9,956,048	\$ 7,870,588	\$ 1,110,435	\$ 5,482,374	\$ 160,972,796

Note 1: Reserves represent estimated ending fund balance at 9/30/20

RECAPITULATION OF FY20 ADOPTED BUDGET (By Category)

	Facility									Total Funds
	General Fund	Road & Bridge Fund	Improvement Fund	Infrastructure Funds	Special Revenue Funds	Debt Service Funds	Other Capital Improvement Funds	Indigent Health Care Trust Funds	Juvenile Funds	
Beg. Fund Balance @ 10/1/19	\$ 27,430,881	\$ 3,168,491	\$ 2,592,034	\$ 10,786,269	\$ 8,440,298	\$ 1,772,985	\$ 1,042,435	\$ -	\$ 291,274	\$ 55,524,666
Revenues:										
Taxes:										
Property Taxes - Current	\$ 45,862,355	\$ 6,154,793	\$ 1,758,512		\$ -	\$ 5,937,603	\$ -	\$ -	\$ -	\$ 59,713,263
Property Taxes - Delinquent	500,000	53,000	20,000		-	60,000	-	-	-	633,000
Sales Tax	19,250,000	-	-		-	-	-	-	-	19,250,000
Other Taxes	1,135,000	-	-		-	-	-	-	-	1,135,000
Reimbursements	853,500	-	-		-	-	-	-	153,300	1,006,800
Interlocal Agreements	635,313	140,000	-		-	-	-	-	-	775,313
Fines & Fees	8,241,400	3,499,300	-		1,363,000	-	-	-	15,300	13,119,000
Interest	850,000	135,000	75,000	160,000	152,750	100,000	18,000	-	19,500	1,510,250
Bond Proceeds				-						
Miscellaneous	102,503	-	-		-	-	-	-	3,000	105,503
Total Revenues	\$ 77,430,071	\$ 9,982,093	\$ 1,853,512	\$ 160,000	\$ 1,515,750	\$ 6,097,603	\$ 18,000	\$ -	\$ 191,100	\$ 97,248,129
Total Available	\$ 104,860,952	\$ 13,150,584	\$ 4,445,546	\$ 10,946,269	\$ 9,956,048	\$ 7,870,588	\$ 1,060,435	\$ -	\$ 482,374	\$ 152,772,796
<i>Other Financing Sources</i>										
Transfers In	-	2,150,000	1,000,000		-	-	50,000	-	5,000,000	8,200,000
Total Available & Other Sources	\$ 104,860,952	\$ 15,300,584	\$ 5,445,546	\$ 10,946,269	\$ 9,956,048	\$ 7,870,588	\$ 1,110,435	\$ -	\$ 5,482,374	\$ 160,972,796
<i>Expenditures</i>										
Salary	\$ 35,937,787	\$ 3,594,752	\$ -	\$ -	\$ 116,573				\$ 3,348,955	\$ 42,998,067
Fringe Benefits	15,759,696	1,621,396		-	33,394				1,316,800	18,731,285
Operating Expenses	20,676,726	5,519,970	4,500,000	-	7,239,910				747,445	38,684,051
Capital Outlay	2,671,319	2,150,000	-	10,785,000	795,000		50,000		10,000	16,461,319
Debt Service						6,043,051				6,043,051
Total Expenditures	\$ 75,045,528	\$ 12,886,118	\$ 4,500,000	\$ 10,785,000	\$ 8,184,876	\$ 6,043,051	\$ 50,000	\$ -	\$ 5,423,200	\$ 122,917,773
<i>Other Financing Uses</i>										
Interbudget Transfers Out	\$ 8,150,000	\$ -	\$ 50,000		\$ -	\$ -	\$ -	\$ -		\$ 8,200,000
Restricted Reserves	\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 21,665,424	\$ 2,414,466	\$ 895,546	\$ 161,269	\$ 1,771,172	\$ 1,827,537	\$ 1,060,435	\$ -	\$ 59,174	\$ 29,855,023
Total Expenditures & Other Uses	\$ 104,860,952	\$ 15,300,584	\$ 5,445,546	\$ 10,946,269	\$ 9,956,048	\$ 7,870,588	\$ 1,110,435	\$ -	\$ 5,482,374	\$ 160,972,796

FUND SUMMARY – DEBT SERVICE FUND

The combined portion of the ad valorem tax rate designated for FY20 debt service is 0.039198, as compared to the FY19 debt service rate of 0.038952. 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

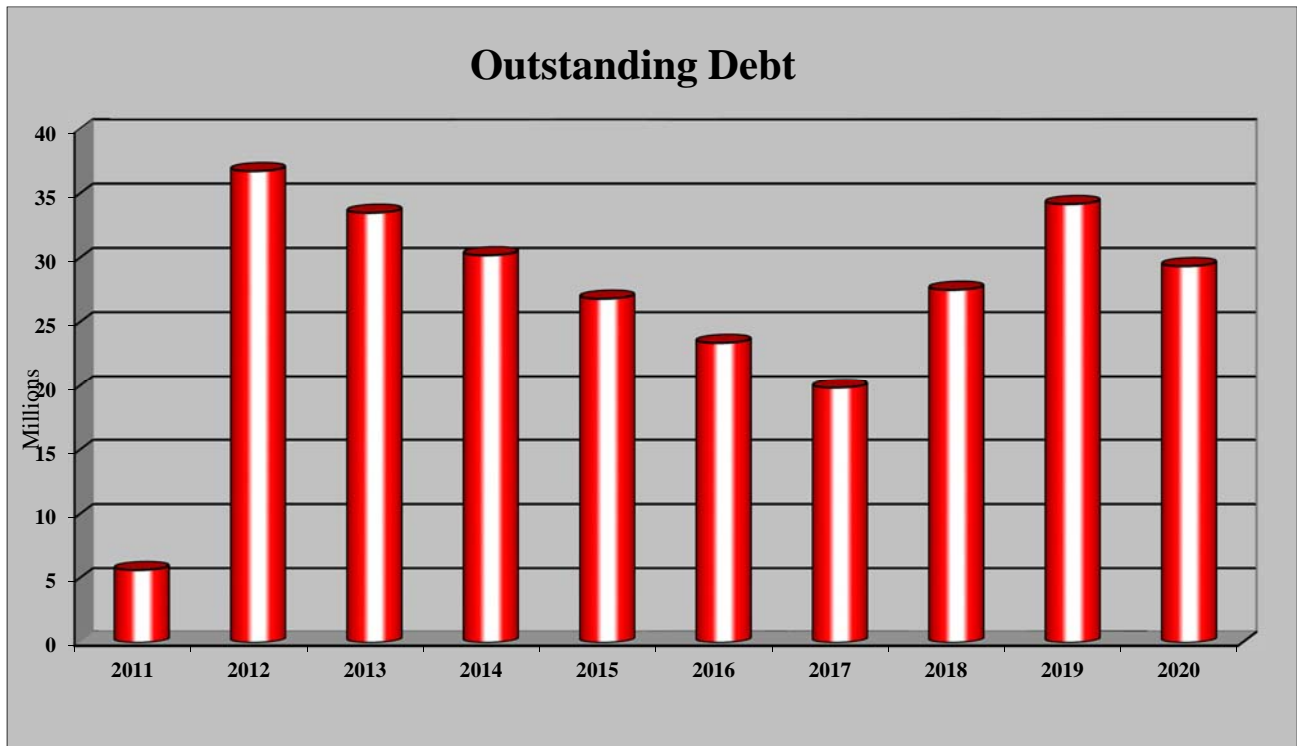
Total True Interest Cost: 2.564%

General Obligation Series 2018 & 2019

Issue Date: May 15, 2018 & May 15, 2019

Issue Amount: \$11,320,000 & \$11,320,000

Purpose: County Infrastructure



Schedule of Debt Maturity

Maturity	Bonds Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest	
2019/20	4,825,000.00	639,451.11	563,360.00	1,202,811.11	6,027,811.11	
2020/21	4,185,000.00	488,000.00	485,650.00	973,650.00	5,158,650.00	
2021/22	4,315,000.00	425,650.00	422,700.00	848,350.00	5,163,350.00	
2022/23	2,960,000.00	340,300.00	298,825.00	639,125.00	3,599,125.00	Series 2011 Maturity
2023/24	3,110,000.00	295,275.00	248,625.00	543,900.00	3,653,900.00	
2024/25	3,250,000.00	248,625.00	199,875.00	448,500.00	3,698,500.00	
2025/26	3,190,000.00	199,875.00	143,825.00	343,700.00	3,533,700.00	
2026/27	3,305,000.00	143,825.00	85,700.00	229,525.00	3,534,525.00	
2027/28	3,425,000.00	85,700.00	25,425.00	111,125.00	3,536,125.00	Series 2018 Maturity
2028/29	1,695,000.00	61,025.00	0.00	61,025.00	1,756,025.00	Series 2019 Maturity
	\$34,260,000.00	\$2,927,726.11	\$2,473,985.00	\$5,401,711.11	\$39,661,711.11	



BUDGET DETAIL SECTION

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DEPARTMENTAL INDEX

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REVENUE RECAP

General Fund						
	Estimated Revenue FY18	Estimated Revenue FY19	Estimated Revenue FY20	% of Total Revenue	Variance FY19 to FY20	% of Change
Revenues:						
Taxes:						
Property Taxes - Current	\$ 40,463,357	\$ 43,097,505	\$ 45,862,355	59.23%	\$ 2,764,850	6.42%
Property Taxes - Delinquent	436,341	500,000	500,000	0.65%	-	0.00%
Sales Tax	18,563,538	18,000,000	19,250,000	24.86%	1,250,000	6.94%
Other Taxes	1,236,623	1,095,000	1,135,000	1.47%	40,000	3.65%
Reimbursements	1,314,858	1,082,675	888,500	1.15%	(194,175)	-17.93%
Interlocal Agreements	600,949	614,500	600,313	0.78%	(14,187)	-2.31%
Fines & Fees	7,973,285	7,857,700	8,241,400	10.64%	383,700	4.88%
Interest	804,986	675,000	850,000	1.10%	175,000	25.93%
Miscellaneous	254,692	75,363	102,503	0.13%	27,140	36.01%
Total Revenues - General Fund	\$ 71,648,629	\$ 72,997,743	\$ 77,430,071	100.00%	\$ 4,432,328	6.07%
Road & Bridge Fund						
Revenues:						
Taxes:						
Property Taxes - Current	\$ 4,623,678	\$ 4,899,597	\$ 6,154,793	50.73%	\$ 1,255,196	25.62%
Property Taxes - Delinquent	41,820	53,000	53,000	0.44%	-	0.00%
Reimbursements	103,546	5,042	-	0.00%	(5,042)	
Interlocal Agreements	295,580	143,000	140,000	1.15%	(3,000)	-2.10%
Fines & Fees	3,520,319	3,316,800	3,499,300	28.84%	182,500	5.50%
Interest	118,607	60,000	135,000	1.11%	75,000	125.00%
Miscellaneous	1,203,290	-	-	0.00%	-	
Transfer In - From General Fund	3,500,000	2,321,484	2,150,000	17.72%	(171,484)	-7.39%
Total Revenues - Road & Bridge Fund	\$ 13,406,839	\$ 10,798,924	\$ 12,132,093	100.00%	\$ 1,333,169	12.35%
Total General & R&B Fund	\$ 85,055,468	\$ 83,796,667	\$ 89,562,164		\$ 5,765,498	6.88%

Fund	REVENUES	Acct #	Actual Revenue 17/18	Estimated Revenue 18/19	Estimated Revenue 19/20
10	GENERAL FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$40,463,357	\$43,097,505	\$45,862,355
	Delinquent Property Tax	31011	436,341	500,000	500,000
	Sales Tax	31812	18,563,538	18,000,000	19,250,000
	Tax Penalty & Interest	31915	607,514	500,000	500,000
	<i>Licenses & Permits</i>				
	Application & License Fees	32010	2,500	2,500	2,000
	Salvage Yard License	32030	150		
	Alcohol Permits	32020	38,457	25,000	40,000
	<i>Rental Commissions</i>				
	Rental - Miscellaneous	32500	5,700	1,000	10,000
	Miscellaneous Leases	32501	120	120	120
	Vending	32520	6,031	5,000	5,500
	Cottonbelt Building	32530	56,343	56,343	71,883
	Courthouse Annex	32535	6,900	6,900	7,000
	<i>Federal Funding</i>				
	Civil Defense - Federal	33110	66,371	35,000	35,000
	FEMA Reimbursement	33112	16,562		
	<i>State Fees</i>				
	Liquor Drink Tax	33215	603,511	590,000	635,000
	Bingo Commission	33235	25,599	5,000	0
	<i>Reimbursements</i>				
	SCAAP Reimbursements	33317	84,971	40,000	40,000
	Unemployment/Workers Comp. Reimbursement	33318	126,368		
	State Supplement DA	33326	4,301	4,301	0
	State Juror Reimbursement	33331	79,186	60,000	100,000
	Sexual Assault Reimbursement	33902	31,202	15,000	15,000
	Indigent Health Care Reimbursement	33906	57,075	40,000	30,000
	Witness Fee Reimbursement	33908	522	2,500	2,500
	VINE Service Agreement	33909	28,547	27,700	27,000
	Tobacco Settlement	33912	66,625	65,000	75,000
	Insurance Proceeds	33913	102,771	193,174	
	Foster Care Reimbursement DHS - District Attorney	33916	8,715	15,000	10,000
	Sale of Equipment	33920	39,815		
	Miscellaneous Reimbursements	33921	52,148	52,000	12,000
	Attorney Fee Reimbursement (Civil)	33924	15,554	15,000	12,000
	Election Reimbursement	33926	36,749	85,000	60,000
	TFID Reimbursements	33934	154,544	125,000	125,000
	Attorney Fees - Defendants	33935	23,651	33,000	25,000
	Prisoner Care - City of Tyler	33950	35,945	25,000	20,000
	Prisoner Care - Federal	33955	283,234	250,000	300,000
	<i>Interlocal Agreements</i>				
	Dispatch Operations	34026	164,947	167,500	235,583
	SRO Interlocal Agreements	34027	87,774	97,000	17,730
	Commission Taxing Entities	34045	348,228	350,000	347,000

