

Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2013 - SEPTEMBER 30, 2014

The information included on this cover complies with the requirements of S.B. 656 of the 83rd Legislative Session, amending Local Gov't Code Sec. 111.008-111.009

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,428,444 which is an 8.5865 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$187,001.

The vote to adopt the FY2014 Budget is as follows;
Voting Yes: John P. Thompson, Robert C. "Bob" Willis,
Ronnie Vincent, Milt Purvis and Tommy Overstreet

County Property Tax Rates:

2012 Tax Rate (preceding year - FY2013): \$0.6277

2013 Tax Rate (adopted this year - FY2014): \$0.6461

2013 Effective Rate \$0.5922

2013 Effective Maintenance & Operations Rate \$0.5402

2013 Rollback Rate \$0.6572

2013 Debt Rate \$0.1541

The total amount of County Debt Obligation is \$28,306,000.

Presented by County Judge
JOHN P. THOMPSON
And Commissioners
ROBERT C. "BOB" WILLIS
RONNIE VINCENT
MILTON PURVIS
CHARLES T. "TOMMY" OVERSTREET

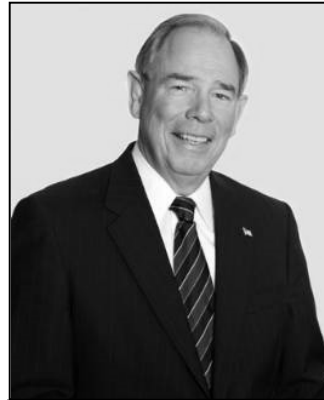
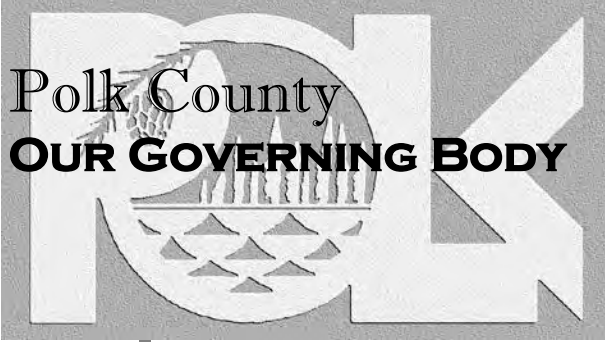


The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Polk County, Texas for its annual budget for the fiscal year beginning October 1, 2012 and ending September 30, 2013(FY2013).

In order to receive this award, a governmental unit must publish a budget document that meets GFOA program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

Polk County
OUR GOVERNING BODY



JOHN P. THOMPSON
COUNTY JUDGE



BOB WILLIS
COMMISSIONER, PCT. 1

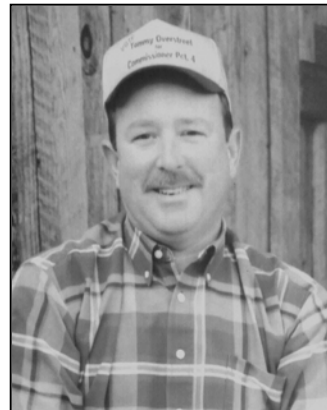


RONNIE VINCENT
COMMISSIONER, PCT. 2

**COMMISSIONERS
COURT**



MILT PURVIS
COMMISSIONER, PCT. 3



TOMMY OVERSTREET
COMMISSIONER, PCT. 4



Reading this Document

Welcome!

This publication represents the Polk County, Texas (the County) budget for the fiscal year beginning October 1, 2013 and ending September 30, 2014. This budget has been specially designed to help you, the reader, learn about the operation of and issues affecting the County. Although a county budget is a **financial plan** from which you can learn much about how County funds are received and spent, the budget document serves other functions as well. For example, it is a **policy document**, presenting the major policies guiding the manner in which the County is managed. It is an **operations guide**, giving the public, elected officials and County staff relevant information pertaining to the production and performance of individual County Departments. The document is also as a **communications device** by which information is conveyed verbally and graphically in a way that should be easily understood, even by persons not familiar with County operations. This particular section of the document explains the budget format and will help you locate information that may be of special interest to you.

This document is divided into four major sections: the Executive Summary; About the County; Financial/Operational information; and the Appendices.

The **Executive Summary** embodies the Budget Message, beginning with the County Judge's Transmittal Letter to the Commissioners Court and the citizens of Polk County in which he provides a broad overview of the year's budget. This section explains the budget process, summarizes the year's budget planning and development, discusses priorities and factors impacting the budget, looks at capital projects and strategic planning and discusses financial and operational goals. The Summary also includes details on the staffing levels of each County department.

About the County is a special narrative section which presents the reader with a history of county government and a wide range of information about Polk County. The section also contains an organizational chart for the County and a listing of elected officials. The information offered in this section should help those not familiar with Polk County to understand the basis from which the County operates.

The **Financial/Operational** section begins with a description of each fund, information relating to the County's Debt Service and and summary information for cash position, revenues and expenditures. Like many governments, the County uses the fund method of accounting and a detail report of the Budget is presented by Fund & Department. For example, the Road and Bridge Funds are used to account for taxes levied specifically for road and bridge purposes and related expenditures. Most people are particularly interested in the General Fund, which comprises the majority of the County's operations, such as administration, the courts and the Sheriff's department.

Finally, various **Appendices** present the reader with supporting information. Here, the reader will find the detail of the County's **Financial Policies, General Financial (and other) Information**, statistical information about Polk County and a **Glossary** containing definitions of terms used throughout the budget document.

QUESTIONS ? We encourage you to contact the staff of the County Judge's office, responsible for the preparation of this document, or any of the other county offices for questions regarding their specific operations. Contacts and phone numbers for each County office are listed on the back cover of this document. A comprehensive County website has been developed with the help of the County Information Resources Agency (CIRA). More information and a variety of County services are available online, by visiting the County's website at www.co.polk.tx.us .



A Quick Index

Top 10 Common Questions About The Budget

What's the County's tax rate? *See the narrative on page 17 & 18, History of Rates on page 147 and Order Adopting the Rate on 148*

What's the total budget of the County? *Pages 9 and 43*

How much revenue comes from taxes? and
What are other sources of revenue for the County? *Page 18-21*

How much will Road & Bridge spend in my precinct? *Pages 93-103*

How many employees work for the County and where? *Page 25*

Does the County have a financial policy that guides how funds are reported, invested and audited? *Pages 135-143*

What does "GAAP" mean? *Page 151*

What's the population of Polk County? *Pages 31 and 145*

*Want to find something else?
See more detail
in the Table of Contents* →



Table of Contents

Preface

GFOA Distinguished Budget Presentation Award	1
The Commissioners Court	2
Reading this Document	3
Quick Index – “Top 10 Common Questions About The Budget”	4
Table of Contents.....	5

Executive Summary (Budget Message)

Transmittal Letter - John P. Thompson.....	7
The Budget in Brief	9
Discussion of Positive/Negative Budget Impacts (changes)	11
Strategic and Capital Planning	11
Mission Statement / Vision / Planning	12
Statement of Goals	12
The Budget Process	15
(Budget Calendar).....	16
Key Elements of the Budget	17
Budget Priorities	17
Major Revenue Sources (with forecasting & assumptions)	18
Capital Expense Plan	22
Capital Purchase Projections	23
Personnel	24
Staffing Levels and Budgeted Change	25

About the County

Texas County Government Overview	27
About Polk County	29
Organization Chart	33
Your Elected Officials	34

Financial/Operational

Budget Summaries	35
Description of Funds	35
Fund Balance Summary (Significant Changes in Fund Balance)	37
Revenue Summary (by Fund) (by Source by Fund)	39
Expenditure Summary (by Fund) (by Type by Fund)	42
Revenue To Expenditure Comparison	44
GENERAL FUND	
Revenues by Category.....	45
Detailed Revenues	46
Expenditures by Category/Department	51
Detailed Expenditures (by Department)	53
General Fund Recap (Revenues and Expenses	91



Table of Contents

(continued)

ROAD & BRIDGE FUND	
Summary.....	93
Road & Bridge Capital Lease Fund.....	95
Detailed Revenues and Expenses (by Precinct Fund)	96
DEBT SERVICE FUND	
Summary.....	105
Detailed Revenues & Expenditures	106
Statement of Legal Debt Limits	107
Use of Debt Obligations (by project)	108
Debt Service Requirement (by year).....	110
OTHER FUNDS	
Summary.....	113
Detailed Revenues and Expenses (by Fund)	119

Appendices

A - Statement of Financial Policies.....	135
(EXPANDED Fund Balance Policy).....	137
B - General Financial and Other Information	141
** Awards **	142
C - Area Profile (population, income & labor statistics).....	145
D - Top 20 Employers	146
E - Top 10 Taxpayers	147
Tax Rate (History).....	147
Order Setting Tax Rate.....	148
F - Glossary of Terms	149

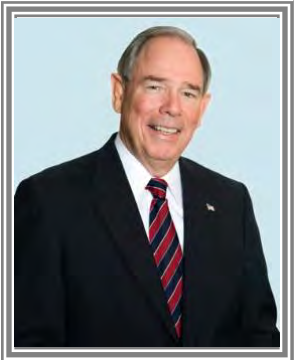
Graphic Illustrations

Taxable Valuations (5 year history)	18
Sales Tax Trends (5 year history).....	20
Texas Counties	28
Estimated Population Growth (U.S./Tx./Polk County).....	31
Comparison of Target/Projected Fund Balances	37
Comparison of Revenues by Fund (% of total).....	39
Comparison of Expenditures by Fund (% of total)	42
Source and Change in General Fund Revenue.....	45
Expenditures by Category – General Fund	51
Expenditures by Type (% of General Fund)	52
Comparison of Revenues & Expenditures – Road & Bridge Fund	93
Comparison of Debt Revenues to Debt Payments.....	105
Debt Service Requirements by Year	110
Polk County Tax Rate (History – 5 year)	147

Directory of County Offices	(Back Cover)
--	---------------------



JOHN P. THOMPSON
POLK COUNTY JUDGE



To the Citizens of Polk County, Texas;

I am pleased to present the Polk County Budget for FY2014, as adopted by the Commissioners Court on September 10, 2013 and re-considered on September 24, 2013 to include certain legislated fees and other changes approved prior to the start of the fiscal year. We have developed this budget format to provide you with updated information each year about the process, issues and data utilized in formulating the County's annual budget and as a means to help citizens better understand how, why and where county funds are spent.

For the 2014 fiscal year, we anticipate revenues totaling \$27,548,057 and expenditures totaling \$27,250,709 for the period beginning October 1, 2013 and ending September 30, 2014. The balance represented in these totals accounts for reserves held in certain dedicated (Special) funds, such as the Retiree Health Benefits Trust for the future provision of health insurance benefits to qualified employees, as well as the use of \$25,254 of reserves in the General Fund balance for reconsidered changes relating mostly to the Constable Warrant Service supplements.

County governments are required by law – and by fiduciary responsibility to the taxpayer – to adopt a balanced budget. Although sales tax revenues (the County's second largest single revenue source) have begun to recover from recession levels occurring between 2008 and 2012, declining court fines/fees, reductions in certain state funding and increased fiscal responsibilities placed on counties through legislative action collectively serve to make the task of developing a budget that meets the steadily increasing costs of operations particularly difficult. For the past eight years, our Commissioners Court managed to fund the County's steadily growing budget needs without an increase in the County Tax Rate - utilizing over \$741,000 of the County's General Fund Balance last year in order to accomplish a balanced budget. Budgeting the use of fund balance for general operations, however, is an option that must be carefully weighed and must comply with the County's Fund Balance Policy of maintaining levels equal to or exceeding three months of operating costs.

The General Fund Balance at the beginning of FY2014 is estimated by the County Auditor to be \$6,092,788, representing a \$763,610 decrease from the prior year's (audited) beginning balance. The decrease is due to last year's budgeted use of fund balance, noted above, to declining fine/fee revenues and a significant drop in the number of detainees housed at the IAH Secure Adult Detention Facility by Immigration & Customs Enforcement(ICE) during FY2013, for which the County receives per diem revenue. Through discussion with the County's Financial Advisors, the Court found that continued use of fund balance for the sole purpose of balancing the budget would negatively impact the County's financial rating and hinder our current ability to receive the lowest interest rates possible on any debt issued. In the FY2014 Budget, the Commissioners Court instead voted to adopt a property tax rate of \$0.6461/\$100 valuation, representing a \$0.0184 increase from the \$0.6277 rate adopted for the eight preceding years. Based on the average taxable value of a residence homestead in Polk County this year, the amount of taxes imposed on the average home will be \$616.92, a \$67.08 increase from the average of \$549.84 imposed last year and \$51.47 more than would be imposed had the County adopted the Effective Rate of \$0.5922 (the rate that would generate the same amount of tax revenue as last year).

The FY2014 Budget includes a 5% cost of living increase for all County positions – the first such increase since FY2009. In consideration of a Consumer Price Index (CPI) increase of 17% during the same period in Texas (higher than the 13% national average), the Court found it important to adjust wages to address a modest portion of this increase in the cost of living. This budget also accounts for a 5.7% increase in employee health insurance premiums, but includes no new



positions other than a slight increase in funds available for part time positions in the County Jail.

Certain **revenue trends** have a significant impact on our budget planning each year;

- ❖ **Certification of the County's Net Taxable Value** by the Polk Central Appraisal District at \$2,886,064,269 reflects a \$179,904,221 increase over last year's certified value of \$2,706,160,048. Included in this change is a \$38,800,144 increase in values subject to the County's "Over 65/Disabled" freeze of tax liability. The Tax Assessor Collector presented the anticipated collection rate at 95% - unchanged from the previous year - and the combined changes are expected to result in the County realizing a budgeted increase in ad valorem tax revenues of \$1,428,443 for all tax based funds, combined. More detail regarding the budgeting of tax revenue is provided in the Major Revenue discussion of Property Taxes beginning on page 18.
- ❖ **Sales Tax revenue** is projected to increase from \$1,730,168 estimated in the FY2013 Budget to \$2,126,325 in FY2014, as recovery continues from the sharp decline seen in receipts of the County's 1/2¢ sales tax from 2008 to the end of FY2011. This revenue projection is consistent with state-wide trends reported by the Texas State Comptroller.
- ❖ **Charges & Fees for Services, along with Licenses & Permits** are expected to increase in FY2014 to \$2,482,740 while **Court Fines, Fees & Forfeitures** continue to decrease - this year by approximately 10% (-\$92,360) of last year's budget estimate to a total of \$830,780. Offices collecting these fines and fees attribute the decrease in revenue to the inability of offenders to pay and reduced use of the DPS Weight Station located in Polk County.
- ❖ **Interest** earned on funds held on deposit until needed to pay budgeted expenses has experienced the same decrease in the government sector as seen by private investors and may be more acute for the County due to the understandable limitations for public investing at lower risk. This revenue source accounted for over \$300,000 in earnings just six years ago - but is budgeted this year for slightly more than \$20,400.
- ❖ **(Direct) Federal and State Funding** in the form of grants, reimbursements and other assistance will increase by \$58,215. The \$602,683 budgeted in FY2014 includes state and federal grants and financial assistance for law enforcement, indigent defense, the judiciary, emergency management, road & bridge departments, rural addressing, economic development projects, and senior citizen nutrition services. The FY2014 increase in intergovernmental funds is attributed to the additional funding made available for Aging (meal) Services provided by the County.
- ❖ **"Other-Miscellaneous" revenues** - derived from non-government reimbursements, contracts, road & bridge capital lease buybacks and miscellaneous sources reflects an estimated decrease in FY2014 of \$81,034 for a total budgeted in the amount of \$3,839,428. The overall decrease is a result of combined changes including a decrease in contracted per diem revenue received from the IAH Secure Adult Detention Facility. To offset this revenue decline, interlocal agreements are now in place with several counties in Texas and other states to house inmates at the IAH Facility, as needed.

Permanent road construction and other capital improvements are a priority consideration during each budget process and such projects are difficult to fund without imposing a dedicated tax for this purpose. As an alternative, the Commissioners Court works with the County's financial advisors and bond counsel to utilize favorable financial markets for capital purchases to be paid



pages 22-24

from fund balances and “reimbursed” from proceeds of annual Tax Notes issued at year end. **The Capital Expense Plan** found in this section includes departmental requests for any capital purchases that may be considered individually by the Commissioners Court for approval for this type of funding during this budget year.

The Budget In Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2013 and ending September 30, 2014 and was developed in accordance with the County’s Financial Policies, provided in Appendix A of this publication, and the Budget Process detailed later in this Summary.

Total revenues of \$27,548,057 anticipated for FY2014 represent an increase of \$845,409 from revenues adopted in the prior budget and include \$676,987 in revenues transferred between funds. The increase is a result of offsetting changes - the most significant of which are described in the listing below;

CHANGES IN REVENUES (By Source) FOR FY2014			
FY2014 Budget	Trend	Amt. of Change	
18,064,331	UP:	1,428,444	Ad Valorem Taxes
2,126,325	UP:	396,158	Sales Tax
258,349	UP:	56,201	Other Tax (Hotel/Motel-Mixed Beverage-Vehicle Sales Tax Commission)
172,355	UP:	10,125	Permits & Licenses (Bldg./Sewer/Alcoholic Beverage)
830,780	DOWN:	-92,360	Court Fines, Fees & Forfeitures
1,367,415	UP:	97,697	Charges / Fees for Service
942,970	DOWN:	-28,830	Vehicle Registration & License Fee
20,407	DOWN:	-4,968	Interest
602,683	UP:	58,215	(Direct) Fed/State Funding (including grants)
3,839,428	DOWN:	-81,034	Other Revenue - Misc (includes reimbursements, lease & contract revenue including Road & Bridge Capital Lease Buyback amounts)

FY2014 expenditures were adopted totaling \$27,250,709 and represent a \$755,657 increase over expenditures adopted last year. The majority of the change is attributed to increases in personnel costs (5% cost of living and 5.7% employee health premiums), as well as increases in court appointed attorney fees and other operating expenses detailed within the budget document.

CHANGES IN EXPENDITURES (By Type) FOR FY2014			
FY2014 Budget	Trend	Amt. of Change	
14,032,031	UP:	754,933	Personnel
9,045,328	UP:	138,895	Operating costs (supplies, services, etc.).
981,857	DOWN:	13,674	Capital Purchases / Projects (includes Road & Bridge Capital Leases)
3,729,338	DOWN:	80,054	Debt Service (principal & interest to be paid in FY2014) including 2013 Tax Notes.



page 148

The County's total Tax Rate of \$.6461 per \$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$.5127 and Debt Service rate of \$.1334. The Maintenance and Operation portion of the rate is further subdivided within the **Order Setting the Tax Rate**, found in Appendix E, to reflect the \$.1488 portion of the rate which funds the Road & Bridge Program and the \$.3639 portion of the rate attributed to the General Fund, where the majority of County departments are budgeted. FY2014 represents the first year that the county's tax rate has been increased since 2005. County property taxes are levied October 1 of each year against the assessed taxable values certified by the Polk Central Appraisal District and become delinquent on January 31 of each year.

Responsible fiscal management in county government is most certainly a team effort and I am proud of the contribution made in our budget process by our Commissioners Court, Elected Officials, Department Heads, County Employees and our Citizens. By offering sound information and improving the general understanding of the workings of the County, we strengthen the public's trust in government and I am glad to be a part of this process. As we work to meet each year's challenges, I encourage you to **be active in your County's government** * **stay informed** * **learn the issues** * **and visit with your County officials**. People and government working together is the key to efficient County operation and to our future successes.

The remaining pages of this section provide a more detailed look into our budget process, development and strategies - presented in a format that remains consistent from year to year to assist the reader. We hope that you find this publication helpful and that the information provided in this document, on our County Website and in each public meeting helps to increase your understanding of Polk County operations and to better illustrate the responsibilities of your Polk County Government.

John P. Thompson, County Judge
Polk County, Texas



Strategic and Capital Planning

Our Mission ★ Polk County Government exists in order to provide the highest quality of public service for our citizens. In the fulfillment of this mission, an exemplary quality of life is created for all people of the County - ensuring health, safety and economic opportunity.

Our Vision ★ Presenting a cohesive county government, committed to effective governing by operating as a team to guarantee our continued success in public service. The Citizens of Polk County trust their elected officials and participate fully in the governance of the County. There is maximum effort to determine each Citizen's needs and to respond to those needs appropriately, while expending the least amount of public funds in the most responsible and efficient manner.

The Plan ★ The Commissioners Court has taken several steps in order to begin the development of a formal strategic plan for the County. These steps include the development of organizational goals, continued work to identify performance and productivity measures, and the creation of various committees formed to address specific issues as they arise. To develop the "Plan", County Elected Officials and Department Heads met in a Teamwork Retreat and ranked the following strategic directions for the County;

- Continue to use planning processes to guide the County
- Continue to provide the most effective and efficient services possible
- Promote industrial development for the creation of opportunities
- Raise public awareness of County Government
- Develop new revenue sources
- Maximize the use of technology
- Attract, train and retain qualified Employees
- Work cooperatively with all levels of government

In an ongoing effort, the County's administration promotes teamwork between County Departments and effective communication with the general public.

Capital Project Planning

Texas law prohibits Commissioners Court from adopting a budget for more than one year. However, the Court understands that the County must link the budget process with a long term Capital Improvement Plan and capital project planning has become a regular part of each budget workshop. The operating expenditures for new capital projects (including staffing, utilities, maintenance costs, etc.) are requested and reviewed in specific detail and are also projected with a phased in approach whenever possible. These expenses are funded with revenues such as property taxes, state and federal grants, new fees approved by the State Legislature, and additional fees from increased performance. Departments are encouraged to provide relevant performance data, utilized throughout the budget process to assist in evaluating the need for capital projects.

Capital purchases required within the upcoming budget year, but for which sufficient revenue is not projected, are also reviewed during the budget process. If appropriate, the purchase is included in **Capital Purchase Projections** as an exhibit to the budget. Projects are reviewed and approved individually by the Court prior to purchase, bidding, etc., and funded by debt issuance (Tax Notes) for which scheduled payments are budgeted in subsequent budget years.

page 23



Statement of Goals

Polk County's overall financial and service goal is to provide the full range of statutorily required services to citizens while maintaining the lowest prudent tax rate. The County intends to continue to expand non-tax revenues for budgetary growth dictated both by growth in the County's population and related growth in the demand for County services. The County will ensure that budgetary growth (in excess of inflation) is balanced by increases in demand for services. Polk County will provide for the expansion and renewal of its infrastructure through the use of long-term debt when it is considered appropriate and fiscally responsible.

To Manage Growth

The County will continue the implementation of infrastructure for transportation needs; Continue to evaluate acquisitions of land and completion of facilities for the County including satellite locations; and continue a leadership role in economic development.

In this 2014 Budget Year:

- Construction was completed in FY2013 on the Polk County College-Commerce Center/Shelter and events are already taking place in the facility with Angelina College spring courses now underway. The most unique aspect of the facility is that it is not tax supported, as are most community colleges and conference centers. Polk County received an Economic Development Grant of \$4 million for construction, as well as \$3,537,864 in Disaster Recovery and Community Development Block Grant funding. Another \$1,755,929 was contributed to the project by individuals and businesses within the community and \$750,000 in support was pledged by the T.L.L. Temple Foundation. The college campus will have a tremendous impact on our local economy by providing a four-year college curriculum, as well as elective educational opportunities and technical training. In addition, the facility now provides a conference center capable of meeting local needs that were previously found only in communities located 50-60 miles away;
- The Polk County Judicial Center provided much needed relief to the overcrowding and safety issues of the Courts and supporting offices previously located within the Courthouse. Additionally, the Community Corrections and Supervision Department moved in FY2013 from the basement of the Courthouse to offices available at the County's Dunbar campus. Still, the Courthouse remains in imminent need of attention to address and correct structural issues and outdated mechanical equipment – such as the Courthouse elevator which provides ADA access throughout the public building. The County will continue to seek the State's assistance through grants provided by the Texas Historical Commission that will enable necessary renovations and restoration centering mostly around the elevator upgrade.
- Since 2009, the County has worked to re-establish an Animal Shelter at the US59 N site in Leggett, after the existing shelter was closed for the expansion of the County Jail. Now partially operational, the Commissioners Court solicited bids for the facility completion which came in much higher than the \$200,000 anticipated and the project is being re-evaluated by the County's project architect and Department heads. Completion of the Animal Shelter will require the issuance of debt and will be re-addressed in FY2014.
- The County will continue to work closely with the Polk County Industrial Development Corporation to attract new businesses, jobs, resources and opportunities to the area.



To Enhance Revenues and Ensure Financial Stability

The County will continue periodic review of all fees collected; Maintain or improve tax collection rates for current and delinquent taxes; Continue active pursuit of Federal / State / Private reimbursements and grant opportunities; Maintain or improve bond rating; Ensure the highest return on investments within established standards and procedures; Continue analysis of the effects of additional long-term debt.

In this 2014 Budget Year:

- The County will continue efforts to increase fine/fee revenues made available by legislative change, thereby assessing the costs to offenders utilizing the court system – rather than placing the burden on the taxpayer. Also, by budgeting for supplemental incentives, the County encourages proactive service of the precinct constables for work with justice courts in clearing outstanding warrants and recouping unpaid fines and fees;
- Federal and State funding from grants and other support programs increased by \$58,215 in the FY2014 Budget and remains a significant source of over \$600,000 in financial assistance for law enforcement, indigent defense costs, the judiciary, emergency management, road & bridge departments, rural addressing, economic development, and senior citizen nutrition Services;
- The IAH Secure Adult Detention Facility was constructed using no County funds and without incurring liability for repayment of financing obtained through the IAH Public Facility Corporation. The facility not only provides jobs and economic stimulus, but also represents a long term revenue source from contracted per diem and inmate phone payments estimated in FY2014 to total \$1,061,000. The County will continue to solicit agreements with other agencies to house inmates at the Facility in order to offset the decrease of Immigration and Customs Enforcement (ICE) detainees seen in FY2013;
- Working throughout the year with financial advisors and bond counsel, the County is able to manage debt service in such a way as to offset any new debt issued in the budget year and limit the fiscal impact. Responsible fiscal management and the County's commitment to maintaining healthy fund balances have resulted in A+ Stable bond ratings which improve the County's access to lower interest rates on debt issued.

To Improve Efficiency and Productivity

The County will enhance computerization for departments to eliminate duplication; Continue development of policies, procedures and systems to improve operational efficiency and improve direct electronic communication between departments; Enhance the use and benefits of performance measurements.

In this 2014 Budget Year:

- This budget includes funding for enhanced software maintenance and mobile data access for law enforcement. Additional requests for upgrades necessary to increase efficiency and productivity are included and listed on a separate Capital Purchase Projection to be funded by annual Tax Notes;

page 23



- The Local Data Advisory Board, established by the Commissioners Court, completed plan development to ensure that the County meets state requirements for case disposition. Additionally, the Board is assisting in the development of a county-wide plan to enhance the efficiency of County data collection and exchange;
- County departments will continue working together to expand the availability of information and services on the County's website www.co.polk.tx.us. Electronic access to information serves to more efficiently address the needs of the public, while improving County productivity.

To Improve Employee Environment

The County will continue periodic review and analysis of pay/benefits system, including market surveys and other County benefit options; Maintain comprehensive employee handbook relating to personnel policies and procedures; Enhance information provided through Employee communication; promote bi-lingual incentive program.

In this 2014 Budget Year:

- This budget includes a 5% Cost of Living increase for County Employees – the first such increase since 2009. Additionally, the County continues to fund the full cost of Employee Health Insurance premiums, unlike many local governments and other employers responding to rising health insurance costs by requiring Employee contributions toward their premium. The County has dedicated \$754,933 in FY2014 to improving employee compensation.
- In partnership with the Texas Association of Counties, the County Wellness Program makes services and information readily available to employees and their families, while the County's Safety Program provides incentives for employees completing the year "accident free";
- This budget includes a portion (\$250,000) of the funding recommended by the actuary for the Retiree Health Benefits Trust, to ensure availability of health insurance benefits to eligible County retirees. Also included is the necessary funding to meet the contribution rate determined annually by the Texas County & District Retirement System to fully fund retiree pensions.

To Increase Communications with Citizens

The County will utilize available resources and technology to improve communications in the most cost-effective manner and continue efforts to upgrade the County's web site to provide additional information and functionality to the public.

In this 2014 Budget Year:

- County Departments have worked in consort to increase the information and services available to the public through the Polk County website – www.co.polk.tx.us. Information on County projects, public notices, budgets, financial data, records research and services such as fine, fee & tax payments are all available on-line. This information and the efforts of the County Auditor's Office have - again - earned Polk County the notable "Gold Star Award" for Financial Transparency from the State Comptroller.



The Budget Process

Requirements of Law and Sound Financial Management

A substantial portion of the budget process, as with most aspects of County government, is set out in State law. In accordance with the law, the County Judge serves as the Budget Officer and establishes administrative procedures not provided under the law. A narrative summary of the County's current budget process is presented below.

The County Judge, along with the County Auditor, prepares an annual budget for presentation and approval by the Commissioners Court. Notices, budget request forms and a proposed budget planning calendar are distributed to Elected Officials and Department Heads, who are responsible for preparing a departmental budget request and submitting the same to the County Judge, along with supporting documentation.

The County Auditor estimates historical revenues and beginning fund balances for use in conjunction with information obtained from various County offices. The County Judge compiles and analyzes budget requests and estimated revenues, conducting budget review meetings with departments and the County Auditor.

A preliminary budget is submitted to the Commissioners Court and budget workshops are held with individual departments, if requested. A proposed budget is filed with the County Clerk, for public inspection and a tax rate is proposed to support that budget, based upon the Tax Assessor/Collector's publication of the "Effective Tax Rate".

Notice of the proposed tax rate is published in the local newspaper and on the County's website and public hearings are held to receive comments on the proposed budget and on the proposed tax rate. Changes warranted by law and/or required in the interest of taxpayers are made, the budget is adopted and a tax rate is set. The approved budget is filed with the County Clerk and the County Auditor and made available on the County's website.

Departments submit requests for budget amendments and revisions to the County Auditor, who shall review for conformity to statutes and appropriateness within the scope of budget objectives - making recommendations to the Commissioners Court, as required. The Commissioners Court maintains sole authority for amending the budget.

The County Auditor monitors expenditures of the various Departments and Funds (such as Debt Service) to prevent expenditures from exceeding budgeted appropriations and sends a monthly financial report, including budget to actual expenditures, to the Commissioners Court, Elected Officials, Department Heads and the District Judges.

A calendar summary of the budget process and the timing of activities are depicted on the table found on the following page.



Budget Calendar

Date	Activity	Responsible Official
May	"Notice of Appraised Value" mailed to property owners	Chief Appraiser (Appraisal District)
June	Budget requests are submitted to County Judge	Elected Officials & Department Heads
June-July	Budget planning meetings held with individual departments (if requested)	County Judge & Elected Officials & Dept. Heads
July	Chief Appraiser delivers certified Appraisal Roll and estimated value of properties under protest. (Tax Assessor/Collector submits same to Commissioners Court and certifies anticipated collection rate)	Chief Appraiser (Appraisal District) & Tax Assessor/Collector
August	Proposed budget filed with County Clerk	County Judge
August	Publication of Effective and Rollback Tax Rates;	Tax Assessor/Collector
August	"Notice of Elected Officials" salaries, expenses or allowance proposed to be increased" must be published before the 10 th day before the date to be set.	County Judge
August	Commissioners Court meets to discuss Tax Rate. If proposed rate exceeds Effective / Rollback rate, take record vote to adopt specified rate at future meeting and schedule public hearings(2) on tax rate. Schedule Public Hearing on Budget.	Commissioners Court
August	(if applicable) "Notice of Public Hearings on Tax Increase" published on or before the 7 th day prior to the 1 st public hearing.	Tax Assessor/Collector
September	(if applicable) Post "Notice of Public hearing on Tax Rate" (open meeting notice) 72 hours prior to said meeting	County Judge
September	(if applicable) Commissioners Court holds 2 nd public hearing on Tax Rate and announces meeting to adopt rate (in 3-14 days).	Commissioners Court
September	Post "Notice of Public Hearing on Budget" 72 hours prior to said meeting	County Judge
September	(if applicable) Publish "Notice of Vote on Tax Rate" prior to said meeting	Tax Assessor Collector
September	Public hearing on Budget; budget and tax rate are adopted	Commissioners Court
September	Budget filed with County Clerk & posted on County website	County Judge
Oct/Nov	Reproduce, distribute & publish Budget	County Judge



Key Elements of the Budget

Budget Priorities

<u>THIS YEAR</u>	<u>LAST YEAR</u>
Ensuring Employee Compensation consistent with current labor market	Meeting Budget Requirements Without Increasing Tax Rate
Increasing Tax Rate vs. Decreasing Fund Balances	Identify Alternative Methods of Meeting Increased Operational Demands Without Staffing Increases
Addressing Decreased Fine/Fee Revenues	Completion of Animal Shelter

➤ **Retaining qualified Employees by providing compensation consistent with the current labor market** is an important budgetary consideration each year. Since the last cost of living increase (COL) budgeted in FY2009, the County has not found there to be sufficient revenue to support a COL for all County positions. During this budget process, the Commissioners Court considered the change in the Consumer Price Index (CPI) that had occurred and determined that the estimated 13%-17% CPI increase in the period since Employees received the last COL must be addressed as a budget priority. FY2014 includes a 5% COL for all County positions. With the addition of increases required for existing employee benefits, minimal increases in part-time staffing and the provision of Warrant Service Program supplements to all four Constables, the total budget increase for Personnel Costs in FY2014 is \$754,933.

➤ **To balance the budget in FY2014, the County Tax Rate was increased for the first time in 8 years.** The County experienced a \$179.9 million growth in 2013 Net Taxable Values certified by the Polk Central Appraisal District, which included \$28,943,000 in new value added to the tax roll since last year. After consideration of values subject to the freeze for taxpayers over 65 or disabled and veterans' exemptions, the net result is an estimated increase of \$1,428,444 in County ad valorem tax revenue budgeted for FY2014. More than one-half of the increase was absorbed into the budget in order to compensate for the use of \$741,000 General Fund Balance budgeted in the prior year and the remaining portion less than covered the increase in personnel costs discussed previously. With the County's financial advisors and bond counsel discouraging continued use of fund balance for general operations, the Commissioners Court elected to increase the County's tax rate by \$0.0184 (1.84 cents) to \$0.6461 /\$100 valuation. The table on the right shows a FY13/14 comparison of the tax rate division in the three funds supported by tax revenue.

FUND	FY2014	FY2013
General	.3639	.3335
Road & Bridge	.1488	.1505
Debt Service	.1334	.1437
TOTAL RATE	.6461	.6277

➤ **Fines & Fees collected through the Courts are expected to decrease in FY2014** by \$92,360 due to the opening of a DPS License & Weights Station in Angelina County (reducing the use of the station located in Polk County) as well as a reduction noted by all Courts in offenders' ability to pay. Budget planning included review and expansion of a supplement program designed to increase constable warrant service in the Justice Courts aimed toward collection of outstanding fines and fees. The County also "re-considered" the budget prior to the start of the new fiscal year to approve an increase in fees collected by the County & District Clerks for the purpose of archiving the records of their offices and to include the increased fee in the budget's revenue estimates for these "special purpose, dedicated funds".

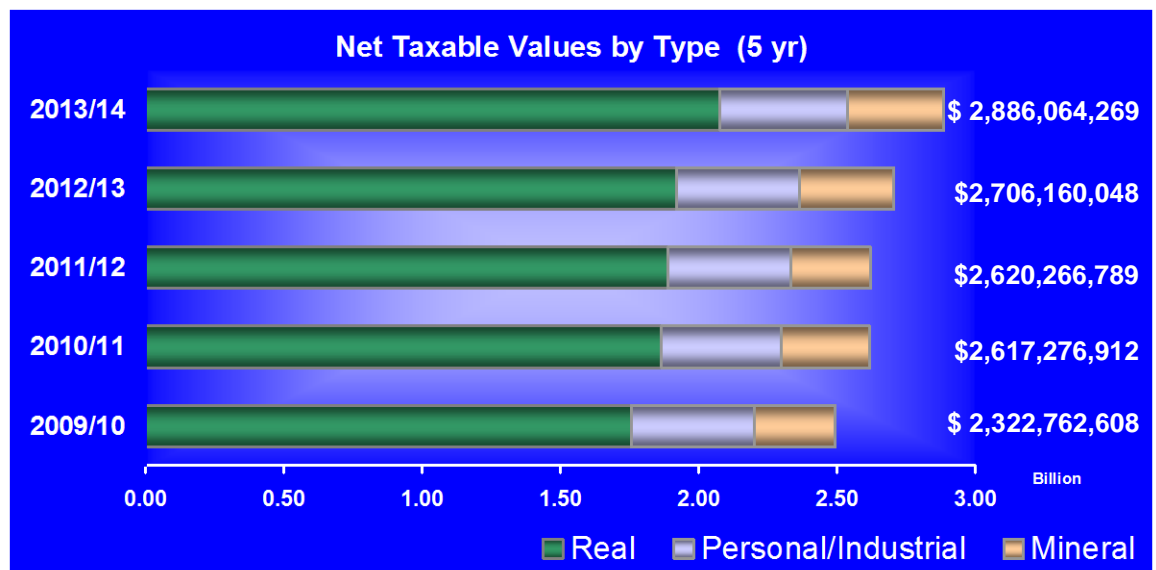


Major Revenue Sources with Forecasting & Assumptions for FY2014

Property Taxes = 66 % of total revenue

- **Property Taxes** - or “ad valorem taxes” are the County’s primary revenue source, representing nearly 60% of General Fund revenue, over 79% of Road & Bridge Fund revenue and almost 100% of the amount needed to fund the County’s principal and interest payments (Debt Service) for the budgeted year. The County’s 2013 Tax Rate (for the 2014 budget year) is .6461 or 64.61¢ per \$100 valuation – representing a 2.9% increase (1.84¢) from the total rate adopted in the preceding year and a 9.101655% increase over the Effective Tax Rate for 2013. In projecting property tax revenues for FY2014, two underlying assumptions were used; the first being that the final assessed taxable value of property would be in proximity to estimates provided by the Polk Central Appraisal District and the second being that collection rates would be 95% of estimated taxes - as verified by the Tax Assessor Collector. The Certified Net Taxable Value for this budget year is \$2,886,064,269 compared to last year’s certified value of \$2,706,160,048 and represents an increase of \$179,904,221 in the following categories of value;
 - an increase of \$157,727,235 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
 - an increase of \$17,479,138 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
 - an increase of \$4,795,847 in Mineral value relating to production and annual Texas Railroad Commission estimates for the quantity of remaining pools.

The chart below provides a five year comparison of Certified Net Taxable Values. For detailed information regarding appraised values within Polk County, you may contact the Polk Central Appraisal District (936)327-2461.



Value subject to the County’s “freeze” on tax liability for persons over 65 or disabled increased \$38,800,144 to a total of \$346,152,781. Current property taxes in FY2014 are expected to generate \$17,214,331 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$850,000. In comparison to last year’s



Projections, combined county ad valorem tax revenue will realize an estimated increase of \$1,428,444 in FY2014, after consideration of revenue lost to tax freezes and other exemptions, such as those provided to Veterans.

Charges, Permits, Fees/Fines = 8.6% of total revenue

- **Permits, Licenses and Charges/Fees for Services** rendered through various departments and operations of the County, such as document filings and records fees, building/sewage permits, etc., will provide a collective total of \$1,539,770 in FY2014 revenue, an increase of \$107,822 from the amounts budgeted last year.

Court Fines/Fees/Forfeitures assessed through justice, county and district courts account for revenue totaling \$830,780 – a \$92,360 decrease from the prior year budget.

To properly forecast these revenues, projections are requested from the elected officials and department heads in whose offices the revenues are collected and year-to-date receipts are reviewed. Consideration is given for the implementation of any fees newly authorized by the legislature and any appropriate revision of existing fees, as authorized by law. Decreases in this category of revenue - such as the decrease in fines and fees projected for FY2014 – are carefully analyzed to address any issues that may be corrected through procedural change and/or technology improvement.

Of the combined total of \$2,370,550 in revenue for this category, nearly 14.8% (\$350,395) are revenues restricted to a specific use defined by state statutes; \$87,000 are fines and fees to be utilized for Road & Bridge operations within the County; \$162,625 is projected for records management and preservation from fees collected by the County and District Clerks; \$37,740 is projected and designated for courthouse, courtroom and Justice Court security; \$19,540 is projected to be collected in the four Justices of the Peace and the District Courts to be utilized for the advancement of technology in those courts; \$22,000 is estimated for fees collected in the District Attorney's Hot Check and Pre-Trial Intervention Funds; and \$11,500 is budgeted to be collected in the various courts of the County for maintenance of the Law Library. Details of revenues and expenditures for each of these special purpose funds may be found in the "Financial/Operational" section of this document and a description of each fund's purpose may be found in the "Description of Funds" on page 35.

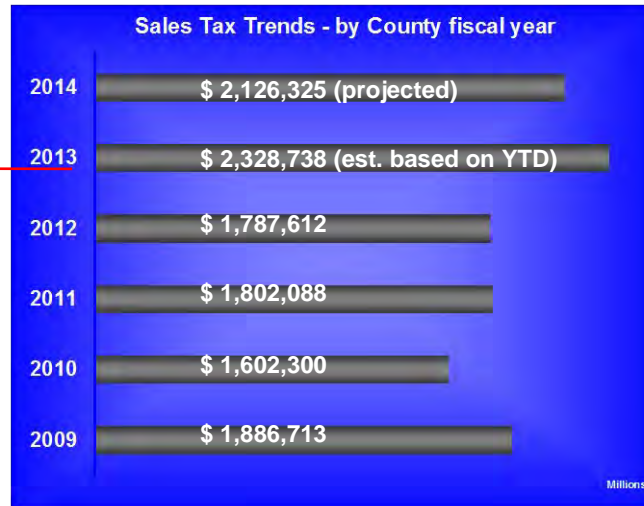
Sales Tax = 7.7 % of total revenue

- **Sales Tax** remains the second largest *single* revenue source for the County. Polk County imposes an optional 1/2¢ sales tax, the maximum allowed by law, and expects to generate \$2,126,325 for the 2014 fiscal year – representing nearly 12.5% of General Fund revenue. In the unincorporated areas of the County, 6.75% sales tax is collected and remitted to the State Comptroller where 6.25¢ is retained by the state and .5¢(one-half cent) is returned to the County monthly. Within the City of Livingston, an additional 1.5¢ is collected and returned to the City - bringing the total sales tax within the City limits to 8.25%.

In forecasting sales tax revenue, the County Judge, as Budget Officer, considers trends in historical data provided by the State Comptroller's office, along with information relating to the local economic climate. Economic growth and development translate to sales tax revenues and 2014 Budget preparation included a review with the Polk County



Industrial Development Corporation on new business and industry potential. The County experienced a consistent increase in sales tax revenue of approximately 10% until FY08, when sales tax revenue fell \$73,900 (3.5%) short of budget projection.



includes \$200,000 received in special sales tax allocation from TransCanada Pipeline activity

Two factors accounted for the shortfall. First, budget projections were based on projected sales tax receipts for October 1 through September 30 and revenues were recorded for allocations made September 1 through August 30. Second, the beginning of the economic slowdown that was experienced nationwide effected spending and sales tax revenues. The decline reached a budget low

point in FY2010 before beginning a modest recovery. With the last FY2013 quarter remaining to be allocated at the time of this budget adoption, sales tax revenue is projected to approach pre-recession levels. Approximately \$200,000 in (one-time) sales tax received in FY2013 related to the Trans-Canada Pipeline construction and was not included in FY2014 projections.

IAH Detention Facility = 3.85 % of total revenue

- Recorded in "Other" revenue within the General Fund, the contractual inmate per diem and inmate telephone revenue generated by the IAH Secure Adult Detention Facility represents a significant revenue source for the County.

In 2004, the IAH Public Facility Corporation was formed pursuant to The Public Facility Corporation Act Chapter 303 of the Texas Local Government Code for the purpose of financing eligible criminal detention facility projects for the County. The Corporation issued Project Revenue Bonds in 2004 and in 2006 for each of the two phases of Facility construction – the principal and interest being payable solely from the revenues derived from the operation of the project. CEC, International is the contracted operator of the Facility and the County presently contracts with the Department of Homeland Security Immigration and Customs Enforcement (ICE), the US Marshals Service, Bureau of Prisons and other counties for the housing of detainees within the Facility. The operator is paid a fixed fee for each detainee and, in turn, pays the County a per diem portion.

The County's revenue from this administrative fee is projected at \$1,000,000 in FY2014, representing a \$286,465 decrease from last year's projection due to lower populations of detainees received from Immigrations & Customs Enforcement (ICE). The IAH Public Facility and the County are continuing negotiations with ICE to utilize the percentage of detainee beds originally requested and the facility operator has identified other entities needing housing for inmate, one of which has already entered into an agreement with Polk County and has transferred detainees to the facility. An additional \$61,000 in revenue is projected to be received through the contract for inmate telephone services at the facility. This alternative revenue source allows the County to fund many of the necessary expenditures within the budget. The facility is located on FM350 South, near the State Prison (Polunsky Unit).



Auto Reg/License Fees = 3.4 % of total revenue

- **Auto Registration and Vehicle License Fees** are assigned to the Road & Bridge Fund and provide the second largest revenue for the maintenance and improvement of County roads, with ad valorem tax revenue being the largest. In 2014, \$942,970 in auto registration and licensing revenues will account for 18% of Road & Bridge funding and 3.4% of total County revenue.

Forecasting this particular revenue is fairly straightforward and varies only slightly from year to year. However, the State of Texas places a maximum cap on the total amount of Auto Registration Fees that may be retained by the County a portion of which, under recent legislation, will gradually decrease by 10% annually – while the amount of commission received from the state on vehicle sales tax paid in Polk County will likewise increase annually to the General Fund. Still, the 2014 budget projection for this revenue remained relatively stable, based on projections and historical data received from the Tax Assessor/Collector in whose office these fees are paid. This revenue is affected by the number of persons obtaining their vehicle license in Polk County - for which a 5% fee is assessed - and by vehicle sales within the County.

Federal & State Funding = 2.2% of total revenue

- **Federal & State Funding** received through grants and government assistance programs will account for an estimated \$602,683 in FY2014 revenue. Of the most significant individual sources, \$247,495 in federal and state revenue is received in support of services and meals provided to our senior population, \$54,450 will be received for payment in lieu of taxes on county owned land acquired for the Big Thicket National Preserve, \$48,925 is received in Lateral Road funds for the four County Road & Bridge precincts, \$36,944 will be received in funding relating to emergency management and preparedness efforts in Polk County, \$13,350 in revenue represents payment from the Tobacco Settlement negotiated by the Attorney General and a total of \$201,519 in various federal and state grants and reimbursements budgeted to support certain law enforcement, prosecution and judicial functions, including indigent defense and the 911 system. Although not included in the adopted budget, the County expects to receive additional Disaster Recovery Grant funding and will amend the budget for any such revenue and related expenditures.

