

# Polk County, Texas

## ANNUAL BUDGET

OCTOBER 1, 2015 - SEPTEMBER 30, 2016

The information included on this cover complies with the requirements of Local Gov't Code Sec. 111.008-111.009, as amended

This budget will raise more revenue from property taxes than last year's budget by an amount of \$577,598 which is a 3.11 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 \$299,550.

The vote to adopt the FY2016 Budget is as follows;  
Voting Yes: Sydney Murphy, Robert C. "Bob" Willis,  
Ronnie Vincent, Milt Purvis and Tommy Overstreet

POLK COUNTY JUDICIAL CENTER

County Property Tax Rates (for preceding and current fiscal years):

(Adopted)

Property Tax Rate : (2014) 0.6461/\$100 (2015) 0.6461/\$100

(Calculated)

Effective Tax Rate: (2014) 0.6355 (2015) 0.6417

Effective Maintenance & Operations Tax Rate:

(2014) 0.5893 (2015) 0.6124

Rollback Tax Rate: (2014) 0.6979 (2015) 0.7222

Debt Rate: (2014) 0.1403 (2015) 0.1447

The total amount of County Debt Obligation (10/1/15) is \$25,384,000.

Presented by County Judge  
**SYDNEY MURPHY**  
And Commissioners  
**ROBERT C. "BOB" WILLIS**  
**RONNIE VINCENT**  
**MILTON PURVIS**  
**CHARLES T. "TOMMY" OVERSTREET**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Polk County**

**Texas**

For the Fiscal Year Beginning

**October 1, 2014**

Executive Director

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, 2014 and ending September 30, 2015 (FY2015).

This Award represents a significant achievement by the County. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive this award, the County satisfied nationally recognized guidelines for effective budget presentation by publishing a budget document that meets GFOA program criteria as a policy document, an operations guide, a financial plan and a communications device.

This award is valid for a period of one year. 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**



**BOB WILLIS**  
COMMISSIONER, PCT. 1



**SYDNEY MURPHY**  
COUNTY JUDGE

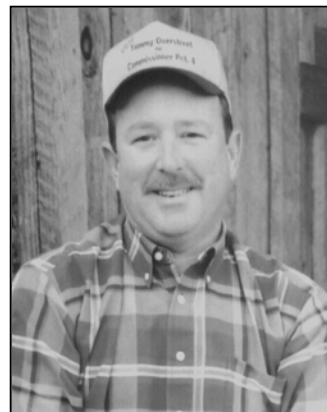


**RONNIE VINCENT**  
COMMISSIONER, PCT. 2



**MILT PURVIS**  
COMMISSIONER, PCT. 3

**COMMISSIONERS  
COURT**



**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, 2015 and ending September 30, 2016. This budget has been designed to help you, the reader, learn about the operation of and issues affecting the County. Although a county budget is a **financial plan** detailing 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. The summary 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 county government to understand the basis from which Polk County operates.

The **Financial/Operational** section begins with a description of each fund, information relating to the County's Debt Service and summary information relating to 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, 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 law enforcement.

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 us at [www.co.polk.tx.us](http://www.co.polk.tx.us) .





# A Quick Index

## Top 10 Common Questions About The Budget

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What's the County's tax rate? *See the narrative on page 17 & 18, History of Rates on page 149 and Order Adopting the Rate on 150*

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

How much revenue comes from taxes? and *Page 18-21 narratives*

What are other sources of revenue for the County?

*Page 40-41 Summary, by Source*

How much will Road & Bridge spend in my precinct? *Pages 95-105*

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 137-144*

What does "GAAP" mean? *Page 153*

What's the population of Polk County? *Pages 31 and 147*

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



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SYDNEY MURPHY  
POLK COUNTY JUDGE



To the Citizens of Polk County, Texas;

I am very pleased to present the Polk County Budget for FY2016, as adopted by the Commissioners Court on September 8, 2015. This budget format has been developed to provide you with updated information each year about the process, issues and data used in formulating the County's annual budget and as a means to help citizens better understand how, why and where county funds are received and spent.

For the 2016 fiscal year, we anticipate revenues totaling \$28,058,037 and expenditures totaling \$27,861,630 for the period beginning October 1, 2015 and ending September 30, 2016. The positive overall budget balance of \$196,407 represents a combined total of balances in the General Fund as well as certain (Special) funds dedicated for a specific purpose, such as the Retiree Health Benefits Trust.

The Commissioners Court voted unanimously to maintain the same County Tax Rate (0.6461) as last year and to balance the FY2016 Budget without tapping into the County's reserves. County governments are required by law to adopt a balanced budget. In certain years this has been accomplished by the use of fund balances. For FY2016, however, the Commissioners Court determined that in lieu of drawing from the County's reserves, expenditures should be reduced to meet the projected revenues to be generating for the year.

Certified Net Taxable Values from which this year's ad valorem tax revenue will be realized increased by 2.53% - to \$3,087,753,690. Modest increases in real and personal property values, as well as the value of railroad rolling stock certified by the Comptroller, served to offset a nearly 30% decrease in mineral values for this year. After consideration of those values subject to a "freeze" of tax liability – other exemptions – and a 96% collection rate estimated by the Tax Assessor Collector, the change in valuation is expected to generate an additional \$577,598 in ad valorem tax revenue for FY2016.

The General Fund Balance (Reserve) at the beginning of FY2016 is estimated by the County Auditor to be \$6,919,908, representing a \$200,868 decrease from the prior year's (FY2015) beginning balance - mostly attributed to the loss of per diem revenue from the IAH Secure Adult Detention Facility resulting from a significant decrease in the population of Immigration and Customs Enforcement (ICE) detainees. Still, the projected balance represents a healthy reserve position for the County and exceeds the goal of maintaining levels of reserves equal to or exceeding three months of operating costs, as set out in the County's Financial Policies found in Appendix A of this document.