Fund	REVENUES	Acct #	Actual Revenue 17/18	Estimated Revenue 18/19	Estimated Revenue 19/20
	<i>Fees of Office</i>				
	Transaction Fee	34201	29,930	25,000	28,000
	Justice of the Peace - Pct. #1	34221	21,730	21,000	21,000
	Justice of the Peace - Pct. #2	34222	83,943	80,000	80,000
	Justice of the Peace - Pct. #3	34223	85,776	85,000	90,000
	Justice of the Peace - Pct. #4	34224	61,123	63,000	65,000
	Justice of the Peace - Pct. #5	34225	106,731	100,000	125,000
	Constable - Pct. #1	34231	110,256	105,000	105,000
	Constable - Pct. #2	34232	70,647	70,000	75,000
	Constable - Pct. #3	34233	108,140	100,000	100,000
	Constable - Pct. #4	34234	42,657	40,000	45,000
	Constable - Pct. #5	34235	34,631	35,000	36,000
	County Clerk Vital Statistics Fee	34239	2,132	2,000	2,000
	County Clerk	34240	1,376,895	1,400,000	1,375,000
	County Judge	34245	5,323	5,000	5,000
	District Clerk	34260	435,537	450,000	450,000
	Criminal District Attorney	34270	33,788	34,000	40,000
	Sheriff	34275	296,493	300,000	310,000
	<i>Fees of Service</i>				
	Animal Shelter Fees	34314	875	500	2,500
	Fire Marshall	34315	8,246	10,000	7,000
	Video Fees	34320	4,374	4,900	5,000
	Transportation Fees	34325	2,200	1,500	2,000
	<i>Fees - State Imposed</i>				
	D.D.C. - Justice of the Peace - Pct. #1	34421	40		
	D.D.C. - Justice of the Peace - Pct. #2	34422	8,414	9,300	6,500
	D.D.C. - Justice of the Peace - Pct. #3	34423	5,092	5,000	4,400
	D.D.C. - Justice of the Peace - Pct. #4	34424	4,510	4,200	4,400
	D.D.C. - Justice of the Peace - Pct. #5	34425	4,801	4,000	5,000
	County Judge - Judicial State Supplement	34426	31,064	25,200	25,200
	Estray	34429	17,168	15,000	12,000
	Jury Fees	34430	18,279	17,000	17,000
	Department of Public Safety - FTA Fees	34433	21,663	23,000	23,000
	District Attorney - Mental Fee	34434	3,772	2,500	2,500
	Records Management - District Clerk Filings	34435	20,982	19,000	21,000
	Child Safety Fees	34440	576	500	500
	Family Protection Fee	34442	16,426	17,000	16,500
	Guardianship Fee	34446	15,280	15,000	16,000
	Court Records Preservation	34448	47,577	42,000	48,000
	Arrest Fees (80%)	34450	41,877	42,000	45,000
	Witness Fees	34451	61		
	Child Abuse Prevention	34454	1,377	1,800	1,500
	Records Management - County Clerk Filings	34455	42,013	40,000	45,000
	ISF Checks	34465	3,763	5,000	3,500
	<i>Fees - Court Imposed</i>				
	Inmate Reimbursement	34505	4,030	3,000	3,000
	Child Support Processing	34510	2,640	2,500	2,600

Fund	REVENUES	Acct #	Actual Revenue 17/18	Estimated Revenue 18/19	Estimated Revenue 19/20
	Pre Trial Release	34520	14,040	18,000	13,000
	Court Reporter	34525	65,868	60,000	65,000
	Administrative	34530	197,710	170,000	190,000
	County Court at Law Salary Supplement	34535	252,000	252,000	252,000
	Bailiff	34540	44,108	42,000	45,000
	<i>Fees</i>				
	Tax Certificates	34601	10,030	9,000	9,000
	Auto Registration	34602	596,879	600,000	605,000
	Titles	34612	324,005	315,000	325,000
	Traffic Fees & Child Safety	34650	19,639	17,000	18,000
	Coin Station Commissions	34655	547,783	500,000	625,000
	Rendition Fee	34678	30,671	40,000	35,000
	Vehicle Sales Tax Commission	34682	2,025,418	2,000,000	2,200,000
	Auto Registration - \$1.50 child safety fee	35015	188,514	175,000	175,000
	<i>Fines</i>				
	Justice of the Peace - Pct. #1	35521	2,993	4,000	1,800
	Justice of the Peace - Pct. #2	35522	48,355	47,000	40,000
	Justice of the Peace - Pct. #3	35523	16,655	20,000	20,000
	Justice of the Peace - Pct. #4	35524	45,440	40,000	45,000
	Justice of the Peace - Pct. #5	35525	145,268	150,000	150,000
	District Court	35530	6,965	5,800	7,000
	County Courts at Law	35535	106,927	135,000	100,000
	Bond Forfeitures	35536	10,079	5,500	7,500
	<i>Special</i>				
	Animal Shelter Donations	36012	50	0	
	Juror Donations - Veterans	36017	7,000	6,000	8,000
	Interest Earned	36610	412,871	375,000	550,000
	Donations	36014	20,470		
	Miscellaneous	36620	80,768		
	Interest Received on Investments	36638	392,114	300,000	300,000
	Unclaimed Funds	36691	71,310		
	Total Revenue - General Fund		\$71,648,629	\$72,997,743	\$77,430,071
	Transfer In -Facility Improvement/Workforce Inv. Fund				
	Transfer In - Indigent Health Care Trust Fund	39060			
	Total Available - General Fund		\$71,648,629	\$72,997,743	\$77,430,071
11	JUVENILE DELINQUENCY FUND				
	<i>Fees - State Imposed</i>				
	Graffiti Eradication	34452			
	Interest	36610	79	50	50
	Total Revenue - Juvenile Delinquency Fund		\$79	\$50	\$50

Fund	REVENUES	Acct #	Actual Revenue 17/18	Estimated Revenue 18/19	Estimated Revenue 19/20
12	COURTHOUSE SECURITY FUND				
	<i>Fees - State Imposed</i>				
	Courthouse Security Fees	34460	87,505	87,500	82,000
	Courthouse Security Fees (JPs)	34461	44,607	43,000	43,000
	Interest	36610	15,306	10,000	15,000
	Total Revenue - Courthouse Security Fund		\$147,417	\$140,500	\$140,000
	Transfer In - General Fund		\$0	\$0	\$0
	Total Available - Courthouse Security Fund		\$147,417	\$140,500	\$140,000
15	COMMUNITY POLICING - PCT. #1				
	<i>Reimbursements</i>				
	Community Apartment Partners		\$64,880		
	Interest	36610	744		
	Total Revenue - Community Policing Fund		\$65,624	\$0	\$0
16	LAW LIBRARY FUND				
	<i>Charges for Services</i>				
	Bar Association Contribution	34286	\$0	\$0	
	User Fees	34687	16,359	11,500	13,000
	Library Fees	34699	165,969	160,000	180,000
	<i>Interest</i>				
	Interest	36610	922	3,000	4,000
	Miscellaneous	36620			
	Interest Received on Investments	36638	2,771		
	Total Revenue - Law Library		\$186,022	\$174,500	\$197,000
44	JUSTICE COURT TECHNOLOGY FUND				
	<i>Charges for Services</i>				
	State Revenue	33301			
	Technology Fees	34436	\$44,471	\$42,000	\$44,000
	<i>Interest</i>				
	Interest	36610	2,951		4,000
	Interest Earned on Investments	36638	2,039	3,500	2,000
	<i>Miscellaneous</i>				
	Other - Miscellaneous	36620			
	Total Revenue - Justice Court Technology Fund		\$49,461	\$45,500	\$50,000
45	FACILITY IMPROVEMENT FUND				
	<i>Taxes</i>				
	Property Taxes - Current	31010	\$1,570,758	\$1,664,491	\$1,758,512
	Property Taxes - Delinquent	31011	24,618	20,000	20,000

Fund	REVENUES	Acct #	Actual Revenue 17/18	Estimated Revenue 18/19	Estimated Revenue 19/20
	<i>Interest</i>				
	Interest	36610	58,577	40,000	75,000
	Interest Received on Investments	36638	1,575		
	Sale of Capital Assets	36649	504,858		
	Total Revenue - Facility Improvement Fund		\$2,160,386	\$1,724,491	\$1,853,512
	Transfer In - General Fund	39010	\$750,000	\$550,000	\$1,000,000
	Total Available - Facility Improvement Fund		\$2,910,386	\$2,274,491	\$2,853,512
46	RECORDS MGMT. - COUNTY CLERK				
	<i>Charges for Services</i>				
	Records Management Fees (GC 118.0216)	34608	\$560,988	\$570,000	\$490,000
	Records Archive Fee (118.025)	34681	555,230	575,000	475,000
	<i>Interest</i>				
	Interest	36623	86,884	70,000	75,000
	Interest Received on Investments	36638	37,536	25,000	40,000
	Total Revenue - Records Management/County Clerk		\$1,240,638	\$1,240,000	\$1,080,000
49	RECORDS MGMT. - DISTRICT CLERK				
	<i>Charges for Services</i>				
	Records Management Fees	34435	\$7,240	\$6,800	\$7,500
	Records Archive Fee	34674	10,407	10,500	10,000
	Interest	36610	2,933	2,000	3,000
	Total Revenue - Records Management/District Clerk		\$20,580	\$19,300	\$20,500
50	10% FORFEITURE INTEREST				
	Forfeitures 10%	36630	\$5,304	\$10,000	\$10,000
	Interest	36610	28,939	3,000	6,000
	Total Revenue - Forfeiture Interest 10%		\$34,243	\$13,000	\$16,000
52	COUNTY & DISTRICT COURT TECHNOLOGY				
	<i>Charges for Services</i>				
	Technology Fees (SB3637)	34436	\$8,333	\$7,500	\$8,500
	Interest	36610	\$1,406	\$500	\$1,200
	Total Revenue - Court Technology Fund		\$9,739	\$8,000	\$9,700
69	INFRASTRUCTURE 2018 FUND				
	Interlocal Agreements	34000	\$52,029		
	Interest	36610	\$81,147	\$10,000	\$10,000

Fund	REVENUES	Acct #	Actual Revenue 17/18	Estimated Revenue 18/19	Estimated Revenue 19/20
	Bond Proceeds	38010	\$12,102,620		
	Total Revenue - Infrastructure Fund		\$12,235,796	\$10,000	\$10,000
70	DEBT SERVICE FUND				
	<i>Taxes</i>				
	Property Taxes - Current	31000	\$4,292,365	\$5,586,128	\$5,937,603
	Property Taxes - Delinquent	31021	47,438	50,000	60,000
	Proceeds from Bonds - Refunding	38010	7,134		
	Interest	36610	86,103	50,000	100,000
	Total Revenue - Debt Service Fund		\$4,433,040	\$5,686,128	\$6,097,603
71	INFRASTRUCTURE 2019 FUND				
	Interest	36610			\$150,000
	Bond Proceeds	38010		12,000,000	
	Bond Premium	38011			
	Total Revenue - Infrastructure Fund		\$0	\$12,000,000	\$150,000
73	WORKFORCE INVESTMENT FUND				
	Interest	36636	3,864	2,000	2,500
	Total Revenue - Workforce Investment Fund		\$ 3,864	\$ 2,000	\$ 2,500
75	ROAD & BRIDGE FUND				
	<i>Taxes</i>				
	Current Property Tax	31010	\$4,623,678	\$4,899,597	\$6,154,793
	Delinquent Property Tax	31011	41,820	53,000	53,000
	<i>Reimbursement</i>				
	Insurance Proceeds	33913	10,083	5,042	
	Miscellaneous Reimbursements	33921	58,729		
	Road Damage Reimbursement	33927	34,734		
	Interlocal Agreements	34000	86,512		
	<i>Road & Bridge Fees</i>				
	Auto Registration Fee (\$10)	35005	2,252,399	2,200,000	2,250,000
	Auto Registration Fee (R&B)	35010	360,000	360,000	360,000
	State Lateral Road	35020	137,464	78,000	78,000
	Sale of Equipment	35025	1,198,407		
	Weight & Axle	35035	71,604	65,000	62,000
	State Traffic Fee - 5% County Portion	35526	9,473	7,800	7,800
	Subdivision Regulation Fees	35040	3,125	500	4,000
	<i>Fines</i>				
	J.P. #1 - Traffic Fines	35521	11,155	8,500	9,500
	J.P. #2 - Traffic Fines	35522	156,318	150,000	140,000
	J. P. #3 - Traffic Fines	35523	115,398	100,000	105,000
	J. P. #4 - Traffic Fines	35524	156,740	140,000	153,000

Fund	REVENUES	Acct #	Actual Revenue 17/18	Estimated Revenue 18/19	Estimated Revenue 19/20
	J. P. #5 - Traffic Fines	35525	455,711	350,000	470,000
	<i>Interest</i>				
	Interest	36610	107,236	50,000	125,000
	Miscellaneous	36620	4,883		
	Interest Received on Investments	36638	11,370	10,000	10,000
	Total Revenue - Road & Bridge Fund		\$9,906,839	\$8,477,439	\$9,982,093
	Transfer In - General Fund	39010	\$3,500,000	\$2,321,484	\$2,150,000
	Total Available - Road & Bridge Fund		\$13,406,839	\$10,798,924	\$12,132,093
87	J/A/C MAINTENANCE FUND				
	<i>Interest</i>				
	Interest Earned	36610	\$2,602		
	Interest Earned on Investments	36638	13,375	12,000	18,000
	Total Revenue - Juvenile Attention Maintenance Fund		\$15,977	\$12,000	\$18,000
	Transfer In - Facility Improvement Fund	39045	\$50,000	\$50,000	\$50,000
	Total Available - Juvenile Attention Maintenance Fund		\$65,977	\$62,000	\$68,000
93	JUVENILE GENERAL FUND				
	<i>Reimbursements</i>				
	Electronic Monitoring	33332	2,085	2,500	1,800
	Miscellaneous Reimbursement	33902	25		
	UA Reimbursement	33903	1,752	1,400	1,500
	Medical Reimbursement Fee	33904	-	300	
	Care of Prisoners	33950	90,700	50,000	150,000
	<i>Interlocal Agreements</i>				
	City of Tyler - J.A.C.	34010	57,500	-	
	<i>Fees - Court Imposed</i>				
	Supervision Fees - Juvenile	34515	15,111	15,000	15,000
	Juvenile Fines & Fees	34516	408	500	300
	Donations - Jury	36014	6,159	3,000	3,000
	<i>Interest</i>				
	Interest	36610	14,419	10,000	4,500
	Interest Received on Investments	36638	10,351	8,000	15,000
	Total Revenue - Juvenile General Fund		\$198,510	\$90,700	\$191,100
	Transfer In - General Fund		\$4,100,000	\$4,517,586	\$5,000,000
	Total Available - Juvenile General Fund		\$4,298,510	\$4,608,286	\$5,191,100
	Total Revenue - All Funds		\$102,356,845	\$102,641,351	\$97,248,129

Fund	REVENUES	Acct #	Actual Revenue 17/18	Estimated Revenue 18/19	Estimated Revenue 19/20
	Interbudget Transfers - All Funds		\$8,400,000	\$7,439,070	\$8,200,000