Other Revenue (combined) = 8.5% of total revenue

- After consideration of IAH Facility revenue and reimbursements detailed in federal & state funding, the remaining portion of “Other Revenue”, consisting of miscellaneous reimbursements, contracts, intra-fund transfers and other varied sources of revenue totals nearly \$2,348,000. Much of this income for the County represents payments made by other agencies and contracting entities to reimburse the cost of services performed by the County and relating to the agency. For instance, as a part of the County’s contract with its’ delinquent tax collection firm, the County requires the firm to reimburse all personnel and operations costs of the delinquent tax office – as well as providing scholarships distributed to students in the county’s school districts based upon awards made by the districts.



Capital Expense Plan

Developing the Plan

Capital Expenses refer to those purchases and projects treated as an amortizable investment in capital assets, rather than as an ordinary operating expense. The County does not adopt a separate budget for capital expenses, opting to include the revenues and expenditures for capital spending within the associated department or fund when funds are available within the budget, unless otherwise directed by law for state or federal funds granted in such a project.

Each year, however, Departments are asked to identify and discuss capital needs within their respective budget request. During budget workshops, the Commissioner Court balances the needs identified against available and projected funding sources. Capital expenses with an expected cost exceeding that which can reasonably be included in the annual budget are included in a listing of **Capital Purchase Projections**, rather than adopted within the fiscal year budget. Through a Reimbursement Resolution approved at the beginning of each fiscal year, the Commissioners Court considers each listed purchase request or project individually and may authorize payment from available fund balance, which is then reimbursed by proceeds of legally authorized debt (tax notes) issued at fiscal year end.

Description of Expenses Included in the Plan

Categories of expenses to be considered for a Reimbursement Resolution have been developed in response to and in accordance with the County's Strategic and Capital Planning and in support of the Statement of Goals discussed earlier in this section. Categories included are;

-  **\$ Construction and Improvements of Permanent Road & Bridges in the County;**
\$ Acquisition of Road Right-Of-Way and Real Property;
\$ Purchase of Road Maintenance & Public Safety Equipment;
GOAL: [To Manage Growth](#)
OBJECTIVE: Provide quality roads and bridges, in an environment safe for our citizens.
-  **\$ Construction of and Improvements to County buildings;**
\$ Acquisition of vehicles;
GOAL: [To Improve Efficiency and Productivity](#)
OBJECTIVE: Address increased usage, need and functionality of County facilities and reduce repair and maintenance costs of building and vehicles.
-  **\$ Acquisition of Computer equipment, software, office furnishings & equipment;**
\$ Scanning, organization and digital imaging of County records
GOAL: [To Increase Communications with Citizens & To Improve Efficiency and Productivity](#)
OBJECTIVE: Utilize available technology for data and records development and storage and provide electronic public access of applicable County data, records and services.



FY2014 Capital Purchase Projections

Dept. requests to be paid by and reimbursed to fund balance with issuance of legally authorized debt - IF APPROVED by Commissioners Court

DEPARTMENT	REQUEST / DESCRIPTION	AMOUNT	Budget Impact
The Construction and Improvement of Roads & Bridges in the County			\$ -
Precinct 1		TBD	
Precinct 2		TBD	
Precinct 3		TBD	
Precinct 4		TBD	
The Acquisition of Road Right-Of-Way			\$ -
The Acquisition of Road Construction & Maintenance Equipment & Materials			\$ -
Precinct 1		TBD	
Precinct 2		TBD	
Precinct 3		TBD	
Precinct 4		TBD	
The Acquisition of Mobile Equipment (other than Road & Bridge)			\$ 8,316.00
Sheriff/Jail	(2) Gravely 48in HD Mowers (Inmate Work Crew)	\$ 8,316.00	
The Construction of Improvements to County Buildings			\$ 5,000.00
County Judge	Office relocation due to Elevator construction	\$ 5,000.00	
The Acquisition of Vehicles			\$ 74,000.00
Maintenance	P/U Truck to replace 1997 F150	\$ 30,000.00	
Emergency Management	Replacement vehicle (request removed in FY2012)	\$ 44,000.00	
The Acquisition of Computer Equipment and Software			\$ 75,057.08
County Clerk	(5) Computers, (1) Scanner	\$ 7,500.00	
District Attorney	(1) DVD Duplicator \$494.52 - (7) Printers \$2,727.49 - (1) Color Printer \$999 - (1) Computer /Monitor /Memory /Software \$1,096.50 - (1) Scanner \$1,417.72	\$ 6,735.23	
County Auditor	(1) Computer (1) Scanner	\$ 2,000.00	
District Clerk	(2) Computer/Monitor	\$ 3,000.00	
County Court at Law	(2) Computers (2) Scanners	\$ 2,800.00	
Justice of the Peace Pct1	(3) Computer Replacement	\$ 3,860.00	
Human Resources	(1) Computer replacement	\$ 703.85	
Emergency Management	(2) Computers, Act Software upgrade & tech support	\$ 3,471.00	
Sheriff	(10) Toughbook Laptops & (3) Panasonic Laptops	\$ 20,322.00	
	Off-Site backup (Airplexus FTP) (see budget)		
	Microsoft 2008 R2 Domain Server	\$ 8,500.00	
	(10) Computers (Desktop)	\$ 6,990.00	
	Netclock (Spectrum w/ 1 yr maintenance)	\$ 8,375.00	
Security	Computer	\$ 800.00	
The Acquisition of Office Furnishings/Equipment			\$ 35,478.99
County Judge	Office Relocation due to Elevator construction	\$ 5,000.00	
County Clerk	(1) Rapid Print Stamp (2) Reiner Numbering Stamps	\$ 3,200.00	
District Attorney	(1) Shredder	\$ 899.99	
Game Warden (TPWD)	(2) Wolfcomm 3rd Eye Audio/Video Recorders	\$ 2,000.00	
Emergency Management	(26) AED Battery/Pad replacements @ \$450/unit	\$ 11,700.00	
Security	(3) Tasers-\$3K, (2) shotguns-\$800, (6) Radios-\$8.07	\$ 12,679.00	
The Scanning, organization and computer digital imaging of County Records			\$ -
FY2014 Projection		TOTAL \$ 197,852.07	2014 Tax Note Principal & Interest to be offset by retiring debt

Future Impact of the Plan

Some capital expenses, such as smaller equipment purchases, may be included in the annual operating budget and will appear in the "General", "Road & Bridge" and "Other" Fund sections as a "Capital Outlay" portion of the associated department's budget. Major initiatives and those expenses not supported by revenues within the adopted budget are funded by the issuance of



legally authorized debt. Purchases considered individually and approved by the Commissioners Court are paid from the appropriate fund balance and the expense is then included on a Reimbursement Resolution, which allows for fund balances to be reimbursed by proceeds of Tax Notes issued at year end for the Capital Expenses approved throughout the year.

The management of such debt has a [direct impact on future operating budgets](#). Debt issued in the current budget year will be payable in subsequent years and any portion of the tax rate that is required for debt service is unavailable for the support of operations in other funds, such as the General and Road & Bridge funds. As discussed earlier in this section, the Commissioners Court has been proactive in the management of the County's debt level so as not to require additional tax revenue to fund principal and interest payments. Additionally, Capital Expenses - whether funded through the issuance of debt or funded in whole or in part in the annual operating budget - may impact future operational budgets by increasing or decreasing maintenance costs, staffing expenses, etc. Capital planning for the fiscal year's Budget included specific attention to these major initiatives; 1) repairs and restoration of portions of the County Courthouse funded through the Texas Historical Commission; 2) the completion of the Animal Shelter; and 3) purchase/upgrade of various equipment and software as requested by Departments and for which sufficient funds were not available to include as a budgeted expense.

Current (FY2014) Impact of the Plan

The FY2014 Budget includes certain estimated operational costs directly related to non-routine capital projects for which debt was previously issued – as discussed earlier in this section. These additional costs appear in the main operating budget, a follows;

<u>Fund/Unit</u>	<u>Increase(Decrease)</u>	<u>Purpose</u>
General Operation/Maintenance	\$ 26,333	to contract for preventive maintenance of HVAC systems in Jail and Judicial Center and required fire alarm testing in expanded Jail.

Expansion of the County Jail has reduced the amount previously expended for contract inmate housing by an estimated \$125,000 – a savings that has helped to offset a portion of the increased costs associated with the larger facility.

Personnel

Wages, Benefits and Staffing Levels

To remain competitive with other job markets and retain qualified staff, the County periodically contracts with independent professionals to perform salary studies and to provide recommendations relating to the County's Pay/Classification Plan and benefits. To encourage employee training, advancement and productivity, the County provides certain benefits, such as Bi-Lingual Incentive Pay for employees meeting Spanish proficiency standards – Certificate Pay for qualifying law enforcement personnel and Longevity Pay for each full year of continuous full-time employment with the County. Cost of Living increases are awarded across the board to County Employees on a percentage basis only in those years in which the Commissioners Court finds that sufficient funds are available. Funding for merit increases may also be considered and, if budgeted, is provided on a salary percentage basis for each department. The FY2014 Budget includes a 5% cost of living increase for all positions. Departments may retain salary savings occurring within the department and use the funds for employee promotions, reclassifications and merit raises based on performance evaluations. Larger departments with higher employee "turnover" are more likely to benefit from such retainage than are smaller departments. To equalize the process, the County budgets a limited "Merit Pool" (\$10,000) for performance based requests from departments with five or less full time employees.

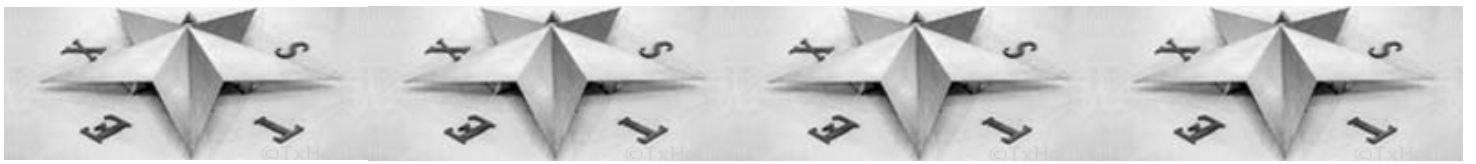


Staffing Levels & Budgeted Change

FUND	2010	2011	2012	2013	2014 Budget	Difference 2013-2014
GENERAL						
County Judge	3	3	3	3	3	0
Commissioners Court	1	1	1	1	1	0
DPS	1	1	1	1	1	0
County Clerk	10	10	10	10	10.4	0.40
Veterans Service	2.1	2.1	1.5	1.29	1.29	0
County Court at Law	4.24	4.24	4.24	4.24	4.24	0
District Clerk	10.25	10.25	10.27	10.27	10.27	0
Justice of the Peace #1	3.72	3.72	3.72	3.72	3.72	0
Justice of the Peace #2	3	3	3.5	3.05	3.05	0
Justice of the Peace #3	3.05	3.05	3.05	3.05	3.05	0
Justice of the Peace #4	3	3	3	3	3	0
258 th Judicial District	4	4	4.06	4.06	4.06	0
411 th Judicial District	4	4	4	4	4	0
District Attorney	16.12	17.12	*16.38	16.38	16.38	0
County Auditor	5.18	5.18	5.05	5.05	5.05	0
County Treasurer	3.07	3.07	3.07	3.07	3.07	0
Tax Assessor Collector	14.1	14.1	14.08	14.08	14.08	0
Delinquent Tax Collect	3	3	3	3	3	0
Data Processing	2	2	2	2	2	0
Maintenance/Custodial	3	(Combined with Maintenance Engineer Dept. below)				
Maintenance/Engineer.	7	10	11	11	11	0
Jail	34.25	40.25	**42.25	42.40	***41.61	-0.79
Constables 1,2,3&4	4	4	4	4	4	0
Sheriff	52.46	52.46	52.46	53.16	54.16	1.0
Social Services	2.4	2.4	2.4	2.4	2.4	0
Library/Museum	2.1	2.1	2.12	2.12	2.12	0
Extension	4.1	4.1	4.06	4.06	4.06	0
Emergency Mgmt.	5.14	5.14	5.14	5.14	5.14	0
Personnel (incl. Labor Pool)	3.04	3.04	3.10	3.1	3.1	0
Environ. Enforcement	1	1	1	1	1	0
TOTAL General	214.32	221.32	223.45	223.64	224.25	
ROAD & BRIDGE						
Administration	(moved to individual Precincts)					
Precinct 1	9.61	9.61	9.61	9.61	9.61	0
Precinct 2	10.25	10.25	10.26	10.26	10.83	0
Precinct 3	15.30	15.30	15.66	15.66	15.66	
Precinct 4	12.42	12.42	11.91	11.91	11.91	
TOTAL Road & Bridge	47.58	47.58	47.44	47.44	48.01	
TOTAL Security Fund	1.32	1.32	2.32	2.32	2.32	0
TOTAL Aging Fund	4.35	4.35	4.35	4.84	4.4	-0.44
TOTAL ALL FUNDS	267.57	274.57	277.56	278.24	278.98	

Shown as full-time equivalent (FTE). Includes Officials. * Grant position ended ** Represents full year funding for (6) Jail positions approved (partial) in FY2011. *** Warrant Officer position moved from Jail to Sheriff – increase Jail P/T





Texas County Government Overview



Functions of County Government

Today there are 254 counties serving the needs of over seven million Texans—ranging in size from just under 100 residents to over 2 million. Major responsibilities include building and maintaining roads, recreation facilities, jails and judicial systems, maintaining public records, collecting property taxes, issuing vehicle registration and transfers and registering voters. Counties also provide law enforcement, conduct elections, and provide health and social services to many indigent county residents. Increasingly, county governments are playing a vital role in the economic development of their local area.

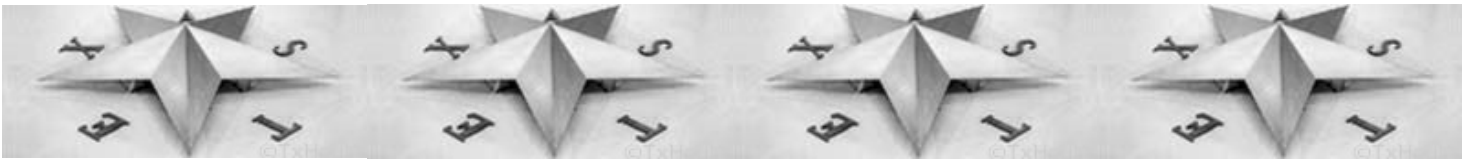
Structure of County Government

County government structure is spelled out in the Texas Constitution, which makes counties agents of the state. Thus, counties, unlike cities, are limited in their actions to areas of responsibility specifically spelled out in laws passed by the Legislature and signed by the Governor. At the heart of each county is the Commissioners' Court. Each Texas county has four precinct commissioners and a county judge who serve on this court. **Although the Commissioners Court conducts the general business of the county and oversees financial matters, the Texas Constitution established a strong system of checks and balances by creating other elective offices in each county.** The major elective offices found in most counties include county attorneys, county and district clerks, county treasurers, sheriffs, tax assessor-collectors, justices of the peace, and constables. As a part of the checks and balances system, counties may have auditors appointed by the district judges. While elected officials administer many county functions, others are run by the commissioners court. They include such departments as public health and human services, personnel, purchasing and budgets, and, in some counties, public transportation and emergency medical services.

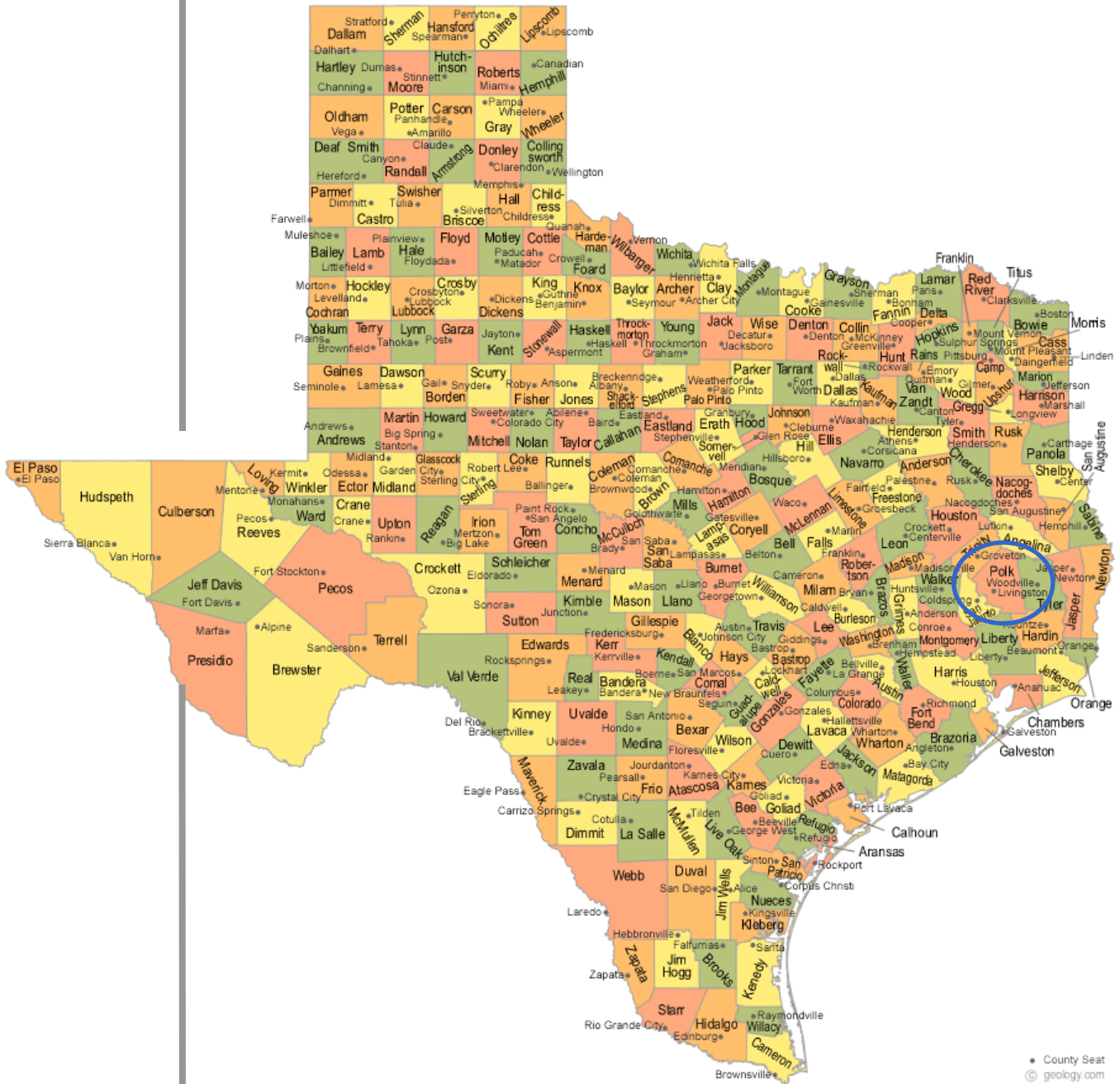
Origin of County Government

The origin of Texas county government can be found in "municipality", the local unit of government under Spanish and Mexican rule. Municipalities were once large areas embracing one or more settlements and the surrounding rural territory. In 1821, there were four major Spanish settlements in Texas; San Antonio, Bahia (Goliad), Nacogdoches, and the Rio Mexico. In 1835 the departments of Bexar, Brazos, and Nacogdoches were established along with 23 municipalities. Under the new Republic established in 1836, the 23 municipalities became counties. When Texas became a state in 1845, there were 36 counties. Under the state Constitution of 1845, county government varied little from that found under the Republic. The only major change was the one that made all county offices elective positions. When Texas entered the Confederacy in 1861 and adopted a new state constitution, there were 122 counties. Ten years after reconstruction for the Civil War, the Constitution of 1876 was adopted. This constitution is still in effect and contains much detail concerning the government organization of the Texas' counties.





The number of counties increased steadily until the present number of 254 counties was reached in 1931. We have identified Polk County on the map of Texas counties shown below in order to provide you an idea of Polk County's relative size and proximity to other areas of the State.





About Polk County

History, Development, and Location

In the year 1846, approximately 1,095 square miles, now known as Polk County and named in honor of James K. Polk (then President of the United States), were carved out of (a then larger) Liberty County. Subsequently, in 1870, much of the area now known as San Jacinto County was divided out of the larger Polk County. In 1875 a section of Trinity County was added to the area that now encompasses the County.

Polk County is located in the tall pine forests of Deep East Texas, about 70 miles north of downtown Houston. It is bounded by the Trinity River on the southwest and the Neches River on the northeast. To the north and east lie more than 100 miles of scenic roads, four Texas Woodland Trails, and the home of the Alabama-Coushatta Tribe of Texas. Livingston is the County seat and the largest city in the County with a population of 5,335 according to most recent census data. Livingston is less than one hour from Bush International Airport in Houston via U.S. Highway 59 (proposed Interstate 69 NAFTA Corridor). We have the most abundant water supply in the State of Texas and an available labor force of over 200,000 within a 50-mile radius.

In the late 1700's, the present Polk County became the home of the Alabama and Coushatta Indian tribes when they established camps on the Trinity and Neches Rivers after their migration from the Southern United States. In fact, many of the present day streams bear the name of famous Alabama and Coushatta Indian chiefs. Through the interest and concern of Sam Houston (then General of the Republic of Texas), the Alabama Indians were given a permanent home in the eastern portion of the County. Subsequently, members of the Coushatta tribes also settled on the reservation. Today, the federally recognized Indian 4,600 acre reservation uses the hyphenated "Alabama-Coushatta" to reflect the blending of these two tribes. The "Alabama-Coushatta Tribe of Texas", as it is officially known, is the largest and oldest in the State.



Carter-Kelley Lumber Company locomotive No. 1, Camden, Tx. (photo courtesy of Texas Transportation Archive)



The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation. Today, the timber industry is still a vital part of the local economy and remains the largest employer in the County. Over 80 percent of the land in the County is forest

land, most of it timberland (predominately pine trees). Polk County is the State's largest producer of timber, with over half the land in the County owned by the timber industry. Timber remains the County's top agricultural crop. Of the approximately \$53 million pumped into the County annually from agriculture, timber (including hardwood) accounts for \$40 million. Oil and gas also contribute to the economy, especially in the eastern and central parts of the County, where mineral values make up a large portion of the taxable value for some tax jurisdictions.



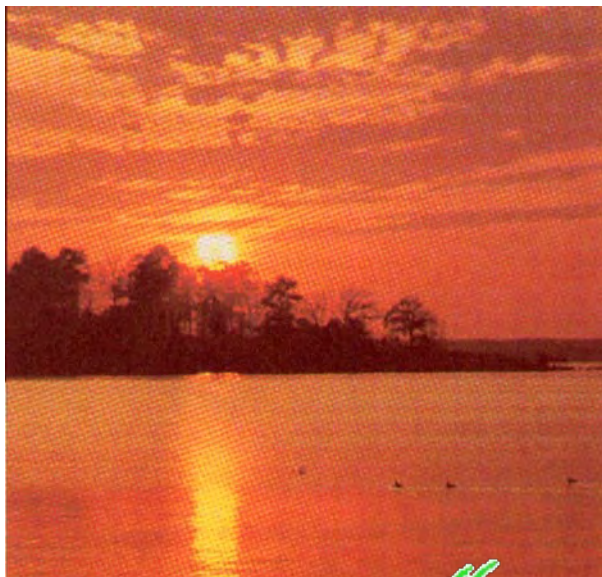
Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County. Also, U.S. 59 is a major route to Houston (North/South) and continues down to the Texas Rio Grande Valley. The Hwy59 corridor is being improved in preparation for I-69, the super highway connecting Canada to Mexico.



Construction of the 93,000 acre Lake Livingston was completed in 1968 (located in the west and southwest portion of the County) and continues to play a great role in the local economy. Surrounded by some 450 miles of timbered shoreline (with Polk County having the largest amount of that perimeter) filled with vacation and primary homes, marinas, campgrounds, boat launches and fishing piers, Lake Livingston is one of the County's greatest assets. Public access to the lake is provided by the 700 acre Lake Livingston State Park (2.5 miles of shoreline), which is open year round, as well as a number of smaller parks and boat launches. Lake Livingston's deep, clean water is alive with a variety of bass, crappie, catfish, and bream reeled in by fishermen from around the country. Water stored in the lake is used to supply industrial, municipal and agricultural needs in the lower Trinity River Basin and the greater Houston area as well as municipalities within the County and planned construction is underway for a hydro-electric plant to be located just below the dam.

Polk County is a premier destination for recreation. The lake, Lake Livingston State Park and the Alabama-Coushatta Indian Reservation are huge draws for tourism in Polk County, along with

"Trade Days" held at Pedigo Park on weekends preceding third Mondays. Lake Livingston State Park alone draws over 500,000 visitors annually. Bird and other wildlife species abound in the County's scenic forests and wetlands, while our deer populations bring hunters from across the state during the season that spans November and December. Recent reports indicated that tourism contributes 62 million annually to Polk County's economy and 11 million is paid out in payroll alone for this segment.



In 1993 the Department of Criminal Justice completed construction of a maximum security prison, the Polunsky Unit, located in the southwest portion of the County, which had an immediate impact on the local economy by becoming the County's second largest employer at the time. Construction of correctional, detention space in Texas has continued to move to the forefront and in 2005, Phase I of the IAH Secure Adult



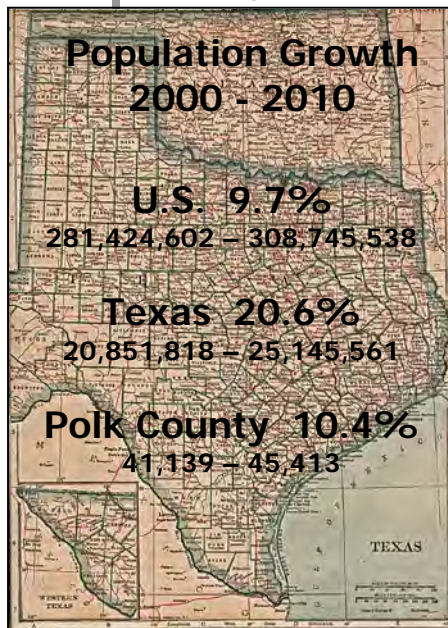


Detention Facility was completed with 526 beds. The Facility provides detention space to contracted agencies, which initially included the Federal Bureau of Prisons and the U.S. Marshals Service. A request from Immigrations and Customs Enforcement (ICE) prompted almost immediate expansion with Phase II (528 additional beds), completed in 2007. Having completed an Inmate Processing Addition, the Facility currently provides hundreds of jobs and represents a steady source of revenue to the County from contracted per diem charges. In addition, Livingston is the regional headquarters for the Sam Houston Electric Cooperative and home to over five hundred small businesses. Polk County is also the national headquarters for Escapees, Inc., a nearly 60,000 active member organization of recreational vehicle owners, roughly 11,000 of whom have listed Polk County as their home. At any one time, five hundred Escapees are in residence at the headquarters community southeast of Livingston.

Polk County's close proximity to the greater Houston area (4th largest city in the U.S.) provides the County numerous benefits, the first of which is access to an international airport only 56 miles from the County Courthouse. Polk County's recreational opportunities also provide an excellent retreat for big city dwellers wanting to escape the hustle, bustle and noise. First class medical services are available from Memorial Medical Center Livingston, which opened its' \$25 million facility in the summer of 2000 and has completed a five year, \$30 million expansion and improvement program. The complex, located on the Hwy59 Bypass, includes a 90-bed hospital with emergency, surgery, intensive care/critical care, cardiopulmonary, radiology and women's health departments and Polk County is easily accessible to the Texas Medical Center in Houston. Construction completed in 2013 on the Polk County College/Commerce Center located on the Hwy59 Bypass near the Hospital, where Angelina College will provide course study and technical training. This facility offers local access to four year advanced curriculum and much needed public auditorium space.



The County boasts one of the most varied and enjoyed environments in the State. Pleasant springs and falls, long warm summers and mild winters entice vacationers year round and encourage retirement to the area. The average annual rainfall of 48 inches provides abundant forest vegetation and feeds major rivers in the area, making conditions favorable for principal activities such as agriculture, forestry and ranching. Polk County's overall environment is increasingly why Polk County is being selected as home to individuals searching for a better way of life.



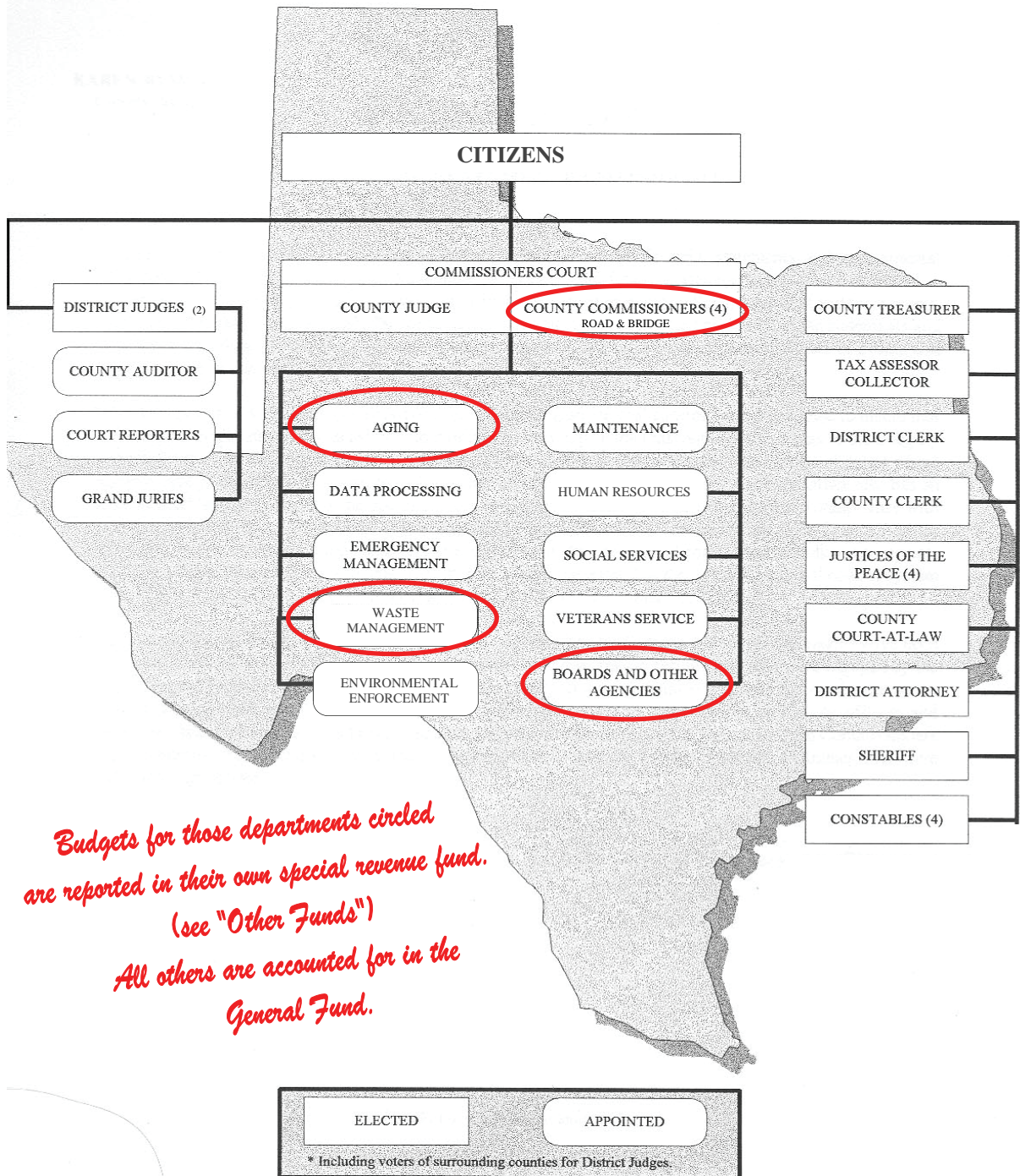
The County experienced a 34% population growth in the ten year period between the 1990 Census (30,687) and the 2000 Census (41,133). 2010 Census figures reflect a 10% growth in population, to 45,413 and US Census estimates place the 2012 population at 45,656. Find more County demographics beginning on page 87.

Located in the heart of East Texas, Polk County is experiencing a reputation for being "the place to live", due in part to a unique blend of country living and urban accessibility. Additional information regarding the advantages and opportunities in Polk County is readily available from the Livingston-Polk County Chamber of Commerce by telephone at (1-800-766-LAKE) or by visiting their website at www.lpcchamber.com. Also, Polk County's website at www.co.polk.tx.us offers detailed information about our County - a virtual tour - and a variety of on-line services.



Polk County ORGANIZATION CHART

October 1, 2013





County Judge John P. Thompson

County Commissioners:

Precinct 1 Robert C. "Bob" Willis

Precinct 2 Ronnie Vincent

Precinct 3 Milton Purvis

Precinct 4 Tommy Overstreet

County Treasurer Terri Williams (appointed to fill unexpired term)

Tax Assessor/Collector Leslie Jones-Burks

District Clerk Kathy Clifton

County Clerk Schelana Walker

Justice of the Peace:

Precinct 1 Darrell Longino

Precinct 2 David Johnson

Precinct 3 Larry Whitworth

Precinct 4 Steve McEntyre

County Court at Law Judge Stephen Phillips

Criminal District Attorney William Lee Hon

Sheriff Kenneth Hammack

Constables:

Precinct 1 Scott Hughes

Precinct 2 Bill Cunningham

Precinct 3 Ray Myers

Precinct 4 Dana Glen "Bubba" Piper

District Judges:

258th Judicial District Elizabeth Coker

411th Judicial District Kaycee Jones

County Auditor (appointed by District Judges) Ray Stelly



Financial/ Operational

Description of Funds

Three major fund types are included within the budget, General, Debt Service and Special Revenue. Annually appropriated budgets are adopted for each of the funds listed, with appropriations lapsing at fiscal year end. The **General Fund** is used to account for resources traditionally associated the County, for which a separate fund has not been established. This fund serves as the primary operating fund of the County and accounts for departments associated with general operations, administration, justice and public safety, and health and human Services. The **Debt Service Fund** accounts for the accumulation of resources for the payment of principal and interest on the County's long-term debts, such as tax notes and certificates of obligation. The County also uses **Special Revenue Funds** to account for certain government operations. The functions of the respective special revenue funds are provided in the table below. For the purposes of this budget the **Road and Bridge (Precinct) Funds** are considered special revenue funds because property taxes are levied to fund its operation.

Special Revenue Funds	
Fund	Description
Road Bridge	Funds used for the maintenance of County roads, bridges and the operations of related facilities. Operations of the four County Road & Bridge Precincts, as well as permanent road improvement and lateral road monies received from the state are accounted for in this fund.
Other : Hotel Tax	For revenues generated from a Hotel Occupancy Tax and expenditures related to promoting tourism within the County.
Justice Court Technology	Fund created by statute for fees collected by the (4) Justice Courts and expended only for improving the technology of those Courts.
Capital Project Funds	<u>May be established</u> in a given year for a specific capital project/s. Revenues usually received through proceeds of debt issuance or grant from federal/state agencies. (Examples: Judicial Center Construction, [Jail] Construction, College/Commerce Center and Grant Funds)
Justice Court Building Security	Legislated fee collected by all Justice Courts to be used for solely for security expenses in Justice Courts not located within the County Courthouse.
Security	Legislated fees collect by the District and County Clerks for purposes of providing security in County courtrooms.
Historical Committee	Fund used to account for monies donated to the Commission for preservation of the heritage of Polk County, although not budgeted by the Commissioners Court.
Environmental Services	Established to account for revenues generated by the County's waste management services through percent of the fees collected by the contract management company.
FEMA Disaster	Funds received from State and/or Federal Disaster Relief programs and utilized for recovery efforts within the County.
Law Library	For special fees related to maintaining a law library at the County Courthouse (Judicial Center).



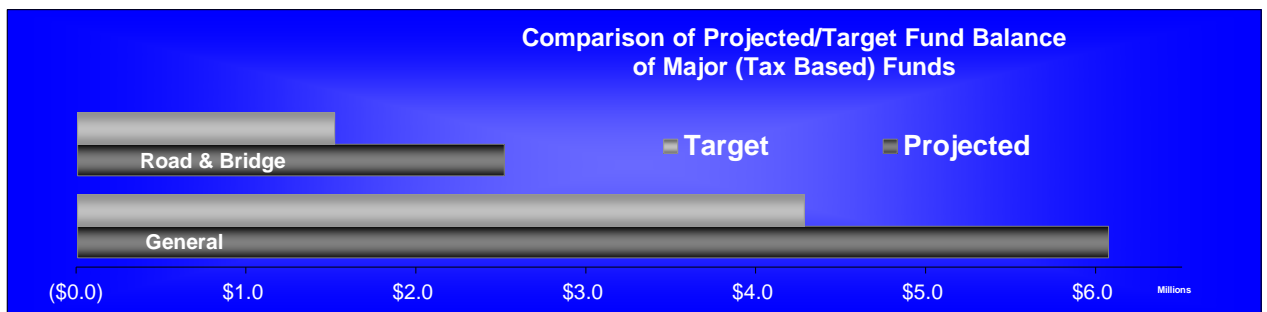
Special Revenue Funds (cont')

Fund	Description
Pre-Trial Intervention	Legislated fees collected and administered by the District Attorney, for intervention efforts authorized by statute.
District Attorney Special	Fund used to account for State monies received to support operations of the Criminal District Attorney's Office and expended at the discretion of the District Attorney.
District Attorney Hot Check	Fund used to account for fees collected pursuant to Code of Criminal Procedure Art. 102.007(f) and administered by the District Attorney to defray salaries and expenses of the office.
Aging	Fund used to account for nutrition & support services to senior citizens of Polk County. Revenue sources include participant contributions, federal monies administered by DETCOG and a county subsidy.
Sheriff – Commissary	Fund created to account for proceeds from the operation of the Commissary at the County Jail and expenditures authorized by law, for the benefit of inmates (L.G.C. Sec. 351.0415).
Retiree Health Benefits Trust	Fund created to account for Other Post Employment Benefits (OPEB) offered to eligible County Retirees – currently, the payment of County Health Insurance premiums for Retirees meeting benefit criteria.
Drug Forfeiture	Funds forfeited to Sheriff, District Attorney and/or Constable in certain drug related cases and expended for legally authorized purposes at the discretion of the subject official.
Permanent School	Fund established from the proceeds received from the sale of lands granted by the State of Texas for educational purposes. Earnings accrue directly to the Available School Fund, except for oil royalties, which are deposited to this fund to increase the principal.
Available School	Fund established from the proceeds received from the lease of school lands. Lease revenues are distributed to county school districts.
Co. Clerks Records Management	Legislated fees collected by the County Clerk in the filing of certain documents and expended for the preserving, restoring or automation of records within the County Clerk's office.
County Records Management	Fees collected by the District and County Clerks for filing documents (other than those for which the County Clerk records management fee is collected) and expended only for approved records management and automation projects.
Sheriff's Federal Revenue Sharing	Federal Revenues provided to local agencies in support of law enforcement services
District Clerk Records Management	Fees collected by the District Clerk for filing official documents and expended for the preserving, restoration or automation of records within the District Clerk's office.
County & District Court Technology	Legislated fees collected by the District Courts for certain cases and expended only for improving the technology of those Courts.

FUND BALANCE SUMMARY

Category/Department	Beginning Fund Balance	FY2014 Revenues	FY2014 Expenditures	Ending Fund Balance	Target* Fund Balance
		<i>Estimated by Co. Auditor</i>	<i>Balance as % of expense in Operating Funds</i>		
MAJOR FUNDS:					
GENERAL	\$ 6,092,788	\$ 17,083,529	\$ 17,108,783	\$ 6,067,534	35.5% \$4,277,196
ROAD & BRIDGE (COMBINED)	2,509,392	6,053,969	6,052,126	2,511,235	41.5% 1,513,031
DEBT SERVICE	\$29,650	3,730,485	3,729,338	30,797	N/A
Reserved for Landfill Post Closure	760,350			760,350	
OTHER FUNDS:					
HOTEL TAX	23,982	20,000	20,000	23,982	N/A
JUSTICE COURT TECHNOLOGY	53,494	18,625	34,500	37,619	N/A
JUDICIAL CENTER CONSTRUCTION FUND (JAIL EXP.)	109,182	-	-	109,182	N/A
CONSTRUCTION FUND (JAIL EXP.)	-	-	-	-	N/A
JUSTICE COURT BUILDING SECURITY	24,569	4,550	4,550	24,569	N/A
SECURITY	33,390	91,921	124,921	390	0.3% 31,230
HISTORICAL COMMISSION	423,620	-	-	423,620	N/A
COLLEGE / COMMERCE CENTER	-	-	-	-	N/A
WASTE MANAGEMENT	1,252	140,000	140,000	1,252	N/A
FEMA DISASTER	-	-	-	-	N/A
GRANT FUND	-	-	-	-	N/A
LAW LIBRARY	55,343	11,500	11,500	55,343	481.2% 2,875
PRE-TRIAL INTERVENTION	38,188	17,000	17,000	38,188	N/A
DISTRICT ATTORNEY SPECIAL	-	24,000	24,000	-	N/A
DISTRICT ATTORNEY HOT CHECK	27,055	5,000	5,000	27,055	N/A
AGING SERVICES	240,310	257,485	270,885	226,910	83.8% 67,721
COMMISSARY (SHERIFF)	29,819	14,500	14,500	29,819	N/A
RETIREE HEALTH BENEFITS TRUST	604,565	339,506	51,470	892,601	N/A
DRUG FORFEITURE	228,469	-	-	228,469	N/A
PERMANENT SCHOOL	744,646	95,000	1,150	838,496	N/A
AVAILABLE SCHOOL	17,953	137,992	137,992	17,953	N/A
COUNTY CLERK RECORDS MGMT	112,792	132,000	131,999	112,793	N/A
COUNTY RECORDS MGMT.	3,178	29,742	29,742	3,178	N/A
SHERIFF'S FED. REV. SHARING	5,221	-	-	5,221	N/A
DISTRICT CLERK RECORDS MGMT	13,204	17,325	17,325	13,204	N/A
CO. & DIST. COURT TECHNOLOGY	1,594	915	915	1,594	N/A
(Less Transfers between Funds)		(676,987)	(676,987)		
TOTAL	12,184,006	27,548,057	27,250,709	12,481,354	5,892,054

For each of the County's funds, the **Fund Balance represents the excess of assets (all resources) over liabilities (all obligations) for the fiscal year**. Target fund balances for funds with operations are based on three months of expenditures. Debt Service Fund Balance does not include the amount dedicated to post closure expenses associated with the County landfill (listed). Target Balance does not apply to Special Purpose Funds not considered to be operating accounts. The graphic below represents a comparison of the Target Balance for the major operating funds with a projected balance for this fiscal year.



FUND BALANCE SUMMARY (CONT')

Projected fund balances for the budget year do not meet target levels in the Security Fund. Although reaching all target fund balances remains an important goal, certain issues did not lend to this effort over the prior and current budgets - such as;

- use of fund balance for revenue shortfall
- ad valorem tax collections ending below the collection rate projected in budget process

The County has made a concerted effort to build the General Fund Balance, which improves financial ratings for the County, and will continue to work toward building fund balances of other operating funds.

A significant change in Fund Balance is considered to occur if the fund balance of a major fund (i.e., General - Road & Bridge - Debt Service) or of the non-major funds in the aggregate increases or decreases by 10% or more from one budget year to the next. The Other Post Employment Benefit (OPEB) funding of the County's Retiree Health Benefits Trust resulted in a [significant change in the aggregate balance of \(Other\) Special Funds for the fiscal year.](#)

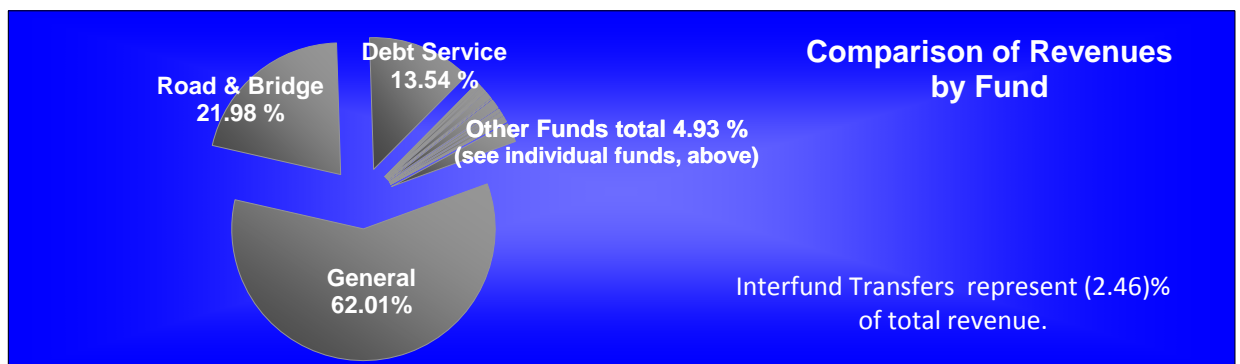
SIGNIFICANT CHANGES IN FUND BALANCE

Category/Department	Beginning Fund Balance	FY2014 Revenues	FY2014 Expenditures	Ending Fund Balance	Change in Fund Balance
Other Funds: Aggregate Balance	2,791,826	1,357,061	1,037,449	3,111,438	11.45%

TOTAL Change in Fund Balance (All Funds - Major and Other)	12,184,006	27,548,057	27,250,709	12,481,354 \$	297,348 2.44%
--	------------	------------	------------	---------------	------------------

REVENUE SUMMARY

Revenues by Fund					
Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted 9/24/13
GENERAL	\$16,530,324	\$16,872,062	\$15,632,891	\$16,572,173	\$17,083,529
ROAD & BRIDGE	6,895,168	6,708,383	5,904,428	7,061,771	6,053,969
DEBT SERVICE	3,527,783	22,193,628	3,809,671	3,812,108	3,730,485
HOTEL TAX	20,280	26,173	20,000	21,665	20,000
JUSTICE COURT TECHNOLOGY	21,290	22,297	23,200	18,704	18,625
JUDICIAL CENTER CONSTRUCTIO	5,161	255	-	105	-
CONSTRUCTION FUND (JAIL EXP.	5,887	1,215	-	-	-
JUSTICE COURT BLDG. SECURITY	5,144	5,479	5,600	4,608	4,550
SECURITY (COURTHOUSE)	71,094	114,558	121,600	119,707	91,921
HISTORICAL COMMISSION	9,381	7,814	-	18,358	-
COLLEGE/COMMERCE CENTER	-	-	-	5,300,000	-
WASTE MANAGEMENT	141,252	132,074	135,000	139,625	140,000
FEMA DISASTER	-	10,984	-	-	-
GRANT FUND	410,931	6,715,298	-	1,062,503	-
LAW LIBRARY	14,970	12,269	12,350	12,153	11,500
PRE-TRIAL INTERVENTION	8,751	21,312	24,000	16,875	17,000
DISTRICT ATTORNEY SPECIAL	34,379	27,500	24,000	27,500	24,000
DISTRICT ATTORNEY HOT CHECK	7,921	4,154	5,000	5,882	5,000
AGING SERVICES	336,552	383,730	261,922	387,914	257,485
COMMISSARY (SHERIFF)	9,323	15,888	8,000	15,970	14,500
RETIREE HEALTH BENEFITS TRU!	200,082	129,031	272,513	361,729	339,506
DRUG FORFEITURE	9,950	5,806	-	52,563	-
PERMANENT SCHOOL	20,534	2,496,271	1,150	97,387	95,000
AVAILABLE SCHOOL	137,264	138,968	137,992	2,524,824	137,992
COUNTY CLERK RECORDS MGMT	118,492	116,838	112,750	133,573	132,000
COUNTY RECORDS MGMT.	29,937	28,466	29,742	28,172	29,742
SHERIFF'S FED. REV. SHARING	-	-	-	16,821	-
DISTRICT CLERK RECORDS MGM'	12,103	12,446	12,150	11,931	17,325
CO. & DIST. COURT TECHNOLOGY	659	952	940	860	915
(LESS INTERFUND TRANSFERS)	(283,680)	(257,695)	(632,543)	(638,212)	(676,987)
TOTAL REVENUES	\$28,300,932	\$55,946,155	\$25,922,354	\$37,187,271	\$27,548,057



REVENUE SUMMARY

Revenues by Source (Type)

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted 9/24/13
---------------------	--------------------------------	--------------------------------	-----------------------------	----------------------------	--------------------------------

TAX REVENUE (AD VALOREM, SALES & HOTEL)

General	\$10,558,638	\$10,561,048	\$10,751,042	\$11,588,557	\$12,538,966
Road & Bridge	3,848,210	3,977,296	3,988,691	3,991,746	4,160,304
Debt Service	3,520,541	3,602,897	3,808,471	3,811,387	3,729,735
Hotel Tax	20,280	26,173	20,000	21,665	20,000
	17,947,669	18,167,414	18,568,203	19,413,356	20,449,005

PERMITS / LICENSES / VEH. REG.