In support of the FY2016 Budget, the Commissioners Court voted to adopt a 2015 property tax rate of \$0.6461/\$100 valuation, representing no increase in the rate adopted for the previous tax year (2014). Based on the average taxable value of a residence homestead in Polk County of \$108,643, the amount of taxes imposed on the average home will be \$701.941, a \$43.03 increase from the average of \$658.91 imposed last year on the 2014 average value of \$101,983. The taxes imposed on the average home are \$4.78 more than would be imposed this year had the County adopted the Effective Rate of \$0.6417 (the rate that would generate the same amount of tax revenue as last year).

Although the County annually reviews opportunities to improve employee compensation, FY2016 projected revenues were not sufficient to support cost of living increases or merit pay funding.



However, the County was able to absorb the increase in employee health insurance premiums by opting for minimal changes in deductible and co-insurance amounts in order to reduce the estimated 7% increase in premium cost to just under 2%.

Capital Purchases and improvements are a priority consideration during each budget process. The Commissioners Court works with the County's financial advisors and bond counsel to utilize favorable financial markets for capital purchases to be paid 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 capital purchases that may be considered individually by the Commissioners Court for approval during this budget year.

*pages 22-24*

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

- ❖ **Certification of the County's 2015 Net Taxable Value** (for FY2016) by the Polk Central Appraisal District at \$3,087,753,690 reflects a \$76,150,940 increase over last year's certified value of \$3,011,602,750, which includes a \$38,811,034 increase in values subject to the County's "Over 65/Disabled" freeze on tax liability. The Tax Assessor Collector anticipates a collection rate at 96% and the combined changes result in the County's budgeted increase in ad valorem tax revenues of \$577,598 for all tax based funds, combined. More detail regarding the budgeting of tax revenue is provided in the Major Revenue discussion beginning on page 18.
- ❖ **Sales Tax revenue** is projected to increase from \$1,999,961 estimated in the FY2015 Budget to \$2,159,169 in FY2016, as sales continue to slowly recover from the decline seen from 2008 to the end of 2011. This revenue projection is consistent with state-wide trends reported by the Texas State Comptroller. The County's 1/2¢ sales tax was initiated in 1988. County Sales Tax History and trends are detailed on page 19.
- ❖ **Charges & Fees for Services** are expected to increase in FY2016 to \$1,549,425 while **Court Fines, Fees & Forfeitures** are expected to increase this year by an estimated 15% from last year's budget estimate to a total of \$813,426. Limits for the majority of fees for county services and fines/fees assessed through the Courts are set by statute and the County contracts for collection of delinquent amounts.
- ❖ **Auto Registration & Vehicle License** renewals represent a significant and relatively stable revenue source for the County.
- ❖ **Federal and State Funding** in the form of grants, reimbursements and other assistance will increase by \$134,569, resulting from a \$14,000 increase in federal funds received for aging services, re-establishing the federal Payment in Lieu of Taxes (PILT) of \$55,172 for federal lands located within the County (omitted last year due to federal budget uncertainty), the addition of a \$27,140 Indigent Defense Coordinator grant, an estimated \$20,000 in the Sheriff's Federal Revenue Sharing program and smaller increases in existing grant revenues totaling \$15,000. The \$873,849 total funding reflects 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.
- ❖ **"Other-Miscellaneous" revenues** - derived from non-government reimbursements, contracts, road & bridge capital lease buybacks and miscellaneous sources total \$2,688,686 and reflect a decrease in FY2016 of \$908,609 compared to last year's budget. The decrease is mostly attributed to the removal of contracted per diem revenue previously received from the IAH Secure Adult Detention Facility.

*see detailed discussion on pg 20-21*



- ❖ **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 to be low risk. This revenue source that accounted for over \$300,000 in earnings just eight years ago – is budgeted this year at \$27,507.

## The Budget In Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2015 and ending September 30, 2016 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 \$28,058,037\*\* anticipated for FY2016 represent an increase of \$117,545 from revenues adopted in the prior budget. The increase is a result of offsetting changes described in the listing below;

<b>CHANGES IN REVENUES (By Source) for FY2016</b>				
	<b>Source</b>	<b>Last Year (adopted)</b>	<b>This Year</b>	<b>Change</b>
	<b>Ad Valorem Taxes</b>	18,582,625	19,160,223	577,598
	<b>Sales Tax</b>	1,999,961	2,159,169	159,208
	<b>Other Tax</b> (Hotel/Motel, Mixed Bvg., Vehicle Sales Tax Commission)	342,832	351,500	8,668
	<b>Permits &amp; Licenses</b> (Building, Sewer, Sale of Alcoholic Bvg)	166,619	147,155	-19,464
	<b>Court Fines, Fees &amp; Forfeitures</b>	706,590	813,426	106,836
	<b>Charges/Fees for Service</b>	1,498,625	1,549,425	50,800
	<b>Auto Registration &amp; Vehicle License</b>	969,470	970,000	530
	<b>Interest</b>	18,407	27,432	9,025
	<b>Federal/State Funding</b> (including grants)	740,895	873,849	132,953
	<b>Other Revenue</b> (includes reimbursements, lease & contract revenue, Road & Bridge Capital Lease/Buyback, transfers between funds)	3,597,295	2,688,686	-908,609

FY2016 expenditures were adopted totaling \$27,861,630\*\* and reflect a \$125,061 decrease from expenditures adopted last year.