EXPENDITURE COMPARTIVE BY DEPARTMENT

	Actual FY18	Revised FY19	Adopted FY20	Increase (Decrease)	% of Change
Administrative:					
Commissioners Court	\$ 582,063	\$ 632,614	\$ 688,997	\$ 56,383	8.91%
Records Service	182,784	202,190	201,884	(306)	-0.15%
Veterans	184,471	228,185	244,957	16,772	7.35%
General Operations	3,478,550	4,465,387	4,935,059	469,672	10.52%
Information Services	3,769,402	4,611,717	4,928,014	316,296	6.86%
County Administration Office	163,930	178,778	-	(178,778)	100.00%
Fleet Administration Office	321,172	207,417	1,118,745	911,328	439.37%
County Auditor	825,885	893,481	992,382	98,901	11.07%
County Treasurer	170,716	186,915	200,105	13,190	7.06%
Purchasing	339,312	367,499	390,886	23,388	6.36%
Tax A/C	1,801,962	1,994,772	2,054,822	60,049	3.01%
Elections	467,829	582,989	585,699	2,710	0.46%
Facilities Services	1,907,264	2,121,233	2,806,852	685,619	32.32%
Human Resources	160,544	182,115	297,663	115,548	63.45%
Total Administrative	\$ 14,355,882	\$ 16,855,293	\$19,446,066	\$ 2,590,774	15.37%
Judicial:					
County Clerk	\$ 1,271,889	\$ 1,416,978	\$ 1,422,486	\$ 5,508	0.39%
Judicial Compliance Office	174,134	202,634	204,542	1,908	0.94%
County Court	339,135	442,574	425,358	(17,216)	-3.89%
County Court at Law	429,075	457,278	524,568	67,290	14.72%
County Court at Law #2	439,989	445,843	497,702	51,859	11.63%
County Court at Law #3	438,293	459,819	532,999	73,180	15.91%
7th District Court	272,124	287,752	304,640	16,888	5.87%
114th District Court	259,066	279,177	290,026	10,848	3.89%
241st District Court	242,206	266,715	291,028	24,313	9.12%
321st District Court	1,010,775	1,145,768	1,173,965	28,198	2.46%
Capital Murder Trials	180,950	650,000	700,000	50,000	7.69%
Indigent Defense	1,477,919	1,632,000	1,844,577	212,577	13.03%
District Clerk	1,235,099	1,393,626	1,452,637	59,010	4.23%
Justice of the Peace #1	256,078	283,038	287,063	4,025	1.42%
Justice of the Peace #2	312,539	347,234	354,063	6,830	1.97%
Justice of the Peace #3	325,144	335,717	335,527	(190)	-0.06%
Justice of the Peace #4	325,650	343,608	352,273	8,665	2.52%
Justice of the Peace #5	338,295	388,458	394,731	6,273	1.61%
District Attorney	4,422,542	4,818,507	5,138,810	320,302	6.65%
Pre-Trial Release	266,775	308,915	289,847	(19,068)	-6.17%
Total Judicial	\$ 14,017,678	\$ 15,905,642	\$ 16,816,843	\$ 911,200	5.73%
Public Safety/Law Enforcement:					
Fire Marshal/OEM	\$ 472,661	\$ 562,887	\$ 602,946	\$ 40,059	7.12%
Animal Control	440,405	468,508	515,913	47,406	10.12%
Constable - Pct. #1	324,852	404,797	374,443	(30,354)	-7.50%
Constable - Pct. #2	318,694	407,335	379,658	(27,677)	-6.79%
Constable - Pct. #3	275,690	296,668	299,455	2,787	0.94%

	Actual FY18	Revised FY19	Adopted FY20	Increase (Decrease)	% of Change
Constable - Pct. #4	297,076	389,210	370,488	(18,722)	-4.81%
Constable - Pct. #5	310,648	339,229	424,642	85,412	25.18%
Environmental Crimes	167,022	195,701	199,978	4,277	2.19%
Sheriff	9,203,089	10,306,939	10,393,904	86,965	0.84%
Sheriff - Dispatch Operations	1,862,444	2,292,118	2,418,666	126,549	5.52%
Jail Operations	18,643,295	19,954,558	21,242,955	1,288,397	6.46%
Warrants - Courts	177,285	187,610	189,445	1,835	0.98%
Juvenile Board	128,839	129,307	93,735	(35,571)	-27.51%
CSCD	15,493	19,350	19,350	-	0.00%
Total Public Safety/Law Enforcement	\$ 32,637,495	\$ 35,954,216	\$ 37,525,579	\$ 1,571,363	4.37%
Road & Bridge:					
R&B - General	\$ 588,432	\$ 614,168	\$ 655,738	\$ 41,571	6.77%
R&B - Labor & Material	9,973,781	9,714,280	10,127,353	413,073	4.25%
R&B - Equipment	1,543,192	2,109,471	2,103,027	(6,445)	-0.31%
Total Road & Bridge	\$ 12,105,406	\$ 12,437,919	\$ 12,886,118	\$ 448,199	3.60%
Health & Welfare					
Public Service	\$ 953,950	\$ 1,207,658	\$ 983,864	\$ (223,794)	-18.53%
Total Health & Welfare	\$ 953,950	\$ 1,207,658	\$ 983,864	\$ (223,794)	-18.53%
Conservation:					
Agriculture Extension	\$ 218,113	\$ 267,900	\$ 273,176	\$ 5,276	1.97%
Total Conservation	\$ 218,113	\$ 267,900	\$ 273,176	\$ 5,276	1.97%
Total General & Road & Bridge Fund - Direct Expenses	\$ 74,288,523	\$ 82,628,629	\$ 87,931,646	\$5,303,017	6.42%
General Fund Increase (Decrease)	\$ 2,049,155	\$ 8,007,592	\$ 4,854,818		
R&B Fund Increase (Decrease)	\$ 246,850	\$ 332,513	\$ 448,199		
Total Increase (Decrease)	\$ 2,296,006	\$ 8,340,105	\$ 5,303,017		



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
- Fleet Administration

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

Major Accomplishments for FY2019:

- **Election Equipment Replacement.** During Fiscal Year 2019, Commissioners Court utilized funding from the Capital Improvements Projects Fund (Fund 45) to replace and upgrade all election equipment county-wide. The new machines and related equipment cost approximately \$1.3 Million, and were put into service during the May 2019 Municipal elections.
- **Community Commitment Report/Tyler Area Chamber of Commerce Luncheon.** As part of its ongoing commitment to build bridges with the community and increase the flow of information to citizens about County government, the Commissioners Court hosted a Tyler Area Chamber of Commerce luncheon in March 2019 to discuss its commitments to community, its employees, infrastructure, the future, and law and order. As part of that luncheon, the County produced its first Budget-in-Brief pamphlet for county-wide distribution to help aid transparency of the budget.

- **Road & Bridge Bond—Year 1 Report.** In June 2019, the County received a report from County Engineer regarding the first twelve months of the Road & Bridge 6-year plan being administered after approval of a road and bridge bond package. The report indicated that almost 60 miles of roads had been totally reconstructed or overlaid at a lower “per mile” cost than anticipated. This represents approximately ten times the number of road miles that traditionally is done in any twelve-month period of time. These projects were completed at or below anticipated costs, and more quickly than anticipated because of the high level of interest from outside contractors to perform the work at a cost approximating in-house costs.
- **Local Provider Participation Fund (LPPF)—Year 1 Report.** Reports indicated that during the first twelve months of the Local Provider Participation Fund (LPPF) program, more than \$73 Million dollars were returned to the three participating Smith County Hospitals as additional Medicare reimbursement above and beyond standard reimbursements as a result of the institution of the local match program. This success far exceeded expectations by both the County and the participating hospitals.
- **Employee Health Insurance.** For Fiscal Year 2019, the Commissioners Court invested in building the health insurance fund by increasing the County’s funding by approximately \$150 per employee per month, which allowed County employees to enjoy the same benefits without an increase in premiums to them. As a result of this increased funding and plan changes, the County’s Insurance Fund has grown by over \$2.5 Million to attain a healthy level at the end of FY2019.
- **Dispatch Interlocal Agreements with Other Entities.** Commissioners Court sought to standardize the formula utilized to charge outside entities using the County’s Emergency Dispatch services. After multiple meetings with all entities, the County developed a formula to apply to each entity and a four-year plan to increase those entity’s contributions. Ultimately, all entities adopted that formula and plan, which became a part of the adopted Fiscal Year 2020 Budget.
- **Courthouse & Road & Bridge Long-Range Planning.** The Commissioners Court authorized long-term planning related to the Smith County Courthouse in July 2019 by hiring two teams of professionals to help evaluate potential plans and develop a final plan for presentation to the citizens of Smith County. The Commissioners Court also received a free evaluation form a third set of professionals regarding the Mechanical-Electrical-Plumbing needs of the existing courthouse should the Court opt to continue utilizing that facility. The Court also began discussion for replacement of the County’s Road & Bridge facility, ultimately electing to fund such replacement in the Fiscal Year 2020 adopted budget.
- **County Government: 101.** For the third year in a row, the County used the platform of County Government month in April to host a symposium entitled County Government 101. This year’s symposium—free to the public—focused on elections and the judiciary and how they function within the structure of County Government.
- **Capital Improvements & Facilities Renovations.** The Court continues its commitment to infrastructure improvements to its facilities, with particular emphasis on upgrading and

replacing old and end-of-life systems. During Fiscal Year 2019, the Commissioners Court authorized replacement of several HVAC chillers, Roof Top Units (RTUs), boiler replacements, and variable air valve (VAV) replacements using Fund 45 (Capital Improvements Projects Fund). It also renovated the property tax spaces of the tax office within the Cotton Belt building to increase utilization of the space, safety for the employees, and convenience to the citizens.

Goals & Objectives for FY2020:

- 1) Provide the highest quality service to citizens at the lowest possible cost and be effective and efficient with every tax dollar;
- 2) Increase avenues of accountability and performance measurement;
- 3) Continue cooperative efforts and relationship building with municipalities, other government agencies, businesses, and other community partners to jointly serve citizens;
- 4) Reinforce and increase financial and personnel support for law enforcement and jail operations;
- 5) Establish specific plans to address critical facility needs, and begin implementation;
- 6) Invest further in technology and automation, and increase IT support services for all elected officials and departments;
- 7) Continue implementing the 6-year plan for addressing Road & Bridge long-term needs, and strengthen the long-term viability of the Road & Bridge maintenance fund; and
- 8) Reduce long-term liabilities.

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

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$422,733	\$425,375	\$438,920	\$476,469
<i>Fringe Benefits</i>	135,716	140,112	158,594	177,428
<i>Operating Expenses</i>	25,015	16,576	35,100	35,100
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$583,464	\$582,063	\$632,614	\$688,997
Staffing	7	7	7	8

FLEET ADMINISTRATION OFFICE

It is the mission of the Fleet Administration Office to plan, direct, organize, and manage the county's mobile assets; through the utilization of fleet services resources, technologies, and information systems. Serving as the central hub for fleet management issues, the Fleet Administration Office seeks to lower the operational cost of the county's mobile inventory, while improving the quality, quantity and safety of the mobile assets deployed by Smith County.

Fleet Administrator: Brian Reynolds

Accomplishments for FY19:

- Successfully implemented the Smith County Fleet Policy, creating the basis for future policy additions and improvement including replacement planning and operational guidelines.
- Implemented the first phases of the Fleet Management Information System (FMIS) and began documenting repairs and maintenance within the system.
- Successfully petitioned for increased funds to replace aging fleet units and budgeted for losses throughout the year.
- Established a central vehicle pool using existing vehicles saving money and improving vehicle access for employees.
- Centralized majority of vehicle and related equipment procurement and tracking to Fleet Administration office. Significant progress made in standardizing equipment for vehicles.
- Demonstrated the benefit of and obtained approval for increased insurance coverage for public safety vehicles and equipment added to them, limiting Smith County losses and risk in cases of total loss.
- Completed drafts of several work flows and process maps for improved efficiencies.
- Assumed responsibility for 5310 Grant Funding application process and successfully applied for and received increased funding for the Smith County voucher program providing transportation services for the elderly and disabled population.

Goals & Objectives for FY20:

- Rollout new replacement plans for short term and long term vehicle and equipment replacement including dedicated funding for replacements and a chargeback system.
- Implement electronic upload/transfer of daily fuel card data using revamped fuel card process.
- Work with Auditors office to develop plans for replacement funding and chargeback system, motor vehicle accident funds management, and fund changes to assume repair shop responsibility with Fleet Administration.
- Work with Purchasing to improve new vehicle procurement process, improve gas card process and reporting capabilities, and review vehicle disposal process to maximize ROI.
- Establish Fleet Administration department Org chart assuming control of the repair shop and related staff from Road and Bridge.
- Assist with initial plans for improved / new repair shop facilities.

Fleet Administration – Cont’d

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	n/a	\$49,506	\$84,100	\$84,555
<i>Fringe Benefits</i>	n/a	17,918	26,876	27,147
<i>Operating Expenses</i>	n/a	3,948	96,439	207,043
<i>Capital Outlay</i>	n/a	249,799	2	800,000
Departmental Total	n/a	\$321,172	\$207,417	\$1,118,745
Staffing		1	1	1

RECORDS SERVICES

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

Director: Joseph Settanni

Accomplishments for FY19:

- Cooperated with Data Preservation Services (DPS): County Clerk’s Digitization Project.
- Had eight mobile shelving units moved to main records storage area for better utilization.
- Completed all four of the required FEMA EMI certifications for ICS/EOC needs for SC.
- Attended Core Insights Training Presentation, on workplace Blind Spots, held at the Hub.
- Created a finding aid compendium binder for the better collecting of the RC inventories.
- Participated in session on Open Meetings Act (OMA) and got the required OMA certification.

Goals & Objectives for FY20:

- Planning for the cooperation with District Clerk (DC) on future digitization efforts.
- Maximizing usage of realistic records storage space maintained by Records Services.
- Refurbishment and update of Records Services’ delivery van.
- Update departmental long-range planning efforts with revised estimates.