General	160,603	164,353	162,230	180,548	172,355
Road & Bridge (Veh. Reg.)	968,540	984,352	971,800	948,788	942,970
	1,129,143	1,148,705	1,134,030	1,129,336	1,115,325

COURT FINES, FEES & FORFEITURES

General	710,963	738,741	736,000	612,500	653,000
Justice Court Technology	21,290	22,297	23,200	18,704	18,625
Road & Bridge	74,070	99,227	81,000	80,393	87,000
JP Court Building Security	5,144	5,479	5,600	4,608	4,550
Security	36,154	34,990	35,050	33,158	33,190
Law Library	14,970	12,269	12,350	11,779	11,500
Pre-Trial Intervention	8,751	21,312	24,000	16,875	17,000
District Attorney Hot Check	7,921	4,154	5,000	5,882	5,000
Drug Forfeiture	9,819	5,690	-	52,466	-
County & District Court Technology	659	952	940	860	915
	889,743	945,111	923,140	837,224	830,780

FEDERAL/STATE FUNDING - DIRECT

(CERTAIN INDIRECT FED/STATE FUNDING, SUCH AS REIMBURSEMENTS FROM DETCOG, MAY BE INCLUDED IN "OTHER/MISC.")

General	712,910	435,284	337,052	321,124	306,262
Road & Bridge	48,755	48,573	48,250	48,925	48,925
College/Commerce Center	-	-	-	3,800,000	-
FEMA Disaster	-	10,984	-	-	-
Grants Fund	410,931	6,715,298	-	1,062,503	-
District Attorney Special	791	-	-	-	-
Aging Services	318,888	366,180	249,205	367,803	247,495
Sheriff's Federal Revenue Sharing	-	-	-	16,821	-
	1,492,274	7,576,318	634,507	5,617,176	602,683

CHARGES FOR SERVICES/FEES

General	1,193,364	1,136,409	1,124,700	1,236,052	1,194,800
Aging	15,754	12,324	12,668	10,688	9,990
County Clerk Records Management	118,492	116,838	112,750	133,573	132,000
County Records Management	15,620	15,149	14,800	13,230	13,300
District Clerks Records Mgmt.	12,103	12,446	12,150	11,931	17,325
	1,355,331	1,293,164	1,277,068	1,405,474	1,367,415

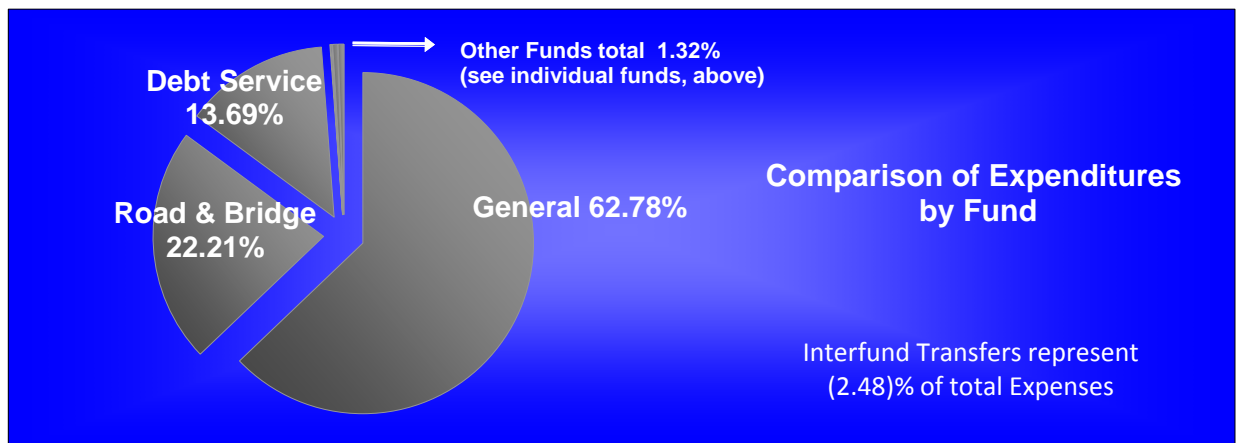
REVENUE SUMMARY (CONT¹)

Revenues by Source (Type)					
Category/Department	2011 Actual <small>(per Aud. Rep.)</small>	2012 Actual <small>(per Aud. Rep.)</small>	2013 Budget <small>(as adopted)</small>	2013 Actual <small>(unaudited)</small>	2014 Budget <small>Adopted 9/24/13</small>
INTEREST					
General	26,484	19,763	20,000	14,248	15,000
Judicial Center Construction	5,161	255	-	105	-
Construction (Jail)	5,887	1,215	-	-	-
Road & Bridge	3,007	2,422	2,275	2,023	2,357
Debt Service	7,243	31,798	1,200	721	750
Historical Commission	510	464	-	417	-
Law Library	-	-	-	374	-
Retiree Health Benefits Trust	82	431	400	910	800
Drug Forfeiture	131	116	-	97	-
Permanent School	534	2,666	-	2,295	-
Available School	773	2,477	1,500	2,974	1,500
	49,811	61,606	25,375	24,165	20,407
OTHER (MISC. - INCL. NON-GOVT¹ GRANTS)					
General	2,725,187	2,878,246	2,501,867	2,123,309	2,203,145
Road & Bridge	1,945,760	1,504,488	812,413	1,960,733	812,413
Security	34,940	79,567	86,550	86,549	58,731
Historical Commission	8,871	7,350	-	17,941	-
College/Commerce Center	-	-	-	1,500,000	-
Waste Management	141,252	132,074	135,000	139,625	140,000
District Attorney Special	33,589	27,500	24,000	27,500	24,000
Aging	1,911	5,227	49	9,422	-
Commissary (Sheriff)	9,323	15,888	8,000	15,970	14,500
Debt Service	-	18,558,933	-	-	-
Retiree Health Benefits Trust	200,000	128,600	272,113	360,819	338,706
Permanent School	20,000	2,493,606	1,150	95,092	95,000
Available School	136,491	136,491	136,492	2,521,850	136,492
County Records Management	14,318	13,318	14,942	14,942	16,442
	5,271,641	25,981,287	3,992,575	8,873,751	3,839,428
OTHER SOURCES (LOAN PROCEEDS)					
General	442,175	938,218	-	495,835	-
Road & Bridge	6,825	92,025	-	29,165	-
	449,000	1,030,243	-	525,000	-
TOTAL REVENUES					
	28,584,612	56,203,850	26,554,897	37,825,483	28,225,044
LESS TRANSFERS (BETWEEN FUNDS)					
	(283,680)	(257,695)	(632,543)	(638,212)	(676,987)
REVENUE					
	28,300,932	55,946,155	25,922,354	37,187,271	27,548,057
PROJECTED USE OF FUND BALANCES					
	-	-	780,294	-	25,254
	28,300,932	55,946,155	26,702,648	37,187,271	27,573,311

EXPENDITURE SUMMARY

Expenditures by Fund

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted 9/24/13
GENERAL	\$15,713,309	\$16,778,226	\$16,374,087	\$16,672,409	\$17,108,783
ROAD & BRIDGE	6,829,439	6,354,876	5,901,855	6,635,102	6,052,126
DEBT SERVICE	3,611,035	22,134,580	3,809,392	3,807,786	3,729,338
HOTEL TAX	16,608	19,993	20,000	17,244	20,000
JUSTICE COURT TECHNOLOGY	26,705	66,274	35,000	39,660	34,500
JUDICIAL CENTER CONSTRUCTIO	6,139,949	469,085	-	44,150	-
CONSTRUCTION FUND (JAIL EXP)	6,135,135	1,022,971	-	121	-
JUSTICE COURT BUILDING SECUI	4,616	5,387	5,600	-	4,550
SECURITY (COURTHOUSE)	67,247	108,071	121,600	116,779	124,921
HISTORICAL COMMISSION	3,937	2,958	-	2,890	-
COLLEGE / COMMERCE CENTER	-	-	-	4,144,228	-
WASTE MANAGEMENT	140,000	132,074	135,000	139,625	140,000
FEMA DISASTER	21,961	160,240	-	-	-
GRANT FUND	410,570	6,697,531	-	3,441,280	-
LAW LIBRARY	13,627	15,398	12,350	5,977	11,500
PRE-TRIAL INTERVENTION	-	980	24,000	5,630	17,000
DISTRICT ATTORNEY SPECIAL	34,379	27,412	24,000	27,500	24,000
DISTRICT ATTORNEY HOT CHECK	1,574	2,659	5,000	1,114	5,000
AGING SERVICES	305,545	358,278	271,634	334,762	270,885
COMMISSARY (SHERIFF)	16,819	14,734	8,000	3,889	14,500
RETIREE HEALTH BENEFITS TRU	9,075	32,693	56,400	57,522	51,470
DRUG FORFEITURE	23,658	56,250	-	29,786	-
PERMANENT SCHOOL	574	2,307	1,150	2,388,022	1,150
AVAILABLE SCHOOL	117,699	140,637	137,992	2,526,423	137,992
COUNTY CLERK RECORDS MGMT	116,129	153,389	141,703	143,967	131,999
COUNTY RECORDS MANAGEMEN'	29,718	29,717	29,742	29,733	29,742
DISTRICT CLERK RECORDS MGM'	12,528	-	12,150	5,073	17,325
COUNTY & DIST. COURT TECHNO	130	-	940	-	915
TOTAL EXPENDITURES	\$39,801,965	\$54,786,720	\$27,127,595	\$40,620,671	\$27,927,696
(Less Transfers Between Funds)	(283,680)	(257,695)	(632,543)	(638,212)	(676,987)
	\$39,518,285	\$54,529,025	\$26,495,052	\$39,982,459	\$27,250,709



EXPENDITURE SUMMARY

Expenditures by Type (Function)

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted 9/24/13
GENERAL & ADMINISTRATIVE					
General	\$5,397,889	\$5,973,222	\$5,822,622	\$5,946,563	\$6,005,129
County Clerk Records Management	116,129	153,389	141,703	143,967	131,999
County Records Management	29,718	29,717	29,742	29,733	29,742
District Clerk Records Mgmt.	12,528	-	12,150	5,073	17,325
County & District Court Technology	130	-	940	-	915
	<u>\$5,556,393</u>	<u>\$6,156,328</u>	<u>\$6,007,157</u>	<u>\$6,125,337</u>	<u>\$6,185,109</u>
JUSTICE AND PUBLIC SAFETY					
General	9,782,313	10,258,976	9,967,286	10,150,120	10,497,006
Security (Courthouse)	67,247	108,071	121,600	116,779	124,921
Law Library	13,627	15,398	12,350	5,977	11,500
Justice Court Technology	26,705	66,274	35,000	39,660	34,500
Pre-Trial Intervention	-	980	24,000	5,630	17,000
District Attorney Special	34,379	27,412	24,000	27,500	24,000
District Attorney Hot Check	1,574	2,659	5,000	1,114	5,000
Sheriff - Commissary	16,819	14,734	8,000	3,889	14,500
Drug Forfeiture	23,658	56,250	-	29,786	-
Judicial Center Construction	6,139,949	469,085	-	44,150	-
Construction Fund (Jail Exp)	6,135,135	1,022,971	-	121	-
Justice Court Building Security	4,616	5,387	5,600	-	4,550
	<u>22,246,025</u>	<u>12,048,198</u>	<u>10,202,836</u>	<u>10,424,726</u>	<u>10,732,977</u>
HEALTH & HUMAN SERVICES					
General	533,106	546,029	584,179	575,726	606,648
Aging Services	305,545	358,278	271,634	334,762	270,885
Grant Fund	410,570	6,697,531	-	3,441,280	-
FEMA Disaster	21,961	160,240	-	-	-
College / Commerce Center	-	-	-	4,144,228	-
	<u>1,271,182</u>	<u>7,762,077</u>	<u>855,813</u>	<u>8,495,996</u>	<u>877,533</u>
ROADS & BRIDGES					
Roads & Bridges	6,829,439	6,354,876	5,901,855	6,635,102	6,052,126
WASTE MANGEMENT					
Waste Mangement	140,000	132,074	135,000	139,625	140,000
DEBT SERVICE					
Debt Service	3,611,035	22,134,580	3,809,392	3,807,786	3,729,338
OTHER					
Hotel Tax	16,608	19,993	20,000	17,244	20,000
Historical Committee	3,937	2,958	-	2,890	-
Permanent School	574	2,307	1,150	2,388,022	1,150
Available School	117,699	140,637	137,992	2,526,423	137,992
Retiree Health Benef. Trust (OPEB)	9,075	32,693	56,400	57,522	51,470
	<u>147,891</u>	<u>198,587</u>	<u>215,542</u>	<u>4,992,101</u>	<u>210,612</u>
TOTAL EXPENDITURES	<u>\$39,801,965</u>	<u>\$54,786,720</u>	<u>\$27,127,595</u>	<u>\$40,620,671</u>	<u>\$27,927,696</u>
LESS TRANSFERS (BETWEEN) FUNDS	<u>(283,680)</u>	<u>(257,695)</u>	<u>(632,543)</u>	<u>(638,212)</u>	<u>(676,987)</u>
	\$39,518,285	\$54,529,025	\$26,495,052	\$39,982,459	\$27,250,709

Total County Budget for 2014

REVENUE TO EXPENDITURE COMPARISON

Category/Department	2011 Actual <small>(per Aud. Rep.)</small>	2012 Actual <small>(per Aud. Rep.)</small>	2013 Budget <small>(as adopted)</small>	2013 Actual <small>(unaudited)</small>	2014 Budget <small>Adopted 9/24/13</small>
---------------------	---	---	--	---	---

TOTAL (ACTUAL) REVENUES \$ 28,300,932 \$ 55,946,155 \$ 25,922,354 \$ 37,187,271 \$ 27,548,057

TOTAL (ACTUAL) EXPENDITURE \$39,518,285 \$54,529,025 \$26,495,052 \$39,982,459 \$27,250,709

\$ (11,217,354) \$ 1,417,129 \$ (572,698) \$ (2,795,189) \$ 297,348

Amount restricted to Special Purpose, by statute: 320,759

Unreserved Budget Balance Adopted: **(23,411)**

General Fund (Use of Fund Balance resulting from 9/24/13 reconsideration of Budget): **(25,254)**

Road & Bridge Fund: 1,843

NOTE: The FY2014 Budget was initially adopted on September 10, 2013. On September 24, 2013, the Commissioners Court reconsidered the budget to include newly legislated fees of the District Clerk's Office - as well as supplements for Constables active in the Warrant Service Program of the Justice Courts. The Court directed the cost of these changes to be funded by General Fund Balance, as reflected in the resulting negative Fund Balance shown above.

In Fiscal Year 2013, "Actual" revenues exceeded budget projections by \$11,395,322 and actual expenses exceeded budget projections by \$13,487,407. Major factors impacting the 2013 Budget after adoption included;

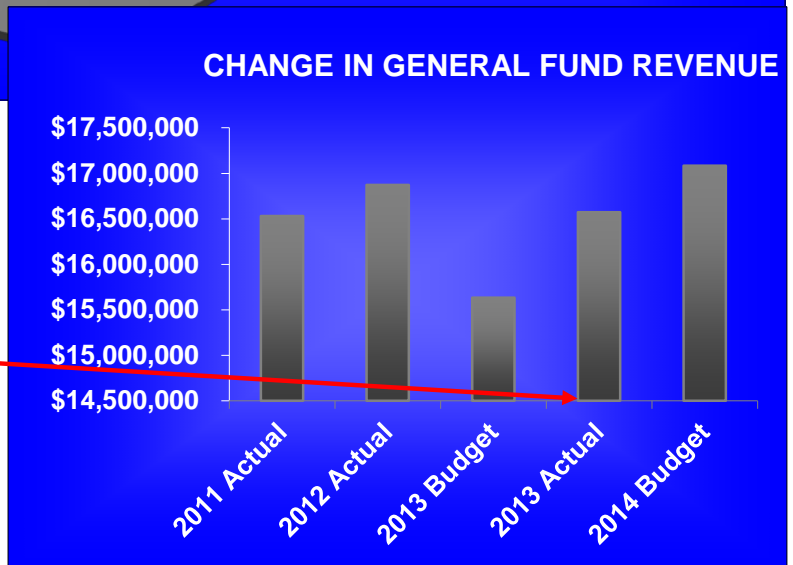
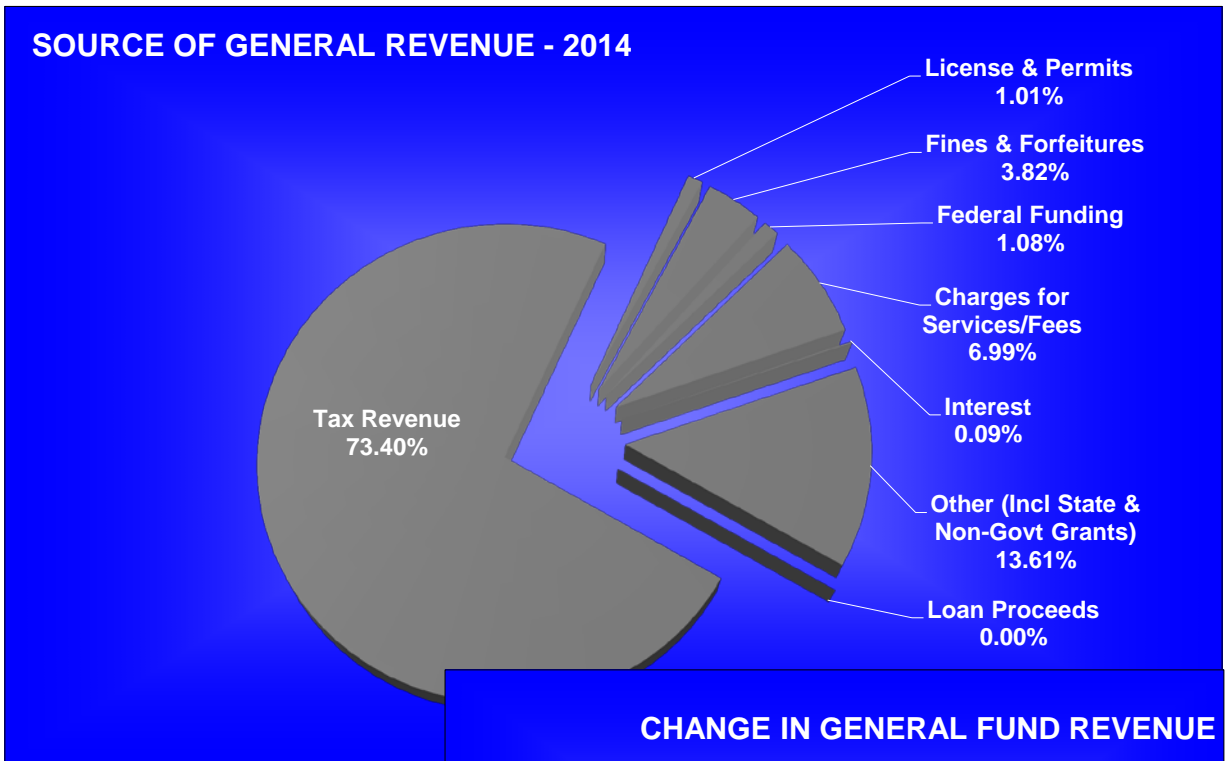
- * Ad Valorem Tax collections exceeding budget projections by approximately \$845,000;
- * Federal & State Funding exceeding budget projections by \$5,076,721, mostly attributed to grants received after the start of the fiscal year for the College/Commerce Center Project (\$3,800,000) - continued Disaster Recovery and other COmmunity Development Block Grant Funding (\$1,062,503) - and approximately \$212,650 in additional funding received for Aging Services provided by the County;
- * Other Revenues, including non-government grants, received after the start of the fiscal year, such as additional Lease, Buyback and Loan proceeds recorded in the Road and Bridge Funds totaling \$1,148,320 - individual & business donations to the College/Commerce Center Project totaling \$1,500,000 and a signing bonus in excess of \$2,500,000 received for mineral leasing of Polk County School Lands.
- * The recording of debt proceeds relating to the County's FY2013 Tax Note issue in the amount of \$525,000, detailed in the Debt Service section of this document.

Find the details
on Page 109

GENERAL FUND REVENUES

Revenues by Category

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
TAX REVENUE	\$10,558,638	\$10,561,048	\$10,751,042	\$11,588,557	\$12,538,966
LICENSE & PERMITS	160,603	164,353	162,230	180,548	172,355
FINES & FORFEITURES	710,963	738,741	736,000	612,500	653,000
FEDERAL FUNDING	541,980	286,376	217,192	205,764	184,142
CHARGES FOR SERVICES/FEES	1,193,364	1,136,409	1,124,700	1,236,052	1,194,800
INTEREST	26,484	19,763	20,000	14,248	15,000
OTHER (INCL STATE & NON-GOVT)	2,896,118	3,027,154	2,621,727	2,238,668	2,325,265
LOAN PROCEEDS	442,175	938,218	-	495,835	-
	\$16,530,324	\$16,872,062	\$15,632,891	\$16,572,173	\$17,083,529
USE OF FUND BALANCE	-	-	741,197	-	25,254
	\$16,530,324	\$16,872,062	\$16,374,088	\$16,572,173	\$17,108,783



2013 actual revenue in the General Fund exceeded budget projections by \$198,085

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	5,939,757	6,762,563	6,823,539	6,856,398	6,092,788
	(per Audit)	(per Audit)	(Auditor est.)	(per Audit)	(Auditor est.)
TAX REVENUE					
010-310-110 TAXES - CURRENT	8,026,240	7,967,823	8,387,117	8,294,389	9,695,550
010-310-120 TAXES - DELINQUENT	549,045	581,205	451,609	551,107	478,742
010-318-150 SALES TAX	1,812,359	1,824,271	1,730,168	2,500,477	2,126,325
010-318-152 VEHICLE SALES TAX COMM.	120,999	139,906	140,000	188,790	189,000
010-318-155 MIXED BEVERAGE TAX	44,520	38,005	36,448	46,464	43,349
010-318-160 OTHER TAX	5,475	9,839	5,700	7,331	6,000
* TAX REVENUE SUMMARY	10,558,638	10,561,048	10,751,042	11,588,557	12,538,966
LICENSE & PERMITS					
010-320-100 BEER & LIQUOR	3,260	4,934	3,000	5,686	3,500
010-321-100 SEWAGE / FLOODPLAIN	62,188	67,847	68,000	67,090	70,300
010-321-105 COMMERCIAL (LIFE SAFETY)	8,537	5,759	6,500	6,982	9,300
010-321-200 UTILITY / PIPELINE PERMIT FE	800	1,200	700	7,545	2,200
010-321-501 CHILD SAFETY FEE	75,944	76,738	77,000	78,930	77,000
010-321-502 HAULERS LICENSE FEE	2,475	1,875	300	2,250	2,325
010-321-560 WRECKER PERMIT FEES	-	-	430	-	430
010-321-800 991-ADDRESSING FEE	7,400	6,000	6,300	12,065	7,300
* LICENSE & PERMIT FEES S	160,603	164,353	162,230	180,548	172,355
FINES & FORFEITURES					
010-325-300 SERVICE FEES ON FINES	62,122	94,399	78,000	50,417	78,000
010-325-801 JUSTICE OF PEACE, PCT #1	198,008	219,380	226,000	170,101	175,000
010-325-802 JUSTICE OF PEACE, PCT #2	166,881	170,233	168,000	162,518	165,000
010-325-803 JUSTICE OF PEACE, PCT #3	210,606	197,039	207,000	176,475	180,000
010-325-804 JUSTICE OF PEACE, PCT #4	73,346	57,690	57,000	52,989	55,000
- * FINES & FORFEITURE SUN	710,963	738,741	736,000	612,500	653,000
FEDERAL REVENUE					
010-330-401 911-GRANT (DETCOG)	25,000	-	-		
010-330-475 VCLG GRANT (Victims' Asst.)	36,281	35,476	37,561	36,397	41,008
010-330-476 DOMESTIC VIOLENCE GRANT -	45,529	-	-		
010-330-484 HAVA GRANT - ELECTION EQUI	43,535	-	-		
010-330-512 SCAAP (Criminal Alien Asst.)	10,200	3,126	6,350	2,468	
010-330-562 SHERIFF'S DEPT. STEP GRANT	-	16,184	42,906	1,534	
010-330-563 TOBACCO COMPLIANCE GRANT	2,300		-		
010-330-689 CWPP GRANT - TX FOREST SER	10,000				
010-331-687 MASS CARE OPERATIONS REIMB		22,399			
010-330-694 SHSP-LEAP GRANT	10,841	-	-		
010-330-695 STATE HOMELAND SECURITY	191,690	30,085	-		
010-330-696 EMA ASSISTANCE (SLA 50)	42,490	46,364	37,199	36,897	36,944
010-332-110 FEDERAL PAYMENT IN LIEU OF	53,267	51,075	51,000	60,223	54,450
010-332-560 SSA-INCENTIVE PAYMENTS	4,000	5,800	7,800	5,600	5,000
010-333-100 UNCLAIMED CAPITAL CREDITS	-	45,212	10,000	8,850	

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
---------------------	--------------------------------	--------------------------------	-----------------------------	----------------------------	------------------------

FEDERAL (CONTINUED)

010-333-426	INDIGENT DEFENSE GRANT	66,847	30,655	24,376	53,796	46,740
-	* FEDERAL REVENUE SUMM	541,980	286,376	217,192	205,764	184,142

FEES/CHARGES FOR SERVICES

010-340-000	EDUCATION FEE - JUDGE	1,620	1,510	1,400	1,575	1,400
010-340-100	COUNTY JUDGE	3,240	2,860	2,750	2,985	2,750
010-340-220	SHERIFFS FEES	97,109	94,873	88,000	111,857	88,000
010-340-305	FIRE REPORT FEE	10	70	-	30	
010-340-310	LIFE SAFETY INSPECTION FEES	795	65	100	-	100
010-340-400	COUNTY CLERK FEES	381,411	386,651	369,000	481,820	480,000
010-340-450	ALT. DISPUTE RESOLUTION SY	80	-	-	20	
010-340-500	TAX COLLECTOR FEES	269,525	265,194	260,000	287,200	260,000
010-340-555	CONSTABLE PCT.1 SERVING FE	6,415	3,225	3,400	3,915	3,400
010-340-556	CONSTABLE PCT.2 SERVING FE	9,020	4,950	5,500	6,769	5,500
010-340-557	CONSTABLE PCT.3 SERVING FE	2,490	4,455	4,000	2,325	2,500
010-340-558	CONSTABLE PCT.4 SERVING FE	4,275	3,975	3,900	3,150	3,500
010-340-559	CONSTABLE CLASS C SERVICE	6,800	1,813	2,300	600	2,300
010-340-600	DISTRICT ATTORNEY FEES	13,882	15,491	16,000	11,263	12,000
010-340-645	SAA REPRESENTATION FEE	13,750	7,350	10,000	3,715	10,000
010-340-695	FIRST AID TRAINING FEE	144	97	100	-	100
010-340-700	DISTRICT CLERK FEES	357,593	318,139	332,500	295,340	300,000
010-340-710	DIST. COURT RECORDS TECHN	3,995	4,209	4,000	4,124	4,000
010-340-750	COURT REPORTER FEES	13,193	11,468	11,500	11,281	11,500
010-340-910	TRAFFIC FEE	7,832	9,690	10,000	7,678	7,500
010-340-915	AUTOPSY COPY FEE	-	45	50	15	50
010-340-930	JURY FEES	184	261	200	22	200
010-340-940	VISUAL RECORDING FEE	-	18		370	
-	* CHARGES FOR SERVICES	1,193,364	1,136,409	1,124,700	1,236,052	1,194,800

INTEREST

010-341-100	DEPOSITORY INTEREST	26,484	19,763	20,000	14,248	15,000
-	* INTEREST SUMMARY	26,484	19,763	20,000	14,248	15,000

OTHER

010-342-047	REIMB. - DA	438	11,792	-		
010-342-391	REIMB. BY INMATE - MEDICAL	4,551	3,009	4,500	-	4,500
010-342-400	COUNTY JUDGE TRAVEL REIMB.				(9)	
010-342-401	RURAL TRANSIT REIMB.	5,635	5,215	5,635	5,565	5,635
010-342-403	CO. CLERK REIMB.	4,184	393	-	578	
010-342-404	ELECTION EXPENSE REIMB.	11,291	22,959	20,000	18,763	20,000
010-342-405	TAX STATEMENT REIMBURSEM	53		-	-	

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
OTHER (CONTINUED)					
010-342-409	TAC HEBP RENEWAL CREDIT	117,948	128,600	see Fund 083	
010-342-426	REIMB. TRANSPORT OF PRISON	1,187	-	-	19,043
010-342-440	UTILITIES REIMBURSEMENT				5,391
010-342-451	DIST. CLERK REIMB.	-		-	
010-342-455	REIMB. - EXTRADITION FEE		101		1,762
010-342-465	TRINITY CO. PRO-RATA REIMB	54,740	52,321	52,823	45,314
010-342-466	SAN JAC. CO. PRO RATA REIMB	88,362	94,425	95,331	108,740
010-342-470	ASST. DA - LONGEVITY PAY	9,520	6,400	9,660	8,340
010-342-474	REIMBURSE WITNESS EXPENSES				2,180
010-342-475	REIMB - DA OFFICE	6,296	5,687	-	506
010-342-476	DETCOG REIMB. - MISC	70,159		-	-
010-342-485	SB1704 JUROR FEE REIMB.	37,876	28,614	16,600	18,900
010-342-525	SCHOLARSHIP SPONSORSHIPS	16,000	16,000	16,000	16,000
010-342-549	DELQ. TAX OFFICE EXP. REIMB	7,316	6,949	10,727	7,358
010-342-550	DELQ. TAX PERSONNEL REIMBU	163,989	175,507	163,783	161,759
010-342-551	TRA PATROL REIMBURSEMENT	250,975	242,174	243,030	245,876
010-342-552	TRA SECURITY REIMB. (ADM.FE	37,646	36,326	30,000	36,881
010-342-555	TEXAS VINE PROJECT REIMB.	18,283	18,283		
010-342-560	CH19 VOTER REGIS. REIMBURS	899	1,280	7,000	699
010-342-565	REIMB. WORKERS COMP	479	10,048	-	2,924
010-342-566	REIMB.-UNEMPLOYMENT TAX	-		-	2,590
010-342-569	REIMB. SHERIFF'S DEPT.	7,409	10,402	-	11,241
010-342-570	DETCOG-REIMB. SHERIFF DEPT	9,308	2,025	-	
010-342-571	STATE-REIMB. SHERIFF DEPT.	11,187	4,528	-	16,234
010-342-581	REIMBURSEMENT - HISTORICA	-		-	50
010-342-596	REIMBURSEMENT - HR	-		-	16
010-342-600	INSURANCE CLAIMS	24,084	6,466	-	5,802
010-342-695	REIMB. EMRG. MGMT. TRAVEL	573	1,227	-	158
010-342-700	COURT APPOINTED ATTY. REIM	71,670	70,738	73,000	57,102
010-342-900	MISCELLANEOUS REVENUE	8,627	58,086	12,150	122,079
010-342-950	HB66 - COUNTY COURT AT LAV	75,000	75,000	75,000	75,000
010-342-951	HB3211-CO.JUDGE SUPPLMNT	5,000	10,000	5,000	-
010-342-952	HB1123-CO.JUDGE SUPPLMNT	10,000	10,000	10,000	10,000
010-360-200	MIN. ROYALTY NON-SCHOOL	2,938	2,349	2,800	1,949
010-367-110	ANIMAL SHELTER	3,929	2,587	1,000	7,436
010-367-130	SHERIFF'S DONATED MONIES	-			
010-367-135	SHERIFF - MISC. REVENUE	2,206	2,387	10,000	11,166
010-367-136	SHERIFF - FUEL REIMBURSE				9,375
010-367-801	DETCOG 911 MAINTENANCE	25,000	25,000	25,000	19,850
010-370-032	TRANSFER FROM WASTE MGMT	140,000	132,074	135,000	139,625

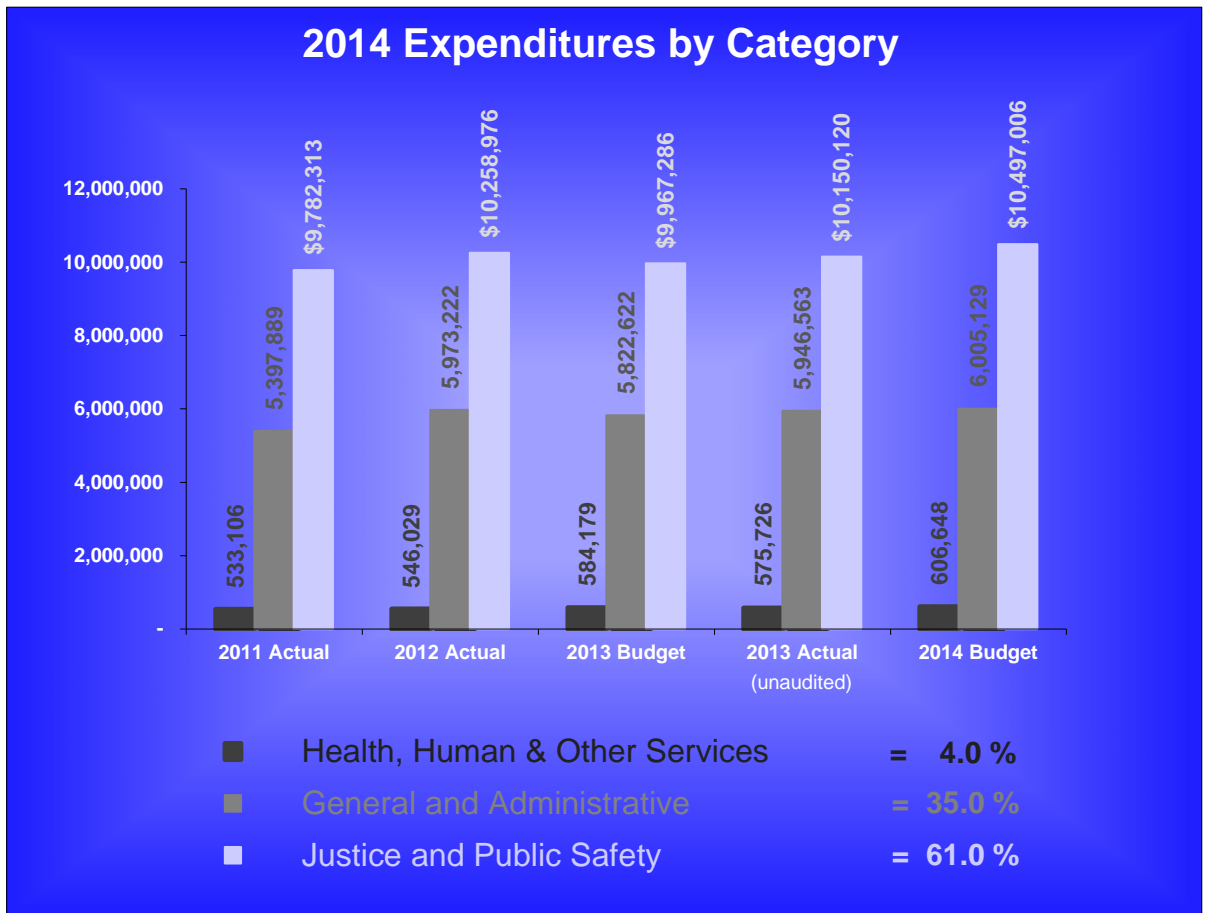
GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
OTHER (CONTINUED)					
010-370-034	TRANSFER FROM FEMA DISASTER		160,240		
010-370-093	TRANSFER FROM CO. CLERK R.	68,437	69,307	69,639	75,308
010-370-100	RENT - COUNTY PROPERTY	28,225	23,625	25,500	25,502
010-370-175	COUNTY ACTION (SURLUS) PRO	6,096	4,066	5,000	697
010-370-409	POSTAGE REIMBURSEMENT	1,005	931	-	609
010-370-410	TELEPHONE REIMBURSEMENT	35		-	93
010-370-420	INMATE PHONE-COUNTY JAIL	56,631	66,437	66,000	63,904
010-370-425	INMATE PHONE - IAH FACILITY	153,359	136,435	130,000	61,786
010-370-426	IAH FACILITY - PER DIEM	1,260,893	1,272,361	1,286,465	799,901
010-370-475	DA WELFARE FRAUD RECOVERY	280		250	
010-370-630	INDIGENT HEALTH REIMB.	236	456	-	255
010-370-693	FEMA/EMC ADM. FEES				
010-370-695	TOBACCO SETTLEMENT	14,919	13,378	13,350	13,578
010-370-696	SALE OF GIS/MAPPING DATA	1,243	965	1,485	790
	* OTHER REVENUES - SUMM	2,896,118	3,027,154	2,621,727	2,238,668
OTHER FINANCING SOURCES					
010-390-409	LOAN PROCEEDS / TAX NOTES	442,175	938,218	-	495,835
010-390-408	PREMIUM ON TAX NOTES			-	
	* DEBT PROCEEDS SUMMAI	442,175	938,218	-	495,835
	** TOTAL REVENUE	16,530,324	16,872,062	15,632,891	16,572,173
**	USE OF FUND BALANCE			741,197	25,254
		16,530,324	16,872,062	16,374,088	16,572,173
					17,108,783



GENERAL FUND EXPENDITURES



Expenditures by Department					
Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)

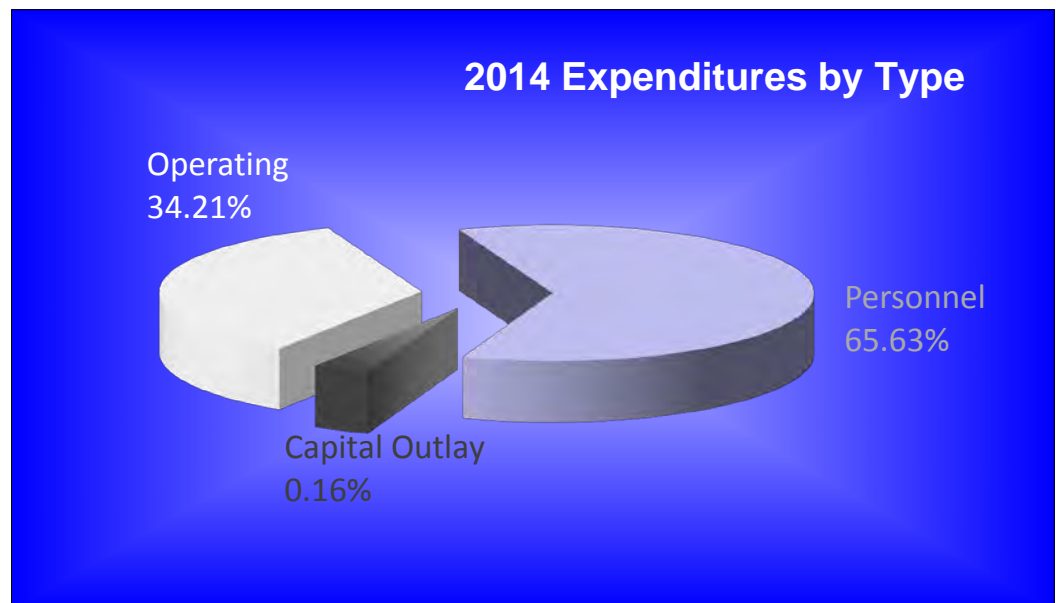
GENERAL AND ADMINISTRATIVE

County Judge	\$213,402	\$214,320	\$218,305	\$218,943	\$229,424
Commissioners Court	518,521	498,928	597,603	722,699	583,520
County Clerk	500,283	500,176	516,725	512,246	550,854
County Treasurer	153,557	132,567	158,024	148,462	166,554
County Auditor	268,114	265,168	278,732	274,330	287,608
Tax Assessor/Collector	607,109	613,238	640,240	613,221	674,444
Delinquent Tax Collectio	157,827	172,683	166,227	160,616	174,177
Data Processing	275,734	299,849	311,689	281,256	325,710
Human Resources	132,475	133,120	141,388	129,234	146,679
Maintenance	704,500	994,030	792,937	834,693	852,541
General Operating	1,169,642	1,464,024	1,291,233	1,338,770	1,288,180
All Other -Non Departmente	696,723	685,119	709,520	712,095	725,439
	5,397,889	5,973,222	5,822,622	5,946,563	6,005,129

GENERAL FUND EXPENDITURES (CONT.)

Expenditures by Department

Departments	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
JUSTICE AND PUBLIC SAFETY					
Jury	58,177	55,291	60,500	35,297	60,500
County Court at Law	472,568	526,616	483,147	530,211	568,225
District Clerk	453,891	399,044	476,926	440,120	507,284
Judicial	118,555	151,256	163,089	130,957	132,790
258th District Court	330,834	370,137	372,812	372,087	385,044
411th District Court	260,703	352,359	326,497	357,440	384,511
Justice of the Peace #1	158,335	158,125	166,017	159,301	175,863
Justice of the Peace #2	133,984	158,519	150,760	147,205	153,874
Justice of the Peace #3	144,826	144,982	149,598	147,750	157,390
Justice of the Peace #4	135,810	137,459	142,331	136,240	149,767
Criminal District Attorney	968,874	1,009,181	952,941	939,485	1,008,628
Sheriff	3,823,813	3,899,733	3,476,720	3,779,218	3,638,523
Jail	1,873,804	2,123,339	2,264,822	2,231,756	2,342,869
Constable Pct. #1	49,677	45,940	55,791	51,445	56,911
Constable Pct. #2	35,606	38,567	45,190	51,716	59,028
Constable Pct. #3	77,461	42,221	44,124	41,285	57,887
Constable Pct. #4	74,233	49,757	52,091	51,246	53,790
State Law Enforcement	58,236	64,786	59,998	62,777	63,288
Emergency Management	315,535	323,228	290,939	280,894	309,577
Volunteer Fire Department	159,426	139,963	158,874	142,573	158,874
Environmental Enforcement	77,967	68,471	74,118	61,118	72,381
	9,782,313	10,258,976	9,967,286	10,150,120	10,497,006
HEALTH, HUMAN & OTHER SERVICES					
Social Services	286,501	303,597	308,647	327,232	317,528
Veterans Services	64,694	50,994	54,785	49,029	57,685
Library / Museum	82,192	87,056	87,025	89,840	91,540
Extension Office	99,719	104,381	133,722	109,626	139,895
	533,106	546,029	584,179	575,726	606,648
Total Expenditures	\$15,713,309	\$16,778,226	\$16,374,087	\$16,672,409	\$17,108,783



COUNTY JUDGE



JOHN P. THOMPSON
County Judge

DESCRIPTION/FUNCTION

The County Judge is presiding officer of the Commissioners Court and Judge of the County Court and, as such, is often considered the Chief Executive Officer of the County. The County Judge serves as the principal source of information and assistance and has a broad range of judicial authority in civil, criminal, juvenile, probate/guardianship and mental health cases. Statutory duties also include; administering Commissioners Court meetings; ordering elections; serving as budget officer; hearing requests for alcoholic beverage permits; conducting marriages; issuing delayed birth certificates; and administering grants and contracts for the County. The County Judge appears before state and federal legislative bodies and works closely with county associations on legislative issues that will impact the region. The office is located in the Main Courthouse.

GOAL/S: To Improve Efficiency and Productivity; Reduce volume of paper filing/storage

- OBJECTIVES:**
1. Complete scanning/digital conversion of office records from present to 1991;
 2. Review stored files for record destruction if applicable.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-400-101	SALARY - COUNTY JUDGE	52,624	53,001	52,711	52,914	55,347
010-400-102	COUNTY JUDGE SUPPLEMENT	15,000	15,000	15,000	15,000	15,000
010-400-103	CELL PHONE ALLOWANCE	839	845	840	842	840
010-400-105	SALARIES	65,701	67,094	66,713	67,718	70,810
010-400-200	LONGEVITY PAY	3,480	3,540	3,600	3,600	3,600
010-400-201	SOCIAL SECURITY	11,841	11,918	12,084	11,962	12,672
010-400-202	COUNTY GROUP INSURANCE	22,930	21,842	24,578	24,694	25,970
010-400-203	RETIREMENT	17,481	18,008	18,371	18,525	20,176
010-400-204	WORKERS COMPENSATION	239	509	575	760	686
010-400-206	UNEMPLOYMENT INSURANCE	177	107	137	138	176
010-400-225	VEHICLE ALLOWANCE	19,062	19,199	19,094	19,167	20,048
	Sub-Total : Personnel	209,374	211,060	213,702	215,321	225,324
010-400-315	OFFICE SUPPLIES	1,035	1,337	1,400	1,378	1,400
010-400-419	CABLE (EMERG, BROADCASTS)	518	347	425	167	-
010-400-427	TRAVEL/TRAINING	2,097	1,233	2,400	1,877	2,400
010-400-480	BONDS	178	142	178	-	100
010-400-481	DUES	200	200	200	200	200
	Sub-Total : Operating	4,029	3,259	4,603	3,622	4,100
010-400-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CO JUDGE	213,402	214,320	218,305	218,943	229,424

Polk County is working to develop a program for performance measurement, which will help guide the County in budget decisions and improve accountability for the spending of your tax dollars. As we work with Elected Officials and Department Heads on this program over the next several years, we hope to present specific objectives for each department with quantified measures of performance linked to those objectives. Although not statutorily required of County governments, performance measurement provides a clearer understanding and justification for the budgetary decisions made by the Court. The process will require the support and participation of all Elected Officials.