<b>CHANGES IN EXPENDITURES (By Type) for FY2016</b>				
	<b>Type (Use)</b>	<b>Last Year (adopted)</b>	<b>This Year</b>	<b>Change</b>
	<b>Personnel</b> (includes increased health prem. & addition of 2 grant supported positions)	14,415,714	14,465,831	50,117
	<b>Operating Costs</b>	9,429,179	9,177,134	-252,044
	<b>Capital Outlay</b> (includes Road & Bridge Capital Lease Principal & Interest)	1,140,127	1,078,289	-61,838
	<b>Debt Service</b>	3,496,507	3,660,212	163,704
	<b>Expendable Trust (Available School Fund)</b>	137,992	137,992	0
	<b>Non-Expendable Trust (Permanent School Fund)</b>	50,000	25,000	-25,000

\*\* \$682,828 accounts for revenue/expenditure transfers between funds and reduces actual revenue/expense totals)



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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 \$.5227 and Debt Service rate of \$.1234. 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 \$.1429 portion of the rate which funds the Road & Bridge Precincts the \$.3798 portion of the rate attributed to the General Fund, where the majority of County departments are budgeted. 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 in locating information of particular interest. 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 of our governing body helps to increase your understanding of Polk County operations and to better illustrate the responsibilities of your Polk County Government.

  
Sydney Murphy, 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 economic 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.

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## 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 implementation of infrastructure for transportation needs; Evaluate current use, need and condition of County facilities; and partner with local and regional interests in economic development opportunities.

#### In this 2016 Budget Year:

- **Emergency repairs to the County Courthouse, upgrading the elevator to provide ADA access throughout the building and replacing the roof, have been accomplished with the aid of grant funds from the Texas Historical Commission (THC). The County will continue to seek funding from THC for further restoration of this historic building. These initial repairs have allowed previously vacated space to be re-occupied – establishing the County's Permits/Inspections Office, Environmental Enforcement, Pre-Trial Intervention Services and the County Clerk's Elections division with the main Courthouse.**
- **Road & Bridge Precincts have begun major improvement projects made possible by the award of a County Transportation Infrastructure Fund Grant from the Texas Department of Transportation (TxDOT). Commissioners have developed prioritized project lists for road & bridge improvements that began in FY2015 and will continue through this fiscal year. The Commissioners Court continues to work closely with the TxDOT Off System Bridge Replacement Program to repair and upgrade older bridges throughout the County.**
- **During FY2015, the Polk County Industrial Development Corporation disbanded and the County will work to re-establish organized economic development support representing county-wide interests. Through tax abatement incentives and additional support in applications for the Texas Enterprise Zone and Texas Capital Fund programs, the County will experience the positive impact of major projects currently underway; the East Texas Hydroelectric Plant, Roy O. Martin's construction of the Corrigan OSB Plant and expansion of the Georgia Pacific plant in Camden. Efforts to retain existing business and attract new business and industry to the area serve to increase employment opportunities and strengthen the County's tax base.**

### 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 2016 Budget Year:

- The County continues efforts to increase fine/fee revenues by considering any new assessments that may be made available by legislative change. Fines & fees attached to criminal offenses place the burden on the offender, rather than the taxpayer. The County encourages recovery of unpaid fines & fees by budgeting supplemental incentives for Precinct Constables actively serving outstanding warrants;
- Federal and State funding from grants and other support programs has increased by \$132,953 in the FY2016 Budget and remains a significant source of financial assistance for law enforcement, indigent defense costs, the judiciary, emergency management, road & bridge departments, rural addressing, economic development, and senior citizen nutrition Services – totaling nearly \$874,000. Utilizing federal and state funds made available to local governments relieves a portion of the burden placed on taxpayers for County services mandated by the state & federal governments and allows improvements to County infrastructure that could not otherwise be funded without a tax increase;
- 2006 Construction of the IAH Secure Adult Detention Facility was financed through the IAH Public Facility Corporation – at no cost to the County. The facility is predominantly occupied by federal inmates of the U.S. Marshals and Immigration and Customs Enforcement (ICE). The facility has provided jobs and economic stimulus, with the County's portion of contracted per diem and inmate phone revenue generating in excess of \$10,693,000 during the last nine years of operation. In FY2013, the Facility began to experience a decrease in ICE detainees, which impacted the revenue source of the County's budget through FY2015. To preserve jobs and facility operations, the County agreed in February 2016 to relinquish the per diem revenue – allowing the facility to operate on a "cost +" basis until such time that population counts recovers sufficiently. This change created a significant revenue loss for FY2015 (nearly \$719,000) and required the County's attention in budgeting for this fiscal year. County Departments were asked to reduce operating expenses to the fullest extent possible and the FY2016 Budget was balanced without the use of reserve funds. The County will continue to work jointly with the facility operator 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.
- The County continues to work with its financial advisors and bond counsel to manage debt service in such a way as to offset any new debt issued in the budget year with retiring older debt – thereby limiting the budget impact. The County's commitment to responsible fiscal management have resulted in A+Stable bond ratings by Standard & Poors. Moody's Investor Service issued a rating update in June 2015 which downgraded the County from A2 to A1 with a negative outlook assigned, mostly a result of the uncertainty surrounding revenue from the IAH Detention Facility.

## 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 2016 Budget Year:**

- During FY2015, the County replaced outdated software utilized by the Tax Office with an updated system capable of sharing information from Appraisal District and eliminating the need for duplicated manual entries. This budget includes funding for maintenance of the new system, as well as enhanced software maintenance and mobile data access for law enforcement. Additional requests for upgrades necessary to increase efficiency and productivity are included in the Capital Purchase Projections to be funded by annual Tax Notes. County departments will continue work to expand the availability of information and services on the County's website [www.co.polk.tx.us](http://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 benefits options; Maintain comprehensive employee handbook relating to personnel policies and procedures; Enhance information provided through Employee communication; promote bi-lingual incentive program.