Departmental Links to County Goals:

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

Workload Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual
Records destroyed (by pounds)	41,177	5,697	12,244	6,105	8,850	7,952
Records destroyed by cubic feet	2,040	168	395	178	245	200
Customer Service Questionnaires (CSQ)		19	21	26	34	38
CSQ Positive Rating Average		97%	97%	98%	99%	99%

Efficiency Measures	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$112,106	\$118,275	\$124,023	\$125,861
<i>Fringe Benefits</i>	45,080	47,865	55,357	55,992
<i>Operating Expenses</i>	18,164	16,644	22,811	20,031
<i>Capital Outlay</i>				
Departmental Total	\$175,873	\$182,784	\$202,191	\$201,884
Staffing	3	3	3	3

ELECTIONS ADMINISTRATION

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

Elections Administrator: Karen Nelson

Accomplishments for FY19:

- Coordinated and supervised 9 elections
- Successful implementation of the ES&S ExpressVote System
- Successful implementation of the VOTEC voter check-in kiosks with voter signature pad

Goals & Objectives for FY20:

- Continue to maintain accurate voter registration records
- Continue to coordinate and supervise fair and accurate elections
- Process the December mass mailout
- Coordinate and implement various training opportunities for election workers

Departmental Links to County Goals:

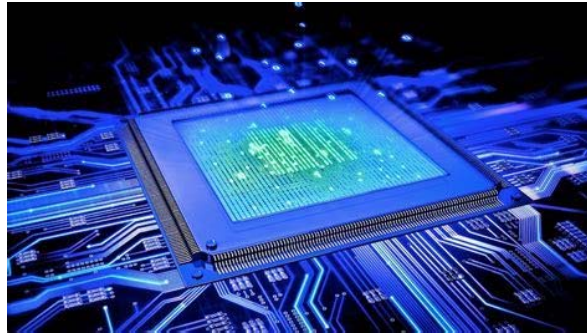
Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓	✓	✓	✓	✓				✓

Workload Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual
Registered Voters	133,602	129,647	133,637	136,807
Applications Processed	34,994	32,462	36,008	29,049
Elections Supervised	14	11	12	9

Efficiency Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual
Number of judges and clerks trained	365	291	318	175
Cost per registered voter	\$3.83	\$4.37	\$4.51	\$4.26

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$272,788	\$246,187	\$286,437	\$288,322
<i>Fringe Benefits</i>	55,610	56,467	85,447	86,598
<i>Operating Expenses</i>	152,313	165,175	211,105	210,779
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$480,711	\$467,829	\$582,989	\$585,699
Staffing	3	3	3	3

INFORMATION TECHNOLOGY



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

Our 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 county-wide data processing. The purpose of Information Technology is to enable the county to achieve its business goals, priorities, and objectives. Our vision is to optimize, coordinate, and deploy information technology resources to support effective and efficient delivery of public services to the taxpayers.

Chief Technical Officer: Don Bell

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$766,593	\$854,747	\$972,695	\$1,174,620
<i>Fringe Benefits</i>	240,645	273,629	335,977	409,315
<i>Operating Expenses</i>	1,702,243	1,918,095	2,016,197	2,417,339
<i>Capital Outlay</i>	820,057	722,931	1,286,849	926,740
Departmental Total	\$3,783,401	\$3,769,402	\$4,611,717	\$4,928,014
Staffing	12	13	14	17

Accomplishments for FY19:

- Completed the implementation of the PULSE Genesis Dispatch Software Solution to expedite the dispatch and arrival of our First Responders to the incident scene to improve Public Safety
- Implemented Fleet Management Software for the County to provide the solution to proactively manage, service and deploy vehicles for the County
- Entered into an agreement with the Genesis Center to transfer support and maintenance of the E-Bond Software for the County while providing opportunity for new revenue as the product is launched to other jurisdictions
- Implemented the OPEX Tax Automation Mail System to improve accuracy and promptness in receiving and processing tax payments via check from the public
- Implemented a new Election Kiosk System for voter check-in at the voting centers to improve the voter experience and expedite the process
- Implemented a new Virtual Machine Host system for the County
- Completed significant Network Upgrades throughout the County including Major Core Router replacements and upgrades
- Completed an Election System Security Assessment and performed remediation
- Completed the installation of new key card security systems for various offices
- Completed Camera System Upgrades for various county facilities including Tax, Courthouse, JP, Constable, Annex, Central Jail and Low Risk Jail facilities
- Completed various office network & employee changes for new elected officials
- Upgraded Audio Visual Systems for District, County Court at Law and JP Courts
- Completed the project to automate County Court at Law Courtroom (Paperless Project for Civil Cases)
- Installed Mobile Command Network System for Law Enforcement Vehicles
- Upgraded the Spillman RMS Software System that supports all Law Enforcement
- Implemented a new Cloud Based Email Filtering System
- Initiated the migration of all Email Accounts to Office 365 Exchange
- Initiated the implementation of the E-Discovery project which provides a Cloud based solution for managing the exchange of evidence between the Sheriff and District Attorney's office and Defense Attorneys.
- Implemented a Wireless System at Central Jail to provide electronic data exchange for inmate medical
- Implemented the Guard 1 Inmate Tracking System at Central and Low Risk Jail to allow for "paperless" electronic tracking of isolation cells that is required by the State Jail Commission
- Upgraded 500+ Windows 7 Systems to Windows 10 Systems

- Implementing a new Cloud based Timesheet System with Kronos to replace our existing “in-house” timesheet solution
- Upgraded our Livescan System at Central Jail for book in
- Implemented a Secure FTP Server for internal and external use
- Implemented a Security System for outside vendor access to internal Smith County Data Systems for support purposes
- Various System upgrades including Domain Controllers, System Management Software and Disaster Recover Systems
- Participated in the GIS Consortium including the City, County and Appraisal District selecting a vendor for County Wide GEO Mapping
- Re-appointed to serve on the NACO Technology Steering National Committee and participated in the development of various legislative efforts on behalf of the national organization
- Appointed by the Texas Association of Government IT Managers to serve on the Statewide Cybersecurity Committee representing local and county government agencies throughout Texas

Goals & Objectives for FY20:

- Complete the implementation of the Odyssey 2017 Major Software Upgrade providing new software features and capabilities for Courts and Justice throughout the county
- Complete the upgrade of our Jury System to allow for the automation of the Jury solicitation and selection process which will improve efficiencies in the Court while providing a secure method of self service for potential jurors to communicate with their status with the Court
- Complete the Installation and provide Management of the Texas Anti-Gang Task Force Site which will be a multi-agency facility for Law Enforcement Surveillance Activities throughout the region
- Complete the installation of the E-Discovery cloud based software solution to provide the controlled exchange of evidence between the Sheriff and District Attorney’s offices and defense attorneys
- Implement an in cell Jail Kiosk System and 300 tablets at Central and Low Risk Jail Facilities to provide more efficient required services to our inmates
- Upgrade our Video Visitation System at Central Jail and Low Risk
- Complete a major upgrade of our GIS mapping system as part of our consortium with the City of Tyler and Appraisal District
- Implement a Video Magistration solution for our JP Offices to allow the JPs to remotely arraign inmates at the Jail facility without having to drive to the facility. This improves the speed of inmate arraignment and the timing for the inmate bond which may affect the reduction of the jail population

- Upgrade our Spillman RMS System GIS used by Law Enforcement for turn by turn directions
- Complete the implementation of Kronos – a cloud based timekeeping system
- Implement an additional 30 Election Kiosk Systems for the upcoming election
- Migrate our Tax System Software to a cloud based solution
- Build out a wireless mesh secondary network for a network backup of our critical sites
- Complete District and County Court Audio Visual Upgrades with courtroom management capabilities
- Upgrade the Jail Control System at Low Risk and Central Jail
- Implement 2 Factor Authentication for all remote users to improve security for users
- Upgrade Wireless Systems at the Courthouse and Annex Facilities for internal and public access
- Implement a hosted Animal Shelter Software Solution

Departmental Links to County Goals:

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

Workload Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual
Number of customers supported	963	971	976	990
Number of software applications supported	68	74	78	78
Number of computers supported	988	993	1015	1069
Number of servers supported	134	149	156	195
Number of printers supported	185	213	240	302
Number of Help Desk calls processed	5,868	6,212	8011	8088
Number of Help Desk calls closed	5,868	6,248	8011	8088

Efficiency Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual
Avg. calls processed per month	396	613	788	1075
Visits to Smith County website	669,313	756,467	751,342	734,000
Help Desk Response within 4 hours (Goal 97%)	99%	100%	100%	100%
Help Desk Close within 8 hours (Goal 95%)	97%	97%	98%	98%
Number of viruses/spam prevented	62,000/day	81,322/day	89,000/day	92,000/day

GENERAL OPERATIONS

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

Expense Category	Actual FY16	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$14,778	\$14,778	\$14,778	\$14,778	\$14,778
<i>Fringe Benefits</i>	827,737	817,784	887,450	985,003	1,097,997
<i>Operating Expenses</i>	2,490,547	2,363,039	2,576,322	3,465,606	3,322,284
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-	500,000
Departmental Total	\$3,333,062	\$3,195,601	\$3,478,550	\$4,465,387	4,935,059
Other Financing Uses	2,000,000	4,000,000	4,250,000	2,550,000	3,150,000

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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Operating Expenses</i>	\$1,149,352	\$953,950	\$1,207,658	\$983,864
Departmental Total	\$1,149,352	\$953,950	\$1,207,658	983,864

Agencies and organizations approved for funding in the FY2020 budget include:

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

JUDICIAL COMPLIANCE OFFICE

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

Accomplishments for FY19:

- Activated 3078 New cases
- Collected \$909,601

Goals & Objectives for FY20:

- 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

Departmental Links to County Goals:

✓	✓		✓	✓	✓		✓		

Director: Sheryl Keel

Number of Cases	1,879	2,891	3,156	3,078
Collected Court Costs & Fines	\$659,633	\$744,284	\$876,487	\$909,601

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$97,675	\$118,368	\$134,424	\$136,028
<i>Fringe Benefits</i>	34,980	48,731	57,325	57,978
<i>Operating Expenses</i>	15,085	7,035	10,885	10,535
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$147,740	\$174,134	202,634	\$204,542
Staffing	2	3	3	3

COUNTY AUDITOR

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

The County Auditor's Office is here to safeguard the assets of Smith County and to help the County continue on the path toward a strong financial future. There are 11 full time assistants and 1 part-time assistant. Divisions within the Auditor's Office include payroll processing, accounting payable, financial accounting and reporting, internal auditing, and budget analysis and preparation.

Appointed Official: Ann W. Wilson, CPA

Major Accomplishments for FY19:

- Received Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR)
- Maintained Financial Transparency Program on county website for online check register and financial documents

Goals & Objectives for FY20:

- Submit FY20 Budget to GFOA for Distinguished Budget Presentation award
- Submit FY19 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
- Complete implementation of Kronos Time Reporting system

Departmental Links to County Goals:

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

County Auditor – Cont'd

A/P invoices processed	14,220	14,820	14,463	15,037
1099's prepared	273	292	300	342
Check runs	182	180	196	186
Bank reconciliations	606	588	920	996
Grants administered	25	23	17	20
W-2's issued	1,257	1,373	1,291	1,275
Cash counts	226	285	384	246
Internal Audits	142	140	138	147
Special Investigations	1	1	0	0
Confirmation Letters	64	169	227	97
Findings/Recommended Practice Reports	42	71	53	58

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$590,124	\$607,234	\$642,029	\$714,727
<i>Fringe Benefits</i>	192,669	202,366	229,703	255,905
<i>Operating Expenses</i>	20,882	16,285	21,750	21,750
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$803,675	\$825,885	\$893,481	\$992,382
Staffing	10	10	10	11

PURCHASING

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

Purchasing Director: Kim Gould, CPPO, CPPB

Accomplishments for FY19:

- **Goal:** Implementation of the use of requirements contracts (annual or term also known as blanket orders) for at least 30% of total dollar commodity and services purchases.
Results: Being a good steward of public funds to ensure best overall value to Smith County. Streamlined processes to ensure compliance to Local Government Codes. Documented review of all contracts and cooperatives. Term contracts and cooperative purchasing exceeded the 30% threshold at 76% of all funds expended through purchasing.
- **Goal:** Completion and implementation of Environmental Procurement Policy and Procedures for Smith County in accordance with Local Government Code 262.004.
Results: Smith County Environmental/Sustainable Procurement Policy, adopted by Smith County Commissioner's Court 5/14/2019.
The principles of the Policy are based upon resource efficiency, life cycle perspective, and pollution prevention.
 - Resource efficiency incorporates preference to reusable content and recycled materials over virgin materials, as well as energy and water conservation.
 - Life cycle perspective considers the environmental impact of a product or service over its lifetime (raw material extraction, manufacturing, packaging, transport, energy consumption, maintenance and disposal).
 - Pollution prevention incorporates processes and practices that prevent the creation of pollution and wastes, rather than managing these after they have been created.
- **Goal:** Accurately complete fixed asset inventory and electronic documentation (detailed description and photos).
Results: Being a good steward of public funds to ensure best practice to actively track all capitol assets within Smith County. Being a good steward of public funds and adding value to the County. Streamlined processes to ensure compliance to Local Government Codes.
- **Goal:** Professional staff training.
Results: Designed a comprehensive training schedule of all professional procurement staff. One staff member has obtained national certification.
- **Goal:** Continue to add value to Smith County by focusing on cost analysis and streamline business processes.
Results: Implemented internal procedures to accurately track cost savings and cost avoidances to provide best value to tax payers. Streamlined purchasing with the adoption of the Smith County P-Card Policy (adopted by Commissioners Court 06/11/2019).

Goals & Objectives for FY20:

- Goal:** Identify interlocal purchasing opportunities desires, results, measures, and performances
Objective: Reduced or avoided costs through partnerships
- Goal:** Soft Implementation of Smith County P-Cards.
Objectives: Simplify the purchasing process and reduce paperwork and administrative cost associated with official purchases.
- Goal:** Track open encumbrances greater than 2 weeks.
Objectives: To provide essential services to internal customers, so they can obtain goods and services in a timely and efficient manner.
- Goal:** Continued Staff Training
Objectives: To promote knowledgeable procurement staff by assessing training needs to develop proactive, innovative, customer service orientated professionals.