COMMISSIONERS COURT

Department Description

The Commissioners Court is the governing body of the County. The Texas Constitution specifies that the Court consists of the County Judge, who is elected at large and serves as presiding officer, and the four County Commissioners elected by the voters of the individual precincts. The Local Government Code prescribes the duties and grants authorities of the Commissioners Court, as well as other County Officers. Essential duties of the Court include; approving the County budget and supervising the spending of all County money; setting the County's annual tax rate; providing for the care of indigents; establishing County precinct boundaries; issuing bonds for construction of public works; and overseeing all non elected offices. The Court meets on the second & fourth Tuesdays of each month on the 3rd floor of the main Courthouse.

Goal/s:

To increase Communications with Citizens; increase the Court related information available for public research on the County's website.

Objective/s:

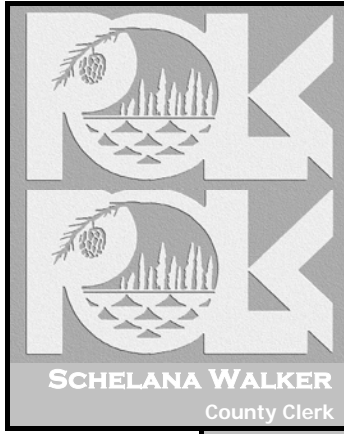
1. Scan and post full year (archive) access to Court Agendas & Minutes.
2. Initiate online video access to Commissioners Court meetings.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-401-105	SALARIES	22,389	24,874	24,737	25,439	26,608
010-401-108	SALARIES / PART-TIME	2,340	-	1,250	69	1,313
010-401-200	LONGEVITY PAY	60	60	120	120	180
010-401-201	SOCIAL SECURITY	1,667	1,871	1,997	1,930	2,150
010-401-202	COUNTY GROUP INSURANCE	6,374	7,281	8,193	8,231	8,657
010-401-203	RETIREMENT	2,744	2,834	3,036	2,984	3,423
010-401-204	WORKERS COMPENSATION	38	81	108	123	116
010-401-206	UNEMPLOYMENT INSURANCE	65	38	52	51	67
	Sub-Total : Personnel	35,676	37,039	39,493	38,946	42,514
010-401-027	COURTHOUSE SECURITY SUB	34,940	79,567	86,550	86,549	58,731
010-401-315	OFFICE SUPPLIES	1,523	1,474	1,530	1,527	1,530
010-401-334	SOUTHLAND PARK IMPROVEM	935	620	800	620	800
010-401-352	CONTINGENCIES	14,409	8,924	50,000	9,383	39,415
010-401-360	RETIREE HEALTH & TRUST	226,661	128,600	200,000	200,000	250,000
010-401-361	REDISTRICTING SERVICES	6,500	6,500	-	-	-
010-401-400	ATTORNEY FEES/COMM COUR	23,690	30,726	35,000	24,741	25,000
010-401-401	AUDITING FEES	58,477	67,675	60,900	63,206	68,000
010-401-402	RESNET	-	-	1,800	-	-
010-401-403	GFOA BUDGET AWARD PRGM	330	330	330	330	330
010-401-425	RURAL TRANSIT	35,000	35,000	35,000	35,000	35,000
010-401-427	TRAVEL/TRAINING	1,975	1,285	3,600	4,197	3,600
010-401-460	INMATE PHONE CARDS	54,065	45,000	45,000	9,487	20,000
010-401-480	SCHOLARSHIP DISBURSEMEN	16,000	16,000	16,000	16,000	16,000
010-401-481	DUES - CJ/CC ASSOC & DETD	2,100	2,100	2,100	2,100	2,100
010-401-483	MERIT POOL	-	-	10,000	-	10,000
010-401-486	BI-LINGUAL INCENTIVE PROG	200	250	2,500	50	2,500
010-401-487	SERVICE AWARDS BANQUET	6,040	7,009	7,000	6,119	8,000
	Sub-Total : Operating	482,846	431,060	558,110	459,309	541,006
010-401-572	OFFICE EQUIPMENT/FURNISH			-		-
010-401-573	CAPITAL OUTLAY		30,828	-	224,444	-
	Sub-Total : Capital Outlay	-	30,828	-	224,444	-
	* EXP. SUMMARY - COMM CO	518,521	498,928	597,603	722,699	583,520



COUNTY CLERK

Department Description

The County Clerk is the clerk for the County Court, the Commissioners Court and certain cases in the County Court-at-Law. As the official "recorder" for the County, the County Clerk is responsible for recording and filing legal instruments that prove ownership or interest in real or personal property, instruments concerning the identity of commercial activities and instruments that pertain to the identity of persons. The County Clerk also carries out elections for the County, issues marriage licenses and maintains vital statistics, such as births and deaths. The County Clerk's Records Divisions is located on the 1st floor of the main Courthouse. In September 2011, the criminal and probate divisions of this office relocated to the Judicial Center at 101 W. Mill.

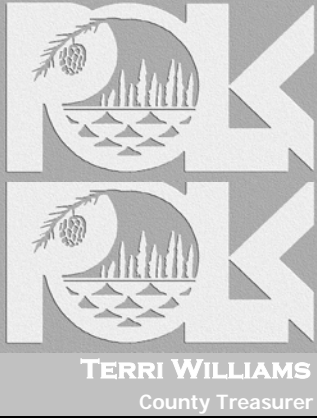
Goal/s:	Not provided
Objective/s:	Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-403-101	SALARY - COUNTY CLERK	45,643	45,970	45,719	45,895	48,005
010-403-105	SALARIES	214,895	221,675	228,026	219,295	239,428
010-403-107	ELECTION WORK/PART-TIME	31,022	40,192	25,290	38,123	25,290
010-403-108	SALARIES / PART-TIME	-	-	-	5,057	9,202
010-403-200	LONGEVITY PAY	2,460	2,880	3,180	2,820	3,300
010-403-201	SOCIAL SECURITY	21,184	21,451	23,119	22,010	24,880
010-403-202	COUNTY GROUP INSURANCE	75,773	71,440	81,926	75,447	86,568
010-403-203	RETIREMENT	29,105	31,587	35,148	33,587	39,612
010-403-204	WORKERS COMPENSATION	410	925	1,251	1,330	1,347
010-403-206	UNEMPLOYMENT INSURANCE	566	357	505	454	663
	Sub-Total : Personnel	421,058	436,476	444,165	444,017	478,294
010-403-315	OFFICE SUPPLIES	12,253	13,967	14,000	13,943	14,000
010-403-423	MOBILE PHONES/PAGERS	1,423	1,822	525	1,579	525
010-403-427	TRAVEL/TRAINING	7,583	4,835	7,750	6,884	7,750
010-403-480	BONDS/ LIABILITY INSURANC	932	-	-	-	-
010-403-481	DUES	233	355	285	220	285
010-403-484	ELECTION EXPENSE	13,267	42,722	50,000	35,877	50,000
	Sub-Total : Operating	35,690	63,701	72,560	58,504	72,560
010-403-571	ELECTION EQUIP. - HAVA GR/	43,535	-	-	-	-
010-403-572	OFFICE EQUIPMENT	-	-	-	9,725	-
	Sub-Total : Capital Outlay	43,535	-	-	9,725	-
	*EXP. SUMMARY-COUNTY CLE	500,283	500,176	516,725	512,246	550,854



COUNTY TREASURER

Department Description

The County Treasurer is the chief custodian of County funds and has the primary responsibility to receive, invest and disburse all monies belonging to the County. In this capacity, the County Treasurer receives and accounts for the daily transactions of all Departments within the County that collect monies. The Treasurer also serves as the investment officer for the County, charged with maximizing the yield on the County's investments after ensuring the safety and liquidity of the same. The Polk County Treasurer's Office also serves as the Payroll Department for the County. The Treasurer's office is located in the Office Annex in Livingston - at 602 E. Church, Suite 101.

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-497-101	SALARY -TREASURER	45,643	45,970	45,719	45,895	48,005
010-497-105	SALARIES	56,036	46,284	57,877	55,274	60,771
010-497-108	SALARIES / PART-TIME	242	1,128	1,367	-	1,436
010-497-200	LONGEVITY PAY	2,160	1,200	120	120	300
010-497-201	SOCIAL SECURITY	7,775	7,160	8,039	7,702	8,454
010-497-202	GROUP INSURANCE	22,899	11,901	24,578	16,545	25,970
010-497-203	RETIREMENT	11,521	10,752	12,221	11,795	13,460
010-497-204	WORKERS COMPENSATION	160	310	435	487	458
010-497-206	UNEMPLOYMENT INSURANCE	149	79	117	109	150
	Sub-Total : Personnel	146,586	124,784	150,474	137,928	159,004
010-497-315	OFFICE SUPPLIES	3,076	3,689	3,350	3,103	3,350
010-497-423	MOBILE PHONE	-	-	-	-	-
010-497-427	TRAVEL/ TRAINING	3,361	3,784	4,000	4,185	4,000
010-497-480	BONDS	-	135	-	-	-
010-497-481	DUES	533	175	200	175	200
	Sub-Total : Operating	6,971	7,784	7,550	7,463	7,550
010-497-572	OFFICE EQUIPMENT	-	-	-	3,071	-
	Sub-Total : Capital Outlay	-	-	-	3,071	-
	*EXP. SUMMARY - CO. TREAS	153,557	132,567	158,024	148,462	166,554



COUNTY AUDITOR

Department Description

The County Auditor is appointed by and reports to the (2) District Judges serving Polk County. The Auditor acts as a check and balance for the financial operations of other County offices and is responsible for the internal auditing and accounting functions of the County. The Auditor must approve all claims against the County prior to submitting the same to the Commissioners Court for payment. The County Auditor must submit monthly and annual reports to the Commissioners Court and the District Judges which detail financial activity and the condition of each account held by the County. In the budget process, the County Auditor provides estimates of revenues, expenses and fund balances for the County Judge's use in preparing the proposed budget. The Polk County Auditors Office also serves as the central purchasing department for the County and is located in the Office Annex in Livingston - at 602 E. Church, Suite 108.

Goal/s:	Not provided
Objective/s:	Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-495-102	SALARY- AUDITOR	58,104	58,519	58,200	58,424	61,110
010-495-105	SALARIES	122,739	119,299	122,971	117,702	124,673
010-495-108	SALARIES / PART-TIME	-	224	1,000	295	1,050
010-495-200	LONGEVITY PAY	1,560	1,860	1,800	1,800	1,440
010-495-201	SOCIAL SECURITY	13,909	13,780	14,399	13,623	14,745
010-495-202	COUNTY GROUP INSURANCE	38,178	35,050	40,963	38,420	43,284
010-495-203	RETIREMENT	20,663	20,916	21,891	21,253	23,476
010-495-204	WORKERS COMPENSATION	288	595	779	877	798
010-495-206	UNEMPLOYMENT INSURANCE	487	284	372	360	463
010-495-225	TRAVEL ALLOWANCE	4,250	4,280	4,257	4,273	4,470
	Sub-Total : Personnel	260,178	254,809	266,632	257,026	275,508
010-495-315	OFFICE SUPPLIES	5,356	4,210	5,500	4,041	5,500
010-495-390	SUBSCRIPTIONS	28	28	300	28	300
010-495-427	TRAVEL/ TRAINING	2,037	5,606	5,500	6,975	5,500
010-495-480	BONDS/ LIABILITY INSURANC	221	221	400	200	400
010-495-481	DUES	295	295	400	340	400
	Sub-Total : Operating	7,936	10,359	12,100	11,583	12,100
010-495-572	OFFICE EQUIPMENT/FURNISH	-	-	-	5,720	-
	Sub-Total : Capital Outlay	-	-	-	5,720	-
	*EXP. SUMMARY - CO. AUDIT	268,114	265,168	278,732	274,330	287,608



TAX ASSESSOR/COLLECTOR

Department Description

The Tax Assessor-Collector calculates, assesses and collects taxes for the County. In a cost effective consolidation effort, the Tax Assessor Collector also collects taxes for other entities, including the Cities of Corrigan, Goodrich, Livingston and Onalaska; the Big Sandy, Corrigan-Camden, Goodrich, Leggett, Livingston and Onalaska School Districts; and the Memorial Point Utility District and Polk County Fresh Water Supply District #2. The office also serves as Voter Registrar and handles the registration of vehicles, issuing certificates of title for automobiles and motor boats and collecting sales and use taxes for the same. This department is located at 416 N. Washington in Livingston and operates branch offices in the Sub-Courthouses in Onalaska and Corrigan.

Goal/s: Not provided

Objective/s: Not provided

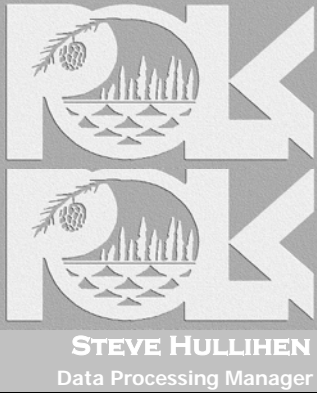
Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-499-101	SALARY- TAX ASSESS/ COLLE	45,643	45,970	45,719	45,895	48,005
010-499-105	SALARIES	334,588	333,057	337,665	328,727	353,258
010-499-108	SALARIES / PART-TIME	-	-	1,641	-	1,723
010-499-200	LONGEVITY PAY	7,320	8,100	6,900	6,900	5,340
010-499-201	SOCIAL SECURITY	28,432	28,081	29,982	27,781	31,237
010-499-202	GROUP INSURANCE	105,101	98,582	114,697	109,777	121,195
010-499-203	RETIREMENT	42,920	43,970	45,581	44,414	49,734
010-499-204	WORKERS COMPENSATION	595	1,257	1,623	1,831	1,691
010-499-206	UNEMPLOYMENT INSURANCE	886	524	681	656	862
	Sub-Total : Personnel	565,485	559,541	584,490	565,980	613,044
010-499-315	OFFICE SUPPLIES	5,820	6,575	10,750	10,150	7,000
010-499-330	FURNISHED TRANSPORTATIO	674	691	1,500	658	1,500
010-499-423	MOBILE PHONE	-	-	-	-	-
010-499-427	TRAVEL/ TRAINING	2,698	2,907	5,000	4,185	6,000
010-499-481	DUES / BONDS	2,215	1,320	1,500	1,195	2,000
010-499-484	CH19 VOTER REGISTRATION	1,367	3,528	7,000	1,697	4,000
010-499-485	VOTER REGISTRATION CARDS	-	-	-	-	8,500
010-499-487	TAX STATEMENT EXPENSE	28,851	38,677	30,000	29,356	32,400
	Sub-Total : Operating	41,624	53,698	55,750	47,242	61,400
010-499-572	OFFICE EQUIPMENT	-	-	-	-	-
010-499-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- TAX ASSESS	607,109	613,238	640,240	613,221	674,444

DATA PROCESSING



Department Description

The Data Processing Department is responsible for the acquisition, implementation and operation of the County's computer hardware and software systems. In addition to operating the mainframe system of the County, the Network Administrator and Computer Specialist perform a variety of technical and complex projects including; disseminating tax information, printing appraisal notices, voter registration card processing, report preparation and county-wide backups, while providing computer support to Officials and employees of all County departments. The Data Processing Department is located in the main Tax Office in Livingston.

Goal/s: Not provided

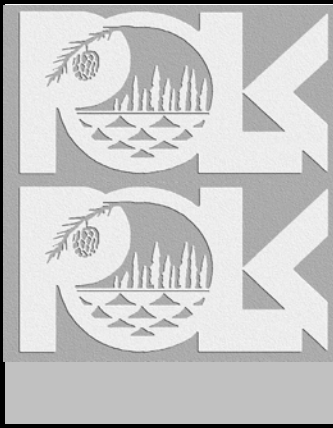
Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-503-103	CELL PHONE ALLOWANCE	399	402	400	401	400
010-503-105	SALARIES	81,117	81,697	83,709	81,563	87,895
010-503-200	LONGEVITY PAY	1,200	1,260	1,320	1,320	1,380
010-503-201	SOCIAL SECURITY	6,685	5,261	6,535	5,950	6,860
010-503-202	GROUP INSURANCE	15,286	14,561	16,385	16,463	17,314
010-503-203	RETIREMENT	9,154	9,470	9,935	9,696	10,922
010-503-204	WORKERS COMPENSATION	539	440	352	400	369
010-503-206	UNEMPLOYMENT INSURANCE	216	129	169	164	215
	Sub-Total : Personnel	114,596	113,219	118,807	115,956	125,356
010-503-315	OFFICE SUPPLIES	361	252	500	-	1,000
010-503-330	FURNISHED TRANSPORTATIO	1,550	432	1,000	662	1,000
010-503-352	COMPUTER EXPENSE/ SUPPLI	8,633	10,468	10,500	10,419	10,500
010-503-410	CONTRACT SERVICES	8,226	4,835	10,000	5,194	10,000
010-503-423	Mobile Phones / Pagers	-	-	300	-	300
010-503-427	TRAVEL/ TRAINING	-	1,306	1,500	740	2,000
010-503-428	CIRA WEBSITE SERVICE	550	750	1,536	1,304	1,990
010-503-429	CIRA SOFTWARE PROGRAM	-	-	15,633	-	17,084
010-503-452	COMPUTER MAINTENANCE/ E	141,818	138,198	151,913	146,981	156,480
	Sub-Total : Operating	161,138	156,240	192,882	165,299	200,354
010-503-572	OFFICE EQUIPMENT	-	-	-	-	-
010-503-573	CAPITAL OUTLAY PURCHASES	-	30,389	-	-	-
	Sub-Total : Capital Outlay	-	30,389	-	-	-
	*EXP. SUMMARY- DATA PROC	275,734	299,849	311,689	281,256	325,710



DELINQUENT TAX COLLECTION

Department Description

The functions and expenses of Delinquent Tax Collection have historically been included in the Tax Assessor Collector Department. In the FY2004 Budget, this function was separated from the Tax Office into its' own department to more accurately reflect the costs associated with delinquent collections. The County contracts with an independent law firm for the collection of delinquent taxes and - as a part of the firm's contract responsibility - all costs for the operation of this department are reimbursed to the County. The Delinquent Tax Collection Department currently has three employees and is located adjacent to the Tax Office in Livingston.

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-501-105	SALARIES- PERSONNEL	106,022	119,165	106,983	107,493	112,333
010-501-200	LONGEVITY PAY	1,740	1,920	2,220	1,440	1,560
010-501-201	SOCIAL SECURITY	7,892	9,168	8,354	8,282	8,713
010-501-202	COUNTY GROUP INSURANCE	22,930	20,802	24,578	22,646	25,970
010-501-203	RETIREMENT	11,926	13,755	12,700	12,673	13,872
010-501-204	WORKERS COMPENSATION	166	392	449	520	472
010-501-206	UNEMPLOYMENT INSURANCE	281	187	216	213	273
	Sub-Total : Personnel	150,957	165,389	155,500	153,267	163,193
010-501-315	OFFICE SUPPLIES	1,966	2,104	3,000	2,128	3,000
010-501-420	TELEPHONE	1,688	1,864	1,707	2,230	1,864
010-501-423	MOBILE PHONE	-	-	-	-	-
010-501-427	TRAVEL/TRAINING	3,097	2,387	2,900	2,871	3,000
010-501-430	DUES	120	-	120	120	120
	Sub-Total : Operating	6,870	6,354	7,727	7,349	7,984
010-501-572	OFFICE FURNISHING/EQUIPM	-	940	3,000	-	3,000
	Sub-Total : Capital Outlay	-	940	3,000	-	3,000
	*EXP. SUMMARY - DELINQUEN	157,827	172,683	166,227	160,616	174,177



ADRENA GILBERT
Human Resource Supervisor

HUMAN RESOURCES

Department Description

The Personnel Department was created in 1991 when the County developed its' first Personnel Management System and instituted a written policy and procedure for County Employees. The System established job descriptions & performance evaluation procedures and set salaries based upon job responsibilities. As a part of a Compensation Study performed in 2006, the Department was renamed to "Human Resources". The Human Resources Director performs most aspects of personnel administration, including employee relations, counseling, recruitment and benefits management and serving on County's Employee Health & Safety Board. Human Resources is located in the Office Annex in Livingston at 602 E. Church, Suite 105.

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-696-103	CELL PHONE ALLOWANCE	599	603	600	602	600
010-696-105	SALARIES- PERSONNEL	76,849	76,455	78,830	74,874	81,757
010-696-108	SALARIES / PART-TIME	253	1,549	885	253	929
010-696-200	LONGEVITY PAY	480	660	600	600	300
010-696-201	SOCIAL SECURITY	5,495	5,540	6,190	5,342	6,394
010-696-202	COUNTY GROUP INSURANCE	22,930	19,839	24,578	21,963	25,970
010-696-203	RETIREMENT	8,653	9,005	9,410	8,886	10,181
010-696-204	WORKERS COMPENSATION	121	257	335	366	346
010-696-206	UNEMPLOYMENT INSURANCE	204	122	160	150	201
	Sub-Total : Personnel	115,584	114,033	121,588	113,036	126,679
010-696-315	OFFICE SUPPLIES	2,815	2,619	3,000	2,170	3,000
010-696-405	EMPLOYEE PHYSICALS	10,935	14,265	13,000	9,215	13,000
010-696-427	TRAVEL/TRAINING	1,931	1,225	3,000	2,902	3,000
010-696-430	ADVERTISING / PUBLICATION	1,211	979	800	1,078	1,000
010-696-491	HEALTHY COUNTY REWARD E	-	-	-	-	-
	Sub-Total : Operating	16,891	19,088	19,800	15,365	20,000
010-696-572	OFFICE FURNISHING/EQUIPM	-	-	-	833	-
	Sub-Total : Capital Outlay	-	-	-	833	-
	*EXP. SUMMARY - HUMAN RE	132,475	133,120	141,388	129,234	146,679

MAINTENANCE



Department Description

The Maintenance Department reduces independent repair contracts and provides preventive maintenance programs for County offices; develops and administers programs to maintain approximately 300,000 sq. ft. of County building space and associated equipment (i.e., power, HVAC, plumbing) in accordance with federal and state administrative guidelines. The Department provides County road signage for Road & Bridge installation; administers a fleet maintenance program for County vehicles; and administers a central storage facility for County records. Custodial activities were assumed by this Department which, beginning in FY2011, accounts for all combined "Maintenance" expenditures. The Maintenance office is located at 110 Allie Bean in Livingston.

Goal/s: Not provided

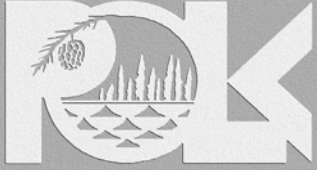
Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-511-105	SALARIES	263,233	272,311	290,638	287,119	304,455
010-511-108	SALARIES / PART-TIME	-	-	-	-	-
010-511-200	LONGEVITY PAY	1,980	2,040	1,380	1,320	1,860
010-511-201	SOCIAL SECURITY	19,107	19,781	22,339	20,578	23,433
010-511-202	GROUP INSURANCE	67,495	65,608	90,119	86,447	95,225
010-511-203	RETIREMENT	29,462	31,161	33,962	33,585	37,309
010-511-204	WORKERS COMPENSATION	6,458	7,106	6,828	7,842	7,834
010-511-206	UNEMPLOYMENT INSURANCE	693	422	577	570	735
	Sub-Total : Personnel	388,429	398,428	445,842	437,461	470,851
010-511-300	UNIFORMS	1,331	519	1,500	3,788	1,500
010-511-315	OFFICE SUPPLIES	1,000	799	1,000	1,031	1,000
010-511-330	FURNISHED TRANSPORTATIO	26,590	34,724	25,000	29,871	25,000
010-511-332	SUPPLIES/REPAIRS CUSTODIA	43,307	43,009	47,400	47,335	47,400
010-511-335	PEST CONTROL	5,100	5,580	8,000	5,580	8,000
010-511-423	MOBILE PHONE/ PAGER	4,254	4,721	4,000	4,463	4,000
010-511-427	TRAVEL/ TRAINING	5,027	16,454	2,500	2,527	2,500
010-511-449	GROUNDS MAINTENANCE			38,400	32,320	30,000
010-511-450	REPAIR/ REPLACEMENT - BUI	173,687	176,461	175,000	168,219	210,000
010-511-451	MAINTENANCE INSPECTIONS	19,695	20,154	22,795	22,646	30,790
010-511-452	SUPPLIES/ REPAIRS - OFFICE	2,258	3,363	3,000	2,923	3,000
010-511-454	AUTOMOTIVE MAINTENANCE	10,253	11,928	15,000	17,673	15,000
010-511-460	BUILDING SIGNAGE	2,228	2,626	3,500	3,274	3,500
	Sub-Total : Operating	294,731	320,336	347,095	341,650	381,690
010-511-571	CAPITAL OUTLAY - ANIMAL SI	12,340	57,455	-	55,581	-
010-511-573	CAPITAL OUTLAY PURCHASES	9,000		-		-
010-511-574	CAPITAL OUTLAY BUILDINGS	-	217,810	-		-
	Sub-Total : Capital Outlay	21,340	275,265	-	55,581	-
-	*EXP. SUMMARY - MAINT./EN	704,500	994,030	792,937	834,693	852,541



GENERAL OPERATING

Department Description

This department is utilized for county-wide expenses such as utilities and insurances, which cannot be identified with a specific department. Oversight of these expenditures is vested by the Commissioners Court with the County Judge.

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-409-202	RENEWAL CREDIT (BUDGETAL	-	(1)	-	-	-
010-409-204	WORKERS COMPENSATION	9,118		-	(10,619)	-
010-409-206	UNEMPLOYMENT INSURANCE	5,109	16,993	-	29,244	11,350
010-409-311	POSTAGE	44,355	73,493	66,000	62,235	65,000
010-409-312	OFFICE/COMPUTER SUPPLIES	16,456	18,815	18,500	17,292	18,500
010-409-331	POSTAGE/COPY MACH. EXP.	86,854	105,894	100,000	102,195	106,400
010-409-419	CABLE TV - JUDICIAL CENTER		485	495	379	400
010-409-420	TELEPHONE	162,407	195,032	192,000	184,759	195,000
010-409-440	ELECTRICITY	395,244	574,015	472,000	555,227	512,000
010-409-441	GAS/HEAT	33,189	46,674	55,000	48,777	55,000
010-409-442	WATER	63,924	65,171	58,000	71,368	58,000
010-409-482	PROPERTY INSURANCE	166,648	140,014	140,114	116,495	120,000
010-409-490	AUTOMOBILE INSURANCE	99,607	104,325	110,000	79,087	85,000
010-409-492	GENERAL LIABILITY INSURAN	33,935	34,556	35,000	16,852	17,000
010-409-493	PUBLIC OFFICIALS LIABILITY	21,442	32,436	33,000	35,623	36,000
010-409-495	COUNTY EMP. CRIME POLICY	841	1,124	1,124	1,124	3,530
	Sub-Total : Operating	1,139,128	1,409,026	1,281,233	1,310,036	1,283,180
010-409-553	BOND ISSUE COSTS	30,025	41,285	-	28,213	-
010-409-572	OFFICE FURNISHINGS/EQUIP	490	13,713	10,000	521	5,000
010-409-573	CAPITAL OUTLAYS	-		-		-
	Sub-Total : Capital Outlay	30,515	54,998	10,000	28,734	5,000
	*EXP. SUMMARY-GENERAL OP	1,169,642	1,464,024	1,291,233	1,338,770	1,288,180



ALL OTHER -NON DEPARTMENTALIZED

Department Description

This department accounts for generalized expenses which cannot be identified with a specific department. The majority of expenses represent support obligations to organizations operating within or on behalf of the County. Oversight of these expenditures is vested by the Commissioners Court with the County Judge.

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-691-402	CHILD WELFARE	10,000	7,500	10,000	10,000	10,000
010-691-404	MHMR/BURKE CENTER	43,629	43,629	43,629	43,629	43,629
010-691-405	AUTOPSIES	138,761	124,549	153,000	151,764	153,250
010-691-406	APPRAISAL DISTRICT	410,168	403,891	400,216	400,216	414,642
010-691-407	REGION I WATER PLANNING	128	150	149	135	149
010-691-415	ADAC COUNSELING SERVICES	2,500	2,500	2,500	2,500	2,500
010-691-430	ADVERTISING/PUBLICATIONS	4,803	3,641	5,000	1,949	5,000
010-691-460	RENT	2,000	-	-	-	-
010-691-466	PARKING LOT LEASE	6,000	6,600	6,600	7,050	6,600
010-691-470	ORGANIZATION MEMBERSHIP	23,961	24,461	24,611	24,461	25,736
010-691-471	CERTF. RETIREMENT COMMU	15,164	12,000	17,000	12,407	17,000
010-691-481	DETCOG / TAC / NACO DUES	4,994	5,780	5,815	5,780	5,933
010-691-490	MISCELLANEOUS	2,244	21,535	5,000	602	5,000
010-691-495	COURTHOUSE LANDSCAPING	31,371	27,884	35,000	50,602	35,000
010-691-670	SOIL CONSERVATION	1,000	1,000	1,000	1,000	1,000
	Sub-Total : Operating	696,723	685,119	709,520	712,095	725,439
010-691-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	696,723	685,119	709,520	712,095	725,439



JURY

Department Description

This Department is utilized for the costs associated with providing jurors for each of the justice, county, county-court at-law and district courts. Also includes costs associated with the calling of grand juries and other generalized court expenses.

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-435-408	PRO-RATA JUDGE	1,747	1,651	2,500	1,734	2,500
010-435-485	JURY-PETIT, GRAND, COMMIS	53,867	51,855	55,000	30,812	55,000
010-435-490	CONTINGENCIES	2,563	1,785	3,000	2,751	3,000
	Sub-Total : Operating	58,177	55,291	60,500	35,297	60,500
	*EXP. SUMMARY- JURY	58,177	55,291	60,500	35,297	60,500



STEPHEN PHILLIPS
Judge, County Court At Law

COUNTY COURT AT LAW

Department Description

The Polk County Court-at-Law was legislatively created in 1986 for two purposes; to hear the increasing number of criminal, probate and mental health cases which had traditionally been handled by the County Court and to assist overburdened District Courts by assuming all juvenile and Texas Family Code cases and certain civil and non-felony cases which had traditionally been filed in the District Courts. The County Court-at-Law Judge is currently the only resident Judge with judicial authority at the district level and regularly speaks to schools, civic groups and the public promoting programs targeted at juvenile intervention. In September 2011, the County Court-at-Law relocated from the Courthouse to the Judicial Center at 101 W. Mill.

Goal/s: Not provided

Objective/s: Not provided

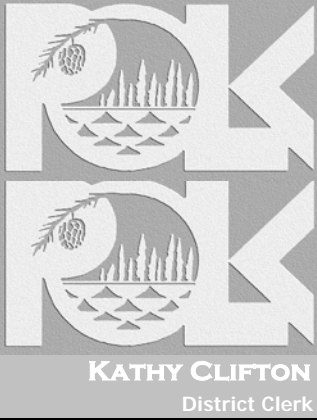
Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-426-101	SALARY - CCL JUDGE	123,796	124,681	124,000	124,670	139,000
010-426-105	SALARIES	121,584	122,536	122,553	122,636	128,835
010-426-108	SALARIES-PART TIME	-	-	5,253	42	5,516
010-426-120	CERTIFICATE PAY	-	-	-	40	-
010-426-200	LONGEVITY PAY	2,700	2,880	3,060	3,060	3,240
010-426-201	SOCIAL SECURITY	16,797	16,855	19,497	16,798	21,159
010-426-202	COUNTY GROUP INSURANCE	30,573	29,122	32,771	32,925	34,627
010-426-203	RETIREMENT	27,456	28,414	29,641	29,159	33,689
010-426-204	WORKERS COMPENSATION	382	1,346	1,536	1,764	1,651
010-426-206	UNEMPLOYMENT INSURANCE	322	192	256	245	327
	Sub-Total : Personnel	323,610	326,027	338,567	331,340	368,045
010-426-315	OFFICE SUPPLIES	1,232	473	600	889	1,500
010-426-352	PRODUCTIVITY ENHANCEMEN	3,564	-	1,100	818	1,100
010-426-400	ATTORNEY FEES- CCL	140,794	187,496	135,000	181,257	170,000
010-426-402	INTERPRETER FEES - CCL	-	-	1,000	1,240	3,600
010-426-405	PSYCHOLOGICAL EVALUATIONS	-	-	-	-	-
010-426-407	APPEALS & TRANSCRIPTS	-	-	-	-	15,000
010-426-426	TRAVEL/TRAINING	43	589	1,200	1,142	1,500
010-426-481	FEES/DUES	583	464	780	611	780
010-426-485	JURY FEES	2,106	(18)	2,500	588	2,500
010-426-486	CONTRACT COURT REPORTER	637	11,585	2,400	12,326	4,200
	Sub-Total : Operating	148,958	200,589	144,580	198,871	200,180
010-426-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO CT AT	472,568	526,616	483,147	530,211	568,225

DISTRICT CLERK



Department Description

The District Clerk maintains the records of all acts and proceedings of the District Courts having jurisdiction in Polk County and for certain cases filed in the County Court-at-Law. This includes organizing, facilitating and tracking criminal and civil case dockets. The District Clerk has administrative duties pertaining to the selection, certification and compensation of jurors; the collection of child support payments; notification of wage garnishments; and processes requests for passports. In September 2011, the District Clerk's office relocated from the Courthouse to the Judicial Center at 101 W. Mill.

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-450-101	SALARIES- DISTRICT CLERK	45,643	45,970	45,719	45,895	48,005
010-450-103	CELL PHONE ALLOWANCE	599	603	600	602	600
010-450-105	SALARIES	205,419	165,599	243,268	185,563	254,809
010-450-108	SALARIES / PART-TIME	32,968	45,522	5,978	44,639	6,277
010-450-200	LONGEVITY PAY	3,180	2,520	3,000	3,000	3,540
010-450-201	SOCIAL SECURITY	21,794	19,545	22,840	20,794	23,962
010-450-202	COUNTY GROUP INSURANCE	69,984	54,681	81,926	68,620	86,568
010-450-203	RETIREMENT	31,882	29,584	34,723	32,566	38,151
010-450-204	WORKERS COMPENSATION	442	854	1,234	1,343	1,297
010-450-206	UNEMPLOYMENT INSURANCE	630	329	497	458	633
	Sub-Total : Personnel	412,541	365,208	439,785	403,479	463,842
010-450-315	OFFICE SUPPLIES	18,741	16,166	15,000	14,081	17,500
010-450-425	INTERNET EXPENSE	1,162		-		-
010-450-427	TRAVEL/TRAINING	4,386	4,353	5,000	4,638	7,500
010-450-452	EQUIPMENT REPAIR	1,500		2,000	-	2,000
010-450-480	BONDS/LIABILITY INSURANCE	1,243		200	-	-
	Sub-Total : Operating	27,032	20,519	22,200	18,719	27,000
010-450-572	OFFICE FURNISHINGS/ EQUIP	-		-	2,980	-
010-450-573	CAPITAL PROJECT EXPENSE	-		-		-
010-450-590	TRNSF TO RMF - BOOK REPAI	14,318	13,318	14,942	14,942	16,442
	Sub-Total : Capital Outlay	14,318	13,318	14,942	17,921	16,442
	*EXP. SUMMARY- DISTRICT C	453,891	399,044	476,926	440,120	507,284

JUDICIAL



Department Description

In previous years, this Department was used to account for all expenses associated with the administration of the District Courts in Polk County. In FY2010, separate budgets were established for each of the two district courts serving Polk County in the 258th & 411th Judicial Districts. Those budgets may be viewed on the following pages. Certain expenses related to general court administration remain in this department.

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-465-101	SALARY - JUVENILE BOARD	27,954	28,154	28,000	28,108	29,400
010-465-201	SOCIAL SECURITY	2,041	2,052	1,274	2,065	1,338
010-465-203	RETIREMENT	3,094	3,200	3,256	3,335	3,581
010-465-204	WORKERS COMPENSATION	22	46	58	67	61
	Sub-Total : Personnel	33,111	33,451	32,588	33,575	34,379
010-465-330	ADULT PROBATION FUEL	477	750		567	
010-465-415	VISITING JUDGE	617	287	1,000	442	1,000
010-465-416	INDG.DEF. VIDEO CONFERENC	6,116	5,358	6,000	4,006	-
010-465-417	CAPITAL TRIAL COSTS	-		10,000	11,932	15,910
010-465-420	MEDIATION FEES	-		500	-	500
010-465-465	411TH PRO-RATA (TRINITY C	34,132	32,272	32,000	2,776	-
010-465-470	258TH PRE-RATA (SJ CO.)	-			-	-
010-465-475	TRANSFER TO JUVENILE PRO	42,303	44,115	44,115	44,115	44,115
010-465-476	JUVENILE DETENTION EXPEN	1,800	28,885	27,885	27,885	27,885
010-465-477	CHILDRENZ HAVEN SERVICES	-	5,000	5,000	4,500	5,000
010-465-480	ADULT PROBATION PHONE	-	1,138	1,301	1,159	1,301
010-465-485	HOUSE ARREST MONITORING	-		2,500	-	2,500
010-465-490	CONTINGENCIES	-		200	-	200
	Sub-Total : Operating	85,444	117,805	130,501	97,382	98,411
010-465-572	FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- JUDICIAL	118,555	151,256	163,089	130,957	132,790



ELIZABETH COKER
Judge, 258th Judicial District

258TH DISTRICT COURT

Department Description

This Department is used for the payment of expenses associated with the operation of the 258th Judicial District in Polk County. Certain expenses related to Court employees are paid in whole by the County and reimbursed on a pro rata basis from the other Counties within the District. This Court and its supporting offices are located in the Judicial Center at 101 W. Mill.

Goal/s: Not Provided

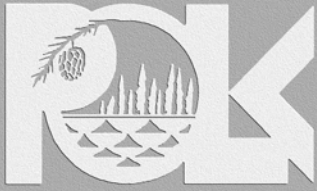
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-466-103	CELL PHONE ALLOWANCE	774	780	776	777	776
010-466-105	SALARIES	119,735	120,614	119,933	125,443	128,146
010-466-108	SALARIES / PART-TIME	648	1,511	1,000	524	1,050
010-466-120	CERTIFICATE PAY	1,198	1,207	1,200	1,203	1,200
010-466-201	SOCIAL SECURITY	8,955	9,148	9,540	8,811	10,179
010-466-202	COUNTY GROUP INSURANCE	22,930	19,862	24,578	25,421	25,970
010-466-203	RETIREMENT	13,743	14,312	14,504	15,032	16,207
010-466-204	WORKERS COMPENSATION	192	981	1,086	1,230	1,156
010-466-206	UNEMPLOYMENT INSURANCE	325	195	246	256	319
010-466-225	TRAVEL ALLOWANCE-BAILIFF	1,797	1,810	1,800	1,807	1,890
	Sub-Total : Personnel	170,297	170,419	174,662	180,504	186,894
010-466-311	POSTAGE	268	222	750	366	750
010-466-315	OFFICE SUPPLIES	4,220	5,321	2,500	4,869	2,500
010-466-400	ATTORNEY FEES	140,918	177,931	170,000	166,392	170,000
010-466-402	INTERPRETER FEES	219	561	1,500	1,439	1,500
010-466-404	EXPERT WITNESS	-	-	1,000	-	1,000
010-466-405	PSYCHOLOGICAL EVALUATION	5,333	1,600	6,000	3,868	6,000
010-466-407	APPEALS & TRANSCRIPTS	5,439	12,208	11,000	12,434	11,000
010-466-420	TELEPHONE/MOBILE/SPEC. LI	-	360	400	662	400
010-466-427	TRAVEL/TRAINING	2,390	1,515	5,000	1,553	5,000
010-466-452	COMPUTER MAINTENANCE	1,750	-	-	-	-
	Sub-Total : Operating	160,537	199,718	198,150	191,583	198,150
010-466-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 258TH CRT	330,834	370,137	372,812	372,087	385,044



KAYCEE JONES
Judge, 411th Judicial District

411TH DISTRICT COURT

Department Description

This Department is used for the payment of expenses associated with the operation of the 411th Judicial District in Polk County. Certain expenses related to Court employees are paid in whole by the County and reimbursed on a pro rata basis from the other Counties within the District. This Court and its supporting offices are located in the Judicial Center at 101 W. Mill.

Goal/s: Not Provided
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-467-103	CELL PHONE ALLOWANCE	774	780	776	986	776
010-467-105	SALARIES	86,675	87,324	86,818	110,812	128,146
010-467-108	SALARIES / PART-TIME	-	-	-	135	-
010-467-120	CERTIFICATE PAY	1,797	1,810	1,800	1,390	1,800
010-467-201	SOCIAL SECURITY	6,864	6,940	6,976	8,749	10,145
010-467-202	COUNTY GROUP INSURANCE	15,286	14,561	16,385	18,549	25,970
010-467-203	RETIREMENT	10,077	10,424	10,606	13,419	16,152
010-467-204	WORKERS COMPENSATION	140	868	956	1,192	1,164
010-467-206	UNEMPLOYMENT INSURANCE	238	142	180	229	318
010-467-225	TRAVEL ALLOWANCE-BAILIFF	1,797	1,810	1,800	1,807	1,890
	Sub-Total : Personnel	123,649	124,659	126,297	157,269	186,361
010-467-311	POSTAGE	-	-	-	184	750
010-467-315	OFFICE SUPPLIES	-	-	250	3,140	2,500
010-467-400	ATTORNEY FEES	129,913	210,041	171,450	178,048	170,000
010-467-402	INTERPRETER FEES	555	795	2,000	731	1,500
010-467-404	EXPERT WITNESS	-	-	1,500	420	1,000
010-467-405	PSYCHOLOGICAL EVALUATION	2,000	2,100	7,500	3,525	6,000
010-467-407	APPEALS & TRANSCRIPTS	4,585	14,764	15,000	12,487	11,000
010-467-420	TELEPHONE/MOBILE/SPEC. LI	-	-	-	165	400
010-467-427	TRAVEL/TRAINING	-	-	2,500	1,472	5,000
	Sub-Total : Operating	137,054	227,700	200,200	200,171	198,150
010-467-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT	260,703	352,359	326,497	357,440	384,511



JUSTICE OF THE PEACE # 1

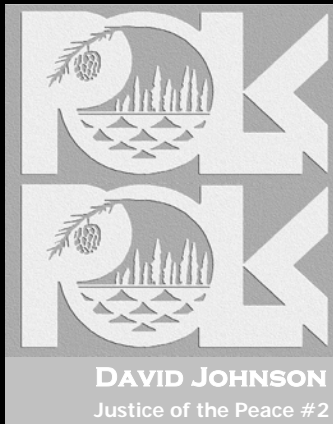
Department Description	
A Justice of the Peace is elected from each of the four justice precincts, which - in Polk County - are concurrent with the commissioners precincts. The J.P.'s are the presiding officers of the justice courts and the small claims courts, having jurisdiction over Class C misdemeanors and civil cases where the amount in controversy does not exceed the limits established by law. The Justice of the Peace may also conduct other hearings, inquests and marriage ceremonies. In September 2011, this office relocated from the Courthouse to the Judicial Center at 101 W. Mill.	
Goal/s:	Not Provided
Objective/s:	Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-455-101	SALARY-JP #1	31,593	31,819	31,645	31,767	33,227
010-455-105	SALARIES	51,925	52,155	52,066	52,549	55,384
010-455-108	SALARIES / PART-TIME	12,650	12,446	15,763	10,965	16,552
010-455-200	LONGEVITY PAY	2,280	2,460	2,160	2,160	2,280
010-455-201	SOCIAL SECURITY	7,645	7,228	8,771	7,217	9,265
010-455-202	COUNTY GROUP INSURANCE	22,930	21,865	24,578	24,739	25,970
010-455-203	RETIREMENT	12,334	12,719	13,334	12,866	14,752
010-455-204	WORKERS COMPENSATION	172	361	475	530	502
010-455-206	UNEMPLOYMENT INSURANCE	172	102	137	128	176
010-455-225	TRAVEL ALLOWANCE	12,999	13,092	13,020	13,070	13,671
	Sub-Total : Personnel	154,699	154,247	161,950	155,989	171,779
010-455-315	OFFICE SUPPLIES	786	1,093	1,200	1,197	1,200
010-455-351	EQUIPMENT MAINTENANCE	411	977	750	668	750
010-455-390	SUBSCRIPTIONS	-	-	-	-	-
010-455-423	MOBILE PHONE / PAGER		77	168	189	185
010-455-425	INTERNET EXPENSE	340		204	-	204
010-455-427	TRAVEL/ TRAINING	1,752	1,637	1,500	1,088	1,500
010-455-480	BONDS	178		75	-	75
010-455-481	DUES	170	95	170	170	170
010-455-483	PROSECUTOR PRO-TEM	-		-	-	-
	Sub-Total : Operating	3,636	3,878	4,067	3,312	4,084
010-455-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #1	158,335	158,125	166,017	159,301	175,863



JUSTICE OF THE PEACE #2

Department Description

A Justice of the Peace is elected from each of the four justice precincts, which - in Polk County - are concurrent with the commissioners precincts. The J.P.'s are the presiding officers of the justice courts and the small claims courts, having jurisdiction over Class C misdemeanors and civil cases where the amount in controversy does not exceed the limits established by law. The Justice of the Peace may also conduct other hearings, inquests and marriage ceremonies. The office of the Precinct 2 Justice of the Peace is located in the Sub-Courthouse in Onalaska, Tx. at 14115 Hwy. 190W.