**In this 2016 Budget Year:**

- Although Cost of Living increases are not included in FY2016, this budget dedicates over \$3,628,000 to employee compensation through health insurance and retirement benefits. The Bi-Lingual Incentive Pay program was suspended for FY2016, but this budget continues funding for employee incentives such as Longevity Pay, Certificate Pay for advanced law enforcement training, Safety Awards to promote an "accident free" workplace, and personal leave policies. In partnership with the Texas Association of Counties, the County's Wellness Program makes services and information readily available to employees and their families. This budget also 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.

## 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 2016 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](http://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 reviewed with the Commissioners Court and budget workshops are held with individual departments, if requested. The County Judge files a proposed budget 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

<b>Date</b>	<b>Activity</b>	<b>Responsible Official</b>
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 <sup>th</sup> 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 <sup>th</sup> day prior to the 1 <sup>st</sup> 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 <sup>nd</sup> 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

THIS YEAR	LAST YEAR
* Maintain Existing Tax Rate & Balance the Budget without using Reserves	* County Tax Rate vs. Decreased Revenues
* Identify reductions in Operating Costs to Address Revenue Loss & Preserve Jobs	* Issues related to increased jail population Prosecution & Judicial Management
* Fund Road Improvement Projects without a Tax Rate Increase	* Address Road & Bridge Funding concerns

- Balancing the budget without using the County's reserves and without increasing the County Tax Rate was the focus of this year's budget process.**

The projected revenue **increase** for FY2016, from all sources combined, totals \$117,545 – representing slightly less than the amount of General Fund Reserves used last year to balance the FY2015 Budget. Discussions began early in the budget process regarding the need to limit spending in preparation for inevitable reductions needed in the cost of operations. Overall, FY2016 expenses were reduced by \$125,061 from the amount adopted in FY2015 to allow for a balanced budget without the use of reserves.

The 2015 Tax Rate, which funds the FY2016 Budget, was adopted without increase to the prior year's rate of 0.6461 per \$100 value. The table to the right provides a comparison of the rate distribution in the tax supported funds.

FUND	FY2016 (2015 Tax Year)	FY2015 (2014 Tax Year)
General	.3798	.3757
Road & Bridge	.1429	.1488
Debt Service	.1234	.1216
<b>TOTAL TAX RATE</b>	<b>.6461</b>	<b>.6461</b>

- Reductions in operating costs had to be identified for FY2016 in order to reach the goal of balancing the budget without tapping into the County's reserve funds. In most cases, Elected Officials and Department Heads responded with suggestions for reducing labor and operating expenses without cutting services or eliminating jobs. Through attrition, many Departments elected to reclassify currently vacant full time positions – opting for part time or labor pool, instead. Each line item expense within the budget was reviewed and reduced where possible. Departmental contingency accounts were consolidated under the supervision of the Commissioners Court in order to limit discretionary spending and many non-operational expenses were eliminated for FY2016 – such as the Employee Awards Banquet and the Bi-Lingual Incentive program which provided wage incentives for employees passing Spanish proficiency testing.
- Funding Permanent Road Improvements** without additional tax burden is a concern that continues to be addressed in each budget process. In an effort to avoid a dedicated "road tax" or issuing debt in order to fund Road & Bridge projects, the Polk County was one of the few in the State to apply – and be awarded - a County Transportation Infrastructure Fund Grant from the Texas Department of Transportation (TxDOT). Precincts began the acquisition of materials and started work in FY2015 on prioritized projects that will be reimbursed through this grant funding. Additionally, the Commissioners Court continues to utilize the TxDOT Off System Bridge Replacement Program to repair and upgrade older bridges throughout the County.