Departmental Links to County Goals:

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

Workload Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual
Purchase Orders Issued	6,368	7,743	7,519	7,624	7,505
Property Items Tagged	414	286	200	293	301
Annual Contracts Awarded/RFB	11	15	9	6	5
RFPs Awarded	12	17	23	25	31
Buyboard Co-Op purchase orders	491	1,510	1,786	2,605	2,007
Competitive Bid Contract purchase orders	n/a	1,022	1,048	1,384	1,780

Efficiency Measures	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual
Avg. days to process sealed bids	28	28	28	28	21
Avg. days to process RFP's	60-90	60-90	60-90	60-90	45-60
Avg. days to process purchase orders	1	1	1	1	1

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$224,538	\$238,960	\$253,811	\$274,589
<i>Fringe Benefits</i>	75,059	80,122	91,104	95,822
<i>Operating Expenses</i>	18,606	20,230	22,584	20,475
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-0
Departmental Total	\$318,203	\$339,312	\$367,499	\$390,886
Staffing	4	4	4	4

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 FY19:

- Processed over 1,200 more receipts than previous year
- Processed over 1,000 more pay stubs than previous year
- Increased investment earning by more than 30%
- Streamlined record keeping system for HUB building rentals
- New bank depository contract implemented

Goals & Objectives for FY20:

- Reduce account analysis charges further by streamlining deposits
- Diversify investments with local government pools and certificates of deposit
- Increase investment interest earnings

Departmental Links to County Goals:

✓	✓		✓	✓					

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$109,339	\$116,077	\$126,327	\$135,567
<i>Fringe Benefits</i>	36,988	39,551	45,516	47,626
<i>Operating Expenses</i>	13,374	15,087	15,072	16,912
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$159,701	\$170,716	\$186,915	\$200,105
Staffing	2	2	2	2

2019 Workload Measures	1 st qtr.	2 nd qtr.	3 rd qtr.	4 th qtr.	Total
Investment & Interest Earnings	\$234,247	\$447,785	\$367,577	\$193,963	\$1,246,573
Receipts Processed	5,334	5,431	5,146	5,494	21,405
A/P Checks Printed & Distributed	2,646	2,446	2,712	2,797	10,601
Direct Deposit Stubs Printed	6,960	5,557	6,839	5,634	24,990
% of Portfolio Invested	29%	27%	27%	31%	29%

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 FY19:

- Added five more Web-Dealers
- Streamlined mail processing
- Remodeled tax office

Goals & Objectives for FY20:

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

Departmental Links to County Goals:

	✓		✓	✓	✓				✓

% of Property Taxes Collected	101.5%	101.5%	101.37%	101.54%	101.15%
Total Tax Collections (all jurisdictions)	\$283,874,458	291,099,297	\$302,965,984	\$324,217,211	\$345,004,017
Entities Collected For	22	22	22	22	22
Motor Vehicle Registrations	216,905	215,176	215,502	220,345	222,529
Titles	58,914	61,228	60,192	64,665	65,157

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$1,074,589	\$1,105,746	\$1,196,785	\$1,240,549
<i>Fringe Benefits</i>	454,907	486,298	566,737	578,023
<i>Operating Expenses</i>	200,948	209,918	231,250	236,250
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,730,443	\$1,801,962	\$1,994,772	\$2,054,822
Staffing	31	32	32	32

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 FY19:

- **Improved the safety of the department and reduced risks to the County by:**
 - Providing aerial work platform training to relevant staff.
 - Supplied basic first aid kits for each department vehicle.
 - Issued safety harnesses to all maintenance, construction and grounds personnel.
 - Issued lock out/ tag out kits to maintenance, construction and grounds personnel.
 - Completed weekly safety training covering an array of topics for all staff.
 - Placed visible barrier around dangerous roof edges of Low Risk Jail to prevent future accidents.
- **Improved the knowledge of our departments staff by providing job related training:**
 - Provided in house basic training on Blood Borne Pathogens to custodians, as well as, jail maintenance staff.
 - Provided in house entry level training in reference to working in jails for maintenance and construction staff.
- Changed uniform supply companies of department uniforms and custodial supplies at a savings to the county.
- Our housekeeping staff continuously strove to ensure that the public, as well as county employees were provided with safe, clean and comfortable facilities.
- Our grounds keepers worked diligently to provide efficient and appealing landscape maintenance at all county properties.
- Ensured all annual inspections of fire alarm systems, fire suppression systems, elevators, boilers, etc. were completed and any noted deficiencies corrected.
- Remediated flood damage in the Open Public Records department of the County Clerk's office located in the basement of the Annex.
- Successfully passed the annual State Jail Inspections.
- Conducted Semi-Annual maintenance on emergency generator systems at all facilities and completed needed repairs as identified during inspection.
- Implemented and maintained HVAC water treatment chemicals in order to protect our investments in equipment as well as ensure efficient operation of HVAC systems.
- Assisted with research, planning and development for any proposed major construction projects.

- Completed numerous construction projects for numerous county departments.
 - Assisted with technology upgrades for the 7th District Court.
 - Completed renovation project for the 321st Court.
 - Completed renovation project for County Court at Law 2.
 - Completed projects for the District Clerks office.
 - Completed projects for the District Attorney's offices.
 - Completed repair project for the JP and Constable at Precinct 3 Troup.
 - Completed several projects for the I.T. department on the 2nd floor of the Annex.
 - Completed renovation project for the Property Tax office located at the Cotton Belt.
 - Completed office space build out for the new Budget Analyst on the 4th floor of the Annex.
 - Completed remodel of the Justice of the Peace offices and courtroom in Precinct 2 Noonday.
 - Completed remodel of the Justice of the Peace offices and courtroom in Precinct 4 Winona.
 - Painted the Judges office in Lindale Pct. 5.
 - Assisted with drone pad installation at EOC.
 - Completed repairs to the Records Services department located in the Cotton Belt basement after burglar damage.
 - Completed project to create office spaces for Indigent Services at the Cotton Belt.
 - Abated asbestos and replaced approximately 145 feet of old condensate return line that was leaking in the Records Department at the Cotton Belt.
- **Replaced aged/failing equipment at multiple facilities, upgrading critical building systems.**
 - Replaced two water boilers at the Low Risk Jail.
 - Replaced two RTU's at the Low Risk Jail.
 - Replaced the generator for the Low Risk Jail.
 - Replaced one chiller at the Courthouse.
 - Replaced one chiller at the Central Jail.
 - Replaced two chillers at the Cotton Belt.
 - Replaced five roof top a/c units at Juvenile Services.
 - Replaced two A/C units in Noonday Precinct 2.
 - Replaced three A/C units in Troup Precinct 3.
 - Replaced two A/C units in Lindale Precinct 5.
 - Replaced the elevator penthouse A/C unit located in the Courthouse.
- **Improved numerous parking lots throughout the County.**
 - S.O. Admin – Seal/Stripe.
 - Veterans – North (Seal/Stripe) & South (Overlay).
 - EOC – Stripe only.
 - Adult Probation – Seal/Stripe.
 - Low Risk – Main (Seal/Stripe) & South Fenced (2" Overlay).
 - Grand Jury – Seal/Stripe.
- **Successfully conducted repairs to existing equipment and building systems.**

- Retrofit obsolete fire alarm panel at EOC.
- Conducted repairs to the kitchen hood at the Low Risk facility.
- Conducted repairs to the Central Jail clinic fire alarm system.
- Retrofit and upgraded the main fire alarm panel at the Cotton Belt.
- Replaced approximately 20 dual duct VAV boxes on the 2nd and 3rd floors of the Central Jail.
- Repaired cracks and missing mortar on the East Courthouse steps.
- Replaced the steam coil in AHU2 at the Cotton Belt.
- Replaced condensate return unit 3 at the Cotton Belt.
- Relocated RTU thermostats for units located in the Low Risk Jail to prevent tampering and ensure proper temperature to meet State Jail Standards.
- Completed repairs to the two pipe system at the Courthouse.
- Completed numerous repairs to the A/C units at the Annex.
- Replaced damaged pump motor, disconnect, motor starter for the fountain at T.B. Butler Square.
- Troubleshoot and repaired issues with the antiquated door control system at the Low Risk Jail.
- Replaced roof on Courthouse tunnel at East side of the Courthouse.
- Completed sections of exterior waterproofing at the Cotton Belt where leaking.
- Completed sections of exterior waterproofing at the Courthouse where leaking.

Goals & Objectives for FY20:

- Continue equipment upgrades to provide comfortable environments and efficient systems.
- Complete swift and timely repairs to existing equipment, to extending their useful life and reduce down time.
- Continue to successfully pass the state jail inspections at all county jail facilities.
- Complete project currently in progress to remediate M, N, A, B, C, D, E and F at the Low Risk Jail per the State Jail inspections.
- 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 continuously 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 for FY19.
- Professionally and effectively carryout and complete any tasks identified or outlined by the Commissioner's Court.
- Assist with research, planning and development of any potential major construction projects.

Departmental Links to County Goals:

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

Workload Measures:	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual
Work Orders Completed	6,518	*	5,947	7,581	10,928	11,571

* Data not available due to computer program failure

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$769,458	\$844,168	\$920,122	\$946,054
<i>Fringe Benefits</i>	356,926	387,236	460,848	466,769
<i>Operating Expenses</i>	635,812	675,860	740,263	960,950
<i>Capital Outlay</i>	-0-	-0-	-0-	433,080
Departmental Total	\$1,762,196	\$1,907,264	\$2,121,233	\$2,806,852
Staffing	23	24	25	25

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 FY19:

- Compiled County Employee Information to begin the implementation of the CODE RED System.
- Department Awarded “Excellence in Safety Award Recipient for 2018.
- Implemented the new EEOP for 2019.
- Completed EEO-4 Report for 2019 for the U.S. Equal Employment Opportunity Commission.
- Assisted in the transition from Meritain to the Health Plan, resulting in claims savings of at least \$3 Million.
- Assist in hiring of our new Fire Marshal

Goals & Objectives for FY20:

- Rollout new KRONOS onboarding for new employees.
- Implement electronic insurance enrollment for new hires using Bswift.
- Review and update Policy Handbook.
- Conduct a personnel file audit to ensure current federal, state, and local law compliance are being met.
- Work with departments to develop job descriptions for all countywide positions.
- Increased employee knowledge, skills, and abilities by implementation of quarterly department employee training.

Human Resources – Cont’d

Departmental Links to County Goals:

✓	✓	✓	✓	✓	✓	✓	✓		✓

Employees hired	160	152	164	161	150
Number of Human Resource Issues Opened	1,324	1,389	1,636	1,466	1,204
Unemployment claims processed	30	31	29	9	10
Unemployment benefit charges incurred	\$83,369	\$76,038	\$32,058	\$27,273	\$3,689
Injury reports processed	89	79	74	90	90
Total number of claims requiring payment	35	33	37	52	50
Cost of claims incurred	\$182,164	\$92,029	\$94,933	\$143,641	\$169,738

Avg. # of documented issues processed per month	120	116	136	122	100
Overall % of unemployment claims successfully challenged	73.33%	86.36%	79.17%	90.91%	100%
Unemployment liability avoided or suspended	\$79,746	\$123,520	\$75,685	\$78,993	\$52,702

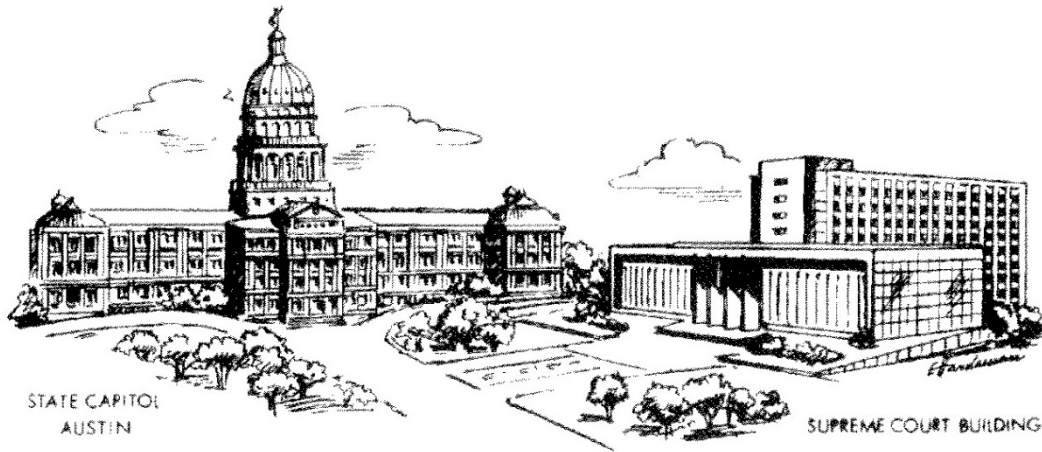
Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$99,986	\$103,208	\$110,484	\$198,091
<i>Fringe Benefits</i>	35,196	36,971	42,353	70,372
<i>Operating Expenses</i>	20,847	20,365	29,279	29,200
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$156,029	\$160,544	\$182,115	\$297,663
Staffing	2	2	2	3



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 FY20:

- 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:	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
CASES FILED						
Estates	636	694	749	642	753	714
Guardianships	77	50	63	46	53	79
Mental	105	110	159	153	162	209
TOTAL NEW	818	854	971	841	968	1,002
HEARINGS HELD						
Probate & Guardianship	875	730	735	711	1,040	868
Mental	73	55	69	102	73	34
TOTAL HEARINGS	948	785	804	813	1,113	902
SUBMISSION DOCKET						
Probate, Guardianship & Mental	3,266	2,491	2,507	2,758	2,296	1,904

Source: Smith County Probate Clerk

County Court – Cont’d

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$178,985	\$175,103	\$255,017	\$258,298
<i>Fringe Benefits</i>	58,668	68,438	91,542	92,745
<i>Operating Expenses</i>	41,082	95,594	96,015	74,315
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$278,735	\$339,135	\$442,574	\$425,358
Staffing	3	4	4	4

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

County Level Courts : Civil Activity	2014	2015	2016	2017	2018
Cases Pending at Beginning of Year	1,752	644	800	930	2,555
New Cases Filed	2,887	1,209	1,172	1,483	2,392
Total Dispositions	2,642	1,044	1,052	1,074	2,076
Cases pending at year end	2,077	800	928	1,283	2,991
Clearance Rate	108.0%	86.4%	89.8%	72.4%	

County Courts: Criminal Activity	2014	2015	2016	2017	2018
Cases Pending at Beginning of Year	2,098	1,693	1,450	1,461	1,671
New Cases Added	4,814	4,023	3,873	3,870	4,702
Total Dispositions	5,282	4,246	3,778	3,610	3,958
Cases pending at year end	1,696	1,450	1,465	1,697	2,341
Clearance Rate	108.2%	105.3%	99.7%	93.1%	

County Courts: Juvenile	2014	2015	2016	2017	2018
Cases Pending at Beginning of Year	37	45	33	65	141
New Cases Added	338	276	348	195	284
Total Dispositions	357	317	342	125	238
Cases pending at year end	40	33	66	141	781,993
Clearance Rate	105.6%	114.9%	98.3%	64.1%	

Source: Texas Judicial System Annual Report

County Court at Law Expenditure Budgets

County Court at Law Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$310,849	\$315,446	\$328,425	\$372,096
<i>Fringe Benefits</i>	89,479	93,135	105,933	115,302
<i>Operating Expenses</i>	16,689	20,493	22,920	37,170
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$417,017	\$429,075	\$457,278	\$524,568
Staffing	4	4	4	4

County Court at Law #2 Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$303,893	\$320,750	\$315,017	\$349,972
<i>Fringe Benefits</i>	88,420	93,248	103,171	110,804
<i>Operating Expenses</i>	25,046	25,991	27,656	36,926
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$420,359	\$439,989	\$445,844	\$497,702
Staffing	4	4	4	4

County Court at Law #3 Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$322,186	\$325,761	\$332,087	\$386,746
<i>Fringe Benefits</i>	91,795	95,967	106,400	117,922
<i>Operating Expenses</i>	15,499	16,565	21,332	28,332
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$439,480	\$438,293	\$459,819	\$532,999
Staffing	4	4	4	4

DISTRICT COURTS

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

Smith County has four district courts.