Goal/s: Not Provided

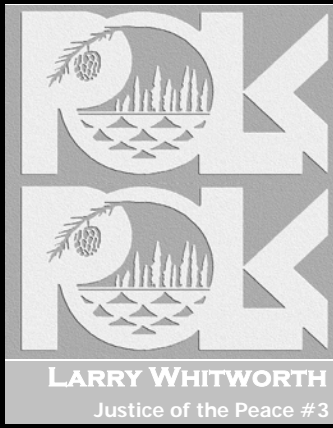
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-456-101	SALARY JP #2	31,593	31,819	31,645	31,767	33,227
010-456-105	SALARIES	44,733	48,645	50,727	50,921	53,263
010-456-108	SALARIES / PART-TIME	188	13,187	1,054	42	1,107
010-456-200	LONGEVITY PAY	1,140	1,380	1,620	1,500	1,500
010-456-201	SOCIAL SECURITY	6,844	8,180	7,502	7,362	7,862
010-456-202	COUNTY GROUP INSURANCE	22,930	21,827	24,578	22,646	25,970
010-456-203	RETIREMENT	10,033	12,287	11,405	11,328	12,517
010-456-204	WORKERS COMPENSATION	140	354	406	467	426
010-456-206	UNEMPLOYMENT INSURANCE	117	96	103	101	131
010-456-225	TRAVEL ALLOWANCE	12,999	13,092	13,020	13,070	13,671
	Sub-Total : Personnel	130,716	150,866	142,060	139,205	149,674
010-456-315	OFFICE SUPPLIES	1,989	1,998	2,000	2,215	2,500
010-456-330	FUEL & OIL		4,117	5,000	1,162	-
010-456-427	TRAVEL/TRAINING	1,102	1,462	1,500	1,481	1,500
010-456-480	BONDS	-		-	-	-
010-456-481	DUES	178	75	200	-	200
	Sub-Total : Operating	3,268	7,652	8,700	4,858	4,200
010-456-572	FURNISHINGS/ EQUIP	-	-	-	3,143	-
	Sub-Total : Capital Outlay	-	-	-	3,143	-
	*EXP. SUMMARY - JP #2	133,984	158,519	150,760	147,205	153,874



JUSTICE OF THE PEACE #3

Department Description

A Justice of the Peace is elected from each of the four justice precincts, which - in Polk County - are concurrent with the commissioners precincts. The J.P.'s are the presiding officers of the justice courts and the small claims courts, having jurisdiction over Class C misdemeanors and civil cases where the amount in controversy does not exceed the limits established by law. The Justice of the Peace may also conduct other hearings, inquests and marriage ceremonies. The office of the Precinct 3 Justice of the Peace is located in the Sub-Courthouse in Corrigan, Tx. at 201 W. Ben Franklin.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-457-101	SALARY - JP #3	31,593	31,819	31,645	31,767	33,227
010-457-105	SALARIES	52,507	52,882	52,593	52,796	55,223
010-457-108	SALARIES / PART-TIME	-	-	972	-	1,021
010-457-200	LONGEVITY PAY	1,920	2,100	2,280	2,280	2,460
010-457-201	SOCIAL SECURITY	7,544	7,606	7,689	7,607	8,079
010-457-202	COUNTY GROUP INSURANCE	22,912	21,826	24,578	24,677	25,970
010-457-203	RETIREMENT	10,959	11,347	11,689	11,630	12,862
010-457-204	WORKERS COMPENSATION	152	324	416	479	437
010-457-206	UNEMPLOYMENT INSURANCE	140	84	109	107	139
010-457-225	TRAVEL ALLOWANCE	12,999	13,092	13,020	13,070	13,671
	Sub-Total : Personnel	140,726	141,079	144,993	144,414	153,090
010-457-315	OFFICE SUPPLIES	1,289	1,374	1,500	843	1,500
010-457-423	MOBILE PHONE	-	-	-	-	-
010-457-427	TRAVEL/TRAINING	2,432	2,193	2,500	2,327	2,500
010-457-480	BONDS	249	71	250	-	-
010-457-481	DUES	130	266	355	166	300
	Sub-Total : Operating	4,099	3,903	4,605	3,336	4,300
010-457-572	FURNISHINGS/ EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #3	144,826	144,982	149,598	147,750	157,390



JUSTICE OF THE PEACE #4

Department Description

A Justice of the Peace is elected from each of the four justice precincts, which - in Polk County - are concurrent with the commissioners precincts. The J.P.'s are the presiding officers of the justice courts and the small claims courts, having jurisdiction over Class C misdemeanors and civil cases where the amount in controversy does not exceed the limits established by law. The Justice of the Peace may also conduct other hearings, inquests and marriage ceremonies. The office of the Precinct 4 Justice of the Peace is located in the Office Annex in Livingston at 602 E. Church, Suite 135.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-458-101	SALARY- JP #4	31,593	31,819	31,645	31,767	33,227
010-458-105	SALARIES	45,941	47,132	47,808	45,366	50,199
010-458-108	SALARIES / PART-TIME	-	-	-	-	-
010-458-200	LONGEVITY PAY	600	780	960	960	900
010-458-201	SOCIAL SECURITY	6,842	6,940	7,148	6,853	7,497
010-458-202	COUNTY GROUP INSURANCE	22,930	21,842	24,578	22,646	25,970
010-458-203	RETIREMENT	10,087	10,547	10,866	10,613	11,936
010-458-204	WORKERS COMPENSATION	140	302	387	438	406
010-458-206	UNEMPLOYMENT INSURANCE	120	73	95	90	121
010-458-225	TRAVEL ALLOWANCE	12,999	13,092	13,020	13,070	13,671
	Sub-Total : Personnel	131,252	132,527	136,508	131,803	143,927
010-458-315	OFFICE SUPPLIES	1,609	2,317	2,500	2,316	2,500
010-458-390	SUBSCRIPTIONS	216	323	500	143	500
010-458-423	MOBILE PHONE/PAGER		46	168	189	185
010-458-427	TRAVEL TRAINING	2,408	2,172	2,500	1,714	2,500
010-458-480	BONDS	249		80	-	80
010-458-481	DUES	75	75	75	75	75
	Sub-Total : Operating	4,558	4,932	5,823	4,437	5,840
010-458-572	FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY JP #4	135,810	137,459	142,331	136,240	149,767



CRIMINAL DISTRICT ATTORNEY

Department Description

The Criminal District Attorney is primarily an attorney for the State who prosecutes felony cases in District Court and often serves several adjacent counties. However, the Polk County District Attorney's office was created by the Legislature in 1987 to prosecute for Polk County in all of the County's District, County, County Court-at Law, and Justice of the Peace Courts. The District Attorney may serve in an advisory capacity, giving written opinion to County and Precinct Officials regarding their duties. The District Attorney would receive information and institute action against any County or Precinct Official shown to have abused or neglected their duties. In September 2011, the Criminal District Attorney's office relocated from the Courthouse to the new Judicial Center.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-475-101	SALARY - D.A.	6,988	7,038	7,000	7,027	7,350
010-475-105	SALARIES	624,433	599,495	603,518	599,216	633,548
010-475-108	SALARIES - PART TIME	2,981	4,617	6,000	1,228	6,300
010-475-120	CERTIFICATE PAY	5,228	3,620	3,600	2,324	1,800
010-475-200	LONGEVITY PAY	5,580	5,640	5,460	5,460	5,280
010-475-201	SOCIAL SECURITY	48,696	46,579	47,857	48,560	50,052
010-475-202	COUNTY GROUP INSURANCE	115,886	111,546	122,890	117,370	129,852
010-475-203	RETIREMENT	70,734	70,451	72,755	72,692	79,691
010-475-204	WORKERS COMPENSATION	3,481	2,902	2,641	2,548	2,708
010-475-206	UNEMPLOYMENT INSURANCE	1,652	947	1,222	1,245	1,553
	Sub-Total : Personnel	885,660	852,834	872,941	857,670	918,134
010-475-315	OFFICE SUPPLIES	13,781	15,834	15,000	17,477	15,000
010-475-317	TRIAL SUPPLIES/EXPENSES	9,512	16,860	7,000	5,958	7,000
010-475-330	FURNISHED TRANSPORTATIO	10,349	11,239	8,500	14,673	9,500
010-475-390	SUBSCRIPTIONS	1,366	2,610	2,500	1,534	2,500
010-475-401	ONLINE RESEARCH	3,865	4,140	4,000	4,140	4,000
010-475-406	APPELLATE EXPENSES	3,215	574	10,000	443	10,000
010-475-412	VCLG GRANT TRAVEL	-	-	-	1,823	2,320
010-475-413	VCLG GRANT EQUIPMENT	-	1,413	-	-	830
010-475-414	VCLG GRANT SUPPLIES	23	176	-	1,216	1,344
010-475-423	MOBILE PHONES/PAGERS	6,844	6,229	2,500	5,419	7,500
010-475-427	TRAVEL	17,032	14,198	17,000	16,682	17,000
010-475-481	FEES/ DUES	2,702	2,732	3,500	2,194	3,500
010-475-490	MISCELLANEOUS	8,444	11,935	10,000	7,354	10,000
	Sub-Total : Operating	77,134	87,940	80,000	78,912	90,494
010-475-572	FURNISHINGS & EQUIPMENT	1,664	-	-	-	-
010-475-573	CAPITAL OUTLAYS	-	68,406	-	2,903	-
010-475-577	DVU GRANT EQUIPMENT	4,417	-	-	-	-
	Sub-Total : Capital Outlay	6,080	68,406	-	2,903	-
	*EXP. SUMMARY - DIST. ATTY	968,874	1,009,181	952,941	939,485	1,008,628

SHERIFF



Department Description

The Sheriff is the chief law enforcement officer for the County and the chief security officer for the County and District Courts. The Sheriff is responsible for operating the County Jail, which was expanded in 2011 to double the inmate capacity. The Sheriff's Department is also responsible for investigating crimes and maintaining communications with other law enforcement and emergency organizations. Although the Sheriff has county-wide jurisdiction, the Sheriff's Department concentrates its activities in areas outside city limits, where municipal officers cannot operate. The Sheriff also sets the bail bond policy for the County. The Sheriff offices in the Polk County Law Enforcement Center, located at 1733 N. Washington in Livingston.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

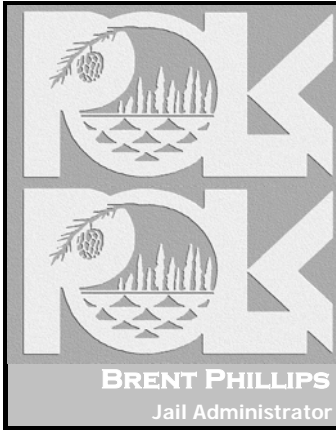
Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-560-101	SALARY- SHERIFF	45,643	45,970	45,719	45,895	48,005
010-560-103	CELL PHONE ALLOWANCE	25,600	26,777	28,560	26,297	28,560
010-560-104	STEP GRANT SALARIES	-	16,237	45,551	2,461	-
010-560-105	SALARIES	1,616,200	1,608,195	1,628,129	1,613,709	1,736,536
010-560-106	TRA OVERTIME SALARIES	176,760	200,412	200,000	202,699	200,000
010-560-107	TOBACCO COMPL. GRANT SAL	1,748		-	-	-
010-560-108	SALARIES / PART-TIME	58,050	87,163	42,327	87,141	54,944
010-560-120	CERTIFICATE PAY	34,721	35,558	34,200	28,539	35,400
010-560-200	LONGEVITY PAY	18,900	19,800	20,040	19,740	20,220
010-560-201	SOCIAL SECURITY	143,556	147,906	157,867	146,015	163,994
010-560-202	GROUP INSURANCE	365,096	351,097	417,825	400,616	450,154
010-560-203	RETIREMENT	220,977	234,002	239,999	238,068	261,104
010-560-204	WORKERS COMPENSATION	35,530	37,792	37,509	41,634	38,583
010-560-206	UNEMPLOYMENT INSURANCE	5,032	3,073	3,945	3,906	4,978
010-560-225	TRAVEL ALLOWANCE	19,062	19,199	19,094	19,167	20,048
	Sub-Total : Personnel	2,766,875	2,833,179	2,920,764	2,875,886	3,062,526
010-560-300	UNIFORMS	27,676	28,160	27,000	24,968	27,000
010-560-315	OFFICE SUPPLIES	11,776	14,945	12,000	12,049	12,000
010-560-330	FUEL & OIL	254,536	264,732	238,381	260,680	238,381
010-560-331	STEP - TRAVEL/FUEL			16,245	-	-
010-560-332	STEP - SUPPLIES	-		-	-	-
010-560-336	FINGERPRINT SUPPLIES/ EQU	1,415	2,398	2,500	2,157	2,500
010-560-341	FILM/PHOTOS	1,377	3,856	3,500	3,318	3,500
010-560-354	TIRE/TUBES	23,846	25,804	26,250	26,145	26,250
010-560-392	ANIMAL SHELTER OPERATION	12,988	11,216	20,000	20,271	20,000
010-560-393	LAW ENFORCEMENT SUPPLIES	55,538	49,486	37,500	55,531	37,500
010-560-394	DRUG DOG EXPENSE/SUPPLIE	4,415	3,965	4,500	3,658	4,500
010-560-396	SEXUAL ASSAULT KITS					15,000
010-560-400	TEXAS VINE PROJECT	18,283	-	Direct pay by State		
010-560-421	TxDPS REMOTE RECORDS MGMT		20,500	20,500	20,706	20,500
010-560-422	RADIO/COMMUNICATION	2,208	7,118	7,000	6,283	7,000
010-560-423	MOBILE DATA	8,030	12,170	14,000	28,963	24,132
010-560-427	TRAVEL/TRAINING	30,433	29,487	30,000	29,751	30,000
010-560-428	INVESTIGATOR SPEC. TRAINI	6,367		5,000	-	5,000

SHERIFF (CONT.)

Detail Expenditures (Continued)

Departments		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-560-450	REIMB. INS. - AUTO REPAIR	20,504	5,347	-	2,793	-
010-560-454	VEHICLE REPAIR	35,485	37,609	40,000	37,826	40,000
010-560-463	TOWER RENT	10,080	10,080	10,080	10,920	10,080
010-560-480	BONDS/LIABILITY INSURANCE	23,749	26,686	30,000	41,514	41,155
010-560-490	MISCELLANEOUS	718	618	11,500	2,909	11,500
	Sub-Total : Operating	549,424	554,175	555,956	590,440	575,997
010-560-563	TOBACCO COMP. GRANT	174		-		-
010-560-571	HOMELAND SECURITY LEAP	191,081		-		-
010-560-572	OFFICE EQUIPMENT	-		-	41,013	-
010-560-573	CAPITAL OUTLAY PURCHASES	5,990		-		-
010-560-574	CAPITAL OUTLAY - DETCOG G	25,000		-		-
010-560-575	VEHICLES	285,269	512,379	-	271,879	-
010-560-576	DRUG DOG			-		-
	Sub-Total : Capital Outlay	507,514	512,379	-	312,892	-
	* EXP. SUMMARY - SHERIFF	3,823,813	3,899,733	3,476,720	3,779,218	3,638,523



JAIL

Department Description

The County Jail operates under the direction of the Sheriff, with supervision from a Jail Administrator appointed by the Sheriff. The Polk County Jail maintains interlocal agreements with cities throughout the County and other entities to house inmates. To address overcrowding and to meet the requirements of the Texas Commission on Jail Standards, the Polk County Jail has undergone a \$19 million expansion - completed in 2011 to double inmate capacity to more than 300 with appropriate segregation. The Jail is located in the Polk County Law Enforcement Center at 1733 N. Washington in Livingston.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

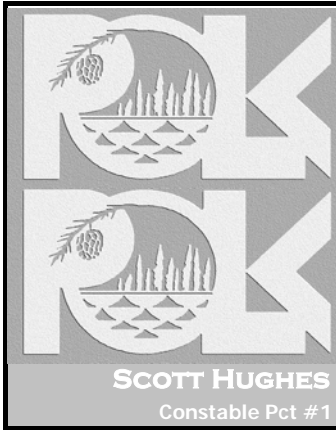
Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-512-105	SALARIES	942,729	1,118,555	1,142,606	1,104,061	1,166,556
010-512-108	SALARIES / PART-TIME	16,479	44,020	33,684	52,001	40,673
010-512-120	CERTIFICATE PAY	3,923	5,453	6,600	6,618	6,600
010-512-200	LONGEVITY PAY	7,560	6,720	8,220	7,740	9,360
010-512-201	SOCIAL SECURITY	71,053	88,341	91,120	87,099	93,574
010-512-202	COUNTY GROUP INSURANCE	228,620	255,119	335,898	311,015	346,272
010-512-203	RETIREMENT	107,506	133,454	138,526	136,283	148,984
010-512-204	WORKERS COMPENSATION	19,600	24,593	23,856	27,342	24,488
010-512-206	UNEMPLOYMENT INSURANCE	2,525	1,813	2,352	2,316	2,936
	Sub-Total : Personnel	1,399,995	1,678,069	1,782,862	1,734,475	1,839,444
010-512-300	UNIFORMS	4,978	5,016	5,650	4,301	5,650
010-512-315	OFFICE SUPPLIES	7,512	7,729	9,605	7,410	9,605
010-512-300	FUEL & OIL	(EXPENSED FROM SHERIFF'S DEPARTMENT)				-
010-512-333	GROCERIES	155,272	205,349	204,905	204,547	225,395
010-512-334	JAIL PAPER/SUNDRY SUPPLIE	22,318	29,746	28,250	29,983	31,075
010-512-342	LAUNDRY SUPPLIES	5,270	4,282	8,475	5,960	8,475
010-512-391	MED SERVICES-IN COUNTY	56,411	65,320	75,000	82,611	85,000
010-512-392	MED SUPPLIES-IN COUNTY	27,709	17,808	15,000	17,419	5,000
010-512-393	MED SUPP/SERV-OUT OF CO	-		-	-	-
010-512-405	MEDICAL- DOCTORS/ NURSES	56,400	62,400	62,400	62,400	62,400
010-512-426	TRAVEL-TRANSP PRISONER	18,111	13,326	20,000	16,437	20,000
010-512-427	TRAVEL/TRAINING	3,346	4,129	7,500	10,656	7,500
010-512-440	CONTRACT INMATE HOUSING	66,792	144	-	96	-
010-512-453	EQUIPMENT REPAIRS	15,089	7,740	7,500	7,486	7,500
010-512-456	INMATE WORKCREW EXPENSI	3,415	3,290	3,500	3,491	8,000
010-512-490	MISCELLANEOUS	-		-	17,194	-
010-512-491	INMATE (supplies)	18,948	13,651	25,000	22,553	25,000
010-512-495	ALARM SYSTEM	Expensed from Maintenance Dept.				
	Sub-Total : Operating	461,571	439,929	472,785	492,544	500,600

JAIL (CONT.)

Detail Expenditures (Continued)

Departments	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)	
010-512-564	SCAAP EXPENSES	10,200	3,170	6,350	2,468	-
010-512-572	OFFICE FURNISHINGS/ EQUIP	-		-		-
010-512-573	CAPITAL OUTLAY	-		-		-
010-512-574	JAIL BEDDING ETC.	2,038	2,172	2,825	2,269	2,825
010-512-575	VEHICLES	(SEE CAPITAL EXPENSE PLAN FOR ANNUAL VEHICLE REPLACEMENT)				
	Sub-Total : Capital Outlay	12,238	5,342	9,175	4,737	2,825
	*EXP. SUMMARY- JAIL	1,873,804	2,123,339	2,264,822	2,231,756	2,342,869



CONSTABLE PCT. #1

Department Description

A Constable is elected in each of the four Justice Precincts and serves as the chief process server for the Justice Courts. In Polk County, this duty is shared by Sheriff's Department Deputies. However, the Constable is an authorized peace officer with state-wide jurisdiction to execute any criminal process and county-wide jurisdiction to execute any civil process. The Constable may also execute processes issued by some state agencies and may appoint (up to five - uncompensated) Reserve Deputy Constables, as approved by the Commissioners Court. The Precinct 1 Constable maintains an office on the 1st floor of the Main Courthouse in Livingston.

Goal/s: Not Provided

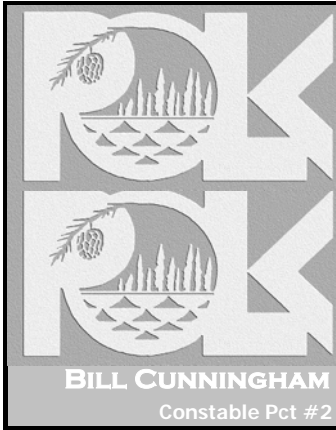
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-551-101	SALARIES	25,003	25,182	25,045	25,130	25,797
010-551-103	CELL PHONE ALLOWANCE	839	845	840	842	840
010-551-200	LONGEVITY PAY	360	420	480	480	60
010-551-201	SOCIAL SECURITY	2,016	2,023	2,017	2,014	2,042
010-551-202	GROUP INSURANCE	7,643	7,281	8,193	7,514	8,657
010-551-203	RETIREMENT	2,917	3,004	3,066	3,079	3,252
010-551-204	WORKERS COMPENSATION	537	569	961	627	1,074
010-551-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	39,316	39,324	40,601	39,686	41,721
010-551-300	UNIFORMS	412	309	500	893	500
010-551-315	OFFICE SUPPLIES	1,770	105	4,500	660	4,500
010-551-330	FURNISHED TRANSPORTATIO	7,956	5,426	8,000	2,828	8,000
010-551-423	MOBILE PHONES/PAGERS	123	505	1,440	456	1,440
010-551-427	TRAVEL / TRAINING	-	20	300	-	300
010-551-480	BONDS	100	250	150	428	150
	Sub-Total : Operating	10,361	6,616	14,890	5,263	14,890
010-551-572	RADIO / OFFICE EQUIPMENT	-	-	300	6,496	300
010-551-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	300	6,496	300
	* EXP. SUMMARY - CONSTBL,	49,677	45,940	55,791	51,445	56,911



CONSTABLE PCT. #2

Department Description

A Constable is elected in each of the four justice precincts and serves as the chief process server for the justice courts. In Polk County, this duty is shared by the Sheriff's Department Deputies. However, the Constable is an authorized peace officer with state-wide jurisdiction to execute any criminal process and county-wide jurisdiction to execute any civil process. The Constable may also execute processes issued by some state agencies and may appoint (up to five - uncompensated) Reserve Deputy Constables, as approved by the Commissioners Court. The Precinct 2 Constable maintains an office in the Sub-Courthouse located in Onalaska, Tx.

Goal/s: Not Provided

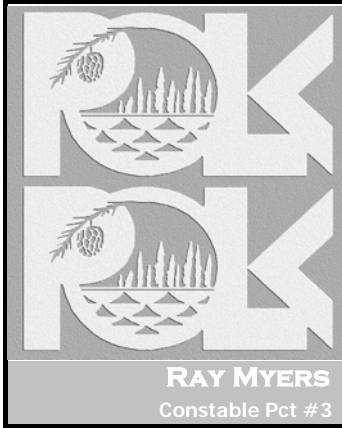
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-552-101	SALARIES	15,020	15,127	15,045	15,322	25,797
010-552-103	CELL PHONE ALLOWANCE	839	845	840	842	840
010-552-200	LONGEVITY PAY	660	720	780	780	840
010-552-201	SOCIAL SECURITY	1,264	1,277	1,275	1,296	2,102
010-552-202	GROUP INSURANCE	7,643	7,281	8,193	8,231	8,657
010-552-203	RETIREMENT	1,828	1,895	1,938	1,972	3,347
010-552-204	WORKERS COMPENSATION	340	363	763	394	1,090
010-552-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	27,594	27,507	28,834	28,838	42,672
010-552-300	UNIFORMS	1,315	1,434	1,150	2,074	1,150
010-552-315	OFFICE SUPPLIES	401	6,463	1,250	858	1,250
010-552-330	FURNISHED TRANSPORTATIO	2,517	1,935	10,000	10,151	10,000
010-552-423	MOBILE PHONES/PAGERS	990	876	1,478	543	1,478
010-552-427	TRAVEL / TRAINING	2,640	203	2,000	528	2,000
010-552-480	BONDS	150	150	478	378	478
	Sub-Total : Operating	8,013	11,060	16,356	14,532	16,356
010-552-572	RADIO / OFFICE EQUIPMENT	-	-	-	8,345	-
010-552-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	8,345	-
	* EXP. SUMMARY - CONSTBL,	35,606	38,567	45,190	51,716	59,028



CONSTABLE PCT. #3

Department Description

A Constable is elected in each of the four justice precincts and serves as the chief process server for the justice courts. In Polk County, this duty is shared by the Sheriff's Department Deputies. However, the Constable is an authorized peace officer with state-wide jurisdiction to execute any criminal process and county-wide jurisdiction to execute any civil process. The Constable may also execute processes issued by some state agencies and may appoint (up to five - uncompensated) Reserve Deputy Constables, as approved by the Commissioners Court.

Goal/s: Not Provided

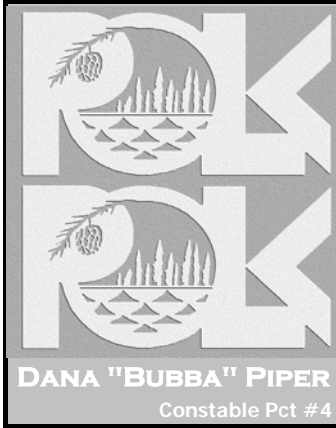
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-553-101	SALARIES	15,020	15,127	15,045	15,322	25,797
010-553-200	LONGEVITY PAY	1,080	1,140	1,200	1,200	1,200
010-553-201	SOCIAL SECURITY	1,215	1,235	1,243	1,248	2,065
010-553-202	GROUP INSURANCE	7,643	7,281	8,193	8,231	8,657
010-553-203	RETIREMENT	1,781	1,846	1,889	1,922	3,288
010-553-204	WORKERS COMPENSATION	330	358	755	383	1,080
010-553-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	27,069	26,986	28,324	28,306	42,087
010-553-300	UNIFORMS	719	1,579	1,200	1,099	1,200
010-553-315	OFFICE SUPPLIES	724	812	1,000	1,304	1,000
010-553-330	FURNISHED TRANSPORTATIO	8,874	9,229	10,000	5,560	10,000
010-553-423	MOBILE PHONE/PAGER	2,992	2,994	2,000	2,150	2,000
010-553-427	TRAVEL / TRAINING	908	521	1,500	1,888	1,500
010-553-480	BONDS	150	100	100	378	100
	Sub-Total : Operating	14,367	15,235	15,800	12,379	15,800
010-553-572	RADIO / OFFICE EQUIPMENT	-	-	-	600	-
010-553-575	VEHICLE/S	36,025	-	-	-	-
	Sub-Total : Capital Outlay	36,025	-	-	600	-
	* EXP. SUMMARY - CONSTBL,	77,461	42,221	44,124	41,285	57,887



CONSTABLE PCT. #4

Department Description

A Constable is elected in each of the four justice precincts and serves as the chief process server for the justice courts. In Polk County, this duty is shared by the Sheriff's Department Deputies. However, the Constable is an authorized peace officer with state-wide jurisdiction to execute any criminal process and county-wide jurisdiction to execute any civil process. The Constable may also execute processes issued by some state agencies and may appoint (up to five - uncompensated) Reserve Deputy Constables, as approved by the Commissioners Court. The Precinct 4 Constable maintains an office in the Polk County Office Annex in Livingston at 602 E. Church, Suite 117.

Goal/s: Not Provided

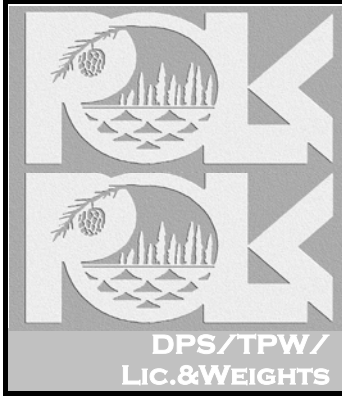
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-554-101	SALARIES	15,157	25,182	25,045	25,130	25,797
010-554-200	LONGEVITY PAY	120	180	240	240	300
010-554-201	SOCIAL SECURITY	1,169	1,937	1,934	1,801	1,996
010-554-202	GROUP INSURANCE	7,643	7,281	8,193	8,231	8,657
010-554-203	RETIREMENT	1,691	2,882	2,941	2,954	3,179
010-554-204	WORKERS COMPENSATION	314	543	939	602	1,061
010-554-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	26,094	38,005	39,291	38,958	40,990
010-554-315	OFFICE SUPPLIES	2,392	3,552	2,000	1,956	2,000
010-554-330	FURNISHED TRANSPORTATIO	6,234	6,157	8,000	7,082	8,000
010-554-423	MOBILE PHONE	500	806	600	912	600
010-554-427	TRAVEL / TRAINING	887	1,037	2,000	1,960	2,000
010-554-480	BONDS	200	200	200	378	200
	Sub-Total : Operating	10,213	11,752	12,800	12,288	12,800
010-554-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-554-575	VEHICLE/S	37,926	-	-	-	-
	Sub-Total : Capital Outlay	37,926	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	74,233	49,757	52,091	51,246	53,790



STATE LAW ENFORCEMENT

Department Description

This Department provides operational support to the local Department of Public Safety (DPS) Office (State Troopers and Licence & Weights Div.), the Texas Parks & Wildlife (TPW -Game Wardens) and the Texas Ranger stationed in Polk County. The County provides funding for a full-time DPS Secretary, the purchase of certain equipment, and provides office space located at the Law Enforcement Center (DPS/TPW) and the Office Annex (Texas Ranger).

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-402-105	SALARIES	28,566	28,770	28,642	29,199	30,782
010-402-200	LONGEVITY PAY	780	840	900	900	960
010-402-201	SOCIAL SECURITY	2,215	2,230	2,260	2,267	2,428
010-402-202	GROUP INSURANCE	7,643	7,281	8,193	8,228	8,657
101-405-203	RETIREMENT	3,248	3,363	3,436	3,503	3,866
010-402-204	WORKERS COMPENSATION	45	96	122	144	131
010-402-206	UNEMPLOYMENT INSURANCE	76	46	58	59	76
	Sub-Total : Personnel	42,574	42,625	43,611	44,301	46,901
010-402-400	DPS & LW OPERATING	9,780	12,680	11,827	11,936	11,827
010-402-410	GAME WARDEN OPERATING	2,844	3,011	2,850	2,850	2,850
010-402-420	LICENSE & WEIGHTS OPERAT	1,357		** See DPS Operating **		
010-402-430	TEXAS RANGER OPERATING	1,680	1,675	1,710	1,694	1,710
	Sub-Total : Operating	15,662	17,366	16,387	16,480	16,387
010-402-572	OFFICE FURNISHINGS/EQUIPMENT		4,795	-	1,996	-
	Sub-Total : Capital Outlay	-	4,795	-	1,996	-
	*EXP. SUMMARY- DPS	58,236	64,786	59,998	62,777	63,288



EMERGENCY MANAGEMENT

Department Description

The Emergency Management Coordinator oversees the emergency planning and preparedness activities of the County and acts as the County's liaison with local and regional emergency response organizations, the Texas Department of Public Safety and the Federal Emergency Management Agency. The Coordinator advises the County Judge, who is the County Emergency Management Director, and the Commissioners Court on emergency situations, maintains the County's emergency plan and arranges emergency response training. This office administers the County Employee Health and Safety/Risk Management Program, flood plain management, rural addressing and permitting for building and private sewage facilities in unincorporated areas of the County. The Department is located at the Office Annex - 602 E. Church St in Livingston.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-695-105	SALARIES	149,451	153,881	151,455	150,207	159,028
010-695-108	SALARIES / PART-TIME	2,272	6,760	3,534	461	3,624
010-695-200	LONGEVITY PAY	1,380	1,680	1,860	1,860	2,160
010-695-201	SOCIAL SECURITY	11,130	11,953	11,999	11,479	12,608
010-695-202	GROUP INSURANCE	38,216	37,605	40,963	41,157	43,284
010-695-203	RETIREMENT	16,944	18,440	18,242	17,758	20,074
010-695-204	WORKERS COMPENSATION	393	520	539	613	567
010-695-206	UNEMPLOYMENT INSURANCE	399	250	310	301	396
	Sub-Total : Personnel	220,184	231,090	228,903	223,835	241,741
010-695-300	UNIFORMS	500	479	500	1,039	800
010-695-315	OFFICE SUPPLIES	4,887	7,005	3,500	5,825	5,000
010-695-321	BLDG & SEWAGE EXPENSES	439	312	500	200	500
010-695-330	FURNISHED TRANSPORTATIO	12,222	9,040	10,000	6,233	10,000
010-695-394	SAFETY/ TRAINING SUPPLIES	15,431	16,441	15,000	13,391	18,000
010-695-420	TELEPHONE/ MOBILE & SPEC	4,398	4,716	7,200	5,957	7,200
010-695-423	SATELLITE SERVICES	3,401	2,329	5,640	3,776	6,640
010-695-427	TRAVEL/TRAINING	9,949	9,964	10,000	9,694	10,000
010-695-428	CERT CONF/TRAINING	-	1,800	1,800	1,534	1,800
010-695-463	TOWER RENT	396	396	396	396	396
010-695-490	MISCELLANEOUS	3,417	2,647	3,000	5,763	3,000
010-695-491	STATE SEWAGE FEES	2,570	160	2,500	1,490	2,500
010-695-492	911 EXPENSE	1,984	1,852	2,000	792	2,000
010-695-493	DISASTER EXPENSES	-	-	-	-	-
	Sub-Total : Operating	59,595	57,140	62,036	56,091	67,836
010-695-571	STATE HOMELAND SEC. GRAN	416	27,735	-	-	-
010-695-572	OFFICE FURNISH/EQUIPMENT	-	7,263	-	968	-
010-695-573	CAPITAL OUTLAY PURCHASES	35,340	-	-	-	-
010-695-695	HAZ-MAT CLEANUP	-	-	-	-	-
	Sub-Total : Capital Outlay	35,756	34,998	-	968	-
	* EXP. SUMMARY - EMERG MC	315,535	323,228	290,939	280,894	309,577



Community Based

VOLUNTEER FIRE DEPARTMENTS

Department Description

This budget provides financial assistance to 10 Volunteer Fire Departments operating within the County. Funding is available specifically for training and certification. Payment to fire departments is contingent upon their submittal of quarterly reports verifying the department's activities and financial status.

Goal/s: N/A

Objective/s: N/A

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-543-330	COMMAND VEHICLE/FUEL-OIL	-	-	1,000	79	1,000
010-543-480	FIRE DEPT - TRAINING FIELD	6,500	43	6,500	54	6,500
010-543-485	TRAINING	1,975	3,344	11,000	1,875	11,000
010-543-487	FIRE DEPARTMENTS	104,064	117,821	102,864	103,056	102,864
010-543-690	LIV-ANNUAL AGREEMENT	46,888	18,755	37,510	37,510	37,510
	Sub-Total : Operating	159,426	139,963	158,874	142,573	158,874
	*EXP. SUMMARY- VOL. FIRE D	159,426	139,963	158,874	142,573	158,874

Well equipped and properly trained departments serve as "first responders" in support of emergency services and keep insurance rates for homeowners in Polk County some of the lowest in the state.

The Volunteer Fire Departments currently serving Polk County are:

Alabama-Coushatta Indian Reservation VFD

Corrigan VFD

Goodrich VFD

Indian Springs VFD

Livingston VFD

Onalaska VFD

Scenic Loop VFD

Segno VFD

South Polk County VFD



ENVIRONMENTAL ENFORCEMENT

Department Description

This Department is responsible for identifying and responding to illegal waste disposal, public nuisance defined by the Health & Safety Code and other environmental crime occurring in the unincorporated areas of the County. The department will identify offenders and take necessary measures to alleviate the problem. The Enforcement Officer also serves as the Arson Investigator for the County and may be appointed County Fire Marshal. The Environmental Enforcement Office is located at the Office Annex - 602 E. Church St., Suite 138 in Livingston.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-697-105	SALARIES	33,061	33,297	33,133	33,243	34,789
010-697-120	CERIFICATE PAY	-	-	-	-	-
010-697-200	LONGEVITY PAY	900	960	1,020	1,020	1,080
010-697-201	SOCIAL SECURITY	2,598	2,621	2,613	2,621	2,744
010-697-202	GROUP INSURANCE	7,610	7,254	8,193	8,203	8,657
010-697-203	RETIREMENT	3,758	3,891	3,972	3,988	4,369
010-697-204	WORKERS COMPENSATION	83	65	696	55	731
010-697-206	UNEMPLOYMENT INSURANCE	88	53	67	67	86
	Sub-Total : Personnel	48,098	48,141	49,693	49,197	52,456
010-697-300	UNIFORMS	599	555	500	374	500
010-697-311	POSTAGE	265	153	200	29	200
010-697-315	OFFICE SUPPLIES	2,415	2,973	1,800	930	1,800
010-697-330	FUEL & OIL	4,318	3,302	4,000	2,040	4,000
010-697-354	TIRES/TUBES	500	-	525	-	525
010-697-423	MOBILE PHONES/PAGERS	1,160	1,504	1,700	1,295	1,700
010-697-427	TRAVEL/TRAINING	300	438	2,000	583	2,000
010-697-456	EQUIPMENT REPAIRS	6,019	5,194	2,500	4,204	2,500
010-697-457	SURVEYING/LAB FEES	-	-	1,000	-	1,000
010-697-458	CONTRACT INSPECTIONS	3,020	1,295	3,000	2,450	3,000
010-697-460	INMATE WORKCREW EXPENSI	4,206	4,552	4,500	moved expense to Jail	
010-697-480	SUBSCRIPTIONS	-	170	450	-	450
010-697-481	DUES	195	131	250	15	250
010-697-489	COUNTY TIRE DISPOSAL	6,871	63	2,000	-	2,000
	Sub-Total : Operating	29,868	20,330	24,425	11,921	19,925
010-697-571	DETCOG GRANT - EQUIPMEN	-	-	-	-	-
010-697-572	OFFICE FURNISH/EQUIPMENT	-	-	-	-	-
010-697-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- ENV. ENF.	77,967	68,471	74,118	61,118	72,381



SOCIAL SERVICES

Department Description

The Social Services Department was created from a core of support services originally provided through the Senior/Nutrition Centers and serves as a liaison between citizens and various local, state and federal social service agencies including; Indigent Health Care, Social Security Administration and Medicare/Medicaid. The assistance provided at this county level helps to secure services needed by County residents and saves County tax dollars by ensuring that eligible state and federal programs are utilized. The County currently contracts for administration of Indigent Healthcare, Aging Services and inmate medical supervision. The Social Services Department is located in the Office Annex at 602 E. Church, Suite 145 in Livingston.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-645-105	SALARIES	52,660	53,037	52,747	52,950	55,384
010-645-108	SALARIES / PART-TIME	14,245	14,888	12,622	16,693	13,254
010-645-200	LONGEVITY PAY	720	840	960	960	1,080
010-645-201	SOCIAL SECURITY	5,081	5,205	5,074	5,347	5,333
010-645-202	GROUP INSURANCE	15,286	14,561	16,385	16,463	17,314
010-645-203	RETIREMENT	7,427	7,812	7,714	8,219	8,492
010-645-204	WORKERS COMPENSATION	106	224	275	340	289
010-645-206	UNEMPLOYMENT INSURANCE	178	106	131	139	167
	Sub-Total : Personnel	95,704	96,672	95,909	101,110	101,312
010-645-315	OFFICE SUPPLIES	3,410	4,809	3,500	3,886	3,500
010-645-352	COMPUTER SUPP/EXPENSE	162	162	800	162	800
010-645-404	INDIGENT HEALTHCARE	97,606	114,417	125,000	136,363	125,000
010-645-405	CONTRACT SERV. - ADM	76,031	76,031	69,539	69,539	73,016
010-645-411	PAUPER CARE & LUNACY	12,620	9,569	13,000	15,577	13,000
010-645-426	TRAVEL/ TRAINING	969	1,937	900	595	900
	Sub-Total : Operating	190,797	206,925	212,739	226,122	216,216
010-645-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - SOCIAL SEI	286,501	303,597	308,647	327,232	317,528



VETERANS SERVICES

Department Description

The Polk County's Veterans Service Office was created to assist resident Veterans in dealing with the complexities of the Veterans Administration. Working closely with area Veterans organizations, the Veterans Service Officer is charged with ensuring that Polk County Veterans are receiving the benefits to which they are entitled. This office is located in the Office Annex at 602 E. Church, Suite 119 in Livingston.

Goal/s: Not Provided

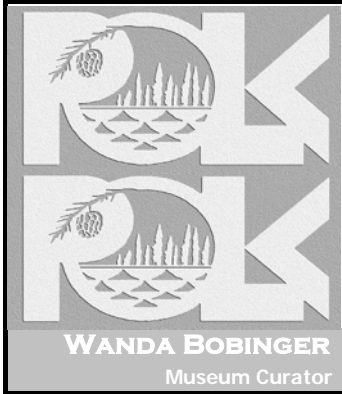
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-405-105	SALARIES	41,390	28,128	29,316	29,172	30,782
010-405-108	SALARIES / PART-TIME	506	5,718	6,387	2,617	6,706
010-405-200	LONGEVITY PAY	720	180	240	240	300
010-405-201	SOCIAL SECURITY	3,177	2,513	2,750	2,350	2,891
010-405-202	GROUP INSURANCE	11,452	7,465	8,193	8,231	8,657
101-405-203	RETIREMENT	4,714	3,871	4,180	3,730	4,603
010-405-204	WORKERS COMPENSATION	65	112	149	154	156
010-405-206	UNEMPLOYMENT INSURANCE	112	53	71	63	91
	Sub-Total : Personnel	62,136	48,039	51,285	46,558	54,185
010-405-315	OFFICE SUPPLIES	983	979	1,500	378	1,500
010-405-352	COMPUTER MAINTENANCE	862	862	900	862	900
010-405-427	TRAVEL/TRAINING	714	1,026	1,000	1,231	1,000
010-405-481	BONDS/FEES	-	89	100	-	100
	Sub-Total : Operating	2,558	2,956	3,500	2,471	3,500
010-405-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- VET SERV O	64,694	50,994	54,785	49,029	57,685



LIBRARY / MUSEUM

Department Description

The Polk County Memorial Museum Curator is responsible for the operation of the museum, upkeep of the grounds, and the care and condition of artifacts therein. The Curator plans special events, tours and educational programs - supervises volunteers - and assists geneologists in family research. The Museum also assists County Offices with historical research for grants, websites and other projects. The Museum is located Livingston at 514 W. Mill in a beautiful residence donated for this purpose by the Sechrest Webster Estate.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-650-105	SALARIES	47,994	50,277	50,020	50,194	52,521
010-650-108	SALARIES/PART-TIME	2,899	4,068	2,624	3,738	2,755
010-650-200	LONGEVITY PAY	1,320	1,440	1,500	1,500	1,560
010-650-201	SOCIAL SECURITY	3,974	4,234	4,142	4,175	4,348
010-650-202	GROUP INSURANCE	14,652	14,544	16,385	16,446	17,314
010-650-203	RETIREMENT	5,789	6,335	6,297	6,453	6,923
010-650-204	WORKERS COMPENSATION	662	746	700	823	733
010-650-206	UNEMPLOYMENT INSURANCE	137	86	107	110	136
	Sub-Total : Personnel	77,425	81,730	81,775	83,438	86,290
010-650-315	OFFICE SUPPLIES	1,508	1,894	1,500	2,040	1,500
010-650-400	CONSERVATION & PRESERVA	553	478	500	269	500
010-650-427	TRAVEL/TRAINING	1,759	1,950	2,250	1,636	2,250
010-650-435	PUBLISHING	947	1,004	1,000	1,208	1,000
	Sub-Total : Operating	4,768	5,326	5,250	5,152	5,250
010-650-572	FURNISHINGS OFFICE/ EQUIP	-	-	-	1,250	-
	Sub-Total : Capital Outlay	-	-	-	1,250	-
	*EXP. SUMMARY - LIBRARY &	82,192	87,056	87,025	89,840	91,540

EXTENSION OFFICE



Department Description

The Texas AgriLife Extension Service of operates in cooperation with the Commissioners Court to provide local Agents and programs for Polk County citizens. The Polk County Extension office provides reliable, current information in all aspects of agriculture, family and consumer science, 4-H and youth and community development through educational programming and activities. The Extension Office is located in the Office Annex at 602 E. Church, Suite 127 in Livingston.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
010-665-105	SALARIES	61,989	63,212	82,392	63,728	87,158
010-665-108	SALARIES / PART-TIME	759	864	1,124	1,581	1,180
010-665-200	LONGEVITY PAY	-	60	120	120	180
010-665-201	SOCIAL SECURITY	5,436	5,521	6,572	5,584	6,946
010-665-202	GROUP INSURANCE	7,008	7,281	8,193	8,231	8,657
010-665-203	RETIREMENT	2,757	2,943	3,092	3,173	3,485
010-665-204	WORKERS COMPENSATION	638	85	110	131	118
010-665-206	UNEMPLOYMENT INSURANCE	182	112	189	145	241
010-665-225	TRAVEL ALLOWANCE	7,987	8,044	12,000	8,022	12,000
	Sub-Total : Personnel	86,756	88,121	113,792	90,716	119,965
010-665-315	OFFICE SUPPLIES	1,808	1,724	2,000	1,507	2,000
010-665-334	DEMONSTRATION SUPPLIES	513	493	500	271	500
010-665-424	CEA-4H TRAVEL FUNDS	2,486	4,981	3,500	3,974	3,500
010-665-225	CEA-AG SPECIAL TRAVEL FUN	1,158	1,244	3,500	2,824	3,500
010-665-226	CEA-FAM. CONSUMER TRAVEL	1,374	1,688	3,500	3,477	3,500
010-665-427	TRAVEL/TRAINING	378	-	180	-	180
010-665-452	COMPUTER MAINTENANCE/ E	50	470	500	485	500
010-665-454	VEHICLE MAINTENANCE	1,214	2,365	2,250	2,660	2,250
010-665-490	4H EQUIPMENT/ SUPPLIES	3,982	3,296	4,000	3,713	4,000
	Sub-Total : Operating	12,963	16,260	19,930	18,910	19,930
010-665-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - EXTENSION	99,719	104,381	133,722	109,626	139,895

GENERAL FUND (RECAP)

	2011 Actual <small>(per Aud. Rep.)</small>	2012 Actual <small>(per Aud. Rep.)</small>	2013 Budget <small>(as adopted)</small>	2013 Actual <small>(unaudited)</small>	2014 Budget <small>(Adopted)</small>
--	---	---	--	---	---

Auditor's estimate

Fund Balance (year beginning)	5,939,757	6,762,563	6,823,539	6,856,398	6,092,788
-------------------------------	-----------	-----------	-----------	-----------	-----------

REVENUES

TAX REVENUE SUMMARY	10,558,638	10,561,048	10,751,042	11,588,557	12,538,966
LICENSE & PERMIT FEES SUMMARY	160,603	164,353	162,230	180,548	172,355
FINES, FEES & FORFEITURE SUMMARY	710,963	738,741	736,000	612,500	653,000
FEDERAL REVENUE SUMMARY	541,980	286,376	217,192	205,764	184,142
CHARGES FOR SERVICES SUMMARY	1,193,364	1,136,409	1,124,700	1,236,052	1,194,800
INTEREST SUMMARY	26,484	19,763	20,000	14,248	15,000
OTHER REVENUES SUMMARY	2,896,118	3,027,154	2,621,727	2,238,668	2,325,265
DEBT PROCEEDS SUMMARY	442,175	938,218	-	495,835	-

** TOTAL REVENUE	16,530,324	16,872,062	15,632,891	16,572,173	17,083,529
<i>Use of Fund Balance (Projected in Budget)</i>			741,197	-	25,254

EXPENDITURES

GENERAL AND ADMINISTRATIVE	5,397,889	5,973,222	5,822,622	5,946,563	6,005,129
JUSTICE & PUBLIC SAFETY	9,782,313	10,258,976	9,967,286	10,150,120	10,497,006
HEALTH, HUMAN & OTHER SERVICES	533,106	546,029	584,179	575,726	606,648

** TOTAL EXPENDITURES	15,713,309	16,778,226	16,374,087	16,672,409	17,108,783
-----------------------	------------	------------	------------	------------	------------