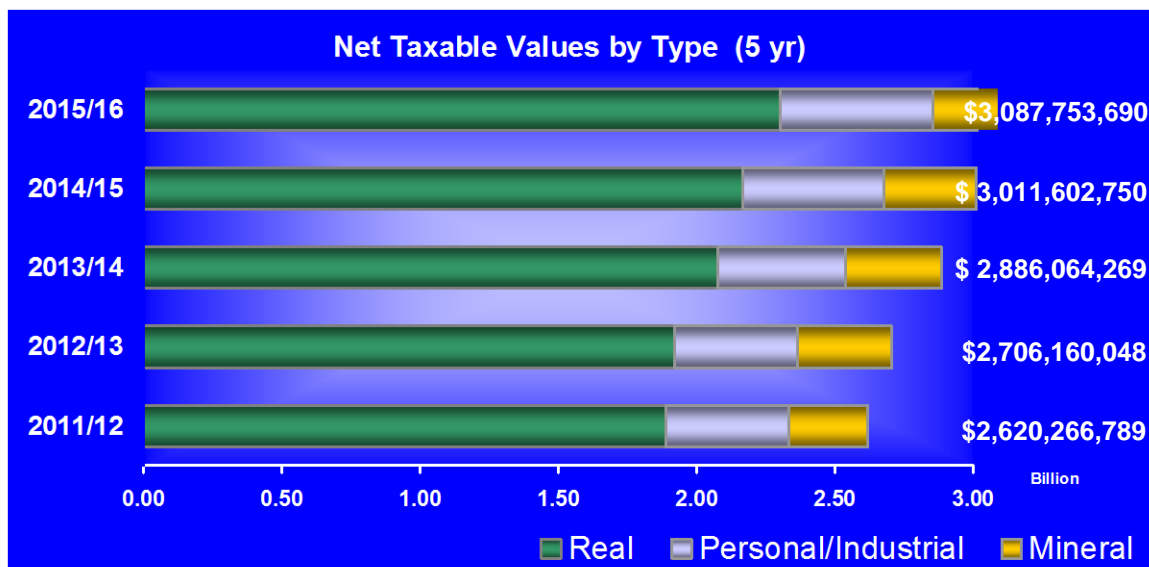


## Major Revenue Sources with Forecasting & Assumptions for FY2016

### Property Taxes = 68.3 % of total revenue

- **Property Taxes** - or “ad valorem taxes” are the County’s primary revenue source, representing over 64% of General Fund revenue, over 79% of Road & Bridge revenue and 100% of the amount needed to fund the County’s principal and interest payments (Debt Service) for the budgeted year. The County’s 2015 Tax Rate (for the 2016 budget year) is .6461 or 64.61¢ per \$100 valuation. This rate reflects no increase from the total rate adopted in the preceding year and represents a 0.69% increase over the Effective Tax Rate (0.6417) calculated for the 2015 tax year. In projecting property tax revenues for FY2016, 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 96% of estimated taxes - as verified by the Tax Assessor Collector. The Certified Net Taxable Value for this budget year is \$3,087,753,690 compared to last year’s certified value of \$3,011,602,750 and represents an increase of \$ 76,150,940 in the following categories of value;
  - an increase of \$135,306,306 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
  - an increase of \$40,000,271 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
  - a decrease of -\$99,155,637 in Mineral value relating to (decreased) production and annual 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 \$38,811,034 to a total of \$426,755,026. Current property taxes in FY2016 are expected to generate \$18,215,223 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$945,000. In comparison to last year’s



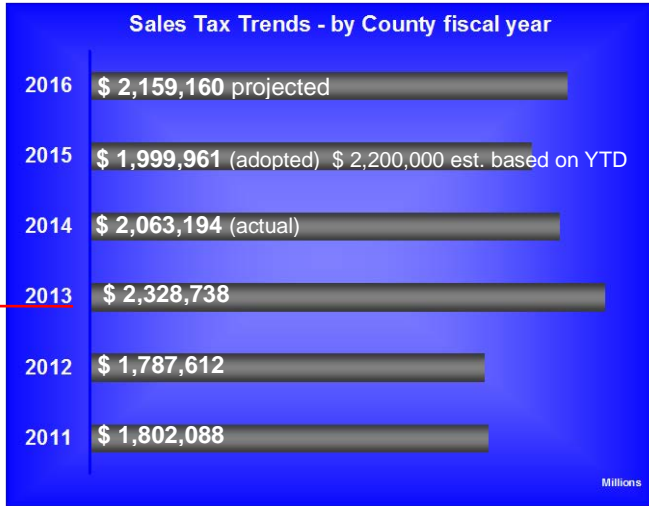


projections, combined county ad valorem tax revenue will realize an estimated increase of \$577,598 in FY2016 after consideration of revenue lost to tax freezes and other exemptions such as those provided to Veterans.

**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, expected to generate \$2,159,169 for the 2016 fiscal year – representing over 12% 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 2016 Budget preparation included a review of 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 short of budget projection.



Factors accounting for the shortfall were first, that budget projections had been based on projected receipts for October 1 through September 30 and revenues were recorded for allocations made September 1 through August 30 (the state’s fiscal year) and second, the beginning of the economic slowdown affected spending and impacted sales tax revenues. The decline reached a budget low point in FY2010 before beginning a modest recovery. Approximately

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

\$200,000 in (one-time) sales tax received in FY2013 related to the Trans-Canada Pipeline construction and was not included in subsequent budget projections. With the last two months of FY2015 remaining to be allocated at the time of this budget adoption, sales tax revenue is projected to continue a modest recovery slightly – consistent with statewide data.

**Charges/Fees for Services = 5.5% of total revenue**

- **Charges/Fees for Services** rendered through various departments and operations of the County, such as the County & District Clerk document filing and records fees and the Sheriff’s & Tax Assessor-Collector’s Fees will provide a collective total of \$1,549,425 in FY2016 revenue, an increase of \$50,800 from the amounts budgeted last year.



### Court Fines/Fees/Forfeitures = 2.9% of total revenue

- **Court Fines/Fees/Forfeitures** assessed through justice, county and district courts account for revenue totaling \$813,426 – a \$106,836 increase from the prior budget. To properly forecast both of the fee revenue categories, projections are requested from the elected officials and department heads in whose offices the fees are assessed and collected, with year-to-date receipts reviewed closely. 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. Projections of these fines and fees for FY2016 were carefully analyzed to address any issues that may be corrected through procedural changes and/or technology improvement.

Of the combined total of \$2,362,851 in the fine/fee revenues categories, 18% (\$431,851) are revenues restricted to a specific use defined by state statutes; \$100,000 are fines to be utilized for Road & Bridge operations within the County; \$162,725 is projected for records management and preservation from fees collected by the County and District Clerks; \$34,711 is projected and designated for courthouse, courtroom and Justice Court security; \$18,265 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; \$15,000 is projected for the Sheriff's Commissary Funds utilized for inmates of the Polk County Jail; \$57,950 is estimated for fees collected in support of Pre-Trial Intervention Services; \$5,000 represents the District Attorney's collection fees for "hot checks" 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.

### Auto Reg/License Fees = 3.45% 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 FY2016, \$970,000 in auto registration and licensing revenues will account for 18% of Road & Bridge funding and 3.45% of total County revenue. Forecasting this particular revenue is fairly straightforward and varies only slightly from year to year based on 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. The State of Texas places a maximum cap on the total amount of Auto Registration Fees that may be retained by the County. By legislation, the portion retained gradually decreased by 10% annually, while the amount of commission received from the state on vehicle sales tax paid in Polk County likewise increased annually to the General Fund. The 2016 budget projection for this revenue remained stable based on projections and historical data received from the Tax Assessor/Collector in whose office these fees are paid.