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

District Court Expenditure Budgets

7 th District Court Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$177,246	\$182,504	\$188,629	202,095
<i>Fringe Benefits</i>	57,931	60,681	68,142	71,219
<i>Operating Expenses</i>	23,983	28,939	30,980	31,325
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$259,161	\$272,124	\$287,751	\$304,640
Staffing	3	3	3	3

114 th District Court Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$160,729	\$173,113	\$179,570	\$185,531
<i>Fringe Benefits</i>	55,010	59,119	66,268	67,859
<i>Operating Expenses</i>	24,183	26,834	33,340	36,635
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$239,922	\$259,066	\$279,177	\$290,026
Staffing	3	3	3	3

241st District Court Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$168,130	\$162,190	\$172,545	\$192,902
<i>Fringe Benefits</i>	55,977	56,713	64,890	69,301
<i>Operating Expenses</i>	22,693	23,304	29,280	28,825
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$246,800	\$242,206	\$266,715	\$291,028
Staffing	3	3	3	3

321st District Court – Family Court Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$187,234	\$189,359	\$203,814	\$199,717
<i>Fringe Benefits</i>	60,115	62,445	69,674	69,373
<i>Operating Expenses</i>	775,860	758,971	872,280	904,875
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,023,209	\$1,010,775	\$1,145,767	\$1,173,965
Staffing	3	3	3	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	2014	2015	2016	2017	2018	2018 Statewide Average
Cases Pending at Beginning of Year	1,069	1,029	1,075	1,133	1,448	
New Cases Filed	1,101	916	1,158	1,289	1,256	
Other Cases Added	3	23	48	38	19	
Total Dispositions	1,145	904	1,073	943	1,190	
Cases pending at year end	1,029	1,034	1,135	1,398	1,457	
Clearance Rate	110.6%	99.5%	94.0%	73.7%	94.6%	88.1%
Backlog Index	0.9	1.1	0.9	1.2	1.2	1.4

District Courts: Family Cases	2014	2015*	2016	2017	2018	2018 Statewide Average
Cases Pending at Beginning of Year	1,270	1,405	1,405	1,208	1,382	
New Cases Filed	1,642		440	1,919	1,895	
Other Cases Added	0					
Total Dispositions	1,533		434	1,740	1,786	
Cases pending at year end	1,405	1,405	1,482	1,352	1,509	
Clearance Rate	93.7%	n/a	98.6%	90.8%	94.2%	98.7%
Backlog Index	0.8		3.2	0.7	0.8	0.9

District Courts: Criminal Activity	2014	2015	2016	2017	2018	2018 Statewide Average
Cases Pending at Beginning of Year	724	801	727	948	1,223	
New Cases Added	2,423	2,173	2,306	2,294	2,210	
Total Dispositions	2,397	2,071	2,123	2,223	2,059	
Cases pending at year end	799	720	956	1,056	1,393	
Clearance Rate	98.5%	101.5%	93.7%	96.4%	92.5%	97.8%
Backlog Index	0.3	0.4	0.3	0.4	0.6	0.5

Source: Texas Judicial System Annual Report

*2015 Cases not updated from source

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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Operating Expenses</i>	\$147,023	\$180,950	\$650,000	\$700,000
Departmental Total	\$147,023	\$180,950	\$650,000	\$700,000

In 2001, the 77th Legislature passed Senate Bill 7, known as the Indigent Defense Act, requiring counties to report costs associated with legal services provided to indigent criminal defendants. Information concerning the Task Force on Indigent Defense can be found at <http://tfid.tamu.edu>. Smith County’s qualifying baseline expenditure for FY01 was \$855,337. The county is expected to receive approximately \$100,000 in FY20.

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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Operating Expenses</i>	\$1,442,201	\$1,477,919	\$1,632,000	\$1,844,577
Departmental Total	\$1,500,000	\$1,477,919	\$1,632,000	\$1,844,577

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	4,177	3,455	3,450	3,260	4,101	3,803
Civil Cases Filed	914	1,240	1,182	1,486	1,754	1,928
Probate Cases Filed	739	773	762	756	749	776
Public Records Filed	53,252	59,521	51,446	51,624	51,350	42,323
Marriage Licenses Issued	1,875	2,242	1,861	1,869	1,833	1,786
Birth Certificates	37	25	32	30	21	20
Remote Birth Certificates	1,614	1,302	1,453	1,743	1,610	969
Death Certificates	468	487	496	578	588	570
Assumed Names	1,708	4,028	1,964	1,852	1,915	1,873
Military Discharge	59	38	24	28	30	28
Mental Health	78	149	164	158	193	192

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$816,605	\$852,694	\$898,612	\$922,425
<i>Fringe Benefits</i>	359,046	379,498	435,816	442,486
<i>Operating Expenses</i>	52,189	39,698	82,550	57,575
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,227,840	\$1,416,978	\$1,416,978	\$1,422,486
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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$708,211	\$706,203	\$762,309	\$751,691
<i>Fringe Benefits</i>	297,249	299,174	346,796	346,340
<i>Operating Expenses</i>	248,830	229,723	284,521	229,723
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,254,290	\$1,235,099	\$1,393,626	\$1,452,637
Staffing	20	19	19	19

JUSTICES OF THE PEACE

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

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

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

Justice Courts : Civil Activity 2018	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	6,044	1,308	478	364	96
New Cases Filed	763	1,157	910	350	328
Other Cases Added					
Total Dispositions	658	1,172	1,074	357	307
Cases pending at year end	6,132	1,291	310	356	117

Justice Courts: Criminal Activity 2018	JP#1	JP#2	JP#3	JP#4	JP#5
Cases Pending at Beginning of Year	1,550	9,204	3,978	22,762	50,072
New Cases Added	183	3,447	2,418	6,792	16,378
Other Cases Added		13	12	923	1,502
Total Dispositions	132	3,290	2,857	5,723	15,105
Cases pending at year end	1,598	9,373	3,548	23,679	51,405

Justice Courts: Activity Report	2018
Magistrate Warnings	5,625
Arrest Warrants Issued	1,124
Inquests Conducted	1,243
Magistrate Orders Issued	423

Source: Texas Judicial System Annual Reports

SMITH COUNTY MANAGEMENT REPORT

October 1, 2018 - September 30, 2019

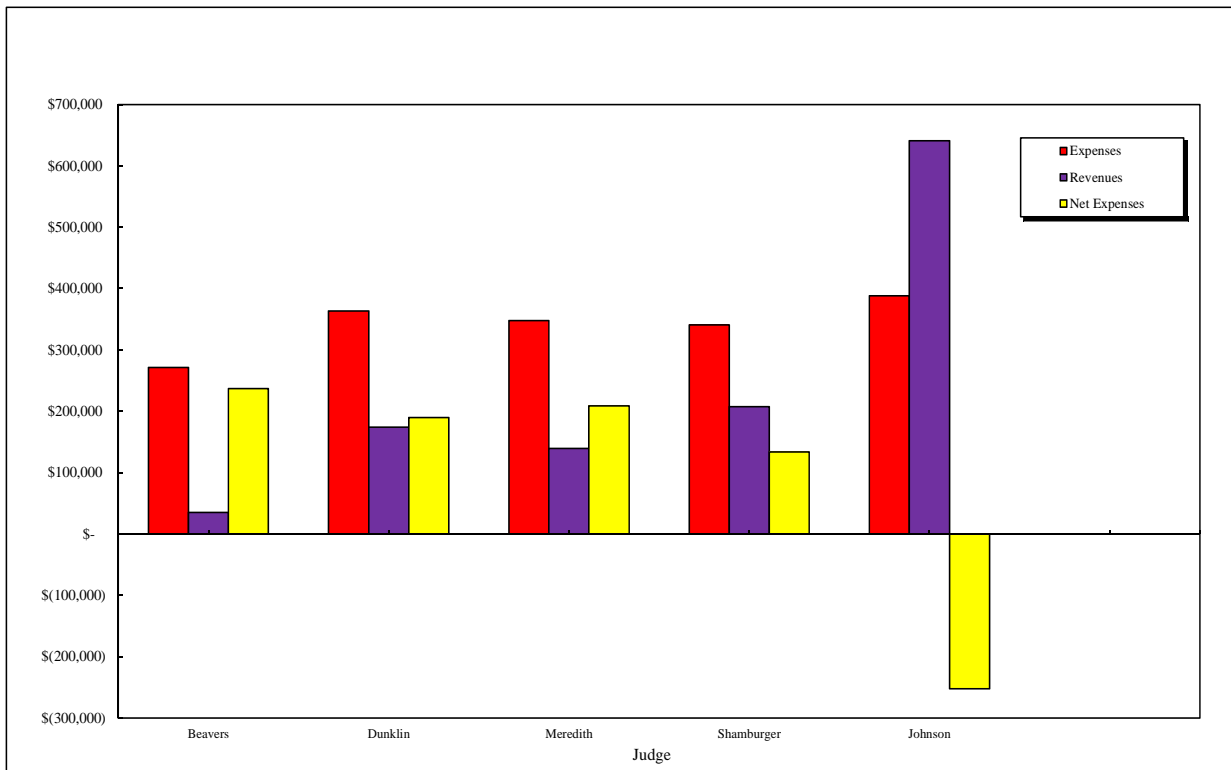
Justice of the Peace Courts

INDICATOR: Court by Court comparison of expenditures and revenues

Court Number	Judge	Operating Expenses	JP Revenues**	FY2019 Net Expense***	FY2018 Net Expense***
JP 1	Beavers	\$ 271,826	\$ 34,931	\$ 236,895	\$ 219,374
JP 2	Dunklin	363,508	173,918	189,590	187
JP 3	Meredith	348,167	139,533	208,634	92,051
JP 4	Shamburger	340,935	207,390	133,545	38,642
JP 5	Johnson	388,712	641,201	(252,489)	(409,911)
	Total	\$ 1,713,148	\$ 1,196,973	\$ 516,175	\$ (59,657)
	Average	\$ 342,630	\$ 239,395	\$ 103,235	\$ (11,931)

**Total Revenues include fines, fees and dismissals for fiscal year 2019

***The amount of operating expenses minus revenue



JUSTICES OF THE PEACE

Justice of the Peace – Pct. #1 Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$150,546	\$154,528	\$158,690	\$162,722
<i>Fringe Benefits</i>	53,015	55,589	62,272	63,414
<i>Operating Expenses</i>	45,753	45,961	62,077	60,927
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$249,314	\$256,078	\$283,039	\$287,063
Staffing	3	3	3	3

Justice of the Peace - Pct. #2 Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$179,778	\$183,935	\$191,473	\$201,835
<i>Fringe Benefits</i>	66,700	69,843	79,085	81,554
<i>Operating Expenses</i>	56,308	58,762	76,675	70,675
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$302,786	\$312,539	\$347,234	\$354,063
Staffing	4	4	4	4

Justice of the Peace - Pct. #3 Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$171,419	\$179,725	\$195,334	\$194,308
<i>Fringe Benefits</i>	63,878	68,700	79,784	80,019
<i>Operating Expenses</i>	57,355	76,719	60,600	61,200
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$292,652	\$325,144	\$335,718	\$335,527
Staffing	4	4	4	4

JUSTICES OF THE PEACE

Justice of the Peace - Pct. #4 Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$184,267	\$191,140	\$196,865	\$202,239
<i>Fringe Benefits</i>	66,882	70,491	80,143	81,634
<i>Operating Expenses</i>	59,507	64,019	66,600	68,400
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$310,656	\$325,650	\$343,607	\$352,273
Staffing	4	4	4	4

Justice of the Peace - Pct. #5 Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$209,820	\$213,867	\$229,347	\$233,751
<i>Fringe Benefits</i>	71,810	75,130	86,511	87,880
<i>Operating Expenses</i>	58,162	49,299	72,600	73,100
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$339,792	\$338,295	\$388,459	\$394,731
Staffing	4	4	4	4

DISTRICT ATTORNEY

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

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

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

Elected Official: Jacob Putman

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$3,023,225	\$3,105,721	\$3,303,091	\$3,548,882
<i>Fringe Benefits</i>	961,614	1,007,450	1,155,845	1,223,182
<i>Operating Expenses</i>	247,255	309,371	359,571	366,746
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$4,232,095	\$4,422,542	\$4,818,507	\$5,138,810
Staffing	48	48	48	50

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 FY19:

- Two staff members attended the Bail Bondsman Certification Course
- Provided Local law enforcement training on the Sandra Bland Act.
- Held a Youth Summit at the Courthouse, hosted by the CCJC Committee.
- Conducted home visits for the Mental Health Court.

Goals & Objectives for FY20:

- Assist the County Court Coordinators with monitor the misdemeanor jail list to ensure inmates are placed on the jail call list.
- Assist Information Technology department with getting Bail Bond Owners and staff trained on the new software for the E-bond system.

Inmates Interviewed	434	526	441	437
Inmates Released on PBO Bonds	69	66	42	36
Bail Bonds Processed	6,950	6,152	6,850	6,669
Pretrial Release Program Completions	42	27	25	25
Judicial Warrants Attempted	92	110	141	189
Judicial Warrants Served	40	33	25	32

Departmental Links to County Goals:

✓	✓	✓	✓	✓	✓		✓		

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$178,220	\$188,688	\$192,390	\$197,864
<i>Fringe Benefits</i>	68,330	72,251	79,262	82,009
<i>Operating Expenses</i>	7,391	5,836	9,950	9,975
<i>Capital Outlay</i>	-0-	-0-	27,314	-0-
Departmental Total	\$253,941	\$266,775	\$308,915	\$289,847
Staffing	4	4	4	4



PUBLIC SAFETY & CORRECTIONS

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FIRE MARSHAL/OFFICE OF EMERGENCY MANAGEMENT

Department Mission:

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



Fire Marshal: Roy J. "Jay" Brooks

Accomplishments for FY19:

- Completed all Quarterly due EMPG paperwork, progress reports, and financial reports.
- Completed drills/exercises and all necessary paperwork required by EMPG/TDEM.
- All officers attended the East Texas Arson Investigations Seminar.
- Officers participated in the Smith County / Tyler Area Fire Protection Conference.
- All officers completed required continuing education coursework to maintain licensure.
- Personnel have obtained certificates in multiple Certified Fire Investigator Trainer Courses.
- 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: Annex A, P, Q, U, V and the Basic Plan.
- Attended East Texas Council of Government meetings.
- Fire Marshal & Asst. Fire Marshal serves on the TJC Advisory Council and actively attend meetings.
- Attended multiple PIO meetings and classes.
- Completed notifications, participation forms, evaluations and After Action Reports for multiple Emergency Management Drills and Exercises.
- Two officers attended Arson Scene Search and Evidence Recovery Class.
- Organized, orchestrated, secured meeting locations, created agendas, solicited speakers, and kept meeting minutes for the quarterly LEPC workshops and meetings.