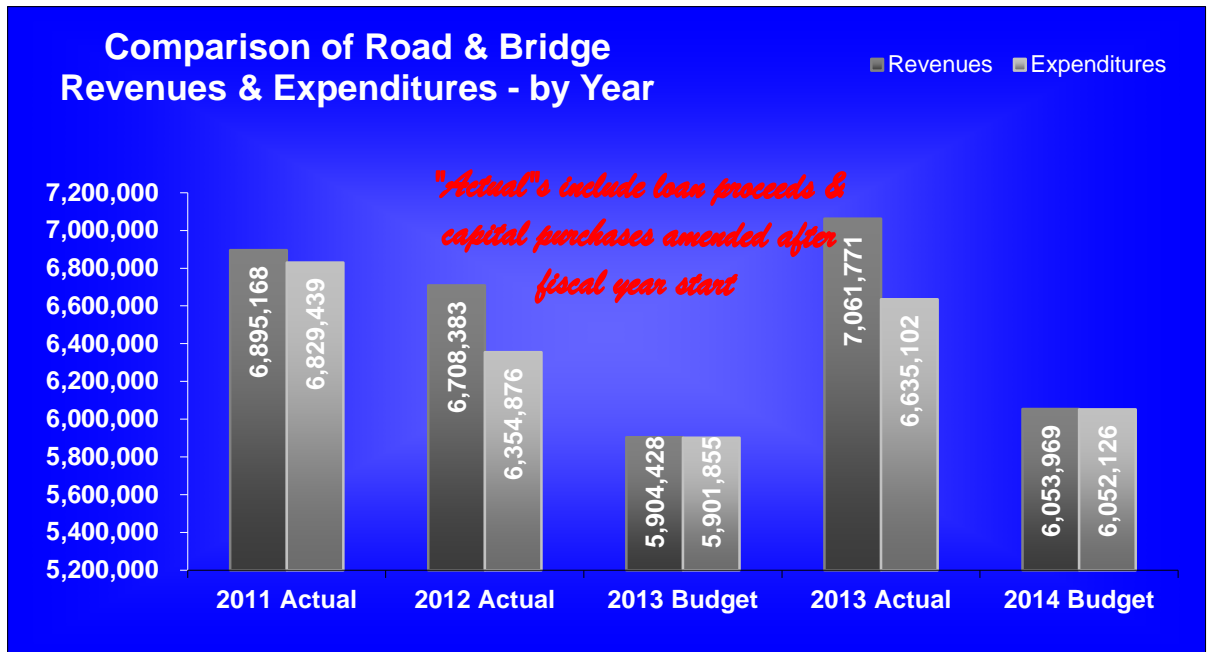
Projected Fund Balance (year ending)	6,756,773	6,856,399	5,341,145	6,756,161	6,042,280
--------------------------------------	-----------	-----------	-----------	-----------	-----------



ROAD & BRIDGE - SUMMARY

Summary

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
BEGINNING FUND BALANCE (ALL)	1,464,873	1,530,319	2,272,654	1,883,831	2,509,392
TAX REVENUE	3,848,210	3,977,296	3,988,691	3,991,746	4,160,304
PERMITS/LICENSE	968,540	984,352	971,800	948,788	942,970
FINE/FORFEITURES	74,070	99,227	81,000	80,393	87,000
FED/STATE (LATERAL ROAD)	48,755	48,573	48,250	48,925	48,925
INTEREST	3,007	2,422	2,275	2,023	2,357
OTHER (LEASE PROCEEDS & MIS)	1,945,760	1,504,488	812,413	1,960,733	812,413
LOAN PROCEEDS	6,825	92,025	-	29,165	-
TOTAL REVENUES	6,895,168	6,708,383	5,904,428	7,061,771	6,053,969
TOTAL AVAILABLE FUNDS	8,360,041	8,238,702	8,177,082	8,945,602	8,563,361
ROAD & BRIDGE EXPENDITURES					
PRECINCT 1	1,300,696	1,002,605	1,131,790	1,216,231	1,167,093
PRECINCT 2	1,468,952	1,389,330	1,166,962	1,399,492	1,202,249
PRECINCT 3	1,587,538	1,740,180	1,394,136	1,187,995	1,429,308
PRECINCT 4	1,726,474	1,431,760	1,396,554	1,193,107	1,441,063
CAPITAL LEASES (EQUIPMENT)	745,779	791,000	812,413	1,638,277	812,413
TOTAL EXPENDITURES	6,829,439	6,354,876	5,901,855	6,635,102	6,052,126
ENDING FUND BALANCE	\$1,530,602	\$1,883,827	\$2,275,227	\$2,310,501	\$2,511,235
<i>Fund balance as a % of expenditures</i>	22%	30%	39%	35%	41%







ROAD & BRIDGE CAPITAL LEASE FUND

Fund Description

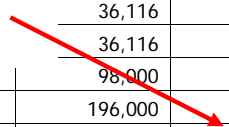
The Road & Bridge Capital Lease Fund was created at the end of fiscal year 2011, when it was determined by the Commissioners and the County Auditor that offsetting capital lease revenues and lease payments recorded in each Precincts fund obscured the actual budget allocation for each precinct and that separate budgeting of these lease revenues and payments would provide a clearer fiscal picture to taxpayers. For years prior to "2011 Actual", these costs are reflected in "Lease Proceeds" and "Lease Payments" of the individual Precinct Funds.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
Beginning Fund Balance						
REVENUE						
015-340-021	PCT. 1 OPERATING TRANSFER			18,064	18,064	18,064
015-340-022	PCT. 2 OPERATING TRANSFER			36,116	36,116	36,116
015-340-023	PCT. 3 OPERATING TRANSFER			36,116	36,116	36,116
015-340-024	PCT. 4 OPERATING TRANSFER			36,116	36,116	36,116
015-380-611	PCT. 1 BUYBACK PROCEEDS			98,000	101,000	98,000
015-380-612	PCT. 2 BUYBACK PROCEEDS			196,000	202,000	196,000
015-380-613	PCT. 3 BUYBACK PROCEEDS			196,000	202,000	196,000
015-380-614	PCT. 4 BUYBACK PROCEEDS			196,000	202,000	196,000
015-390-621	PCT1 LEASE PROCEEDS	105,397	113,000		117,981	
015-390-622	PCT2 LEASE PROCEEDS	210,794	226,000		235,961	
015-390-623	PCT3 LEASE PROCEEDS	210,794	226,000		235,961	
015-390-624	PCT4 LEASE PROCEEDS	218,794	226,000		235,961	
	*TOTAL REVENUE	745,779	791,000	812,413	1,659,277	812,413

*includes 2013 & 2014
Lease Proceeds*



Detailed Expenses

EXPENSE						
015-621-569	PCT1 LEASE INTEREST PAYMENT			3,002	3,002	3,002
015-621-570	PCT1 LEASE PAYMENT			113,062	113,062	113,062
015-621-571	PCT1 ROAD MACHINERY/EQUI	105,397	113,000		117,981	
015-622-569	PCT2 LEASE INTEREST PAYMENT			5,992	5,992	5,992
015-622-570	PCT2 LEASE PAYMENT			226,124	226,124	226,124
015-622-571	PCT2 ROAD MACHINERY/EQUI	210,794	226,000		235,961	
015-623-569	PCT3 LEASE INTEREST PAYMENT			5,992	5,992	5,992
015-623-570	PCT3 LEASE PAYMENT			226,124	226,124	226,124
015-623-571	PCT3 ROAD MACHINERY/EQUI	210,794	226,000		235,961	
015-624-569	PCT4 LEASE INTEREST PAYMENT			5,992	5,992	5,992
015-624-570	PCT4 LEASE PAYMENT			226,124	226,124	226,124
015-624-571	PCT4 ROAD MACHINERY/EQUI	218,794	226,000		235,961	
	*TOTAL EXPENSE	745,779	791,000	812,413	1,638,277	812,413

PRECINCT 1



ROBERT C. "BOB" WILLIS
Commissioner

Department Description

The (4) County Commissioners, each elected from a quarter of the county's population, serve along with the county judge on the commissioners court and - within each Precinct fund - are responsible for building and maintaining the roads and bridges of the county. The County Commissioner administers the operations of the Precinct, as well as reviewing and making recommendation to the Commissioners Court in matters relating to the Precinct - such as approval of subdivision development. Precinct Crews are often called upon to assist in road & bridge management during emergency situations. The Road & Bridge Precinct 1 office is located in Goodrich, Tx. at 226 S. Tyler.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

(Auditor estimate)

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
REVENUE	Beginning Fund Balance	94,609	253,160	563,902	591,413	769,161
021-310-110	TAXES - CURRENT	813,574	826,609	833,818	824,593	875,714
021-310-120	TAXES - DELINQUENT	55,434	60,081	44,897	54,789	43,241
021-310-135	REFUNDED TAXES	(3,214)	(2,439)			
	* A/V TAX REVENUE SUMMARY	865,793	884,250	878,716	879,382	918,955
021-319-300	FINES	17,036	22,847	18,630	18,490	20,010
021-321-200	AUTO REGISTRATION FEES	98,655	86,154	103,500	105,678	105,678
021-321-300	LICENSE TAX FEE	115,547	128,102	112,700	105,197	102,810
021-321-400	TXDOT GROSS WEIGHT	8,562	12,260	7,314	7,346	8,395
021-321-500	SPECIAL LICENSE PLATE FEE		-	-		
	* FINE/FEE REVENUE SUMMARY	239,800	249,363	242,144	236,711	236,893
021-333-330	LATERAL ROAD (STATE) REVE	11,214	11,172	11,098	11,253	11,253
021-342-566	REFUND - UNEMPLOYMENT			-		
021-342-570	STATE REIMB. BRIDGE			-		
021-342-600	INSURANCE CLAIMS		2,137		100	
021-342-620	REIMBURSE TRAVEL EXP			-		
021-342-621	ROAD REPAIR REIMBURSEMEN	76,365	1,500	-	152,945	
021-360-100	DEPOSITORY INTEREST	512	368	400	307	400
021-360-102	INTEREST - LATERAL ROAD	57	51	-	43	
021-360-200	MISCELLANEOUS REVENUE		7,513	-	70	
021-364-100	SALE OF SURPLUS			-		
021-369-100	CULVERT/MATERIAL REIMB	73,506	1,628	-		
021-370-034	TRANSFER FROM FEMA			-		
021-390-400	TAX NOTE PROCEEDS		92,025	-		
021-390-611	BUYBACK PROCEEDS (EQUIP)	192,000	90,850			
021-390-621	LEASE PROCEEDS				(see Capital Lease Fund 015)	
	OTHER REVENUE	353,653	207,243	11,498	164,718	11,653
	**TOTAL REVENUES	1,459,247	1,340,856	1,132,357	1,280,811	1,167,500

PRECINCT 1 (CONTINUED)

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
021-621-101	SALARY - COMMISSIONERS	45,643	45,970	45,719	45,895	48,005
021-621-103	CELL PHONE ALLOWANCE/S	839	845	840	842	840
021-621-105	SALARIES	243,550	215,509	262,400	237,561	275,520
021-621-108	SALARIES / PART-TIME	3,624	3,864	16,345	2,539	17,163
021-621-200	LONGEVITY PAY	3,660	2,580	3,000	3,000	3,480
021-621-201	SOCIAL SECURITY	23,974	21,833	26,576	23,422	27,927
021-621-202	GROUP INSURANCE	64,283	52,369	73,734	65,839	77,911
021-621-203	RETIREMENT	34,987	32,730	40,402	35,875	44,464
021-621-204	WORKERS COMPENSATION	9,591	7,821	8,153	8,308	8,500
021-621-206	UNEMPLOYMENT INSURANCE	657	342	555	478	709
021-621-225	COMM -VEHICLE ALLOWANCE	19,062	19,199	19,094	19,167	20,048
	Sub-Total : Personnel	449,872	403,060	496,818	442,927	524,566
021-621-300	UNIFORMS	5,062	4,476		4,961	
021-621-315	OFFICE SUPPLIES	1,349	1,059		1,010	
021-621-330	FUEL/OIL	54,940	55,926		56,030	
021-621-337	MATERIAL/SUPPLIES	942	887		947	
021-621-338	CULVERTS	4,330	4,386		3,874	
021-621-339	ROAD MATERIAL	480,310	240,413		626,596	
021-621-354	TIRES/TUBES	8,294	11,362		7,971	
021-621-377	ROAD SIGNAGE	2,534	907		852	
021-621-420	TELEPHONE	2,843	3,472		3,805	
021-621-423	MOBIL PHONE/PAGERS	1,047	1,149		1,048	
021-621-427	TRAVEL/TRAINING	2,093	1,405		1,219	
021-621-440	ELECTRICITY	3,524	3,139		3,942	
021-621-441	GAS/HEAT	418	-		-	
021-621-442	WATER	435	639		532	
021-621-456	PARTS AND REPAIR	29,785	25,324		26,787	
021-621-461	EQUIPMENT RENTAL	427	5,464		-	
021-621-463	TOWER RENT	396	396	396	396	396
021-621-480	BONDS		-			
021-621-481	DUES & FEES		-			
021-621-490	MISCELLANEOUS	32,700	36,071	614,947	13,886	622,686
021-621-491	EQUIPMENT INSURANCE	1,421	1,565	1,565	1,382	1,381
	Sub-Total : Operating	632,851	398,041	616,909	755,240	624,463
021-621-561	BRIDGE REPAIR/S		-			
021-621-569	LEASE INTEREST PAYMENTS	7,849	4,083			
021-621-570	LEASE PAYMENTS	210,124	105,397			
021-621-571	ROAD MACHINERY/EQUIP/VEHICLE					
021-621-572	OFFICE FURNISHINGS/EQUIP					
021-621-573	CAPITAL OUTLAYS		92,025			
021-621-575	CAPITAL OUTLAY - BRIDGE					
021-621-622	PERMANENT ROAD EXPENSE					
021-621-623	RIGHT-OF-WAY					
021-700-015	TRANSFER TO 015 LEASE FUND			18,064	18,064	18,064
	Sub-Total : Capital Outlay	217,973	201,505	18,064	18,064	18,064
	* EXP. SUMMARY - PRECINCT	1,300,696	1,002,605	1,131,790	1,216,231	1,167,093

(Unaudited)

Projected Ending Balance - Precinct 1	253,160	591,411	564,469	655,993	769,568
--	----------------	----------------	----------------	----------------	----------------

PRECINCT 2



RONNIE VINCENT
Commissioner

Department Description

The (4) County Commissioners, each elected from a quarter of the county's population, serve along with the county judge on the commissioners court and - within each Precinct fund - are responsible for building and maintaining the roads and bridges of the county. The County Commissioner administers the operations of the Precinct, as well as reviewing and making recommendation to the Commissioners Court in matters relating to the Precinct - such as approval of subdivision development. Precinct Crews are often called upon to assist in road & bridge management during emergency situations. The Road & Bridge Precinct 2 office is located in the Sub-Courthouse in Onalaska, Tx.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

(Auditor estimate)

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
REVENUE	Beginning Fund Balance	100,571	118,716	<i>393,420</i>	122,559	<i>163,904</i>
022-310-110	TAXES - CURRENT	836,156	846,189	867,334	857,744	909,338
022-310-120	TAXES - DELINQUENT	56,972	61,504	46,702	56,991	44,901
022-310-135	REFUNDED TAXES	(3,303)	(2,497)	-		
	* A/V TAX REVENUE SUMMAR	889,825	905,195	914,036	914,735	954,239
022-319-300	FINES	17,036	22,662	18,630	18,490	20,010
022-321-200	AUTO REGISTRATION FEES	98,655	88,672	103,500	105,678	105,678
022-321-300	LICENSE TAX FEE	115,547	125,434	112,700	105,197	102,810
022-321-400	TXDOT GROSS WEIGHT	8,562	12,260	7,314	7,346	8,395
022-321-500	SPECIAL LICENSE PLATE FEE		-	-		
	* FINE/FEE REVENUE SUMMAR	239,800	249,028	242,144	236,711	236,893
022-333-330	LATERAL ROAD (STATE) REVE	11,214	11,172	11,098	11,253	11,253
022-342-566	REFUND - UNEMPLOYMENT		-			
022-342-570	STATE REIMB. BRIDGE		-			
022-342-600	INSURANCE CLAIMS		-			
022-342-620	REIMBURSE TRAVEL EXP		-			
022-342-621	ROAD REPAIR REIMBURSEMEN	6,033	45,090		120,764	
022-360-100	DEPOSITORY INTEREST	323	257	275	215	287
022-360-102	INTEREST - LATERAL ROAD	41	37		31	
022-360-200	MISCELLANEOUS REVENUE				39	
022-364-100	SALE OF SURPLUS	521	670			
022-369-100	CULVERT/MATERIAL REIMB	140,514				
022-370-034	TRANSFER FROM FEMA					
022-390-400	TAX NOTE PROCEEDS	6,825			29,165	
022-390-611	BUYBACK PROCEEDS (EQUIP)	192,000	181,724			
022-390-621	LEASE PROCEEDS				(see Capital Lease Fund 015)	
	OTHER REVENUE	357,471	238,949	11,373	161,465	11,540
	**TOTAL REVENUES	1,487,097	1,393,173	1,167,552	1,312,912	1,202,672

PRECINCT 2 (CONTINUED)

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
022-622-101	SALARY - COMMISSIONERS	45,643	45,970	45,719	45,895	48,005
022-622-103	CELL PHONE ALLOWANCE/S	839	845	840	842	840
022-622-105	SALARIES	257,922	253,269	292,036	273,864	306,638
022-622-108	SALARIES / PART-TIME	17,842	21,841	5,654	23,769	19,061
022-622-200	LONGEVITY PAY	4,380	4,440	4,860	4,440	4,440
022-622-201	SOCIAL SECURITY	26,115	25,915	28,167	27,437	30,526
022-622-202	GROUP INSURANCE	75,471	67,835	81,926	79,582	86,568
022-622-203	RETIREMENT	38,224	40,234	42,822	42,739	48,602
022-622-204	WORKERS COMPENSATION	11,021	10,475	10,521	12,234	11,838
022-622-206	UNEMPLOYMENT INSURANCE	734	430	597	598	791
022-622-225	COMM -VEHICLE ALLOWANCE	19,062	19,199	19,094	19,167	20,048
	Sub-Total : Personnel	497,252	490,451	532,236	530,567	577,358
022-622-300	UNIFORMS	2,153	1,763		2,749	
022-622-315	OFFICE SUPPLIES	1,647	2,081		3,374	
022-622-330	FUEL/ OIL	97,992	94,269		94,947	
022-622-337	MATERIAL/ SUPPLIES	10,290	11,231		8,616	
022-622-338	CULVERTS	19,027	28,506		35,993	
022-622-339	ROAD MATERIAL	466,686	458,001		529,243	
022-622-354	TIRES/ TUBES	23,028	3,121		20,965	
022-622-377	ROAD SIGNAGE	2,562	819		2,520	
022-622-420	TELEPHONE	2,032	2,135		3,418	
022-622-423	MOBILE PHONES/PAGERS	502	509		257	
022-622-427	TRAVEL/TRAINING	2,994	3,055		2,191	
022-622-440	ELECTRICITY	-	3,464		2,271	
022-622-441	GAS & HEAT	126	131		128	
022-622-442	WATER	749	661		748	
022-622-456	PARTS & REPAIR	75,893	67,109		93,461	
022-622-461	EQUIPMENT RENTAL	-			-	
022-622-463	TOWER RENT	396	396	396	396	396
022-622-480	BONDS	-			-	
022-622-490	MISCELLANEOUS	278		595,544	-	585,997
022-622-491	EQUIPMENT INSURANCE	2,645	2,670	2,670	2,367	2,381
	Sub-Total : Operating	709,002	679,920	598,610	803,644	588,774
022-622-561	BRIDGE REPAIR/S					
022-622-569	LEASE INTEREST PAYMENTS	7,849	8,165			
022-622-570	LEASE PAYMENTS	210,124	210,794			
022-622-571	ROAD MACHINERY/EQUIP/VEH	37,900				
022-622-572	OFFICE FURNISHINGS/EQUIP	-				
022-622-573	CAPITAL OUTLAYS	6,825			29,165	
022-622-575	CAPITAL OUTLAY - BRIDGE					
022-622-622	PERMANENT ROAD EXPENSE					
022-622-623	RIGHT-OF-WAY					
022-700-015	TRANSFER TO 015 LEASE FUND			36,116	36,116	36,116
	Sub-Total : Capital Outlay	262,698	218,959	36,116	65,281	36,116
	* EXP. SUMMARY - PRECINCT	1,468,952	1,389,330	1,166,962	1,399,492	1,202,249

(Unaudited)

Projected Ending Balance - Precinct 2

118,716

122,559

394,010

35,979

164,327

PRECINCT 3



MILTON "MILT" PURVIS
Commissioner

Department Description

The (4) County Commissioners, each elected from a quarter of the county's population, serve along with the county judge on the commissioners court and - within each Precinct fund - are responsible for building and maintaining the roads and bridges of the county. The County Commissioner administers the operations of the Precinct, as well as reviewing and making recommendation to the Commissioners Court in matters relating to the Precinct - such as approval of subdivision development. Precinct Crews are often called upon to assist in road & bridge management during emergency situations. The Road & Bridge Precinct 3 office is located on US59 in Corrigan, Tx.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

(Auditor estimate)

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
REVENUE	Beginning Fund Balance	691,726	739,993	<i>824,940</i>	586,351	<i>744,930</i>
023-310-110	TAXES - CURRENT	976,667	1,014,474	1,040,674	1,029,172	1,084,101
023-310-120	TAXES - DELINQUENT	66,546	73,735	56,036	68,381	53,530
023-310-135	REFUNDED TAXES	(3,858)	(2,993)			
	* A/V TAX REVENUE SUMMAR	1,039,355	1,085,217	1,096,710	1,097,553	1,137,631
023-319-300	FINES	19,999	26,833	21,870	21,706	23,490
023-321-200	AUTO REGISTRATION FEES	115,813	100,961	121,500	124,057	124,057
023-321-300	LICENSE TAX FEE	135,642	150,381	132,300	123,493	120,690
023-321-400	TXDOT GROSS WEIGHT	10,051	14,393	8,586	8,623	9,855
023-321-500	SPECIAL LICENSE PLATE FEE	-	-	-		-
	* FINE/FEE REVENUE SUMMAR	281,505	292,568	284,256	277,879	278,092
023-333-330	LATERAL ROAD (STATE) REVE	13,164	13,115	13,028	13,210	13,210
023-342-566	REFUND - UNEMPLOYMENT	-				
023-342-570	STATE REIMB. BRIDGE	-				
023-342-600	INSURANCE CLAIMS		13,010			
023-342-620	REIMBURSE TRAVEL EXP	-				
023-342-621	ROAD REPAIR REIMBURSEMEN	-				
023-360-100	DEPOSITORY INTEREST	890	807	850	674	880
023-360-102	INTEREST - LATERAL ROAD	105	94		78	
023-360-200	MISCELLANEOUS REVENUE	-	3			
023-364-100	SALE OF SURPLUS	12,640				
023-369-100	CULVERT/MATERIAL REIMB	147				
023-370-034	TRANSFER FROM FEMA	-				
023-390-400	TAX NOTE PROCEEDS	-				
023-390-611	BUYBACK PROCEEDS (EQUIP)	288,000	181,724			
023-390-621	LEASE PROCEEDS				(see Capital Lease Fund 015)	
	OTHER REVENUE	314,946	208,752	13,878	13,962	14,090
	**TOTAL REVENUES	1,635,806	1,586,537	1,394,843	1,389,394	1,429,812

PRECINCT 3 (CONTINUED)

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
023-623-101	SALARY - COMMISSIONERS	45,643	45,970	45,719	45,895	48,005
023-623-103	CELL PHONE ALLOWANCE/S	839	845	840	842	840
023-623-105	SALARIES	315,920	302,647	357,938	300,301	375,835
023-623-108	SALARIES / PART-TIME	14,387	22,818	40,000	27,078	42,000
023-623-200	LONGEVITY PAY	6,660	6,780	6,360	6,360	6,900
023-623-201	SOCIAL SECURITY	29,563	29,258	35,951	29,330	37,763
023-623-202	GROUP INSURANCE	85,980	76,381	114,697	89,139	121,195
023-623-203	RETIREMENT	44,483	45,244	54,655	46,398	60,124
023-623-204	WORKERS COMPENSATION	13,334	12,967	14,346	13,625	15,156
023-623-206	UNEMPLOYMENT INSURANCE	884	512	798	658	1,019
023-623-225	COMM -VEHICLE ALLOWANCE	19,062	19,199	19,094	19,167	20,048
	Sub-Total : Personnel	576,755	562,619	690,398	578,794	728,884
023-623-300	UNIFORMS	1,622	2,207		2,110	
023-623-315	OFFICE SUPPLIES	2,962	2,354		2,138	
023-623-330	FUEL/OIL	137,830	164,360		150,521	
023-623-337	MATERIAL SUPPLIES	4,140	6,783		10,597	
023-623-338	CULVERTS	829	3,868		-	
023-623-339	ROAD MATERIAL	367,908	149,840		214,283	
023-623-354	TIRES/TUBES	25,322	16,274		13,303	
023-623-377	ROAD SIGNAGE	3,233	819		819	
023-623-420	TELEPHONE	4,929	5,412		6,679	
023-623-423	MOBILE PHONES/ PAGERS	2,741	2,287		2,372	
023-623-427	TRAVEL/TRAINING	3,577	2,564		4,718	
023-623-440	ELECTRICITY	4,683	4,251		3,481	
023-623-441	GAS/HEAT	-	-		-	
023-623-442	WATER	1,061	2,031		1,918	
023-623-456	PARTS & REPAIRS	72,464	95,854		93,691	
023-623-461	EQUIPMENT RENTAL	1,350	20,372		42,500	
023-623-463	TOWER RENT	396	396	396	396	396
023-623-480	BONDS	-			178	
023-623-490	MISCELLANEOUS	2,903	10,671	663,646	322	660,760
023-623-491	EQUIPMENT INSURANCE	3,444	3,579	3,579	3,159	3,153
	Sub-Total : Operating	641,393	493,922	667,621	553,184	664,309
023-623-561	BRIDGE REPAIR/S	-				
023-623-569	LEASE INTEREST PAYMENTS	14,429	9,176			
023-623-570	LEASE PAYMENTS	334,514	231,945			
023-623-571	ROAD MACHINERY/EQUIP/VEH	-	27,678		17,400	
023-623-572	OFFICE FURNISHINGS/EQUIP	-			2,500	
023-623-573	CAPITAL OUTLAYS	-				
023-623-574	ROCK CRUSHER - REPAIRS	2,687	4,771			
023-623-575	CAPITAL OUTLAY - BRIDGE	17,760	28,637			
023-623-622	PERMANENT ROAD EXPENSE	-	379,600			
023-623-623	RIGHT-OF-WAY	-	1,832			
023-700-015	TRANSFER TO 015 LEASE FUND			36,116	36,116	36,116
	Sub-Total : Capital Outlay	369,390	683,639	36,116	56,016	36,116
	* EXP. SUMMARY - PRECINCT	1,587,538	1,740,180	1,394,136	1,187,995	1,429,308

(Unaudited)

Projected Ending Balance - Precinct 3

739,995

586,349

825,648

787,750

745,434

PRECINCT 4



TOMMY OVERSTREET
Commissioner

Department Description

The (4) County Commissioners, each elected from a quarter of the county's population, serve along with the county judge on the commissioners court and - within each Precinct fund - is responsible for building and maintaining the roads and bridges of the county. The County Commissioner administers the operations of the Precinct, as well as reviewing and making recommendation to the Commissioners Court in matters relating to the Precinct - such as approval of subdivision development. Precinct Crews are often called upon to assist in road & bridge management during emergency situations. The Road & Bridge Precinct 4 office is located at 5009 Hwy 190E outside of Livingston, Tx.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2010	FY2011	FY2012	FY2013	FY2014
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

(Auditor estimate)

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
REVENUE	577,967	418,450	<i>490,392</i>	583,508	<i>831,397</i>
024-310-110 TAXES - CURRENT	989,711	1,016,852	1,043,065	1,031,537	1,095,393
024-310-120 TAXES - DELINQUENT	67,435	73,908	56,164	68,539	54,088
024-310-135 REFUNDED TAXES	(3,910)	(3,000)	-		
* A/V TAX REVENUE SUMMARY	1,053,236	1,087,760	1,099,230	1,100,075	1,149,480
024-318-165 SPECIAL TAX - BIG THICKET LAKE ESTATES		14,874			
024-319-300 FINES	19,999	26,885	21,870	21,706	23,490
024-321-200 AUTO REGISTRATION FEES	115,813	100,961	121,500	124,057	124,057
024-321-300 LICENSE TAX FEE	135,642	150,381	132,300	123,493	120,690
024-321-400 TXDOT GROSS WEIGHT	10,051	14,393	8,586	8,623	9,855
024-321-500 SPECIAL LICENSE PLATE FEE	-	-	-		-
* FINE/FEE REVENUE SUMMARY	281,505	307,494	284,256	277,879	278,092
024-333-330 LATERAL ROAD (STATE) REVE	13,164	13,115	13,028	13,210	13,210
024-342-566 REFUND - UNEMPLOYMENT	-				
024-342-570 STATE REIMB. BRIDGE	-				
024-342-600 INSURANCE CLAIMS	24,715			13,138	
024-342-620 REIMBURSE TRAVEL EXP	-				
024-342-621 ROAD REPAIR REIMBURSEMENT	-				
024-360-100 DEPOSITORY INTEREST	986	727	750	607	790
024-360-102 INTEREST - LATERAL ROAD	93	83		69	
024-360-200 MISCELLANEOUS REVENUE		283			
024-364-100 SALE OF SURPLUS					
024-369-100 CULVERT/MATERIAL REIMB		1,450		14,400	
024-370-034 TRANSFER FROM FEMA					
024-370-100 INSURANCE MONIES	1,541				
024-390-400 TAX NOTE PROCEEDS					
024-390-611 BUYBACK PROCEEDS (EQUIP)	192,000	185,907			
024-390-621 LEASE PROCEEDS				(see Capital Lease Fund 015)	
OTHER REVENUE	232,498	201,563	13,778	41,423	14,000
**TOTAL REVENUES	1,567,239	1,596,817	1,397,263	1,419,377	1,441,572

PRECINCT 4 (CONTINUED)

Detail Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget (Adopted)
024-624-101	SALARY - COMMISSIONERS	45,643	45,970	45,719	45,895	48,005
024-624-103	CELL PHONE ALLOWANCE/S	1,677	1,689	1,680	1,685	1,680
024-624-105	SALARIES	290,831	296,786	312,309	293,333	327,924
024-624-108	SALARIES / PART-TIME	18,196	1,604	20,000	1,650	21,000
024-624-200	LONGEVITY PAY	5,400	5,940	5,160	5,160	5,700
024-624-201	SOCIAL SECURITY	28,488	27,568	30,903	27,403	32,463
024-624-202	GROUP INSURANCE	84,076	76,787	90,119	87,092	95,225
024-624-203	RETIREMENT	42,169	42,163	46,981	42,597	51,687
024-624-204	WORKERS COMPENSATION	12,782	11,908	12,035	12,273	12,617
024-624-206	UNEMPLOYMENT INSURANCE	821	469	667	593	852
024-624-225	COMM -VEHICLE ALLOWANCE	19,062	19,199	19,094	19,167	20,048
	Sub-Total : Personnel	549,146	530,083	584,665	536,847	617,200
024-624-300	UNIFORMS	7,294	7,659		7,908	
024-624-315	OFFICE SUPPLIES	546	1,037		1,992	
024-624-330	FUEL/ OIL	154,002	157,805		137,890	
024-624-337	MATERIAL/ SUPPLIES	9,167	4,817		5,514	
024-624-338	CULVERTS	2,910	8,607		4,651	
024-624-339	ROAD MATERIAL	310,935	365,855		326,118	
024-624-354	TIRES/ TUBES	17,322	17,049		16,409	
024-624-377	ROAD SIGNAGE	844	819		2,850	
024-624-420	TELEPHONE	538	525		534	
024-624-423	MOBIL PHONES / PAGERS	-	-		-	
024-624-427	TRAVEL/TRAINING	3,845	3,311		5,271	
024-624-440	ELECTRICITY	4,167	3,611		4,422	
024-624-442	WATER	491	531		515	
024-624-456	PARTS & REPAIRS	76,108	76,514		89,070	
024-624-461	EQUIPMENT RENTAL	3,679	350		-	
024-624-463	TOWER RENT	396	396	396	396	396
024-624-490	MISCELLANEOUS	11,410	21,307	772,001	13,624	784,371
024-624-491	EQUIPMENT INSURANCE	3,316	3,376	3,376	2,980	2,979
	Sub-Total : Operating	606,970	673,568	775,772	620,143	787,746
024-624-561	BRIDGE REPAIR/S					
024-624-569	LEASE INTEREST PAYMENTS	7,849	8,429			
024-624-570	LEASE PAYMENTS	210,124	218,794			
024-624-571	ROAD MACHINERY/EQUIP/VEHICLE					
024-624-572	OFFICE FURNISHINGS/EQUIP					
024-624-573	CAPITAL OUTLAYS	21,937				
024-624-575	CAPITAL OUTLAY - BRIDGE					
024-624-576	CAPITAL PROJECT BIG THICKET LAKE ESTATES		233			
024-624-622	PERMANENT ROAD EXPENSE	330,447				
024-624-623	RIGHT-OF-WAY		652			
024-700-015	TRANSFER TO 015 LEASE FUND			36,116	36,116	36,116
	Sub-Total : Capital Outlay	570,357	228,108	36,116	36,116	36,116
	* EXP. SUMMARY - PRECINCT	1,726,474	1,431,760	1,396,554	1,193,107	1,441,063

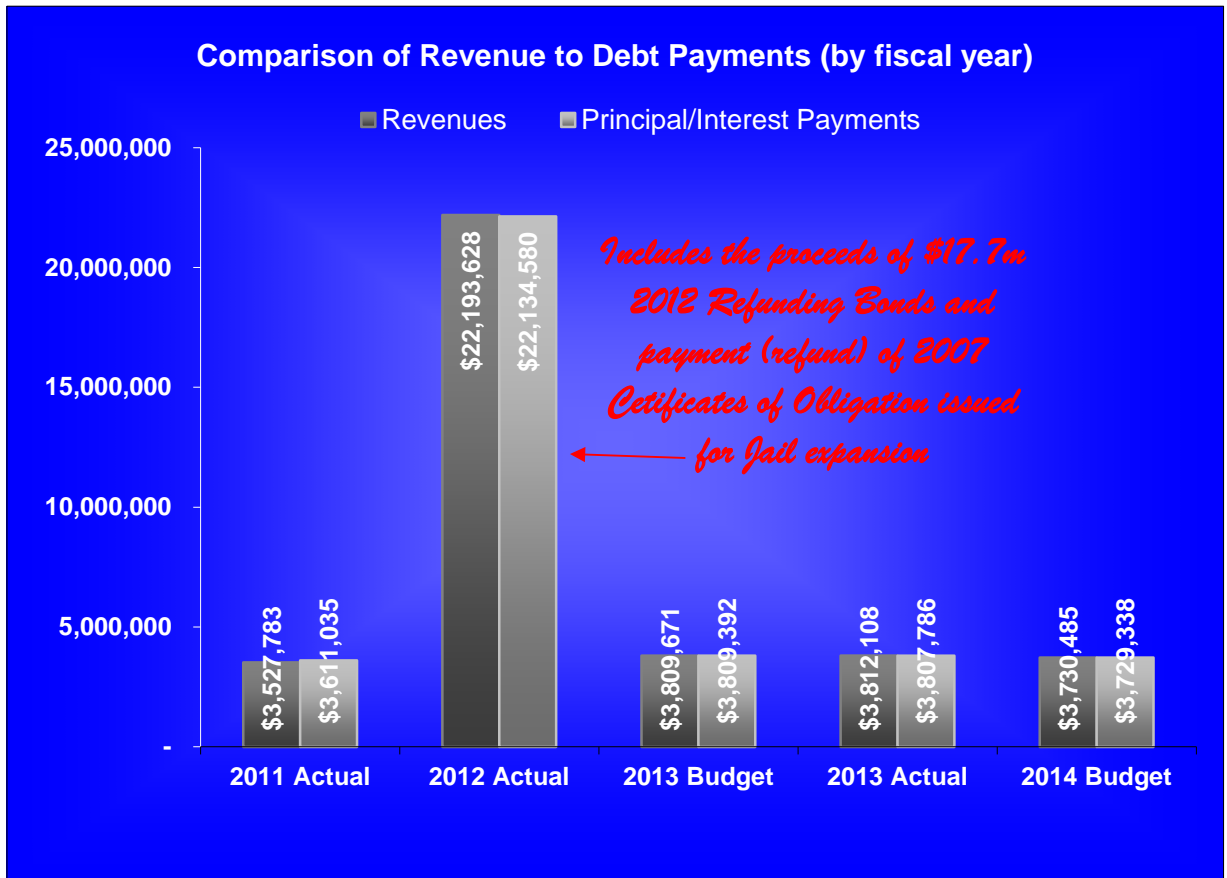
<i>(Unaudited)</i>	Projected Ending Balance - Precinct 4	418,732	583,507	491,101	809,778	831,906
--------------------	--	----------------	----------------	----------------	----------------	----------------



DEBT SERVICE FUND - SUMMARY

Summary

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
BEGINNING FUND BALANCE	\$813,202	\$729,951		\$789,000	\$790,000
<i>Reserved for Landfill Post Closure</i>	<i>758,046</i>	<i>758,908</i>		<i>759,628</i>	<i>760,350</i>
TAX REVENUE	3,520,541	3,602,897	3,808,471	3,811,387	3,729,735
INTEREST	7,243	31,798	1,200	721	750
OTHER FINANCING SOURCES	-	18,558,933	-	-	-
TOTAL REVENUES	3,527,783	22,193,628	3,809,671	3,812,108	3,730,485
TOTAL FUNDS AVAILABLE	4,340,985	22,923,579	3,809,671	4,601,108	4,520,485
DEBT SERVICE					
PRINCIPAL	2,285,000	20,592,096	2,867,000	2,867,000	2,868,000
INTEREST	1,323,535	982,393	939,392	939,386	860,838
OTHER	2,500	560,091	3,000	1,400	500
TOTAL EXPENDITURES	3,611,035	22,134,580	3,809,392	3,807,786	3,729,338
ENDING FUND BALANCE	\$729,951	\$788,999	\$279	\$793,322	\$791,147
Fund balance as a percent of expenditures	20.21%	3.56%	0.01%	20.83%	21.21%



DEBT SERVICE

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
FUND BALANCE (BEGINNING)		\$813,202	\$729,951	\$0	\$789,000	\$790,000
<i>Reserved for Landfill Post Closure</i>		<i>758,046</i>	<i>758,908</i>	<i>-</i>	<i>759,628</i>	<i>760,350</i>
TAX REVENUE						
061-310-110	TAXES - CURRENT	3,308,201	3,368,034	3,613,879	3,573,924	3,554,236
061-310-120	TAXES - DELINQUENT	225,408	244,800	194,591	237,463	175,499
061-310-135	REFUNDED TAXES	(13,068)	(9,937)	-		
	* TAX REVENUE SUMMARY	3,520,541	3,602,897	3,808,471	3,811,387	3,729,735
INTEREST						
061-360-100	DEPOSITORY INTEREST	7,243	31,798	1,200	721	750
	* INTEREST REVENUE SUMMA	7,243	31,798	1,200	721	750
OTHER FINANCING SOURCES						
061-390-020	TRANSFER FROM CONST. ACCT		155,600			
061-390-010	TRANSFER FROM GENERAL		-	-		
061-390-400	BOND PROCEEDS		18,403,333	-		
	* TRANSFERS REVENUE SUMM	-	18,558,933	-	-	-
061-399-999	**TOTAL REVENUE	3,527,783	22,193,628	3,809,671	3,812,108	3,730,485

Detailed Expenditures

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
PRINCIPAL						
061-830-512	2006 TAX NOTES	155,000	-			
061-830-513	C.O. SERIES 2007-JAIL EXPAN	300,000	18,621,096			
061-830-514	2007 TAX NOTES	405,000	420,000	440,000	440,000	460,000
061-830-515	C.O. 2008 JUDICIAL CNT	545,000	570,000	590,000	590,000	615,000
061-830-516	2008 TAX NOTES	440,000	460,000	475,000	475,000	-
061-830-517	2009 TAX NOTES	330,000	345,000	360,000	360,000	375,000
061-830-518	2010 TAX NOTES	110,000	115,000	115,000	115,000	115,000
061-830-519	2011 TAX NOTES		61,000	62,000	62,000	63,000
061-830-520	GEN. OBLIG. REFUND BONDS, SERIES 2012			690,000	690,000	1,030,000
061-830-521	2012 TAX NOTES			135,000	135,000	140,000
061-830-522	2013 TAX NOTES					70,000
	* PRINCIPAL SUMMARY	2,285,000	20,592,096	2,867,000	2,867,000	2,868,000
INTEREST						
061-873-512	INT - 2006 TAX NOTES	5,813	-			
061-873-513	INT - CO SERIES 2007-JAIL	770,191	387,096			
061-873-514	INT - 2007 TAX NOTES	69,000	52,800	36,000	36,000	18,400
061-873-515	INT - CO 2008 JUDICIAL CNT	364,694	342,894	320,094	320,094	296,494
061-873-516	INT - 2008 TAX NOTES	50,463	35,063	17,813	17,813	-
061-873-517	INT - 2009 TAX NOTES	51,630	44,880	36,930	36,930	27,555
061-873-518	INT - 2010 TAX NOTES	11,745	11,200	9,475	9,475	7,750
061-873-519	INT - 2011 TAX NOTES		6,814	6,533	6,527	5,389
061-873-520	INT - GEN. OBLIG. REFUND BONDS, SERIES 20		101,647	494,500	494,500	480,700
061-873-521	INT - 2012 TAX NOTES			18,048	18,048	16,200
061-873-522	INT - 2013 TAX NOTES					8,350
	* INTEREST SUMMARY	1,323,535	982,393	939,392	939,386	860,838
OTHER						
061-890-690	BOND FEES & ISSUE COST	2,500	560,091	3,000	1,400	500
061-999-999	*TOTAL EXPENDITURES	3,611,035	22,134,580	3,809,392	3,807,786	3,729,338

STATEMENT OF LEGAL DEBT LIMITS

**As of October 1, 2013 - the beginning of this budget year -
the County's outstanding debt obligation (principal only)
totals \$28,306,000**

The County is authorized under Article 3, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds that may be issued is limited to 25% of the assessed valuation of real property in the County.

2013 Assessed valuation of Real Property: \$ 2,076,290,803

Debt Limit (25% of above value): \$ 519,072,701

In addition to unlimited "ta" bonds, the County may issue statutorily authorized bonds payable from the proceeds of limited ad valorem tax provided for in Article VIII, Section 9 of the State Constitution. Such constitutional provision provides that a county is limited to an ad valorem tax rate of \$.80 per \$100 of assessed valuation for general, permanent improvement, road & bridge and jury fund purposes.

Certain County bonds payable from such limited tax may be issued under the provision of Chapter 2, Title 22, Vernon's Texas Civil Statutes. The principal amount of all bonds that may be issued under the provisions of such Chapter is limited in the aggregate of 5% of the (total) assessed valuation.

**2013 Assessed valuation of all property \$ 2,886,064,269
(Real, Personal, Mineral)**

Debt Limit (5% of above value): \$ 144,303,213

USE OF CURRENT DEBT OBLIGATIONS

General Obligation Refunding Bonds

A Refunding Bond is a constitutionally authorized debt which may be issued for the purpose of refunding a portion of the County's outstanding debt in order to lower the overall annual debt service requirements of the County and to pay the costs of issuance of the Bonds.

Series 2012: In May, 2012, the County issued General Obligation Refunding Bonds in the amount of \$17,760,000 in order to refund the outstanding principal balance of the Series 2007 Certificates of Obligation issued for the expansion of the County Jail Facility (\$19,000,000 original issue) - resulting in approximately \$2M in savings for the County's Debt Service.

Cetificates of Obligation

Bonds and Certificates of Obligation (often called CO's) are financing methods utilized for large capital projects. Currently the County has one outstanding debt of this type;

Series 2008: In January, 2008, the County issued CO's in the amount of \$10,120,000 for the construction and equipping of a new Polk County Judicial Center to be located at 109 West Mill, adjacent to the County Courthouse. The project will also include incorporation of existing buildings which hold historic significance. The Judicial Center will service and provide better security for the Courts and supporting offices.

USE OF DEBT OBLIGATIONS (CONTINUED)

Tax Notes

Tax Notes are a type of constitutionally authorized debt which may be issued by the County for purposes subject to the approval of the Attorney General of Texas. The Notes are payable as to principal & interest from, and secured by, the receipts of a direct and continuing ad valorem tax levied within the limits prescribed by law on all taxable property within the County. Currently the County has six outstanding debts of this type;

2007 Series: \$2,530,000 was issued at 2007 fiscal year end to reimburse the General and Road & Bridge Funds for capital purchases made from fund balance during the year. \$1million of this issue was used for major renovations to the County's Office Annex (formerly the old hospital building). Repairs and smaller renovations were also made to the main Courthouse and the Burke Center. Over \$588,000 of the issue represents Road & Bridge construction and improvements and \$576,728 was used for purchasing road maintenance equipment.

2008 Series: This Tax Note series was issued in the amount of \$2,210,000 in August of 2008 to reimburse the General, Road & Bridge and Aging Funds for capital purchases made from fund balance during the fiscal year. Approximately \$517,380 of this issue was used to complete major renovations to the County's Office Annex. \$713,634 represents capital purchases of vehicles and communications upgrades for the Sheriff's Department. \$84,562 of the total represented the County's 25% cost share of a federal grant for major culvert/bridge repairs and another \$434,871 is attributable to Road & Bridge improvement projects and equipment acquisition. Other smaller building improvements, the purchase of a meal delivery van for the senior nutrition program and \$10,000 for the District Clerk's records imaging make up the balance of the issue.

2009 Series: This \$2,525,000 Tax Note series was issued in August, 2009 reimbursing the General and Road & Bridge Funds for capital purchases made from fund balances during Fiscal Year 2009. \$459,377 represents the purchase and renovation of property and building for the relocation of the County's Maintenance Department to a facility centrally located within the County - also providing climate controlled records storage, fleet maintenance with an access controlled fueling station and warehousing and centralized distribution for disaster supplies. \$271,876 of the issue was utilized for the purchase of Sheriff's Dept. patrol vehicles, retiring older vehicles from service. An additional \$26,600 provided Sheriff's Department computer and server upgrades. The County's main network server received a \$75,400 upgrade, The District Attorney's Office purchased laptop computers, software and printers for \$10,000 and \$4,800 was spent in computer upgrades for the County Clerk's office. Finally, \$40,300 was included in this issue for roof replacement at the Dunbar Complex and \$9,800 for the removal of trees presenting a safety hazard at the County's Emergency Operations

2010 Series: \$830,000 was issued at 2010 fiscal year end to reimburse the General and Road & Bridge Funds for capital purchases made from fund balance during the year. \$370,000 of this issue was the purchase and replacement of vehicles utilized by the Sheriff's Department. Road and Bridge Precinct 3 equipment purchases included in this year's Tax Notes totaled \$145,432 and Precinct 1 totaled \$44, 488. \$60,644 was used for the purchase of Maintenance equipment including a tractor, manlift and Inmate Workcrew transport van. Computer equipment and software purchases and upgrades accounted for \$56,043 and \$58,421 was used for (unscheduled) renovations & repairs to County buildings - including \$12,500 for roof repairs at the Dunbar Adm. building and \$12,700 for a generator transfer switch installation at the Onalaska Sub-Courthouse. Automated External Defibrillators for all public County buildings were purchased as a part of the Health & Safety Div. CPR Training initiative - totaling \$30,600. \$17,360 was included to finish erecting the metal building located at the Animal Shelter site being developed in Leggett.