### Federal & State Funding = 2.7 % of total revenue

- **Federal & State Funding** received through grants and government assistance programs will account for an estimated \$873,849 in FY2016 revenue. Of the most significant individual sources, \$303,000 in federal and state revenue is received in



support of services and meals provided to our senior population, \$124,000 to defray the County's costs in providing indigent defense; \$55,172 of Federal Payment in Lieu of Taxes (PILT) for federally owned property located within the County; 48,925 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; \$14,385 in revenue represents payment from the Tobacco Settlement negotiated by the Attorney General and a total of \$291,423 in various federal and state grants and reimbursements budgeted to support certain law enforcement, prosecution and judicial functions, including the 911 Rural Addressing and Emergency Response system.

### **Other Revenue (combined) = 9.5 % of total revenue**

- "Other Revenue" consists of miscellaneous reimbursements, contracts for services, intra-fund transfers and other varied sources of revenue totaling \$2,688,686.

From 2006 through 2014, the largest single source within this category was the County's contractual portion of revenue generated by the IAH Secure Adult Detention Facility. The Facility was built and financed through Project Revenue Bonds issued in 2004 and 2006 by the IAH Public Facility Corporation. The principal and interest on the bonds is payable solely from the revenues derived from the operation of the project and the County holds no liability for the debt. The Department of Homeland Security Immigration and Customs Enforcement (ICE), the US Marshals Service and Bureau of Prisons currently house detainees within the Facility. Until February 2015, the operator was paid a fixed fee for each detainee and, in turn, paid the County a per diem portion – generating over \$1.5 million annually in County revenue. However, a conservative approach was used for FY2015 budgeting due to uncertainty surrounding sustained levels in the population of detainees received from Immigrations & Customs Enforcement (ICE). With the facility population hovering at 30% of occupancy for the majority of the year, continued operation of the facility was uncertain. The County contracted with a new operator and entered into a forbearance agreement whereby the operator would be assured to recoup expenses plus a 10% profit – thereby keeping the facility open while the County and operator negotiate for increased occupancy. Although no contractual per diem revenues are budgeted for FY2016, the County still expects to receive approximately \$65,000 from Inmate Phone system revenues. The facility is located on FM350 South, near the State Prison (Polunsky Unit).

The remaining revenues in this category represent 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 firm reimburses all personnel and operations costs of the delinquent tax office as well as providing scholarships distributed to students in the county's school districts – totaling an estimated \$187,351 in FY2016. Nearly \$275,000 is reimbursed by the Trinity River Authority for Sheriff's Department security provided at the Lake Livingston Dam; \$192,000 constitutes reimbursements from Trinity and San Jacinto Counties for operations of the (shared) District Courts; and \$70,000 in revenue generated from the Inmate Phone system located in the County Jail. Of the total in this category, \$231,780 represents transfers received from other funds to support expenses budgeted within the General Fund – such as the \$132,000 transfer of all tipping fees from Waste Management.

The County will also collect an estimated \$351,500 in Hotel Occupancy Tax and commissions on Vehicle Inventory Taxes in FY2016 (not incl. above).



# 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;**  
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.



### FY2016 Capital Purchase Requests

The following represents capital requests included by Departments in the FY2016 Budget Request, to be paid by and reimbursed to fund balance with issuance of legally authorized debt (Tax Notes) - IF APPROVED by Commissioners Court

DEPARTMENT	REQUEST / DESCRIPTION	AMOUNT	Budget Impact
<b>The Acquisition of Computer Equipment and Software</b>			<b>\$ 28,771.00</b>
COUNTY CLERK	(2)Computers \$2,400 / (1)Desk Scanner \$1,500 / (240)Batteries for 80 Voting Machines \$24,000	\$ 27,900.00	
JP PRECINCT 4	Scanner	\$ 871.00	
<b>The Acquisition of Office Furnishings/Equipment</b>			<b>\$ 1,487.00</b>
JP PRECINCT 4	Destroy it 2604CC Shredder	\$ 1,487.00	
<b>FY2016 Projection</b>		<b>TOTAL \$ 30,258.00</b>	<b>2016 Tax Note Principal &amp; Interest to be offset by retiring debt</b>

## 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 the purchase/upgrade of various equipment and software as requested by Departments and for which sufficient current funds are not available.

## Current (FY2016) Impact of the Plan

The FY2016 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. However, the FY2016 Capital Purchase Requests submitted by Elected Officials and Department Heads during this budget process were extraordinarily modest. In consideration of the issues to be addressed regarding limitations on County spending and protecting the County's reserves, Departments withheld from any requests for capital purchases not considered critical for current operations.





## 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.

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 departments with five or less full time employees.

The FY2016 Budget includes no cost of living or merit funding. Additionally, the award of any new bi-lingual incentive has been suspended for FY2016 along with the County Employee Service Award Banquet normally held at the end of the calendar year – constituting a savings in FY2016 of approximately \$8,500.

Unlike many counties and other employers that have offset the rising cost of healthcare by requiring employees to contribute toward health insurance premiums, Polk County has – again – elected to fund the full cost of Employee healthcare in FY2016. By opting for minimal changes in coverage, the estimated 7% premium increase was reduced to 1.93% without a significant loss in plan benefits. Through the Texas Association of Counties "BlueChoice" program, coverage is provided to 261 qualified Employees at a total annual cost of \$2,480,544.

Staffing levels reduced in FY2016 as a result of Departmental efforts to reduce costs by utilizing part time employment where possible. Certain full time positions that became vacant due to resignation, retirement, etc., were voluntarily eliminated by the Department head in favor of part time positions at a lesser cost to the County. This "attrition" provided significant savings without layoffs.

The FY2016 Budget includes the addition of 2 positions; (1) Pre-Trial Services Coordinator established during FY2015 and funded through offender fees will help to reduce County Jail population and (2) an Indigent Defense Coordinator position – partially funded by a state grant – will ensure the proper administration and control of indigent defense costs.