- All officers continue to participate and be active members of the East Texas Arson Investigators Association (ETAIA) and attends monthly meetings.
- All officers attended the yearly ETAIA conference.
- 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.
- Two emergency management personnel attended the Emergency Management Conference in San Antonio, TX.
- Completed Inspection of greater than 50 Firework Stands for all 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.
- Surveyed storm damage and performed assessments from the May severe weather event.
- Attended multiple meetings with Smith County ESD 2 regarding fire station staffing and radio interoperability capabilities, and to address areas needing improvement.
- Attended Smith County Volunteer Fireman's Association Chief's quarterly meetings.
- Hosted multiple meetings with the new Red Cross Director to discuss emergency disaster planning and mitigation.
- Held multiple conferences with TDEM District Coordinator on continuous planning and preparation for emergency management issues affecting our region.
- Met with representatives from Sanderson Farms, reviewed and approved their Emergency Management Plan.
- 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. (Grades Pre K- 5th grade)
- Held Fire Prevention presentation at multiple schools and the Disciple Place Village Retirement Home.
- One officer completed the 40 hour Forensic Fire Death Investigation Course at Sam Houston State University.
- 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.

Goals & Objectives for FY20:

- Have a minimum of two officers attend the National Fire Academy.
- Have qualified officers sit for the IAAI Certified Fire Investigator’s exam.
- Two officers will complete all coursework to qualify them for Intermediate Peace Officer certificates.
- Develop new firearms training program for officers and have one officer qualified as firearms instructor.
- Develop a Field Training Program for non-compensated officers and create standards for the program and those officers to maintain their licenses.
- Implement new program to allow reporting of special needs individuals so that fire and law enforcement personnel have critical information to ensure their safety.
- Make necessary changes to improve fire reporting to allow for more efficient statistical analysis and visibility into historical events.
- Adopt new Cause and Origin reporting format to allow a more uniform reporting process for all officers.
- Implement new body camera system and update policies as to use.
- Move inspection program to electronic format to further improve efficiency and visibility.
- 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 2019-2020 Winter Weather Plan.
- Host and present the Fire Prevention Week and Awards Ceremony in October of 2020.
- Continuous upgrades on the new department website.
- Successfully plan and complete the EOC Emergency Management Workshop, planning meetings, and all necessary drills.
- Develop Cybersecurity Annex with IT to incorporate into County’s Emergency Action Plan.

Departmental Links to County Goals:

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

Fire Marshal – Office of Emergency Management – Cont'd

Incident Investigations	2,304	2,442	3,168	578	501
Felony Offenses	21	20	27	26	25
Cleared by Exception	8	n/a	1	0	3
Misdemeanor Offenses	97	54	74	13	55
Filed in Justice Court	63	54	3	12	15
Warned (verbal/written)	20	36	2,536	13	31
County Building Inspections	2	3	18	3	0
Non County Owned Structure Inspections	180	255	389	364	290
Evacuation & Tornado Planning Inspections	3	2	22	72	0
VFD Calls for Service	7,311	9,093	5,889	6,245	6,791
Civilian Injured/killed	5/3	2/4	3/5	2/2	1/7
Firefighter Injured/killed	3/0	2/0	0/0	5/0	1/0

Expense Category	Actual FY17	Actual FY18 *	Revised FY19	Adopted FY20
<i>Salaries</i>	\$462,523	\$299,560	\$324,653	\$366,238
<i>Fringe Benefits</i>	184,157	111,906	130,001	138,959
<i>Operating Expenses</i>	135,290	61,195	77,900	88,250
<i>Capital Outlay</i>	35,569	-0-	30,333	9,499
Departmental Total	\$817,539	\$472,661	\$562,887	\$602,946
Staffing	11	6	6	6

* Animal Control was separated from the Fire Marshal's office in FY18

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 FY19:

- Rolled out new software for field and shelter operation, fee schedule for adoptions and rescues.
- Implemented electronic agreements for adoptions and rescues.
- Worked with school entities and subdivisions for public education on animal welfare, procedures, and rabies awareness.
- Established food donation program and mandatory microchip program.
- Assisted with the increase cooperation between animal control and animal organizations.
- Transitioned Animal Control calls from response driven to patrol based, to increase patrol in high call volume areas and to decrease amount of animal complaints.
- Investigated grant options for animal welfare within the shelter.

Goals & Objectives for FY20:

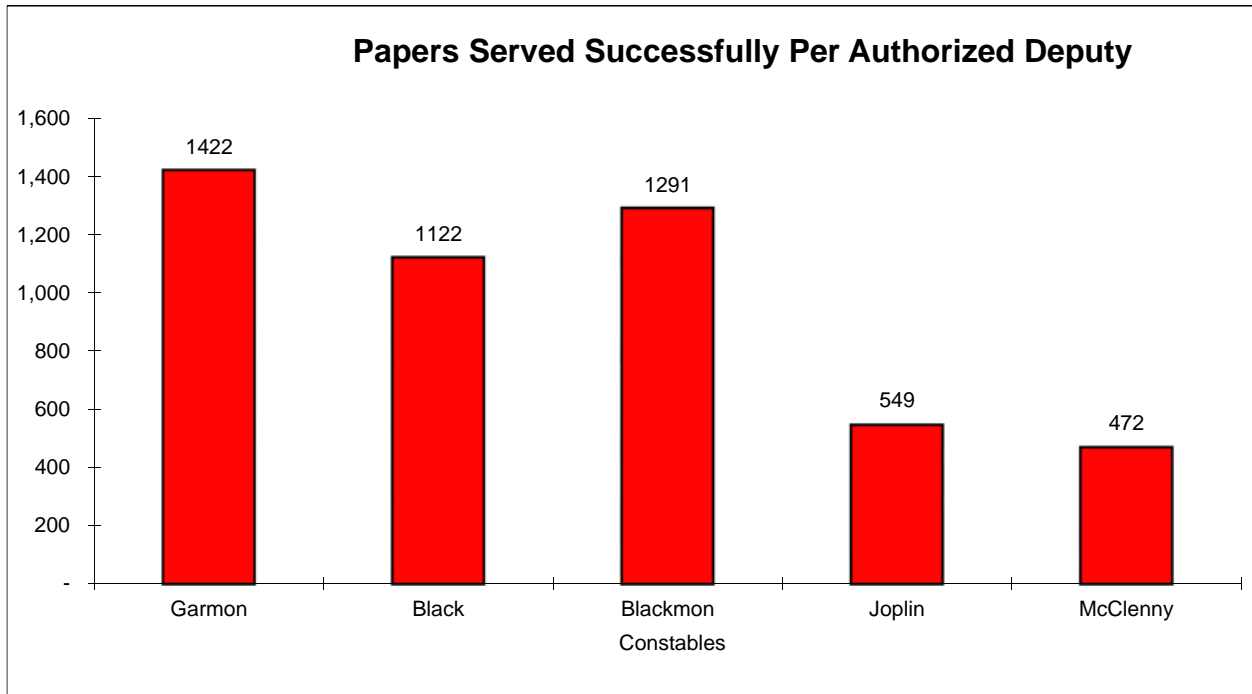
- Evaluate transitioning of Animal Control calls from response driven to patrol based, to increase patrol in high call volume areas and to decrease amount of animal complaints.
- Implementation of Pet Point software for field and shelter operation.
- Evaluation and implementation of new policy and procedures for the department.
- Evaluation and implementation of new ordinance for the county.
- Provide public education on animal welfare, procedures, and rabies awareness to school entities, associations, and local communities.
- Seek and apply for shelter assistance grants.

Expense Category	Actual FY17	Actual FY18 *	Revised FY19	Adopted FY20
<i>Salaries</i>	n/a	\$222,785	\$240,435	\$265,606
<i>Fringe Benefits</i>	n/a	100,347	114,788	120,973
<i>Operating Expenses</i>	n/a	90,598	113,285	129,335
<i>Capital Outlay</i>	n/a	26,676	-0-	-0-
Departmental Total	n/a	\$440,405	\$468,508	\$515,913
Staffing	n/a	6	6	6

*Separated from Fire Marshal's office in FY18

CONSTABLES

SMITH COUNTY MANAGEMENT REPORT										
<i>October 1, 2018 - September 30, 2019</i>										
DEPARTMENT:		Constable Precincts					DATE PREPARED:		10/23/2019	
ACTIVITY:		Deputy Activities					MONTHS OF DATA:		12	
INDICATOR:		Papers Served Successfully								
Pct. Number	Constable	Operating Expenses	Revenues	Net Expenses	Number of Papers Received	Number of Papers Served *	Successful Service %	Papers Served Successfully Per Deputy*	Revenue Per Deputy	
1	Garmon	\$370,470	\$108,842	\$261,629	1,452	1,422	98%	1,422	\$ 108,842	
2	Black	400,964	84,380	316,584	1,133	1,122	99%	1,122	\$ 84,380	
3	Blackmon	284,482	104,808	179,675	1,291	1,291	100%	1,291	\$ 104,808	
4	Joplin	377,310	46,267	331,044	675	549	81%	549	\$ 46,267	
5	McClenny	333,345	37,172	296,173	477	472	99%	472	\$ 37,172	
Total		\$1,766,572	\$381,469	\$1,385,103	5,028	4,856			\$ 381,469	
Average		353,314	76,294	277,021	1,006	971	97%	971	\$ 76,294	
* 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: Bobby Garmon

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$209,621	\$205,953	\$230,654	\$234,743
<i>Fringe Benefits</i>	90,462	84,810	99,428	89,750
<i>Operating Expenses</i>	36,470	34,089	47,400	49,950
<i>Capital Outlay</i>	-0-	-0-	27,315	-0-
Departmental Total	\$336,564	\$324,852	\$404,797	\$374,443
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: Joshua Black

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$208,100	\$221,504	\$247,686	\$251,257
<i>Fringe Benefits</i>	75,278	79,874	92,806	93,331
<i>Operating Expenses</i>	30,788	17,316	34,844	35,069
<i>Capital Outlay</i>	53,210	-0-	31,999	-0-
Departmental Total	\$367,375	\$318,694	\$407,335	\$379,658
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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$163,274	\$185,267	\$192,952	\$195,317
<i>Fringe Benefits</i>	58,120	63,695	70,771	71,194
<i>Operating Expenses</i>	58,605	26,728	32,944	32,944
<i>Capital Outlay</i>	59,085	-0-	-0-	-0-
Departmental Total	339,083	\$275,690	\$296,668	\$299,455
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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$182,206	\$189,246	\$231,457	\$233,943
<i>Fringe Benefits</i>	69,700	64,834	78,434	78,935
<i>Operating Expenses</i>	43,470	42,996	46,960	57,610
<i>Capital Outlay</i>	-0-	-0-	32,360	-0-
Departmental Total	\$295,376	\$297,076	\$389,210	\$370,488
Staffing	4	4	4	4

CONSTABLE – PCT. #5

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

Elected Official: Jeff McClenny

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$186,825	\$198,646	\$210,123	\$253,011
<i>Fringe Benefits</i>	70,102	74,335	85,221	104,246
<i>Operating Expenses</i>	37,709	37,667	43,885	67,385
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$294,635	\$310,648	\$339,229	\$424,642
Staffing	4	4	4	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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$117,376	\$122,295	\$125,217	\$126,803
<i>Fringe Benefits</i>	40,603	42,379	46,593	46,842
<i>Operating Expenses</i>	9,695	12,611	15,800	15,800
<i>Capital Outlay</i>	21,630	-0-	-0-	-0-
Departmental Total	\$189,304	\$177,285	\$187,610	\$189,445
Staffing	2	2	2	2

Program Statistics	FY15	FY16	FY17	FY18	FY19
Number of Warrants Served	866	878	979	941	1,172
Restitution Collected	\$4,035.45	\$30,218.52	\$18,624.28	\$5,706.11	\$9,069.56
District Attorney Fees Collected	\$720.00	\$5,171.08	\$3,535.89	\$723.00	\$1,040.00
Capias Profines	\$41,828.51	\$31,178.81	\$20,823.30	\$13,849.00	\$12,873.70
Fines & Court Costs Collected	\$5,002.81	\$26,654.59	\$16,637.40	\$12,583.00	\$4,284.80
Probation Fees Collected	\$1,405.50	\$12,486.58	\$8,085.96	\$18,303.72	\$1,440.00

ENVIRONMENTAL CRIMES UNIT

This department began in 2003 as the Litter Abatement program under a participation grant sponsored by the East Texas Council of Governments. The grant funding ended in August, 2006, at which time the county assumed the responsibility for the program. Since the inception, the program has expanded to include other environmental crimes such as nuisance abatement.

Total Calls Cleared	1,006	1,031	1,006	1,259	1,112	1,124
Illegal Dumping Calls	301	369	432	459	405	298
Junk Vehicles Removed	59	75	67	143	140	141
Public Nuisances	648	583	497	641	567	674
Illegal Dump Sites Cleaned	329	370	417	456	405	298
Arrests	0	2	3	0	0	0

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$104,518	\$105,536	\$108,517	\$110,103
<i>Fringe Benefits</i>	37,516	38,558	43,385	43,575
<i>Operating Expenses</i>	25,352	22,929	43,800	46,300
<i>Capital Outlay</i>	26,220	-0-	-0-	-0-
Departmental Total	\$193,607	\$167,022	\$195,701	\$199,978
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	3,450	2,208	2,688	2,432	2,823	2,543
Active CID Cases	2,673	3,523	3,124	3,300	3,521	3,698
Calls for Service	30,675	30,720	32,251	35,640	30,804	31,049
Citations & Warnings Issued	709	955	1,097	1,618	2,801	3,685

Sheriff Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$5,533,893	\$5,970,595	\$6,378,402	\$6,686,105
<i>Fringe Benefits</i>	2,000,017	2,150,954	2,498,441	2,597,099
<i>Operating Expenses</i>	1,195,574	1,060,401	1,104,462	1,110,700
<i>Capital Outlay</i>	387,940	21,140	325,635	-0-
Departmental Total	\$9,117,423	\$9,203,089	\$10,306,939	\$10,393,904
Staffing	107	110	113	117

Dispatch Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$824,945	\$859,926	\$1,146,544	\$1,232,278
<i>Fringe Benefits</i>	377,430	397,633	505,024	545,338
<i>Operating Expenses</i>	629,485	604,886	640,550	641,050
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$1,831,860	\$1,862,444	\$2,292,118	\$2,418,666
Staffing	27	27	27	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	7,793	11,335	11,271	10,892	9,269	8,872	8,569	9,276	9,180

Jail Operations Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$9,648,371	\$9,622,811	\$10,364,286	\$11,103,961
<i>Fringe Benefits</i>	4,054,460	4,154,078	4,790,445	5,013,544
<i>Operating Expenses</i>	4,268,740	4,866,406	4,716,350	5,125,450
<i>Capital Outlay</i>	88,043	-0-	83,476	-0-
Departmental Total	\$18,059,614	\$18,643,295	\$19,954,558	\$21,242,955
Staffing	254	252	254	262

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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Operating Expenses</i>	\$16,459	\$15,493	\$19,350	\$19,350
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$16,459	\$15,493	\$19,350	

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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$106,000	\$106,000	\$106,000	\$76,000
<i>Fringe Benefits</i>	22,304	22,839	23,307	17,735
Departmental Total	\$128,304	\$128,839	\$129,307	\$93,735
Transfer to Juvenile Fund	\$4,100,000	\$4,100,000	\$4,500,000	\$5,000,000



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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$3,107,087	\$3,116,575	\$3,184,762	\$3,348,955
<i>Fringe Benefits</i>	1,130,841	1,194,221	1,286,323	1,316,800
<i>Operating Expenses</i>	645,430	606,029	739,367	747,445
<i>Capital Outlay</i>	14,948	8,257	42,586	10,000
Departmental Total	\$4,898,306	\$4,925,082	\$5,253,039	\$5,423,200
Staffing	78	78	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 83 employees, the Road and Bridge Department maintains approximately:

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

The Smith County Road & Bridge Department consists of three divisions: Administration, Labor, and Equipment Division. The Administrative division maintains cost accounting records, payroll data, documents regarding subdivisions, easements, and right of way dedication, interlocal agreements, overhead costs, contracts, and any other expenses not directly attributable to the construction or maintenance of roads, bridges and drainage structures.