USE OF DEBT OBLIGATIONS (CONTINUED)

Tax Notes (continued)

2011 Series: At the end of fiscal year 2011, the County issued Tax Notes in the amount of \$449,000 to reimburse the General Fund in the amount of \$285,269 for the purchase and replacement of vehicles utilized by the Sheriff's Department, \$5,990 for Sheriff's Department computers; \$1,663 for a computer in the District Attorney's office; a combined total of \$109,291 for replacement of vehicles for the Emergency Management Coordinator and Constables, Precincts 3 & 4; and \$9,000 for Surplus storage containers purchased for the Maintenance Department. Road & Bridge Precinct 2 included \$6,825 in the Tax Notes for fencing at the precinct rock pit. As with each Tax Note issue, the balance represents issuance costs including bond counsel and legal fees.

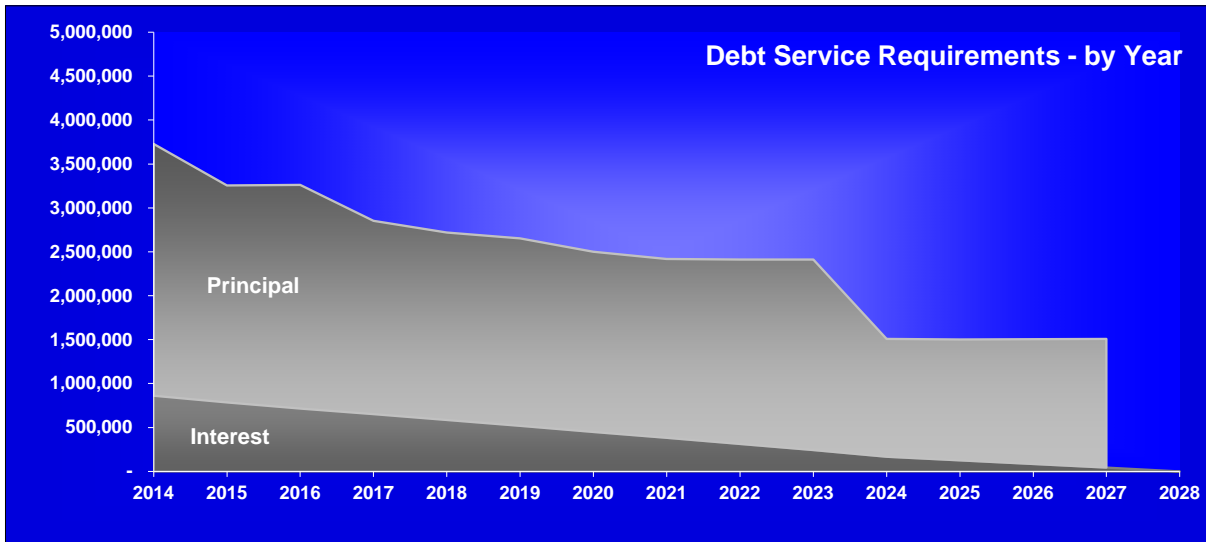
2012 Series: The County issued \$1,015,000 in Tax Notes at FY2012 end to reimburse funds balances for capital purchases made during the fiscal year, as follows; \$512,379 for the purchase & replacement of Sheriff's Department vehicles; \$57,455 for septic installation and fencing at the County Animal Shelter; \$193,492 for repairs and ADA modifications at County buildings; \$92,025 for Precinct 1 Road & Bridge construction of bulkheading on Taylor Lake Rd.; \$68,388 for District Attorney vehicles and computer upgrades; \$8,000 for demolition and disposal of flood buyout property; \$4,795 for Game Warden equipment; and \$32,651 for data system updates and Emergency Management equipment & software. The Series total includes the costs of issuance.

2013 Series: Tax Note Series 2013 was issued in the amount of \$525,000 to reimburse the General Fund balance for capital purchases made during the fiscal year, including; \$312,892 for Sheriff's Department vehicles and equipment; \$111,375 for bulkheading of a public boat ramp located in Precinct 2; \$8,100 for Constables Pct. 2 and 3 computer/software upgrades; \$1,996 for Game Warden equipment; and \$27,450 for equipment and software upgrades in the offices of the County Auditor, County Treasurer, County Clerk, District Clerk, District Attorney, Human Resources, Emergency Management and the Polk County Memorial Museum. The Series total also includes the costs of issuance.

*View a detailed maturity schedule of the County's Debt Obligations
on the following pages.*

DEBT SERVICE REQUIREMENT (BY YEAR)

	2014	2015	2016	2017	2018	
<u>CERTIFICATES OF OBLIGATION / BONDS</u>						
2007 SERIES - Certif. of Obligation Jail Expansion	Principal	** SEE GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012 **				
	Interest					
2008 SERIES - Certif. of Obligation Judicial Center	Principal	615,000	640,000	665,000	690,000	720,000
	Interest	296,494	271,894	246,294	219,694	192,094
2012 SERIES - Gen. Oblig. Refunding Bonds	Principal	1,030,000	1,045,000	1,065,000	1,090,000	1,120,000
	Interest	480,700	460,100	439,200	417,900	385,200
Subtotal - Principal	1,645,000	1,685,000	1,730,000	1,780,000	1,840,000	
Subtotal - Interest	777,194	731,994	685,494	637,594	577,294	
<u>TAX NOTES</u>						
SERIES 2007 TAX NOTES	Principal	460,000				
	Interest	18,400				
SERIES 2009 TAX NOTES	Principal	375,000	390,000	405,000		
	Interest	27,555	24,000	8,100		
SERIES 2010 TAX NOTES	Principal	115,000	120,000	125,000	130,000	
	Interest	7,750	5,838	3,694	1,300	
SERIES 2011 TAX NOTES	Principal	63,000	64,000	65,000	66,000	68,000
	Interest	5,389	4,227	3,047	1,848	622
SERIES 2012 TAX NOTES	Principal	140,000	140,000	145,000	150,000	150,000
	Interest	16,200	13,400	10,550	7,600	4,600
SERIES 2013 TAX NOTES	Principal	70,000	70,000	75,000	75,000	75,000
	Interest	8,350	7,783	6,439	5,049	3,660
Subtotal - Principal	1,223,000	784,000	815,000	421,000	293,000	
Subtotal - Interest	83,644	55,248	31,830	15,797	8,882	
Total - Principal	2,868,000	2,469,000	2,545,000	2,201,000	2,133,000	
Total - Interest	860,838	787,242	717,323	653,391	586,176	
TOTAL ANNUAL DEBT SERVICE REQUIREMENTS	3,728,838	3,256,242	3,262,323	2,854,391	2,719,176	



2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTAL
									-	-
									-	-
750,000	780,000	810,000	840,000	875,000	-				-	7,385,000
163,294	133,294	102,094	69,694	36,094	-				-	1,730,938
1,150,000	1,190,000	1,225,000	1,260,000	1,295,000	1,340,000	1,375,000	1,420,000	1,465,000		17,070,000
351,600	317,100	281,400	244,650	206,850	168,000	127,800	86,550	43,950		4,011,000
1,900,000	1,970,000	2,035,000	2,100,000	2,170,000	1,340,000	1,375,000	1,420,000	1,465,000	-	24,455,000
514,894	450,394	383,494	314,344	242,944	168,000	127,800	86,550	43,950	-	5,741,938
										460,000
										18,400
										1,170,000
										59,655
										490,000
										18,581
										326,000
										15,134
155,000										880,000
1,550										53,900
80,000	80,000									525,000
2,224	741									34,246
235,000	80,000	-	-	-	-	-	-	-	-	3,851,000
3,774	741	-	-	-	-	-	-	-	-	199,916
2,135,000	2,050,000	2,035,000	2,100,000	2,170,000	1,340,000	1,375,000	1,420,000	1,465,000	-	28,306,000
518,668	451,135	383,494	314,344	242,944	168,000	127,800	86,550	43,950	-	5,941,854
2,653,668	2,501,135	2,418,494	2,414,344	2,412,944	1,508,000	1,502,800	1,506,550	1,508,950	-	34,247,854

DEBT MANAGEMENT AND ADMINISTRATION

The County will not use long-term debt for current operations in accordance with Article XI, Section 7 and Article VIII, Section 9, of the Constitution and by the Local Government Code of the Revised Statutes of Texas. When Polk County finds it necessary to issue bonds, the following policy will be adhered to:

- * Reserve funds will be provided to adequately meet debt service requirements in the subsequent year.
- * Interest earning on these reserve fund balances will be used for debt service purposes.
- * Bond finance will be confined to capital improvement projects, which could not feasibly be financed from current revenues.
- * The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.

The presently outstanding tax supported debt of the county is rated "A3" by Moody's Investors Service, Inc. and "A+" by Standard and Poor's Corporation. The County will continue to manage and administer debt in such a manner as to maintain or improve this rating.



OTHER FUNDS - SUMMARY

By Category

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
REVENUE SOURCES (BY TYPE)					
TAX REVENUE (HOTEL/MOTEL)	\$ 20,280	\$ 26,173	\$ 20,000	\$ 21,665	\$ 20,000
FINES & FORFEITURES	9,819	5,690	-	52,466	-
FEDERAL/STATE FUNDING	764,198	7,124,033	273,205	5,278,641	271,495
CHARGES FOR SERVICES / FEES	241,104	245,885	245,840	250,600	253,405
INTEREST	13,077	7,623	1,900	7,174	2,300
OTHER (INCL. NON-GOVT GRANTS)	582,859	3,020,372	666,963	3,268,885	809,860
LOAN PROCEEDS	-	-	-	-	-
	1,631,336	10,429,776	1,207,908	8,879,430	1,357,061

By Fund (with Beginning & Ending Balances)

HOTEL TAX

(Audited)
(Unaudited)

BEGINNING FUND BALANCE	\$12,919	\$16,591	\$18,823	\$22,772	\$23,982
REVENUES	20,280	26,173	20,000	21,665	20,000
TOTAL AVAILABLE FUNDS	33,199	42,764	38,823	44,437	43,982
EXPENDITURES	16,608	19,993	20,000	17,244	20,000
ENDING FUND BALANCE	\$16,591	\$22,772	\$18,823	\$27,193	\$23,982

Fund balance as a % of expenditures (not applicable for non-operational account groups)

JUSTICE COURT TECHNOLOGY

BEGINNING FUND BALANCE	120,361	114,946	89,698	70,969	53,494
REVENUES	21,290	22,297	23,200	18,704	18,625
TOTAL AVAILABLE FUNDS	141,651	137,243	112,898	89,673	72,119
EXPENDITURES	26,705	66,274	35,000	39,660	34,500
ENDING FUND BALANCE	\$114,947	\$70,969	\$77,898	\$50,013	\$37,619

Fund balance as a % of expenditures 430.44% 107.09% 222.57% 126.10% 109.04%

JUDICIAL CENTER CONSTRUCTION

BEGINNING FUND BALANCE	6,759,449	624,660	-	155,830	109,182
REVENUES	5,161	255	-	105	-
TOTAL AVAILABLE FUNDS	6,764,610	624,915	-	155,935	109,182
EXPENDITURES	6,139,949	469,085	-	44,150	-
ENDING FUND BALANCE	\$624,660	\$155,830	\$0	\$111,785	\$109,182

Fund balance as a % of expenditures (not applicable for non-operational account groups)

CONSTRUCTION FUND (JAIL EXPANSION)

BEGINNING FUND BALANCE	7,151,126	1,021,877	-	121	-
REVENUES	5,887	1,215	-	-	-
TOTAL AVAILABLE FUNDS	7,157,012	1,023,092	-	121	-
EXPENDITURES	6,135,135	1,022,971	-	121	-
ENDING FUND BALANCE	\$1,021,877	\$121	\$0	(\$0)	\$0

Fund balance as a % of expenditures (not applicable for non-operational account groups)

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
---------------------	--------------------------------	--------------------------------	-----------------------------	----------------------------	------------------------

JUSTICE COURT BUILDING SECURITY

BEGINNING FUND BALANCE	23,602	24,130	21,988	24,221	24,569
REVENUES	5,144	5,479	5,600	4,608	4,550
TOTAL AVAILABLE FUNDS	28,746	29,609	27,588	28,829	29,119
EXPENDITURES	4,616	5,387	5,600	-	4,550
ENDING FUND BALANCE	\$24,130	\$24,221	\$21,988	\$28,829	\$24,569

Fund balance as a % of expenditures **522.69%** **449.59%** **392.64%** **#DIV/0!** **539.98%**

SECURITY (COURTHOUSE)

BEGINNING FUND BALANCE	4,830	8,677	26,747	15,164	33,390
REVENUES	71,094	114,558	121,600	119,707	91,921
TOTAL AVAILABLE FUNDS	75,925	123,235	148,347	134,871	125,311
EXPENDITURES	67,247	108,071	121,600	116,779	124,921
ENDING FUND BALANCE	\$8,677	\$15,164	\$26,747	\$18,093	\$390

Fund balance as a % of expenditures **12.90%** **14.03%** **22.00%** **15.49%** **0.31%**

HISTORICAL COMMISSION

BEGINNING FUND BALANCE	\$394,225	\$399,669	\$406,666	\$404,526	\$423,620
REVENUES	9,381	7,814	-	18,358	-
TOTAL AVAILABLE FUNDS	403,606	407,483	406,666	422,884	423,620
EXPENDITURES	3,937	2,958	-	2,890	-
ENDING FUND BALANCE	\$399,670	\$404,525	\$406,666	\$419,995	\$423,620

Fund balance as a % of expenditures *(not applicable for non-operatinal account groups)*

COLLEGE / COMMERCE CENTER

BEGINNING FUND BALANCE	-	-	-	-	-
REVENUES	-	-	-	5,300,000	-
TOTAL AVAILABLE FUNDS	-	-	-	5,300,000	-
EXPENDITURES	-	-	-	4,144,228	-
ENDING FUND BALANCE	\$0	\$0	\$0	\$1,155,772	\$0

Fund balance as a % of expenditures *(not applicable for non-operatinal account groups)*

WASTE MANAGEMET

BEGINNING FUND BALANCE	\$0	\$1,251	\$3,143	\$1,251	\$1,252
REVENUES	141,252	132,074	135,000	139,625	140,000
TOTAL AVAILABLE FUNDS	141,252	133,325	138,143	140,876	141,252
EXPENDITURES	140,000	132,074	135,000	139,625	140,000
ENDING FUND BALANCE	\$1,252	\$1,251	\$3,143	\$1,251	\$1,252

Fund balance as a % of expenditures *(not applicable for non-operatinal account groups)*

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
---------------------	--------------------------------	--------------------------------	-----------------------------	----------------------------	------------------------

FEMA DISASTER

BEGINNING FUND BALANCE	193,185	171,224	-	-	-
REVENUES	-	10,984	-	-	-
TOTAL AVAILABLE FUNDS	193,185	182,208	-	-	-
EXPENDITURES	21,961	160,240	-	-	-
ENDING FUND BALANCE	\$171,224	\$21,968	\$0	\$0	\$0

Fund balance as a % of expenditures (not applicable for non-operational account groups)

GRANT FUND

BEGINNING FUND BALANCE	1,696	2,056	-	-	-
REVENUES	410,931	6,715,298	-	1,062,503	-
TOTAL AVAILABLE FUNDS	412,626	6,717,354	-	1,062,503	-
EXPENDITURES	410,570	6,697,531	-	3,441,280	-
ENDING FUND BALANCE	\$2,056	\$19,823	\$0	(\$2,378,776)	\$0

Fund balance as a % of expenditures (not applicable for non-operational account groups)

LAW LIBRARY

BEGINNING FUND BALANCE	52,753	54,097	55,141	50,967	55,343
REVENUES	14,970	12,269	12,350	12,153	11,500
TOTAL AVAILABLE FUNDS	67,723	66,366	67,491	63,120	66,843
EXPENDITURES	13,627	15,398	12,350	5,977	11,500
ENDING FUND BALANCE	\$54,096	\$50,967	\$55,141	\$57,144	\$55,343

Fund balance as a % of expenditures (not applicable for non-operational account groups)

PRE-TRIAL INTERVENTION PROGRAM

BEGINNING FUND BALANCE	-	8,751	29,674	29,083	38,188
REVENUES	8,751	21,312	24,000	16,875	17,000
TOTAL AVAILABLE FUNDS	8,751	30,063	53,674	45,958	55,188
EXPENDITURES	-	980	24,000	5,630	17,000
ENDING FUND BALANCE	\$8,751	\$29,083	\$29,674	\$40,328	\$38,188

Fund balance as a % of expenditures (not applicable for non-operational account groups)

DISTRICT ATTORNEY SPECIAL

BEGINNING FUND BALANCE	-	-	(985)	88	-
REVENUES	34,379	27,500	24,000	27,500	24,000
TOTAL AVAILABLE FUNDS	34,379	27,500	23,015	27,588	24,000
EXPENDITURES	34,379	27,412	24,000	27,500	24,000
ENDING FUND BALANCE	\$0	\$88	(\$985)	\$88	\$0

Fund balance as a % of expenditures (not applicable for non-operational account groups)

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
---------------------	--------------------------------	--------------------------------	-----------------------------	----------------------------	------------------------

DISTRICT ATTORNEY HOT CHECK

BEGINNING FUND BALANCE	21,332	27,679	30,559	29,174	27,055
REVENUES	7,921	4,154	5,000	5,882	5,000
TOTAL AVAILABLE FUNDS	29,253	31,833	35,559	35,056	32,055
EXPENDITURES	1,574	2,659	5,000	1,114	5,000
ENDING FUND BALANCE	\$27,679	\$29,174	\$30,559	\$33,942	\$27,055

Fund balance as a % of expenditures (not applicable for non-operatlnal account groups)

AGING SERVICES

BEGINNING FUND BALANCE	\$150,199	\$181,205	\$252,687	\$206,659	\$240,310
REVENUES	336,552	383,730	261,922	387,914	257,485
TOTAL AVAILABLE FUNDS	486,752	564,935	514,609	594,573	497,795
EXPENDITURES	305,545	358,278	271,634	334,762	270,885
ENDING FUND BALANCE	\$181,206	\$206,657	\$242,975	\$259,811	\$226,910

Fund balance as a % of expenditures 59.31% 57.68% 89.45% 77.61% 83.77%

COMMISSARY (SHERIFF)

BEGINNING FUND BALANCE	28,576	21,080	24,416	22,233	29,819
REVENUES	9,323	15,888	8,000	15,970	14,500
TOTAL AVAILABLE FUNDS	37,899	36,968	32,416	38,203	44,319
EXPENDITURES	16,819	14,734	8,000	3,889	14,500
ENDING FUND BALANCE	\$21,079	\$22,234	\$24,416	\$34,314	\$29,819

Fund balance as a % of expenditures (not applicable for non-operatlnal account groups)

RETIREE HEALTH BENEFITS TRUST

BEGINNING FUND BALANCE	-	191,007	288,449	287,344	604,565
REVENUES	200,082	129,031	272,513	361,729	339,506
TOTAL AVAILABLE FUNDS	200,082	320,038	560,962	649,073	944,071
EXPENDITURES	9,075	32,693	56,400	57,522	51,470
ENDING FUND BALANCE	\$191,007	\$287,344	\$504,562	\$591,552	\$892,601

Fund balance as a % of expenditures (not applicable for non-operatlnal account groups)

DRUG FORFEITURE

BEGINNING FUND BALANCE	263,996	250,288	243,050	199,844	228,469
REVENUES	9,950	5,806	-	52,563	-
TOTAL AVAILABLE FUNDS	273,947	256,094	243,050	252,407	228,469
EXPENDITURES	23,658	56,250	-	29,786	-
ENDING FUND BALANCE	\$250,288	\$199,844	\$243,050	\$222,620	\$228,469

Fund balance as a % of expenditures (not applicable for non-operatlnal account groups)

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
---------------------	--------------------------------	--------------------------------	-----------------------------	----------------------------	------------------------

PERMANENT SCHOOL

BEGINNING FUND BALANCE	412,767	432,727	2,894,492	2,926,692	744,646
REVENUES	20,534	2,496,271	1,150	97,387	95,000
TOTAL AVAILABLE FUNDS	433,301	2,928,999	2,895,642	3,024,079	839,646
EXPENDITURES	574	2,307	1,150	2,388,022	1,150
ENDING FUND BALANCE	\$432,727	\$2,926,692	\$2,894,492	\$636,056	\$838,496

Fund balance as a % of expenditures (not applicable for non-operational account groups)

AVAILABLE SCHOOL

BEGINNING FUND BALANCE	208,427	227,992	128,282	226,321	17,953
REVENUES	137,264	138,968	137,992	2,524,824	137,992
TOTAL AVAILABLE FUNDS	345,691	366,960	266,274	2,751,145	155,945
EXPENDITURES	117,699	140,637	137,992	2,526,423	137,992
ENDING FUND BALANCE	\$227,992	\$226,323	\$128,282	\$224,722	\$17,953

Fund balance as a % of expenditures (not applicable for non-operational account groups)

COUNTY CLERK RECORDS MANAGEMENT

BEGINNING FUND BALANCE	157,725	160,088	147,257	123,537	112,792
REVENUES	118,492	116,838	112,750	133,573	132,000
TOTAL AVAILABLE FUNDS	276,217	276,926	260,007	257,110	244,792
EXPENDITURES	116,129	153,389	141,703	143,967	131,999
ENDING FUND BALANCE	\$160,087	\$123,537	\$118,304	\$113,143	\$112,793

Fund balance as a % of expenditures 137.85% 80.54% 83.49% 78.59% 85.45%

COUNTY RECORDS MANAGEMENT

BEGINNING FUND BALANCE	1,243	1,463	4,249	212	3,178
REVENUES	29,937	28,466	29,742	28,172	29,742
TOTAL AVAILABLE FUNDS	31,181	29,929	33,991	28,384	32,920
EXPENDITURES	29,718	29,717	29,742	29,733	29,742
ENDING FUND BALANCE	\$1,463	\$212	\$4,249	(\$1,350)	\$3,178

Fund balance as a % of expenditures 4.92% 0.71% 14.29% -4.54% 10.69%

SHERIFF'S FEDERAL REVENUE SHARING

BEGINNING FUND BALANCE	3,221	3,221	-	3,221	5,221
REVENUES	-	-	-	16,821	-
TOTAL AVAILABLE FUNDS	3,221	3,221	-	20,042	5,221
EXPENDITURES	-	-	-	2,801	-
ENDING FUND BALANCE	\$3,221	\$3,221	\$0	\$17,241	\$5,221

Fund balance as a % of expenditures #DIV/0! #DIV/0! #DIV/0! #DIV/0!

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
---------------------	--------------------------------	--------------------------------	-----------------------------	----------------------------	------------------------

DISTRICT CLERK RECORDS MANAGEMENT

BEGINNING FUND BALANCE	3,142	2,717	2,461	15,163	13,204
REVENUES	12,103	12,446	12,150	11,931	17,325
TOTAL AVAILABLE FUNDS	15,245	15,163	14,611	27,094	30,529
EXPENDITURES	12,528	-	12,150	5,073	17,325
ENDING FUND BALANCE	\$2,717	\$15,163	\$2,461	\$22,021	\$13,204

<i>Fund balance as a % of expenditures</i>	<i>21.69%</i>	<i>#DIV/0!</i>	<i>20.26%</i>		<i>76.21%</i>
--	---------------	----------------	---------------	--	---------------

COUNTY & DISTRICT COURT TECHNOLOGY

BEGINNING FUND BALANCE	173	702	1,549	1,654	1,594
REVENUES	659	952	940	860	915
TOTAL AVAILABLE FUNDS	832	1,654	2,489	2,514	2,509
EXPENDITURES	130	-	940	-	915
ENDING FUND BALANCE	\$702	\$1,654	\$1,549	\$2,514	\$1,594

<i>Fund balance as a % of expenditures</i>					
--	--	--	--	--	--



HOTEL TAX

Fund Description

Revenues generated by a hotel/motel occupancy tax established by the County must be used to directly promote tourism and/or support the hotel/motel industry within the County. Currently, a portion of this tax is distributed to the Chamber of Commerce for the promotion of tourism within the County and the County retains a portion for certain expenditures related to the County-wide promotion of tourism.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	12,919	16,591	18,823	22,772	23,982
011-318-140 HOTEL OCCUPANCY TAX	20,280	26,173	20,000	21,665	20,000
011-365-200 OTHER (Contrib.) REVENUE			-		-
**TOTAL REVENUE	20,280	26,173	20,000	21,665	20,000

Detail Expenditures

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
011-401-488 HOTEL TAX DISTRIBUTION	10,337	10,770	16,000	8,601	8,000
011-401-489 PRO-RATA HOTEL TAX SHARE	6,271	9,222	4,000	8,643	12,000
**TOTAL EXPENDITURES	16,608	19,993	20,000	17,244	20,000



JUSTICE COURT TECHNOLOGY

Fund Description

The Justice Court Technology Fee was authorized by the state legislature for collection from September, 2001 through August 31, 2006 - a five year period. Subsequent legislative action repealed the end date for collection of this fee. The Fund, by statute is to be administered by the Commissioners Court and may be spent only for the purchase of technological enhancements in the justice courts. This fund is not performance related.

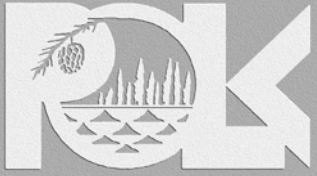
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	120,361	114,946	89,698	70,969	53,494
013-340-800 Justice Court Technology Fees					
013-340-801 JUSTICE TECH FEES - PCT. 1	7,341	9,196	9,800	6,175	6,200
013-340-802 JUSTICE TECH FEES - PCT. 2	3,939	4,278	4,200	4,688	4,600
013-340-803 JUSTICE TECH FEES - PCT. 3	7,834	7,000	7,400	6,364	6,350
013-340-804 JUSTICE TECH FEES - PCT. 4	2,177	1,823	1,800	1,477	1,475
013-360-100 INTEREST			-		
**TOTAL REVENUE	21,290	22,297	23,200	18,704	18,625

Detail Expenditures

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
013-450-503 NET DATA JP SOFTWARE MAI	20,974	21,603	22,251	22,251	24,500
013-451-350 JP1 TECHNOLOGY EXPENSE	2,106	203	401	203	
013-451-351 JP1 USE OF FUND BALANCE	195	12,858	4,984	5,638	3,329
013-452-350 JP2 TECHNOLOGY EXPENSE	3,105	2,313	172	1,083	
013-452-351 JP2 USE OF FUND BALANCE	65	6,320	2,136	5,268	2,470
013-453-350 JP3 TECHNOLOGY EXPENSE	-	-	303	-	
013-453-351 JP3 USE OF FUND BALANCE	130	18,328	3,764	4,242	3,409
013-454-350 JP4 TECHNOLOGY EXPENSE	-	2,477	74	-	
013-454-351 JP4 USE OF FUND BALANCE	130	2,171	916	974	792
**TOTAL EXPENDITURES	26,705	66,274	35,000	39,660	34,500



JUDICIAL CENTER CONSTRUCTION

Fund Description

This fund was created to account for the construction of the Polk County Judicial Center and related activities for which the Series 2008 Certificates of Obligation were issued in the amount of \$10,120,000. The Center, located on the south side of the Main Courthouse, was completed in the Summer of 2011.

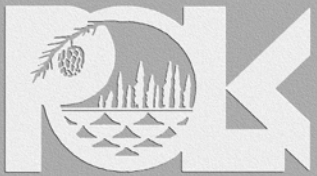
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
	Fund Balance (year beginning)	6,759,449	624,660		155,830	109,182
019-341-100	INTEREST-2007 C/O SERIES	5,161	255	-	105	-
019-390-408	PREMIUM ON CO'S			-		-
019-390-409	CO PROCEEDS			-		-
	* TOTAL FUND REVENUE	5,161	255	-	105	-

Detail Expenditures

019-465-550	ARCHITECT/ENG. FEE	55,718	1,169	-		-
019-465-551	PRECONSTRUCTION EXPENSE	110,629		-	1,371	-
019-465-552	CONST. MGR. FEE	551,596	158,903	-		-
019-465-555	CONSTRUCTION COSTS	5,399,223	309,751	-	42,779	-
019-465-572	CAPITAL OUTLAY	22,783	(738)	-		-
019-700-061	TRANSFER TO DEBT SERVICE					-
	* TOTAL FUND EXPENSE	6,139,949	469,085	-	44,150	-



(JAIL) CONSTRUCTION FUND

Fund Description

This fund was created at the request of the County Auditor and will be utilized to account for activities of major capital projects. Previously (2008-2011), the fund related to the Jail expansion project for which Series 2007 Certificates of Obligation were issued in the amount of \$19,000,000. The Jail Expansion was completed in the Summer of 2011.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
	Fund Balance (year beginning)	7,151,126	1,021,877		121	
020-340-100	INTEREST-2007 C/O SERIES	5,887	1,215	-		
020-000-000	PROCEEDS-2007C/O SERIES		-	-		
	* TOTAL FUND REVENUE	5,887	1,215	-	-	-

Detail Expenditures

020-512-550	ARCHITECT/ENG. FEE	76,376	-	-		
020-512-551	PRECONSTRUCTION EXPENSE	208,438	-	-		
020-512-552	CONST. MGR. FEE	222,008	861,771	-		
020-512-554	DISCOUNT -2007 C/O ISSUE		5,600			
020-512-555	CONSTRUCTION COSTS	5,628,312	-	-		
020-512-556	LAND ACQUISITION		-	-		
020-700-061	TRANSFER TO DEBT SERVICE		155,600		121	
	* TOTAL FUND EXPENSE	6,135,135	1,022,971	-	121	-



JUSTICE COURT BUILDING SECURITY

Fund Description

The Justice Court Building Security Fee was authorized by the state legislature for collection from each of the four Justice (JP) Courts. The Fund, by statute is to be administered by the Commissioners Court and may be expended only for security related activities/purchases in the justice courts not located in the County Courthouse, which - in Polk County - now constitutes all four JP Courts. This fund is not performance related.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
	Fund Balance (year beginning)	23,602	24,130	21,988	24,221	24,569
026-340-801	JP Court Bldg Security JP#1	1,788	2,278	2,400	1,525	1,500
026-340-802	JP Court Bldg Security JP#2	950	1,039	1,000	1,162	1,150
026-340-803	JP Court Bldg Security JP#3	1,873	1,707	1,800	1,557	1,550
026-340-804	JP Court Bldg Security JP#4	533	455	400	364	350
026-340-100	INTEREST					
	* TOTAL FUND REVENUE	5,144	5,479	5,600	4,608	4,550

Detail Expenditures

026-580-571	JP#1 CAPITAL OUTLAY		1,345	2,400	-	1,500
026-580-572	JP#2 CAPITAL OUTLAY	-	2,535	1,000	-	1,150
026-580-573	JP#3 CAPITAL OUTLAY	-	-	1,800	-	1,550
026-580-574	JP#4 CAPITAL OUTLAY	4,616	1,507	400	-	350
	Sub-Total : Capital Outlay	4,616	5,387	5,600	-	4,550
	* TOTAL FUND EXPENSE	4,616	5,387	5,600	-	4,550



George Bigler
Courthouse Security Bailiff

SECURITY (COURTHOUSE)

Fund / Department Description

This fund is used to account for special fees collected by the offices of the District Clerk, County Clerk and Justices of the Peace for the purpose of defraying cost related to providing security in County and District courtrooms.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
	Fund Balance (year beginning)	4,830	8,677	26,747	15,164	33,390
027-340-010	TRANSFER FROM GENERAL	34,940	79,567	86,550	86,549	58,731
027-340-400	COUNTY CLERK FEES	13,700	13,414	13,000	14,687	14,900
027-340-700	DISTRICT CLERK FEES	6,455	4,946	4,800	4,439	4,300
027-340-801	JP #1 Security Fees	5,524	6,957	7,400	4,631	4,650
027-340-802	JP #2 Security Fees	2,982	3,167	3,100	3,526	3,490
027-340-803	JP #3 Security Fees	5,921	5,194	5,500	4,783	4,750
027-340-804	JP #4 Security Fees	1,572	1,313	1,250	1,093	1,100
027-360-100	DEPOSITORY INTEREST	-	-	-	-	-
	**TOTAL REVENUES	71,094	114,558	121,600	119,707	91,921

Detail Expenditures

027-580-105	SALARIES - BAILIFFS	33,061	61,812	65,457	60,743	68,730
027-580-108	SALARIES / PART-TIME	9,917	7,357	9,500	8,946	9,975
027-580-120	CERTIFICATE PAY	1,216	1,207	1,200	1,216	1,800
027-580-200	LONGEVITY	900	960	1,080	1,260	1,380
027-580-201	SOCIAL SECURITY	3,396	5,425	5,909	5,483	6,264
027-580-202	GROUP INSURANCE	7,643	14,584	16,385	15,780	17,314
027-580-203	RETIREMENT	4,948	8,098	8,983	8,379	9,974
027-580-204	WORKERS COMPENSATION	70	1,468	1,574	1,680	1,668
027-580-206	UNEMPLOYMENT INSURANCE	118	109	153	143	197
	Sub-Total : Personnel	61,269	101,019	110,240	103,630	117,301
027-580-300	UNIFORMS	547	-	500	1,260	1,000
027-580-315	OFFICE SUPPLIES	442	340	400	373	400
027-580-423	MOBILE PHONES/PAGER	1,008	1,007	1,020	1,000	1,020
027-580-427	TRAVEL/TRAINING	281	1,494	1,500	70	1,500
027-580-495	SECURITY EXPENSES	3,700	4,211	7,940	10,445	3,700
	Sub-Total : Operating	5,978	7,052	11,360	13,148	7,620
027-580-573	CAPITAL PURCHASES	-	-	-	-	-
	Sub-Total : Operating	-	-	-	-	-
	**TOTAL EXPENSES	67,247	108,071	121,600	116,779	124,921



HISTORICAL COMMISSION

Fund Description

The purpose of this fund is to account for monies donated for preservation of the heritage of Polk County area and to promote its history, as administered by the Historical Commission.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
	<i>Fund Balance (year beginning)</i>	394,225	399,669	<i>406,666</i>	404,526	<i>423,620</i>
028-318-140	HOTEL/MOTEL TAX	5,000	5,000	-	5,000	-
028-360-100	DEPOSITORY INTEREST	510	464	-	417	-
	* TAX/INT REVENUE SUMMAR	5,510	5,464	-	5,417	-
028-367-100	CONTRIBUTIONS	3,871	2,350	-	12,931	-
	* CONTRIBUTIONS REVENUE	3,871	2,350	-	12,931	-
028-370-500	Miscellaneous Income	-	-	-	10	-
	* OTHER REVENUE	-	-	-	10	-
	**TOTAL REVENUES	9,381	7,814	-	18,358	-

Detail Expenditures

028-661-334	OPERATING EXPENSE	3,937	2,958	-	2,890	-
	Sub-Total : Operating	3,937	2,958	-	2,890	-
028-661-531	CAPITAL PROJECTS - BUILDING	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	**TOTAL EXPENDITURES	3,937	2,958	-	2,890	-



COLLEGE & COMMERCE CENTER

Fund Description

This fund was created to account for the construction of the Polk County Commerce Center. In 2009, Polk County received a \$4million grant from the Texas Economic Development Administration (EDA) for the purpose of building a college/conference center in coordination with Angelina College to provide management and full course curriculum. The Center will also serve as a shelter facility in the event of a major disaster. Additional funding to complete the project is to be received through donations from local individuals and foundations. Currently, local contributions are held by the Polk County Higher Education and Technology Foundation and EDA grant funds will be received a reimbursement to the County once construction begins.

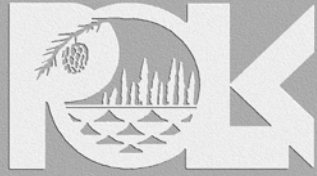
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
	<i>Fund Balance (year beginning)</i>					
030-341-100	INTEREST	-	-	-	-	-
030-367-100	CONTRIBUTIONS (Foundation)	-	-	-	1,500,000	-
030-367-200	EDA GRANT FUNDS	-	-	-	3,800,000	-
	* TOTAL FUND REVENUE	-	-	-	5,300,000	-

Detail Expenditures

030-651-550	ARCHITECT/ENG. FEE	-	-	-	300,000	-
030-651-551	PRECONSTRUCTION EXPENSE	-	-	-	-	-
030-651-552	CONST. MGR. FEE	-	-	-	-	-
030-651-555	CONSTRUCTION COSTS	-	-	-	3,844,228	-
	* TOTAL FUND EXPENSE	-	-	-	4,144,228	-



Santek Environmental

WASTE MANAGEMENT

Fund Description

This fund was originally established by the County to account for all revenues generated by the County's environmentally related services and the associated expenses, with the major activity being the disposal and storage of solid waste. In December 2001, the County contracted with Santek Environmental for all waste management operations, including the lease of equipment and facilities such as the regional collection stations and the landfill. Budget amounts reflect the County's receipt and use of revenue from the percentage negotiated within the contract with Santek.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	-	1,251	3,143	1,251	1,252
032-344-601 SANTEK CONTRACT PYMTS.	141,252	132,074	135,000	139,625	140,000
** TOTAL REVENUES	141,252	132,074	135,000	139,625	140,000

Detail Expenditures

032-700-010 TRANSFER TO GENERAL FUND	140,000	132,074	135,000	139,625	140,000
032-700-061 TRANSFER TO DEBT (POST CLOSURE)			-		
Sub-Total : Capital Outlay	140,000	132,074	135,000	139,625	140,000
* EXP SUMMARY - WASTE MG	140,000	132,074	135,000	139,625	140,000



FEMA DISASTER

Fund Description

This fund is used to account for federal and/or state disaster recovery and mitigation assistance following an authorized disaster declaration. The County Judge, as Emergency Management Director, and the County's Emergency Management Coordinator also apply for such funding on behalf of qualified - nongovernmental agencies and community organizations. Because an event resulting in disaster funding cannot be foreseen, revenues and expenses are amended into the budget.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	193,185	171,224	-		
034-330-100 OTHER FEMA REVENUES					-
034-330-610 GENERAL FEMA - REIMB.		10,984			-
034-330-621 PCT #1 FEMA REVENUES					-
034-330-622 PCT #2 FEMA REVENUES					-
034-330-623 PCT #3 FEMA REVENUES					-
034-330-624 PCT #4 FEMA REVENUES					-
*TOTAL FUND REVENUE	-	10,984	-	-	-

Detail Expenditures

034-694-489 DEBRIS REMOVAL					-
034-694-491 COUNTY DISASTER EXP (GEN)	21,961				-
034-694-621 PCT. #1 DISASTER EXPENSES					-
034-694-622 PCT. #2 DISASTER EXPENSES					-
034-694-623 PCT. #3 DISASTER EXPENSES					-
034-694-624 PCT. #4 DISASTER EXPENSES					-
034-700-010 TRANSFER TO GENERAL FUND		160,240			-
**TOTAL FUND EXPENDITURE	21,961	160,240	-	-	-



GRANT FUND

Fund Description

Various grants received by the County which are not reported in a separate fund are included in the Grant Fund and identified by a descriptive Account Name and associated Account number, such as "Memorial Point Sewer (TCDP)" which refers to a Texas Community Development Program Block Grant for community sewer improvements in a designated low income area. In FY2008 & 2009, the fund will account for disaster relief/mitigation grants. This fund is not performance related.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	1,696	2,056			
035-331-050 FEMA PROJECT REVENUES	109,500	-	-	(27,375)	-
035-331-100 DISASTER PROJECT (DRS)		-	-		-
035-331-115 #2563801 - FORENSIC EQUIP				25,020	
035-331-125 COURTHOUSE RESTORATION		29,371	-		-
035-331-150 2012-040364 EXEC/PPH		40,845		84,405	-
035-331-201 DISASTER RELIEF 216280	114,253	-	-		-
035-331-203 DISASTER RELIEF 2526701	187,178	1,514,363	-	98,459	-
035-331-204 GLO #10-5226-000-5210		5,130,719		881,993	-
035-331-300 HOME PROGRAM #1000762		-	-		-
**TOTAL REVENUE	410,931	6,715,298	-	1,062,503	-

Detail Expenditures

035-400-990 2012-040364 EXEC/PPH		41,853	-	89,897	-
035-409-590 FEMA PROJECT EXPENSES	109,500		-		-
035-409-600 DISASTER PROJECT (DRS)			-		-
035-409-602 HOME PROGRAM #1000762			-		-
035-409-612 DISASTER RELIEF 216280	113,892		-		-
035-409-613 DISASTER RELIEF 2526701	187,178	1,494,688	-	118,094	-
035-409-614 GLO #10-5226-000-5210		5,131,619		3,181,565	-
035-409-615 #2563801 - FORENSIC EQUIP				25,699	
035-409-625 COURTHOUSE RESTORATION		29,371	-	26,024	-
**TOTAL EXPENDITURES	410,570	6,697,531	-	3,441,280	-

Following the initial grant award, revenues & expenses are determined by actual project costs and the budget is amended with drawdowns made during the year from the state or federal funding agency. A negative fund balance represents grant revenues pending from the State at the time of the report.



LAW LIBRARY

Fund Description

This fund accounts for special fees related to maintaining a law library at the County Courthouse. The Commissioners Court established a fee for each civil case filed in the County or District Courts to support the expense of the Law Library, which is administered by the County Court at Law and located in the County Court at Law office suite. Over the past decade, the Law Library has transitioned to electronic media.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
	Fund Balance (year beginning)	52,753	54,097	55,141	50,967	55,343
040-340-400	COUNTY COURT FEES	3,314	3,020	2,800	3,150	3,000
040-340-700	DISTRICT COURT FEES	11,656	9,249	9,550	8,629	8,500
	* COURT FEES REVENUE SUM	14,970	12,269	12,350	11,779	11,500
040-360-100	DEPOSITORY INTEREST		-	-	374	
	* INTEREST REVENUE SUMMA	-	-	-	374	-
	**TOTAL REVENUES	14,970	12,269	12,350	12,153	11,500

Detail Expenditures

040-650-334	OPERATING EXPENSE	13,627	15,398	12,350	5,977	11,500
	Sub-Total : Operating	13,627	15,398	12,350	5,977	11,500
040-650-573	CAPITAL OUTLAY					
	Sub-Total : Capital Outlay	-	-	-	-	-
	** TOTAL EXPENDITURES	13,627	15,398	12,350	5,977	11,500



PRE-TRIAL INTERVENTION PROGRAM

Fund Description

This fund is used to account for fees collected by the Criminal District Attorney's Office to reimburse the County for expenses related to a defendant's participation in a pretrial intervention program offered in the County. Expenses are administered by the Criminal District Attorney in accordance with a budget approved by the Commissioners Court.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
	Fund Balance (year beginning)	-	8,751	29,674	29,083	38,188
047-340-100	DEPOSITORY INTEREST		-	-		
047-340-475	PRETRIAL INTERVEN. FEE	8,751	21,312	24,000	16,875	17,000
	*TOTAL FUND REVENUE	8,751	21,312	24,000	16,875	17,000

Detail Expenditures

047-475-417	PRETRIAL INTERVENTION		980	24,000	5,630	17,000
	*TOTAL FUND EXPENSE	-	980	24,000	5,630	17,000



DISTRICT ATTORNEY SPECIAL

Fund Description

This fund is used to account for state funding provided to the Criminal District Attorney's Office. Qualified expenditures are made at the discretion of the District Attorney. This fund is not performance related

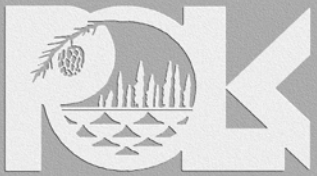
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	-	-	(985)	88	-
048-333-400 LEOSE INVESTIG. TRAINING	791				
048-342-400 SALARY SUPPLEMENT REIMB.	33,589	27,500	24,000	27,500	24,000
*TOTAL FUND REVENUE	34,379	27,500	24,000	27,500	24,000

Detail Expenditures

048-476-105 SALARY SUPP/BENEFITS	33,589	26,992	24,000	27,500	24,000
048-476-334 INVESTIGATOR TRAVEL/TRAI	791	420			
*TOTAL FUND EXPENSE	34,379	27,412	24,000	27,500	24,000



DISTRICT ATTORNEY HOT CHECK

Fund Description

This fund is created by statute to account for certain fees retained by the Criminal District Attorney's Office from the collection of hot checks. Expenditures are made at the discretion of the District Attorney. This fund is not performance related

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	21,332	27,679	30,559	29,174	27,055
049-340-600 FEES	7,921	4,154	5,000	5,882	5,000
049-342-400 SALARY SUPP/REFUND		-	-		
049-342-566 REFUND - UNEMPLOYMENT		-	-		
* TOTAL FUND REVENUE	7,921	4,154	5,000	5,882	5,000

Detail Expenditures

049-476-105 SALARY SUPP/BENEFITS				-	-
049-476-334 OPERATING	1,574	2,659	5,000	1,114	5,000
* TOTAL FUND EXPENSE	1,574	2,659	5,000	1,114	5,000



Administered by
Social Services

AGING SERVICES

Fund Description

The Aging Fund is used to account for a program created by the County and funded by the County, Deep East Texas Area Agency on Aging and, in part, by federal program funds. The program provides nutritional and support services to senior citizens in Polk County through meals delivered to homebound participants and to Senior Centers located in Livingston, Onalaska and Corrigan. In 2007, the County consolidated its' food preparation services into one kitchen facility located at the Office Annex in Livingston under the supervision of the Social Services Department.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	150,199	181,205	252,687	206,659	240,310
051-330-000 USE OF FUND BALANCE					
051-330-051 AGRI-GRANT MONIES	21,825	4,513	-		
051-330-451 DETCOG REIMBURSEMENT	68,311	22,307	-		
051-339-110 TITLE IIIB SENIOR CENTER	-	5,000	-		
051-339-120 TITLE IIIC1 CONGREGATE ME	62,688	50,914	43,102	83,076	49,449
051-339-125 CONGREGATE REIMBURSEMENT		8,339			
051-339-130 TITLE IIIC2 HOME DELIVERY	64,470	56,340	44,065	45,619	31,046
051-339-135 SRG - HOME DELIVERED					
051-339-135 HOME DELIVERED REIMBURSEMENT		125,378	70,039	123,946	60,000
051-339-140 TITLE XX - DHS	101,593	50,962	72,000	65,330	72,000
051-339-145 HMO-HDM REIMBURSEMENT		42,426	20,000	49,831	35,000
051-339-180 EFSP - National Board	-	4,072	-	4,013	
051-339-185 HOME DELIVERY CONTRIBUT	495	-	-	45	
051-339-190 LIVINGSTON CONTRIBUTIONS	1,897	1,569	1,675	1,518	1,198
051-339-193 CORRIGAN CONTRIBUTIONS	1,749	1,127	1,267	702	740
051-339-195 ONALASKA CONTRIBUTIONS	11,612	9,628	9,726	8,423	8,052
051-339-400 LOCAL DONATIONS				900	
051-342-600 INSURANCE CLAIMS	1,311	-	-	1,875	
051-360-100 DEPOSITORY INTEREST	-		-		
051-360-150 MISCELLANEOUS REVENUE	600	1,155	49	2,634	
051-390-409 LOAN PROCEEDS	-	-	-		
** TOTAL REVENUES	336,552	383,730	261,922	387,914	257,485
(PROJECTED USE OF FUND BALANCE)			9,712		
			271,634		

Detail Expenditures

051-645-105 SALARIES	99,870	84,315	98,628	86,413	96,600
051-645-108 SALARIES / PART-TIME	13,446	20,957	15,828	10,022	8,769
051-645-200 LONGEVITY PAY	1,620	1,860	1,560	600	840
051-645-201 SOCIAL SECURITY	8,584	7,896	8,875	7,160	8,125
051-645-202 GROUP INSURANCE	30,573	24,462	32,771	30,877	34,627
051-645-203 RETIREMENT	12,722	12,163	13,493	11,262	12,936
051-645-204 WORKER'S COMPENSATION	792	842	639	857	915
051-645-206 UNEMPLOYMENT COMPENSAT	299	166	229	189	255
Sub-Total : Personnel	167,906	152,662	172,023	147,380	163,068
051-645-315 OFFICE SUPPLIES	2,425	1,712	1,000	4,711	1,000
051-645-330 VAN GAS/ OIL	7,732	6,476	5,000	6,521	5,000
051-645-333 RAW FOOD	75,946	135,215	68,351	131,082	69,300
051-645-334 FOOD DELIVERY	-	-	-		
051-645-340 FEMA FOOD RELATED ITEMS	-	-	-		
051-645-343 PAPER GOODS/SUPPLIES	14,529	30,872	10,000	21,564	15,000
051-645-344 KITCHEN SUPPLIES	4,286	2,132	768	3,492	1,000

AGING SERVICES (CONT.)