Changes in staffing levels occurring in the last five year period are found in the table shown on the following page.



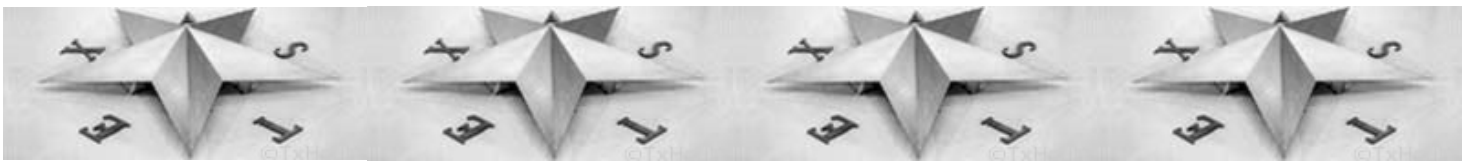


# Staffing Levels & Budgeted Change

FUND	2012	2013	2014	2015	2016 Budget	Difference 2015-2016
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	10.4	11.4	10	-1.40
Veterans Service	1.5	1.29	1.29	1.29	1	-0.29
County Court at Law	4.24	4.24	4.24	4.24	4.04	-0.20
District Clerk	10.27	10.27	10.27	10.27	10.41	0.14
Justice of the Peace #1	3.72	3.72	3.72	3.72	3.72	0
Justice of the Peace #2	3.5	3.05	3.05	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 <sup>th</sup> Judicial District	4.06	4.06	4.06	4.06	4.06	0
411 <sup>th</sup> Judicial District	4	4	4	4.06	4.06	0
District Attorney	<sup>1</sup> 16.38	16.38	16.38	18.38	18	-0.38
County Auditor	5.05	5.05	5.05	5.05	5	-0.05
County Treasurer	3.07	3.07	3.07	3.07	3.07	0
Tax Assessor Collector	14.08	14.08	14.08	14.08	14.08	0
Delinquent Tax Collect	3	3	3	3	3	0
Data Processing	2	2	2	2	2	0
Indigent Defense					1	1
Maintenance/Engineer.	11	11	11	12	11.5	-0.50
Jail	<sup>2</sup> 42.25	42.40	<sup>3</sup> 41.61	<sup>4</sup> 46.88	46.88	0
Constables 1,2,3&4	4	4	4	4	4	0
Sheriff	52.46	53.16	54.16	54.16	53.10	-1.06
Social Services	2.4	2.4	2.4	2.4	2	-0.40
Museum	2.12	2.12	2.12	1.12	1.12	0
Extension	4.06	4.06	4.06	4.06	4	-0.06
Permits/Inspections					<sup>5</sup> 2	2
Emergency Mgmt.	5.14	5.14	5.14	5.14	3.14	-2
Human Resources	3.10	3.1	3.1	3.1	2.75	-0.35
Environ. Enforcement	1	1	1	1	1	0
<b>Total: General Fund</b>	<b>223.45</b>	<b>223.64</b>	<b>224.25</b>	<b>232.58</b>	<b>229.03</b>	<b>-3.55</b>
<b>Precinct 1</b>	<b>8.61</b>	<b>8.61</b>	<b>8.61</b>	<b>8.61</b>	<b>8.61</b>	<b>0</b>
<b>Precinct 2</b>	<b>10.26</b>	<b>10.26</b>	<b>10.83</b>	<b>9.50</b>	<b>9.50</b>	<b>0</b>
<b>Precinct 3</b>	<b>13.66</b>	<b>13.66</b>	<b>12.66</b>	<b>11.66</b>	<b>11.66</b>	<b>0</b>
<b>Precinct 4</b>	<b>11.91</b>	<b>11.91</b>	<b>11.91</b>	<b>10.91</b>	<b>10.91</b>	<b>0</b>
<b>Total: Road &amp; Bridge</b>	<b>44.44</b>	<b>44.44</b>	<b>44.01</b>	<b>40.68</b>	<b>40.68</b>	<b>0</b>
<b>Total: Security Fund</b>	<b>2.32</b>	<b>2.32</b>	<b>2.32</b>	<b>2.62</b>	<b>2.32</b>	<b>-0.30</b>
<b>Total: Pre-Trial Interv.</b>					<b>1</b>	<b>1</b>
<b>Total: Aging Fund</b>	<b>4.35</b>	<b>4.84</b>	<b>4.40</b>	<b>5.00</b>	<b>5.00</b>	<b>0</b>
<b>TOTAL ALL FUNDS</b>	<b>274.56</b>	<b>275.24</b>	<b>274.98</b>	<b>280.88</b>	<b>278.03</b>	<b>-2.85</b>

Shown as full-time equivalent (FTE). Includes Officials. <sup>1</sup> Grant position ended in FY2011. <sup>2</sup> Represents full year funding for (6) Jail positions approved (partial) in FY2011. <sup>3</sup> Warrant Officer moved from Jail to Sheriff – increase Jail P/T <sup>4</sup> (6) Jail positions added 4/2015 <sup>5</sup> Moved from Emerg. Mgmt Dept.





# 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.

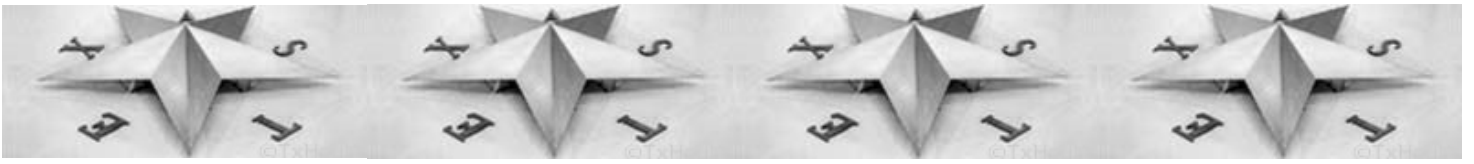
## Structure of County Government

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.