The Labor division accounts for the bulk of the departmental budget, largely through materials and supplies. Labor also accounts for the salaries and benefits of personnel directly involved in the maintenance and construction of roads, bridges, and drainage structures, as well as equipment replacement, and right of way acquisition.

The Equipment division accounts for the salaries and benefits for personnel directly involved in the maintenance of county equipment. Also included in this division are the costs for fuel, parts, and supplies for Road & Bridge vehicles and equipment.

Major Accomplishments for FY19:

- Road improvements were completed on seven construction contracts with funds from the Road & Bridge Department Phase 1 Bond Program. The projects provided for the drainage improvements, reconstruction, widening, and hot mix overlay of 15.064 miles of roadways. The projects included the following roadway improvements:
 - ✓ CR 220 (Old Henderson Hwy): Pavement reconstruction and overlay.
 - ✓ CR 223A (Old Overton Road.): Pavement reconstruction, widening, and overlay.
 - ✓ CR 223B (Old Overton Road): Pavement reconstruction, widening, and overlay.
 - ✓ CR 2171 (Willingham Road): Pavement reconstruction, widening, and overlay.
 - ✓ CR 1302 (Live Oak Dr.): Pavement reconstruction and overlay.
 - ✓ CR 1113 (Lake Placid Rd.): Pavement reconstruction, widening, and overlay.
 - ✓ CR 431A (Jim Hogg Road): Pavement reconstruction, widening, and overlay.



- Road improvements involving the hot mix asphalt overlay of over 33.706 miles were completed by both Road & Bridge Department personnel and through two contracted projects. Road & Bridge Department personnel performed the overlay of 28.688 miles.



- Road & Bridge Department performed the following work items:
 - Total Work Orders completed 3780
 - Patching / Blade Patching 1884
 - Ditch Cleaning 496
 - WO's for downed trees and limbs 258
 - WO's for replacement of cross culverts 51
 - WO's for bridge repairs 7
 - After Hour Calls 165
- Road Improvements during FY2019 totaled approximately 92.507 miles.

IMPROVEMENT CATEGORY	FY16 MILES	FY17 MILES	FY18 MILES	FY19 MILES
Road Reconstruction	7.395	36.034	29.200	15.064
Surface Treatment				25.245
Oil Dirt & Pug Mill Rebuild	15.497	12.661	12.500	18.492
Asphalt Overlay	3.147	22.073	17.107	33.706



Goals & Objectives: FY2020

- Continue with the implementation of Phase 1 of the Smith County Road Improvement Bond Program, and set the schedule for the Road & Bridge Department FY 2020 Work Plan. The Road & Bridge Department will coordinate and monitor all construction contracts under these Work Plans.
- Update the Capital Equipment Replacement Program for the Road & Bridge Department in order to provide for scheduled replacement of vehicles and construction equipment. This plan will be developed and coordinated with the new Fleet Manager.
- Update traffic counts on county roadways. Traffic counts of roadways are one of the factors in determining the selection of road improvement projects.
- Continue serving as a voting member of the Tyler Area MPO Policy Committee
- Continue serving as a member of the Tyler Area Chamber of Commerce Surface 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	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual
New driveway culvert installs	\$142,564	\$167,708	\$123,172	\$109,321
Road Patching	\$2,339,620	\$1,680,060	\$1,626,183	\$1,598,112
Right of Way Mowing	\$149,116	\$187,448	\$61,377	\$148,876
Field Work Orders Completed	5582	4581	3919	3780
Cost of Field Work Order Completions	\$5,460,112	\$7,456,357	\$6,238,955	\$8,061,786
Shop Work Orders Completed	1175	3182	3119	2775
Cost of Shop Work Orders Completed	\$414,110	\$403,141	\$425,016	\$323,460

Efficiency Measures	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual
Road Reconstruction/Oil Dirt	\$472,981	\$440,274	\$515,619	\$431,290
Overlays	\$326,157	\$407,506	\$1,621,749	\$3,792,456
Contract Surface Treatment	\$0	\$1,081,424	\$800,455	\$0
Concrete Bridge Construction	\$0	\$0	\$0	\$222,039

Road & Bridge – Cont'd

Administrative Division Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$319,909	\$329,576	\$338,702	\$356,769
<i>Fringe Benefits</i>	101,659	106,996	118,140	122,070
<i>Operating Expenses</i>	104,125	151,859	183,425	176,900
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$525,693	\$588,432	\$640,268	\$655,738
Staffing	4	4	4	4

Labor Division Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$2,220,618	\$2,227,042	\$2,690,306	\$2,724,865
<i>Fringe Benefits</i>	1,023,252	1,046,564	1,268,297	1,268,418
<i>Operating Expenses</i>	3,182,241	4,631,031	5,414,529	4,384,070
<i>Capital Outlay</i>	3,279,681	2,069,144	441,148	1,750,000
Departmental Total	\$9,705,792	\$9,973,781	\$9,714,280	\$10,127,353
Staffing	66	66	66	66

Equipment Division Expense Category	Actual FY17	Actual FY18	Revised FY19	Approved FY20
<i>Salaries</i>	\$430,076	\$472,606	\$514,119	\$513,118
<i>Fringe Benefits</i>	186,348	200,142	230,827	230,909
<i>Operating Expenses</i>	681,831	802,814	910,739	959,000
<i>Capital Outlay</i>	328,816	67,631	453,787	400,000
Departmental Total	\$1,627,071	\$1,543,192	\$2,109,471	\$2,103,027
Staffing	12	12	12	12

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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 FY19:

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

Goals & Objectives for FY20:

- 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	1,259	1,133	1,211	1,253	1,482
Assistance by Phone	2,755	3,048	3,151	1,523	1,517
Total Clients	4,014	4,181	4,362	2,776	
Veteran Treatment Court graduates	n/a	3	4	2	15

Expense Category	Actual FY17	Adopted FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$131,122	\$127,083	\$142,406	\$148,594
<i>Fringe Benefits</i>	48,865	49,567	59,079	60,614
<i>Operating Expenses</i>	8,751	7,822	26,700	35,750
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$188,741	\$184,471	\$228,185	\$244,957
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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$158,502	\$144,566	\$170,093	\$170,546
<i>Fringe Benefits</i>	45,464	46,034	64,468	64,965
<i>Operating Expenses</i>	27,284	25,615	31,339	35,664
<i>Capital Outlay</i>	1,650	1,898	2,000	2,000
Departmental Total	\$232,899	\$218,113	\$267,901	\$273,176
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 and information services 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, Westlaw, Lexis and other online sources. The library strives to provide information in ways that are reliable, efficient, respectful and economical.

Librarian: Kara Barrett Kennedy

Accomplishments for FY2019:

- Assisted patrons with questions, finding forms, general legal information, copies, notary requests, answered phones, assisted attorneys with research and locating forms.
- Updated various legal publications.
- Patron Visitors in the Library: 10,236
- Wrote monthly article for Smith County Bar Association newsletter.

Goals & Objectives for FY2020:

- Continue to offer the most up-to-date forms and friendly customer service.
- Continue to write monthly newsletter article for SCBA newsletter.

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	\$64,740	\$68,598	\$72,638	\$76,573
<i>Fringe Benefits</i>	20,414	21,753	24,580	25,530
<i>Operating Expenses</i>	72,574	76,635	81,610	80,410
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$157,728	\$166,986	\$178,828	\$182,512
Staffing	1	1	1	1

JUSTICE COURT TECHNOLOGY FUND

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Operating Expenses</i>	\$2,842	\$4,888	\$5,000	\$5,000
<i>Capital Outlay</i>	2,935	6,151	45,000	45,000
Departmental Total	\$5,777	\$11,039	\$50,000	\$50,000

COURTHOUSE SECURITY

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Operating Expenses</i>	264	31,030	\$62,000	\$62,000
<i>Capital Outlay</i>		137,748	200,000	200,000
Departmental Total	\$264	\$168,778	\$262,000	\$262,000

RECORDS MANAGEMENT – COUNTY CLERK

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>			\$20,000	\$20,000
<i>Fringe Benefits</i>			3,870	3,932
<i>Operating Expenses</i>	178,615	933,607	980,000	7,003,500
<i>Capital Outlay</i>			400,000	500,000
Departmental Total	\$178,615	\$933,607	\$1,403,870	\$7,527,432

RECORDS MANAGEMENT – DISTRICT CLERK

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>				\$20,000
<i>Fringe Benefits</i>				3,932
<i>Operating Expenses</i>			10,000	10,000
<i>Capital Outlay</i>	48,000	20,000	50,000	50,000
Departmental Total	\$48,000	\$20,000	\$60,000	\$83,932

10% FORFEITURE INTEREST FUND

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Operating Expenses</i>	\$16,000	\$16,000	\$19,000	\$19,000
Departmental Total	\$16,000	\$16,000	\$19,000	\$19,000

COUNTY & DISTRICT COURT TECHNOLOGY FUND

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Operating Expenses</i>	-0-		\$5,000	\$5,000
<i>Capital Outlay</i>	-0-	\$22,961	\$50,000	\$50,000
Departmental Total	-0-	\$22,961	\$55,000	\$55,000

WORKFORCE INVESTMENT FUND

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Salaries</i>	-0-			
<i>Operating Expenses</i>	15,218	16,214	\$45,000	\$45,000
<i>Capital Outlay</i>	-0-	-0-	-0-	-0-
Departmental Total	\$15,218	\$16,214	\$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 newly constructed Juvenile Attention Center.

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Capital Outlay</i>	\$43,436	\$11,846	\$50,000	\$50,000
Departmental Total	\$43,436	\$50,000	\$50,000	\$50,000

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 FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Operating Expenses</i>	\$442,123	\$14,315	\$261,091	\$4,500,000
<i>Capital Outlay</i>	443,886	\$1,166,357	2,774,705	
Departmental Total	\$886,009	\$1,180,672	\$3,035,796	\$4,500,000

INFRASTRUCTURE FUND - 2018

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Operating Expenses</i>	-0-	\$25,700		
<i>Capital Outlay</i>	-0-	2,347,261	\$9,086,566	\$785,000
Departmental Total	-0-	\$2,372,961	\$9,086,566	\$785,000

INFRASTRUCTURE FUND - 2019

Expense Category	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Operating Expenses</i>			-0-	-0-
<i>Capital Outlay</i>			\$12,000,000	\$10,000,000
Departmental Total			\$12,000,000	\$10,000,000

DEBT SERVICE FUNDS

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

General Obligation & Refunding – Series 2011	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Bond Principal</i>	\$3,545,000	\$3,645,000	\$3,665,000	\$3,780,000
<i>Interest</i>	769,950	699,050	589,700	443,100
<i>Agency & Other Fees</i>	1,150	1,650	5,000	5,000
Series Total	\$4,316,100	\$4,345,700	\$4,259,700	\$4,228,100

General Obligation – Series 2018	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Bond Principal</i>	-0-	-0-	\$990,000	\$75,000
<i>Interest</i>	-0-	-0-	452,933	373,350
<i>Agency & Other Fees</i>	-0-	-0-	5,000	5,000
Series Total	-0-	-0-	\$1,447,933	\$453,350

General Obligation – Series 2019	Actual FY17	Actual FY18	Revised FY19	Adopted FY20
<i>Bond Principal</i>	-0-	-0-	-0-	\$970,000
<i>Interest</i>	-0-	-0-	-0-	386,601
<i>Agency & Other Fees</i>	-0-	-0-	-0-	5,000
Series Total	-0-	-0-	-0-	\$1,361,601

COUNTY OFFICIALS

Elected Officials:

County Judge	Nathaniel Moran	590-4625
Commissioner - Precinct #1	Jeff Warr	590-4601
Commissioner - Precinct #2	Cary Nix	590-4602
Commissioner - Precinct #3	Terry Phillips	590-4603
Commissioner - Precinct #4	JoAnn Hampton	590-4604
Constable - Precinct #1	Bobby Garmon	590-2609
Constable - Precinct #2	Joshua Black	590-4840
Constable - Precinct #3	Jimmie Blackmon	842-2664
Constable - Precinct #4	Josh Joplin	590-4879
Constable - Precinct #5	Jeff McClenny	590-4900
County Court at Law	Judge Jason Ellis	590-1650
County Court at Law #2	Judge Taylor Heaton	590-1610
County Court at Law #3	Judge Floyd T. Getz	590-1690
County Clerk	Karen Phillips	590-4670
District Attorney	Jacob Putman	590-1720
District Clerk	Penny Clarkston	590-1675
7 th District Court	Judge Kerry Russell	590-1640
114 th District Court	Judge Christy Kennedy	590-1620
241 st District Court	Judge Jack Skeen, Jr.	590-1630
321 st District Court	Judge Robert Wilson	590-1600
Elections/Voter Registration	Karen Nelson	590-4774
Justice of the Peace - Pct. #1	Judge Quincy Beavers, Jr.	590-2601
Justice of the Peace - Pct. #2	Judge Andy Dunklin	590-4830
Justice of the Peace - Pct. #3	Judge James Meredith	842-2661
Justice of the Peace - Pct. #4	Judge Mitch Shamburger	590-4870
Justice of the Peace - Pct. #5	Judge Jon Johnson	590-4890
Sheriff	Larry Smith	590-2660

Tax Assessor-Collector	Gary Barber	590-2920
Treasurer	Kelli White	590-4731

Appointed Officials/Department Heads:

Adult Probation	Joe Heath	590-2700
Agriculture Extension Service	Clint Perkins	590-2980
Information Technology	Don Bell	590-4650
County Auditor	Ann W. Wilson, CPA	590-4700
Fire Marshall	Roy J. Brooks	590-2655
Juvenile Services	Ross Worley	535-0850
Law Library	Kara Barrett	590-1750
Human Resources	Esmeralda Delmas	590-4645
Facilities Services	Ed Nichols	590-4670
Pre-Trial Release	Gary Pinkerton	590-2620
Purchasing	Kim Gould	590-4720
Records Service	Joseph Settanni	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.