Detail Expenditures (continued)

Account #	Account Name	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
051-645-350	MAINTENANCE - BLDG.	-	-	-		
051-645-351	EQUIPMENT MAINT/REPAIR	-	7,817	-	3,608	
051-645-353	COMPUTER SOFTWARE EXP.	-	-	-		700
051-645-360	RAW FOOD - AGRI GRANT	17,488	-	-		
051-645-361	PAPER GOODS/PCKG AGRI GR	2,700	-	-		
051-645-362	VAN GAS/ OIL AGRI GRANT	-	-	-		
051-645-396	STATE NUTRITIONIST GUIDE	1,800	1,800	1,200	1,200	1,200
051-645-405	CONTRACT SERVICES		-	12,493	12,493	13,117
051-645-420	TELEPHONE EXPENSE	695	929	799	608	500
051-645-427	TRAVEL - SEMINARS	15	-	-	116	
051-645-454	AUTO REPAIRS	3,914	531	-	1,986	1,000
051-645-463	STORAGE- EQUIPMENT LEASE	-	-	-		
051-645-470	COUNTY SUBSIDY EXPENSES	4,210	-	-		
	Sub-Total : Operating	135,739	187,485	99,611	187,382	107,817
051-645-572	EQUIPMENT	-	11,743	-		
051-645-573	CAPITAL OUTLAY	1,900	6,388	-		
	Sub-Total : Capital Outlay	1,900	18,131	-	-	-
051-999-990	** TOTAL EXPENDITURES	305,545	358,278	271,634	334,762	270,885



COMMISSARY (SHERIFF)

Fund Description

This fund is under the supervision of the Sheriff and utilized, by statute, for the accounting of monies received from and for the benefit of inmates of the County Jail. This fund is not performance related.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	28,576	21,080	24,416	22,233	29,819
056-367-135 COMMISSION ON COMMISSAF	9,323	15,888	8,000	15,970	14,500
056-367-426 WORK RELEASE PROGRAM	-		-		
056-367-512 REFUNDS / REIMB	-		-		
* TOTAL FUND REVENUE	9,323	15,888	8,000	15,970	14,500

Detail Expenditures

056-512-491 INMATE SUPPLIES	16,819	14,734	8,000	3,889	14,500
056-700-010 TRANSFER TO GENERAL				-	-
* TOTAL FUND EXPENSE	16,819	14,734	8,000	3,889	14,500



RETIREE HEALTH BENEFITS TRUST

Fund Description

The Retiree Health Benefits Trust Fund was created in 2011 to account for the accumulation of that portion of the annually determined contribution amount budgeted to address future liabilities of Other Post Employment Benefits (OPEB), as determined by an actuarial study performed every other year. Currently, the County provides for continued payment of health insurance premiums for Retirees meeting certain eligibility criteria.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	-	191,007	288,449	287,344	604,565
083-341-100 DEPOSITORY INTEREST	82	431	400	910	800
083-341-200 TAC HEBP RENEWAL CREDIT			72,113	160,819	88,706
083-370-010 TRANSFER FROM GENERAL FUND	200,000	128,600	200,000	200,000	250,000
* TOTAL FUND REVENUE	200,082	129,031	272,513	361,729	339,506

Detail Expenditures

083-401-202 RETIREE HEALTH INSURANCE	3,125	32,693	50,030	52,407	51,470
083-401-205 ADMINISTRATIVE EXPENSE	5,950		6,370	5,115	
* TOTAL FUND EXPENSE	9,075	32,693	56,400	57,522	51,470



DRUG FORFEITURE

Fund Description

This fund is utilized to account for special purpose revenues generated by seizures of cash, property and other assets in cases involving illegal drugs. This fund is not performance related. Revenues and expenditures are not historical and are amended into the budget if received in any given year.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	263,996	250,288	243,050	199,844	228,469
090-340-200 SHERIFF'S ACCOUNT	6,536	4,821	-	37,435	-
090-340-600 DISTRICT ATTORNEY ACCT.	3,028		-	15,031	-
090-340-700 CONSTABLES ACCT.	255	869	-		-
090-360-100 DEPOSITORY INTEREST	131	116	-	97	-
* TOTAL FUND REVENUE	9,950	5,806	-	52,563	-

Detail Expenditures

090-476-499 DIST. ATTY. ACCOUNT	1,558		-	4,900	-
090-552-499 CONSTABLE PCT. 2 ACCT.	-		-	170	-
090-560-499 SHERIFF'S ACCOUNT	22,100	56,250	-	24,716	-
* TOTAL FUND EXPENSE	23,658	56,250	-	29,786	-



PERMANENT SCHOOL

Fund Description

This fund is used to account for mineral lease revenue derived from property awarded in Texas Land Grants to be held for the benefit of schools within the county. Permanent School Funds may be distributed to School Districts within the County if requested for eligible debt reduction or capital improvements and if approved by the Commissioners Court.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
	Fund Balance (year beginning)	412,767	432,727	2,894,492	2,926,692	744,646
091-360-100	DEPOSITORY INTEREST	534	2,666	-	2,295	
091-370-200	MINERAL ROYALTIES	20,000	2,493,606	1,150	95,092	95,000
	* TOTAL FUND REVENUE	20,534	2,496,271	1,150	97,387	95,000

Detail Expenditures

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
091-700-092	TRANSFER TO AVAILABLE FUN	574	2,307	1,150	2,388,022	1,150
	* TOTAL FUND EXPENSE	574	2,307	1,150	2,388,022	1,150



AVAILABLE SCHOOL

Fund Description

Polk County School Lands, located in Throckmorton and Baylor Counties, are surface leased to produce revenue for the benefit of schools within Polk County. Available School funds are distributed periodically to the School Districts located within the County.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
	Fund Balance (year beginning)	208,427	227,992	128,282	226,321	17,953
092-360-100	DEPOSITORY INTEREST	773	2,477	1,500	2,974	1,500
092-370-091	TRANSFER FROM PERM. SCHC	-		-	2,385,359	
092-370-200	LEASE REVENUES	136,491	136,491	136,492	136,491	136,492
	* TOTAL FUND REVENUE	137,264	138,968	137,992	2,524,824	137,992

Detail Expenditures

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
092-699-450	PROPERTY TAXES	12,856	13,045	13,100	13,139	13,100
092-699-489	SCHOOL PYMTS/DISTRIBUTIC	104,843	127,592	124,892	2,513,284	124,892
	* TOTAL FUND EXPENSE	117,699	140,637	137,992	2,526,423	137,992



Co. CLERK RECORDS MANAGEMENT

Fund Description

Fees collected by the County Clerk for filing official documents, such as birth and death certificates, are deposited in this fund and expended for the purpose of preserving, restoration or automation of records within the County Clerk's office.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	157,725	160,088	147,257	123,537	112,792
093-340-271 USE OF FUND BALANCE					
093-340-400 COUNTY CLERK FEES	58,568	57,646	56,000	63,793	64,000
093-340-403 MISCELLANEOUS / REIMB	-	-	-	-	-
093-340-405 COURT RECORDS PRESERV.	1,240	1,020	1,050	1,310	1,200
093-340-410 RECORDS ARCHIVE FEE	54,457	54,434	52,300	64,515	63,000
093-340-415 PROBATE ARCHIVE FEE	1,755	1,510	1,400	1,575	1,500
093-340-420 PRESV. - VITAL STATISTIC	2,471	2,228	2,000	2,380	2,300
*FEES REVENUE SUMMARY	118,492	116,838	112,750	133,573	132,000
093-360-100 DEPOSITORY INTEREST				-	-
* INTEREST REVENUE SUMMA	-	-	-	-	-
** TOTAL REVENUES	118,492	116,838	112,750	133,573	132,000
(PROJECTED USE OF FUND BALANCE)			29,385		

Detail Expenditures

093-403-410 RECORDS ARCHIVE EXPENSE	4,839	36,279	25,000	21,454	
093-403-415 PROBATE ARCHIVE EXPENSE	-		800		
093-403-420 PRESERVATION-VITAL STATIS	1,279	910	2,500	2,522	
093-403-435 MICROFILM & REPAIR	-				
093-403-500 COMPUTER NETWORK MAINT	40,212	45,750	43,764	43,628	46,598
093-403-572 EQUIPMENT/COMPUTERS	1,363	1,143		1,055	
093-700-403 Transfer to Co. Clerk General I	68,437	69,307	69,639	75,308	85,401
** TOTAL EXPENDITURES	116,129	153,389	141,703	143,967	131,999



COUNTY RECORDS MANAGEMENT

Fund Description

Fees collected by the District and County Clerks for filing documents other than those for which the County Clerk Records Management Fund fee is collected are accounted in this fund.

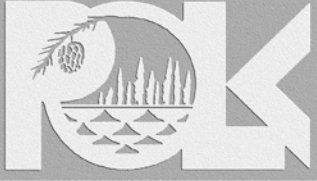
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	1,243	1,463	4,249	212	3,178
094-340-400 COUNTY CLERK FEES	6,619	6,713	6,300	6,282	6,300
094-340-700 DISTRICT CLERK FEES	9,001	8,436	8,500	6,948	7,000
094-390-450 Book Repair-Trnsf from Gen	14,318	13,318	14,942	14,942	16,442
** TOTAL REVENUES	29,937	28,466	29,742	28,172	29,742

Detail Expenditures

094-426-450 DIST. CLERK IMAGING	29,718	29,717	29,742	29,733	29,742
** TOTAL EXPENDITURES	29,718	29,717	29,742	29,733	29,742



SHERIFF'S FEDERAL REV. SHARING

Fund Description

Federal Revenue Sharing is not budgeted by the County, but may be received by the Sheriff's Department in certain instances. This fund continues to be utilized to account for any revenues received and expenditures of remaining fund balance. Use of this account is at the discretion of the Sheriff.

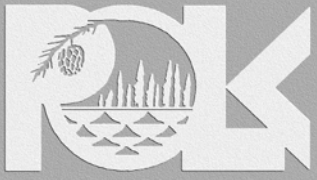
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	3,221	3,221	-	3,221	5,221
095-331-100 FEDERAL REVENUES	-			16,821	-
095-360-100 DEPOSITORY INTEREST					-
* TOTAL FUND REVENUE	-	-	-	16,821	-

Detail Expenditures

Account #	Account Name				2010 Budget Adopted 9/22/09
095-560-334	OPERATING EXPENSES			2,801	-
* TOTAL FUND EXPENSE		-	-	2,801	-



DISTRICT CLERK RECORDS MGMT.

Fund Description

Fees collected by the District Clerk for filing official documents set out by statute are accounted in this fund for the purpose of preservation, restoration and automation of records within the District Clerk's Office.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
Fund Balance (year beginning)	3,142	2,717	2,461	15,163	13,204
098-340-450 RECORDS PRESERVATION FEE	4,795	4,896	4,800	4,541	4,350
098-340-700 COURT RECORDS PRESV. FEE	7,308	7,550	7,350	7,390	6,975
098-340-700 RECORDS ARCHIVE FEE					6,000
* TOTAL FUND REVENUE	12,103	12,446	12,150	11,931	17,325

Detail Expenditures

Account #	Account Name				
098-450-450	REC. PRESERV. EXPENSE	12,528	-	12,150	17,325
098-700-094	TRANSFER TO CO. REC. MGM	-	-		
* TOTAL FUND EXPENSE		12,528	-	12,150	17,325



Co. & District Court Technology

Fund Description

This fund and the associated fee assessed to certain offenders and case filings was approved by the Legislature and becomes effective in late 2009. Monies will be utilized, per statute, to improve the technology in County and District Courts.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2011 Actual (per Aud. Rep.)	2012 Actual (per Aud. Rep.)	2013 Budget (as adopted)	2013 Actual (unaudited)	2014 Budget Adopted
	Fund Balance (year beginning)	173	702	1,549	1,654	1,594
099-340-400	COUNTY COURT & CCL FEES	491	636	600	561	575
099-340-700	DISTRICT COURT FEES	168	316	340	299	340
	* TOTAL FUND REVENUE	659	952	940	860	915

Detail Expenditures

099-426-572	TECH ENHANCE/EQUIPMENT	130		940		915
	* TOTAL FUND EXPENSE	130	-	940	-	915



Appendix A Statement of Financial Policies

Origin

Although a substantial portion of the policies and procedures of the County are defined by State law, others have been developed and revised by each succeeding administration. While subject to change, these non-statutorily defined policies and procedures, reflect a conservative financial philosophy and it would be unlikely that substantial modifications would be made in ensuing administrations.

I. General

The County will operate on a fiscal year that begins on October 1st and ends on September 30th. The County will conduct its financial affairs in conformity with State and Federal laws and this Statement of Financial Policy, which shall be approved by Commissioners Court and reviewed on an annual basis as a part of the budget process.

II. Accounting, Auditing and Financial Planning

The County Auditor's Office will continue to maintain records on a basis consistent with accepted principles and standards for local government accounting and in accordance with statements and pronouncements issued by the Governmental Accounting Standards Board, as applicable.

The County's accounts are maintained on the basis of (governmental) funds and account groups which segregate funds according to the intended purpose. **The County's budgeting and fund accounting is on a modified accrual basis**, under which most revenues (such as ad valorem and sales taxes) are recognized when they are susceptible to accrual, meaning the amount can be determined and is collectible. Charges for services, fines, licenses, permits and other miscellaneous revenues are recognized when cash is received and earnings on investments are recorded when earned. Fund expenditures are recognized when the liability is incurred by utilization of encumbrance accounting, under which the issuance of purchase orders and other expenditure commitments are recorded in order to reserve the required portion of the appropriation. Principal and interest on the County's general long-term debt is recorded when due.

Regular monthly and annual financial reports are issued summarizing financial activity by fund, and department, and comparing actual resources and expenditures with budgeted amounts, as required by Sections 114.025, 111.091, and 111.092 of the Revised Statutes of Texas, Local Government Code. The Auditor's Office provides monthly reports on the total cost of specific services by type of expenditure and by fund, in accordance with Sections 114.025, 111.091, and 111.092 of the Local Government Code. A financial audit will continue to be performed annually by an independent public accounting firm and an official opinion and annual financial report will continue to be published and issued, as authorized by Section 115.045 of the Local Government Code.

Polk County will continue to identify areas for evaluation efforts, by either staff, committees or consultants, in order to judge the effectiveness and efficiencies of County services. Cost/benefit studies will be conducted, where appropriate and applicable, on non-recurring expenditures and capital projects.



III. Budgeting

Budgetary Basis – The County budget is adopted on a basis that is consistent with Generally Accepted Accounting Principals (GAAP), with the exception that only the annual costs of capital lease expenditures are recognized as budgetary expenditures. Annual appropriated budgets are adopted for the General, Special Revenue and Debt Service funds. All annual appropriations lapse at fiscal year-end. Project-length financial plans are adopted for all capital projects funds. Encumbrance accounting, under which funds are reserved for purchase orders, contracts, and other commitments, is employed in these same funds. As of September 30, encumbrances are subject to reappropriation in the budget of the subsequent year. The County budgets resources on a fiscal year that begins October 1st and ends on the following September 30th.

Budget packages for annual preparation that include forms and instructions shall be distributed to County departments on or about May 1 each year. Departments and Elected Officials must return their proposals no later than June 1 in that year.

The proposed budget estimate shall be prepared and distributed to all of the Commissioners Court members on or about July 15 of the preceding fiscal year. The proposed budget estimate shall be presented in the following format:

- Revenue estimates by major item.
- Operating and maintenance expenditures by object code, major expense categories, functionally related departments and program summaries.
- Debt Service summarized by issues detailing principal, interest and reserve amount by fund.

The proposed budget estimate shall also contain information regarding:

- Proposed personnel staffing levels including an index to job classifications and salary ranges.
- A detailed schedule of equipment to be purchased by department.
- A detailed schedule of capital projects.
- Any additional information, data, or analysis requested of management by the Commissioners Court.

The proposed budgeted revenues shall be provided by the Auditor's Office with the exception of ad valorem taxes for the current year, grant revenues, and interfund transfers.

Prior to October 1, the Commissioners Court shall adopt a [balanced budget](#), being one in which revenues are equal to or exceed expenditures.

The Polk County budgeting procedures attempt to identify distinct functions and activities performed by the County and to allocate budget resources adequate to perform these functions and activities at a specified level of service.

The County will continue to integrate performance measurements and productivity indicators with the budget process where appropriate.

The committed, but not yet received purchases as of September 30th will be reappropriated in the subsequent fiscal year per a list prepared by the County Auditor with appropriate Budget Amendment.



Only the Commissioners Court shall have authority to transfer expenditure appropriations from any department category of object codes to any other department or non-departmental major object code category. Transfers of such funds amount to a new appropriation and therefore must be adjusted prior to expenditure of such amounts. Any transfer shall ONLY be made when it is submitted on a Request for a Budget Amendment Form initiated and signed by the department head. Those transfer requests are then submitted to the Commissioners Court for final approval.

The department head or elected official may request a transfer under \$1,000 (one thousand dollars) cumulative total from any major category of expenditure to any other major category of expenditure within operating funds. This type of request must be submitted on an Intra-Departmental Operating Transfer Form to the Budget Office and must receive approval from the County Judge, and County Auditor. Such adjustments will be reported quarterly to the Commissioners Court. At no time, however, will funds be transferred into or from the Personnel, Fringe Benefit, or Capital categories without court approval.

IV. Revenues and Transfers

Polk County will maintain a diversified and stable revenue system to shelter it from short term fluctuations in any one revenue source by doing the following:

- Establishing user charges and fees as permitted by law at a level related to the cost of providing that service including indirect costs.
- Pursuing legislative change, where necessary, to permit increases in user charges and fee.
- Aggressively collecting property tax revenues, including the filing of suit where appropriate and necessary, as authorized by the Texas Property Tax Code.

Polk County will pay for all current expenditures with current resources as required by Article XI, Section 7 of the Constitution, and by Section 111.091 – 111.093 of the Local Government Code, Revised Statutes of Texas.

Transfers between funds will only be accomplished after approval by the Commissioner Court.

The County will support a portion of the operations of the Road and Bridge precincts from vehicle registration fees authorized by the State and will credit fines and forfeitures from Court operations to the General fund.

V. Reserves / Fund Balance

The County will maintain an unappropriated contingency line item account to provide for small increases in service delivery costs as well as unanticipated needs that may arise throughout the year.

THEREFORE, IT WILL BE NECESSARY FOR OFFICIALS AND DEPARTMENT HEADS TO REVIEW AND CONTROL EXPENDITURES SUCH THAT THE RATE OF EXPENDITURE DOES NOT EXCEED THE APPROVED BUDGET.

Cases of anticipated material deviation should be covered by a request for a budget amendment. This request shall be from the Department Head in writing and include



justification for such action. Such requests should be submitted to the Budget Office for initial review and then forwarded to Commissioners Court for consideration and approval.

The County shall strive to maintain a fund balance in the general and road and bridge (operating funds of not less than three months operating expenditures).

The County shall strive to maintain a balance in the Debt Service Fund equal to not less than one half of the principal and interest payments on outstanding debt for each fiscal year.

To comply with the Government Accounting Standards Board Statement 54 and to provide a clearer understanding of the County's fund balances, the County has adopted a Fund Balance Policy developed by the County Auditor. The purpose of this policy is to establish a key element of the financial stability of the County by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the County maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the County's general operations. The County's Fund Balance Policy states;

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.
Fund Balance – An accounting distinction is made between the portions of fund equity that are spendable and nonspendable. These are broken up into five categories:

- 1) Nonspendable fund balance includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
- 2) Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.
- 3) Committed fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the Commissioners Court. Commitments may be changed or lifted only by the Commissioners Court taking the same formal action that imposed the constraint originally.
- 4) Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the Commissioners Court or by an official or body to which the Commissioners Court delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) Unassigned fund balance is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Commissioners' Court is the County's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the court at the County's Commissioners Court meeting. The resolution must either be approved or rescinded, as applicable, prior to the



last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Commissioners' Court is authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

It is the goal of the County to achieve and maintain an unassigned fund balance in the general fund equal to 25% of expenditures.

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by Commissioners' Court, and unassigned fund balance), the County will start with the least restricted category and spend those funds first before moving up to the next category with available funds.

VI. Personnel

The number of regular full time employees on the payroll shall not exceed the total number of positions approved unless authorized by Commissioners Court. All personnel actions shall at all times be in strict conformance with applicable federal, state, and county policies.

Deletion and downgrades of positions may occur at any time during the fiscal year at the department head or elected officials request or if a review of workload statistics indicates that a reduction in force is practical in a department. Reductions in elected official's budgeted positions will only be accomplished with their approval.

Additions, position reclassifications, reorganizations, etc., must be presented with the initial budget request. Exceptions to this policy will only be allowed with Court approval.

The Court may institute a freeze during the fiscal year on hiring, promotions, transfers and capital equipment purchases. Such action will not be used arbitrarily and will allow for exceptions in appropriate areas to comply with emergency needs such as natural disasters and/or loss of major revenue source.

VII. Fixed Assets

All purchases of physical assets with a value of \$5,000 (five thousand dollars) shall be placed on the County inventory maintained by the County Auditor. Assets of lesser value shall be logged on an inventory maintained by each individual department.

The County will maintain these assets at a level adequate to protect Polk County's capital investment and to minimize future maintenance and replacement costs by:

- Providing for adequate maintenance of capital equipment and equipment replacement under the above stated amount in the annual operating budget.

Capital expenditures for projects and equipment are budgeted by item or project and must be spent accordingly. Any request for unbudgeted capital equipment or projects throughout the fiscal year must be submitted to the Budget Office and approved by the Commissioners Court as a budget amendment prior to a requisition being issued to Purchasing.



Where possible, items in good useable condition placed in surplus will be used:

- To supplement expenditure for new budgeted capital purchases.
- To supplement expenditure for replacement/budgeted capital purchases.
- To supply needed unbudgeted new and replacement equipment.

VIII. Debt Management

The County will not use long-term debt for current operations in accordance with Article XI, Section 7 and Article VIII, Section 9, of the Constitution and by the Local Government Code of the Revised Statutes of Texas.

When Polk County finds it necessary to issue bonds, the following policy will be adhered to:

- Reserve funds will be provided to adequately meet debt service requirements in the subsequent year.
- Interest earning on these reserve fund balances will be used for debt service purposes.
- Bond finance will be confined to capital improvement projects, which could not feasibly be financed from current revenues.
- The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.

IX. Investment and Cash Management

The Treasurer's Office will continue to collect, disburse and deposit all funds on a schedule which ensures optimum cash availability, in accordance with the Revised Statutes of Texas; Sections 113.043, 113.065, 113.901, 113.001-005, 113.021-024, 113.041-047 and 116.112, Local Government Code.

The County Treasurer shall handle all original reconciliation of Polk County bank accounts with the Depository Bank and shall resolve any financial difference between Polk County and the Depository Bank.

The County Treasurer is the Chief Investment Officer of Polk County as authorized by State law and shall invest the funds of Polk County in accordance with the Public Funds Investment Act (Govt' Code, Section 2256.005) using the following priorities in order of importance; (1) suitability of the investment to the financial requirements of the County; (2) preservation and safety of principal; (3) liquidity; (4) marketability of the investment should the need arise to liquidate prior to maturity; (5) diversification of the investment portfolio; and (6) yield.

Polk County shall maintain a written Investments Policy, approved and annually reviewed by the Commissioners Court, as required by State law. The County Treasurer will maintain an original copy of all security and/or surety pledges made by the Depository Bank in behalf of Polk County funds and shall monitor the adequacy of pledged funds to deposits.

The County Treasurer will maintain an original copy of all security advice for all Polk County investment transactions.

There shall be an Investment Committee, consisting of the County Treasurer, County Auditor, County Judge, and one Member of Commissioners Court.



Appendix B
**General
Financial
and Other
Information**

The Treasurer's Office will provide regular information concerning the cash position and investment performance, as required by Sections 114.025, 111.091, and 111.092 of the Revised Statutes of Texas, Local Government Code.

Polk County conducts its treasury activities with financial institution(s) based upon written contracts, which specify compensating balances, service charges, term, and other conditions as authorized by the Local Government Code inclusive of the Revised Statutes of Texas.

General Government Functions

The Commissioners Court is the governing body of the County. The Texas Constitution specifies that the Court consists of a County Judge, who is elected at large and serves as presiding officer, and four County Commissioners elected by the voters of their individual precinct. The Local Government Code prescribes the duties and grants authorities of the Commissioners Court and other County officers, relating to financial management.

In compliance with State statutes, the Commissioners Court maintains budgetary controls to ensure that provisions embodied within the annually appropriated budget are met for most County functions. According to the budget laws of the State of Texas, expenditures may not exceed the amount appropriated for each fund.

Internal Control Structure

The financial operating controls are shared by the Commissioners' Court, which is the governing body, and the County Auditor, who is appointed by the District Judges. The County Auditor has the basic responsibilities for maintaining the records of all financial transactions of the County and "examining, auditing, and approving" all disbursements from County funds prior to their submission to the Commissioners Court for payment.

The Commissioners Court sets the tax rate, establishes policies for County operations, approves contracts for the County, and develops and adopts the County budget within the resources estimated by the County Auditor.

In developing the County's accounting systems, consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived there from and the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. The county's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.



Cash Management

The County Treasurer, by statute, serves as the custodian of county funds and is responsible for the receipt and disbursement of all monies owed to or by the County. The County Treasurer is required to maintain accurate records of all transactions of his/her office and to regularly report to the Commissioners Court.

The Commissioners Court selects qualified banks to serve as County depositories, in which the County Treasurer deposits all monies received. Monies that are temporarily idle during the year are deposited in TEXPOOL. The County's Investment Policy was revised to meet the changes in the Public Funds Investment Act and investment strategies were identified for each group of funds.

Debt Administration

The presently outstanding tax supported debt of the county is rated "A3" by Moody's Investors Service, Inc. and "A+" by Standard and Poor's Corporation. The County will continue to manage and administer debt in such a manner as to maintain or improve this rating.

Risk Management

The County participates in the Texas Association of Counties Workers' Compensation Pool to cover job related risk. Development of a limited risk management program (the Health and Safety Program) has resulted in substantial savings in Workers' Compensation Insurance premiums. Additionally the County annually reviews with its carrier all liability coverage, making necessary amendments and/or adjustments to policy deductibles and limits.

Independent Audit

The County engages a firm of certified public accountants annually to perform an audit of the general purpose financial statements which are presented under the same [modified accrual basis of accounting](#) as utilized for the County's budget. Certain funds not budgeted by the County and for which the County has no regulatory authority are reported within the annual audit, such as the County Clerk's and District Clerk's Expendable Trust Funds.

Awards

GFOA has presented a *Distinguished Budget Presentation Award* to Polk County each year since our first submittal to the award program of our annual budget for the fiscal year beginning October 1, 1999. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. This award is valid for one year only and the most recent award certificate is displayed on page 1 of this document. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.



Polk County has also achieved the Gold Circle Level of the Texas Comptroller Leadership Circle program, which recognizes local governments across Texas that are striving to meet a high standard for financial transparency online. The program rewards those local governments that go beyond the basics of posting three recommended documents — the Budget, the Annual Financial Report (or Comprehensive Annual Financial Report) and the Check Register and spotlights local governments that are opening their books to the public, providing clear, consistent pictures of spending and sharing information in a user-friendly format that lets taxpayers easily drill down for more information. Leadership Circle designees receive a certificate reflecting a Circle Award level: Gold, Silver or Bronze. The Gold Level is awarded to entities that are setting the bar with their transparency efforts and Polk County ranked in the top five counties in the state for our achievements in this area. We applaud the efforts of the Polk County Auditor and staff in achieving this recognition for the County.

The County's website - www.co.polk.tx.us - includes a menu tab for "Financial Transparency", where the County's financial information may be viewed.





Appendix C

Area Profile for POLK COUNTY

Sources: Texas Workforce Commission & U.S. Census Bureau (QuickFacts)

Population

	2010 (Census)	2012 (Estimate)
Polk County	45,413	45,656
Texas	25,145,561	26,059,203
United States	308,745,538	313,914,040

Income (most current available for all jurisdictions)

2007 – 2011 (5 yr)	Polk County	Texas	United States
Median Household Income	\$36,073	\$50,920	\$52,762
% of Persons Below Poverty Level	19.9%	17%	14.3%

Labor Force Statistics (LMCI) (most current available for all jurisdictions)

July 2012 – not seasonally adjusted	Polk County	Texas	United States
Labor Force	18,392	12,869,362	157,196,000
Employed	16,860	12,011,285	145,113,000
Unemployed	1,532	858,077	12,083,000
Unemployment Rate	8.3%	6.7%	7.7%



Appendix D

TOP 20 POLK COUNTY EMPLOYERS

	#employed in Polk County
Georgia Pacific	1000
Texas Department of Criminal Justice, Polunsky Unit	654
Livingston I.S.D.	600
Wal-Mart Super Center	483
Polk County	300
CEC Int'l (IAH Detention Facility)	224
Alabama Coushatta Indian Reservation	220
Brookshire Bros. (Corrigan, Livingston, Onalaska)	200
Memorial Medical Center Livingston	185
Corrigan/Camden ISD	178
Onalaska ISD	168
Sam Houston Electric Cooperative	159
The Bradford	147
Lowe's Home Improvement	138
Timberwood Nursing & Rehabilitation	130
Pine Ridge Health Care	121
First National Bank (and Church Street Financial)	98
First State Bank	83
City of Livingston	78
Big Sandy ISD	75

Source: (2013) Current data collection from Employers
as provided to Polk County Judge's Office
2012 Data – no update provided



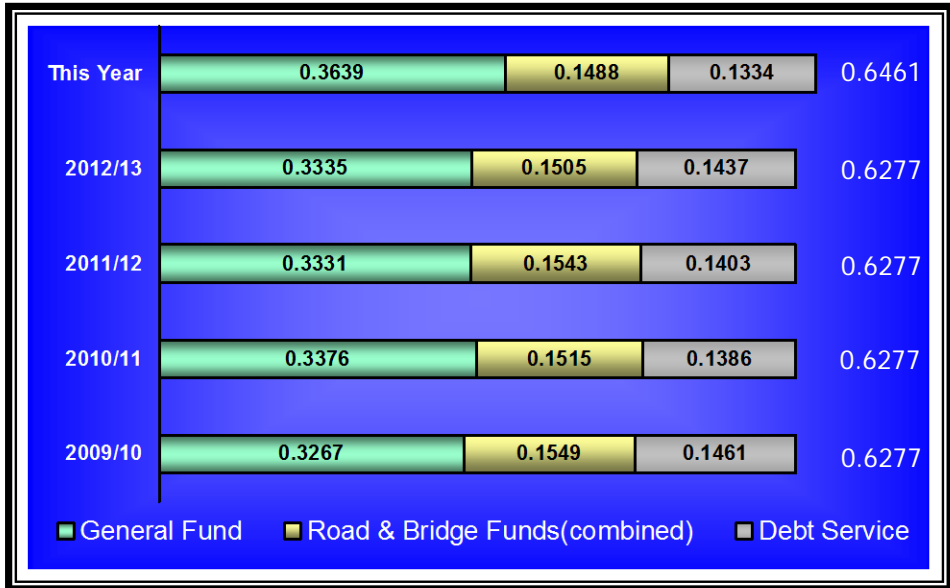
Appendix E

TOP 10 POLK COUNTY TAXPAYERS

TAXPAYER (Ranked in order of Taxes Paid)	2013 Taxable Value	% of Total Net Taxable Value \$2,886,064,269
Georgia Pacific LCC (Timberland/Plant)	76,735,900	2.66%
Wildhorse Resources LLC (Oil & Gas)	62,835,529	2.18%
ETC Katy Pipeline Ltd (Oil & Gas)	42,564,570	1.47%
Enbridge Pipelines (East Texas) (Oil & Gas)	35,868,460	1.24%
Unit Petroleum (Oil & Gas)	34,342,450	1.19%
BBX Operating LLC (Oil & Gas)	30,974,542	1.07%
Unit Petroleum Company (Oil & Gas)	26,851,850	0.93%
Black Stone Minerals (Oil & Gas)	25,682,874	0.89%
RMS Texas Timberlands I LP (Timberland)	25,429,921	0.88%
Argent Energy Holdings, Inc (Oil & Gas)	23,348,709	0.81%

Source: Polk Central Appraisal District – September 2013

POLK COUNTY TAX RATE (History)





OF THE POLK COUNTY COMMISSIONERS COURT
Setting the 2013 Tax Rate (to fund the FY2014 Budget)


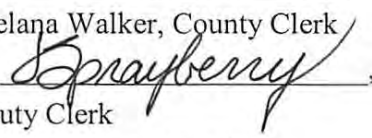
WE, the undersigned, being the membership of the Commissioners Court of Polk County, do hereby acknowledge that all statutory requirements related to the setting of the 2013 Tax Rate have been satisfied; and

THE COMMISSIONERS COURT, meeting on this the 10th day of September, 2013 in a properly called session with all members of the Court present, considered a motion made by Tommy Overstreet, Commissioner Precinct 4 and second by Ronnie Vincent, Commissioner Precinct 2 to increase taxes by adopting a tax rate of \$0.5127 for Maintenance and Operation and a Debt rate of \$0.1334 for a total 2013 County Tax Rate of \$0.6461/\$100 valuation. This rate is 9.101655% more than the 2013 Effective Tax Rate of \$0.5922. The vote on said motion was recorded as follows; AYES; John P. Thompson, Ronnie Vincent and Tommy Overstreet NAYS; Bob Willis and Milt Purvis. The aforementioned vote representing a majority of the Court voting in favor of the motion;

THEREFORE, BE IT ORDERED that the Polk County 2013 Tax Rate is set as follows;

Maintenance & Operation	0.3639 (General Fund)
	<u>0.1488 (Road & Bridge Fund)</u>
Sub-Total M&O	0.5127
<u>Debt Service (I&S)</u>	0.1334
TOTAL COUNTY TAX RATE	0.6461


John P. Thompson
County Judge, Polk County, Texas

Attest;

Schelana Walker, County Clerk
By: 
Deputy Clerk
Date: September 10, 2013





Appendix F

Glossary of Terms

A

Ad Valorem Tax	The tax levied against real property and certain personal property based on the value of said property within the County. (For cost effectiveness, most other taxing entities located within the County contract with the County for collection of their taxes - i.e.; School Districts, Water & Utility Districts, etc. - and all taxes are billed on a single statement.)
Allowances	Monies budgeted either as a part of an Employee's or an Elected Official's salary or as a separate line item within a Department to compensate that individual for the use of personal property in performing job duties. (Such as a travel allowance for use of a personal vehicle while performing job).
Amendment	(Budget Amendment) A change to the adopted Budget. Statutes regulate the circumstance and procedure by which amendments are made to the adopted budget.
Appropriation	An authorization of money by the Commissioners Court allowing expenditures to be made or obligations to be incurred against the resources of the County.
Assessed value	An estimated value placed upon real and certain personal property by the appraisal district as the basis for levying property taxes.
Audit	An official examination of the County's utilization of resources. The Audit systematically tests County Management's internal accounting controls and is intended to verify the financial position of the County and the legality of transactions. The Audit identifies improvements made and required in accounting systems and certifies the proper management of funds by the County Officials responsible. Polk County contracts for an audit to be performed each year.

B

Benefits	(Employee) Benefits refer to the programs or special services of monetary value provided to Employees (whether legally required or provided at the County's option) for which the County pays the cost. The County Employee Benefit package includes; Health Insurance, Life Insurance, Pension, Workers Compensation and Unemployment Insurances, Longevity Pay and paid leaves. (See "OPEB) for Other Post Employment Benefits.
Bonds	A debt investment, with which the investor loans money to an entity (the County) that promises to pay a specified amount (principal) at a specified date/s in the future (maturity) together with a specified rate of periodic interest. Bonds are a method of financing historically utilized by the County to fund large projects or purchases for periods exceeding 5 years.
Budget	A financial plan of operation that estimates revenues and designates expenditures for a fiscal year (October 1 - September 30). The term is also used to refer to the officially approved expenditure level under which the County, its Officials and its Departments operate within the fiscal year. (Balanced Budget) refers to a budget for which expenditures do not exceed revenues.



C

Capital Lease	A lease considered to have the economic characteristic of asset ownership.
Capital Outlay (Expenditure)	Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent road improvements, machinery, large tools, furniture and equipment.
Cash Basis	(Accounting) Revenues are recognized when collected and expenditures are recognized when paid.
Certificate of Obligation	An alternative form of financing to bonds or time warrants. Interest rates of Certificates of Obligation are periodically restructured. The County historically uses Certificates of Obligation to fund major projects, such as jail expansion, the costs related to the Prison construction, etc.
CIRA	Acronym for "County Information Resource Agency" - an interlocal government agency created under the authority of Government Code, Chapter 791. The purpose of the Agency is "to provide central, cooperative and coordinated assistance and services to Members in all matters relating to information resources and technologies in order to increase efficiencies and improve the quality, reliability and interoperability of their information resources, technologies and services.
Contingency	A budgetary reserve set aside for emergencies and unforeseen expenditures.
Cost of Living (COL)	An "across-the-board" increase in wages for all positions, which is set on a percentage basis within the budget established by the Commissioners Court.
Current Taxes	Property taxes that are levied and due within one year.

D

Debt Service	The County's obligation to pay principal and interest on all bonds, time warrants, certificates of obligation, notes and other debt instruments according to a payment schedule designated at the time the debt instrument was issued.
Delinquent Taxes	Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.
Department	A major division or unit of the County responsible for a service, operation or related group of operations within a functional area.
DETCOG	Acronym for The Deep East Texas Council of Governments, one of many regional planning commissions authorized by the state legislature to work with local governments to improve health, safety and general welfare of their residents and plan for future development.

E

Effective Tax Rate	The tax rate that would be required, based upon adjusted value, revenue estimates, projected balances and debt obligations, to maintain the same amount of tax revenue as was received by the County in the previous year
---------------------------	---



Encumbrance A commitment relating to an unperformed contract for goods or services, used in accounting to represent the estimated expenditure or liability which will result if the unperformed contract is completed.

Estimated Revenue The amount of revenue projected to be received in the upcoming fiscal year. These revenues are generally based upon prior years' experience and changes that may occur in fees, rates, etc.

F

FEMA Federal Emergency Management Agency.

Fiscal Year The period signifying the beginning and ending of an accounting period. Polk County's fiscal year (Budget Year) begins October 1 and ends September 30.

FTE Acronym for the term "Full-Time Equivalent", used when providing fractional counts for part-time personnel. (i.e., "1" representing a full-time employee working 40 hours each week and ".5" representing a part-time employee working 20 hours each week.

Fund An independent fiscal and accounting entity with a self-balancing set of accounts. Funds segregate resources and appropriations according to their intended purpose. In some instances, legal and/or contractual provisions require fund accounting in order for the County to demonstrate compliance contract or law. The County maintains the minimum number of Funds consistent with legal and managerial requirements.

Fund Balance The excess of assets (all resources) over liabilities (all obligations) for the fiscal year.

*What does GAAP mean?
It's right here*

G

GAAP Acronym for "generally accepted accounting principles", the common set of accounting principles and standards and procedures set in the United States by The Financial Accounting Standards Board (FASB).

GASB Acronym for the Government Accounting Standards Board, which periodically issues Statements relating to accounting principles for governments. For instance, Statement 34-issued in June 1999 by GASB - is one of the most comprehensive standards in the history of governmental accounting. The Statement established new financial reporting requirements for state and local governments, created new information and restructured much of the information that governments had presented in the past. GASB34 was developed to make annual reports more comprehensive and easier to understand.

General Fixed Asset (**Account Group**) A reporting device for non-consumable items owned by the County that exceed a set minimum value and useful life and are not recorded directly into the fund to which they may be related. (Incl. buildings, vehicles & mobile equipment, other equipment, furnishings, etc.).

General Fund The County's primary operating fund.

GFOA Acronym for Government Finance Officers Association.



I

- I-69** Refers to the proposed "Super Highway" connecting Canada to Mexico.
- ISTEA** The "Intermodal Surface Transportation Enhancement Act" (ISTEA) is the federal legislation that provides the majority of funding to Departments of Transportation throughout the Country.

J

- Judicial District** A specific area within a county or combination of counties designated by the state legislature to be served by a specific District Court.
- Judicial Management** County's effort to enhance the effective management of data from arrest to final disposition for related departments, such as; Law Enforcement, D.A., JP Courts, County Court at Law & District Courts (and respective clerks). The project includes purchase, installation & training associated with computer hardware/software systems.

L

- Longevity Pay** A benefit provided to reward County Employees for continued and uninterrupted employment with the County. The benefit is earned and awarded annually - in December - at the rate of \$60.00 per year for each year of continuous employment.

M

- Maturities** The dates on which the principal or stated values of investments or debt obligations are due.
- Modified Accrual** The basis of accounting used by the County in accordance with generally accepted accounting principles (see **GAAP**). Revenues are recognized when they are measurable and available and expenditures are recognized when the liability is incurred.
- Moody's** refers to Moody's Investor Services, one of the world's most widely utilized sources for credit ratings, research and risk analysis on commercial and government entities. The company also ranks the credit-worthiness of borrowers using a standardized ratings scale (see also, Standard & Poor's).

N

- Nutrition Center** Refers to the site at which meals & activities are provided to senior citizens of Polk County through the Aging Services.

O

- OPEB** Acronym for "Other (than pension) Post Employment Benefit", which may include post-retirement medical, pharmacy, dental, vision, life, long-term disability and long-term care benefits that are not associated with a pension plan



P

PCAD	Acronym for the Polk Central Appraisal District, located in Livingston, Tx. The PCAD is a political subdivision of the State, separate and apart from county government. Appraisal Districts are established by the Legislature – operate in accordance with the Texas Property Tax Code - and are responsible for local property tax appraisal and exemption administration for all taxing units in the county (county, cities, school & special districts)
Performance Measures	Specific quantitative measure of work performed within an activity or program (i.e., the total number of investigations conducted by the Sheriff’s Office). Types of performance measurers include workload, efficiency and effectiveness indicators.
Permanent Road (improvements)	Road Improvements (either construction or reconstruction) that meet minimum standards adopted by the Commissioners Court in April 1992. In order to use Permanent Road funds, a Precinct must obtain approval of the work from the Commissioners Court.

R

Reserve	Balance of monies held for the specific purpose of funding the operations of the County during a financial emergency. The County has established a goal of accruing and maintaining a reserve equal to three months of estimated operating expense. (see Operating Reserve)
Resources	Total monies available for appropriation within a budget, including estimated revenues, fund transfers and beginning fund balances.
Revenue	Monies collected or received by the County.
Risk Management	A program by which the County attempts to protect its personnel and assets against accident, injury and/or loss.

T

Target Balance	The County's goal for the amount of excess revenues over expenditures within a specific Department/Fund for the budget year, based on three months expenditures for operating accounts and 10% of principal outstanding for Debt Service Fund.
Tax Note(s)	Authorized under Chapter 1431 of the Texas Government Code, as amended, and by an order adopted by the Commissioners Court, a tax note is a direct obligation (debt) of the County payable from and secured by an annual ad valorem tax levied against all taxable property within the County.

U

Unaudited	Financial activity of the County which has not yet been included within an annual audit and, therefore, may be subject to change pending completion of the audit for the subject period.
------------------	--





THIS GRAPHIC COLLAGE WAS CREATED FOR POLK COUNTY BY GRADY PHILLIPS

COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE.....327-6813

COMMISSIONERS:

- PRECINCT # 1327-2866
OR 365-2222
- PRECINCT # 2646-5929
- PRECINCT # 3398-4171
- PRECINCT # 4327-6866

- TAX OFFICE (MAIN)327-6801
- CORRIGAN BRANCH327-6835
- ONALASKA BRANCH....646-3211
- DELINQUENT TAX327-6842

DATA PROCESSING...327-6888

COUNTY CLERK.....327-6804
CRIMINAL RECORDS... 327-6805

COUNTY TREASURER327-6816

DISTRICT CLERK327-6814

SHERIFF327-6810

CO. COURT-AT-LAW ...327-6856

DISTRICT ATTORNEY.327-6868

MUSEUM.....327-8192

JUSTICE OF THE PEACE:

- PRECINCT # 1 327-6841
- PRECINCT # 2..... 646-3674
- PRECINCT # 3..... 398-4114
- PRECINCT # 4..... 327-6865

CONSTABLES:

(CONTACT SHERIFF) ... 327-6810

AGING SERVICES: 327-6844

HUMAN RESOURCE .. 327-6802

EMERGENCY MANAGEMENT
PERMITS/INSP./FLOODPLAIN
..... 327-6826
RURAL ADDRESSING.. 327-6809

MAINTENANCE (ENG.)327-6808

VETERANS SERVICE . 327-6838

SOCIAL SERVICES 327-6830
INDIGENT HEALTH CARE

ENVIRONMENTAL (ENFORCEMENT)
FIRE MARSHAL..... 327-6820

DISTRICT JUDGES
(CONTACT DIST CLERK) 327-6814

COUNTY AUDITOR327-6811

LANDFILL (SANTEK)327-6829

(OFFICE SPACE PROVIDED TO):

TEXAS AGRILIFE
EXTENSION 327-6828

TEXAS RANGER327-6836

PROBATION (ADULT) ..327-6872
(JUVENILE) ... 327-6850

DEPT. PUBLIC SAFETY
..... 327-6858
DRIVER'S LICENSE 327-6806
LICENSE & WEIGHTS 327-6831

GAME WARDEN 327-6839

RED CROSS..... 327-6867

SAAFE HOUSE 327-6427

DETCOG 327-6825

OTHER; (NON-COUNTY)

POLK CENTRAL
APPRAISAL DISTRICT 327-2461