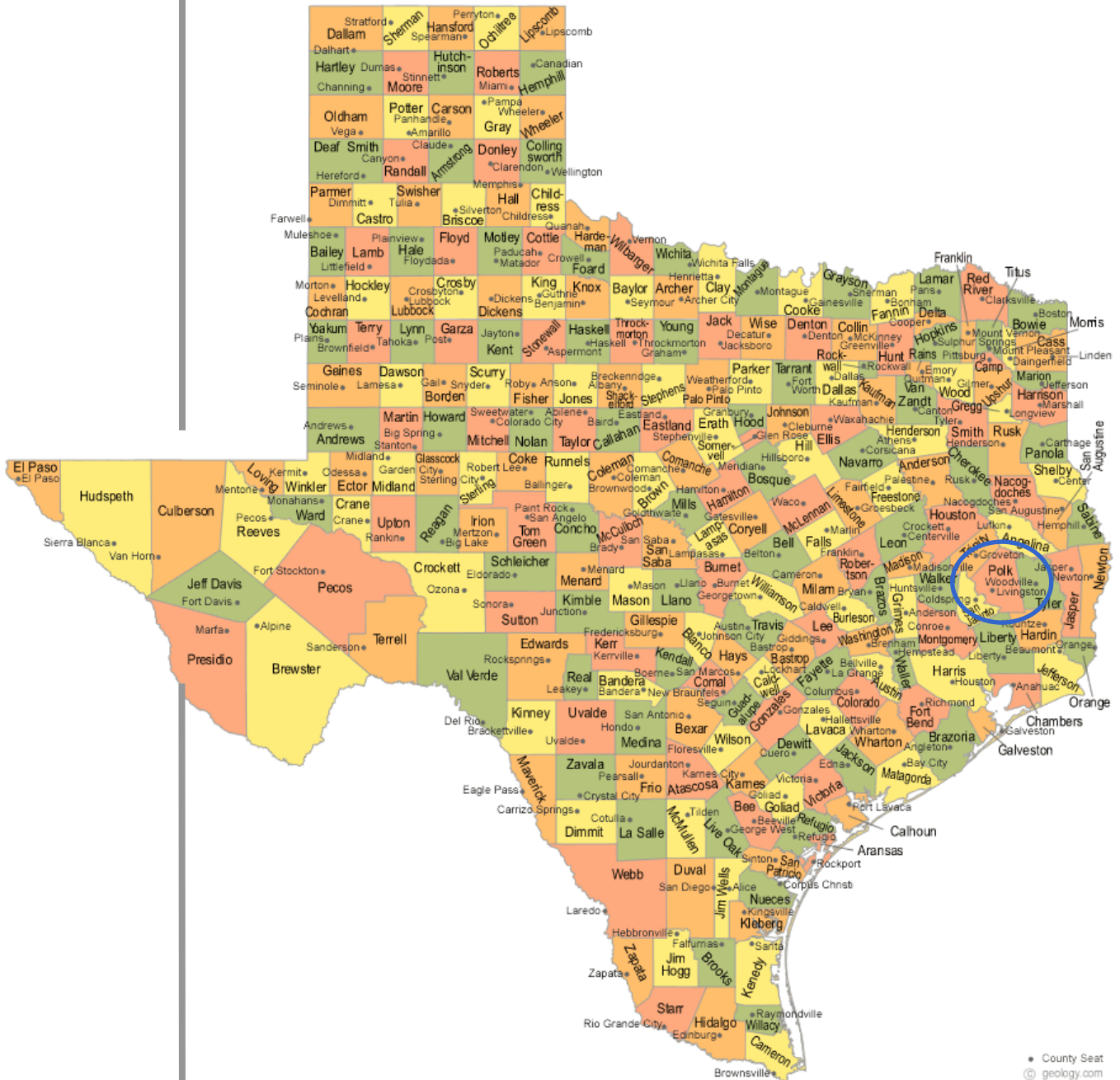
## Origin of County Government

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 5,169 according to U.S. Census 2014 estimates. Livingston is less than one hour from Bush International Airport in Houston via U.S. Highway 59 (proposed Interstate 69 Corridor). We have the most abundant water supply in the state 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)**

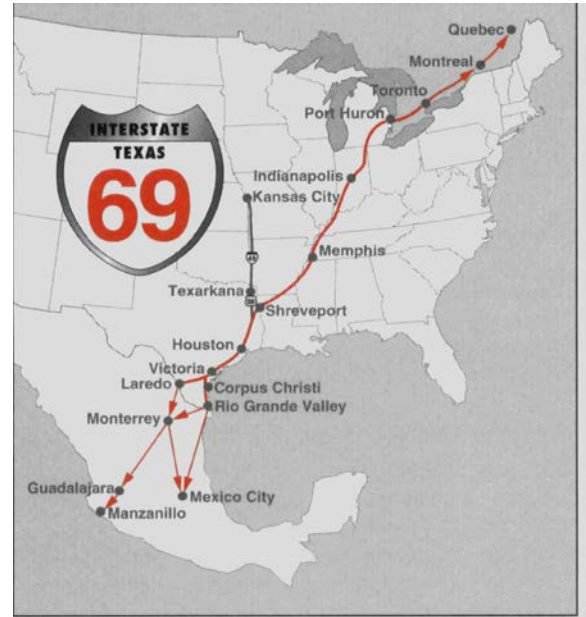


The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation.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

(predominately pine trees) and 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 greatly 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 taxing 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 US59 corridor is being improved in preparation for I-69, the super highway connecting Canada to Mexico.

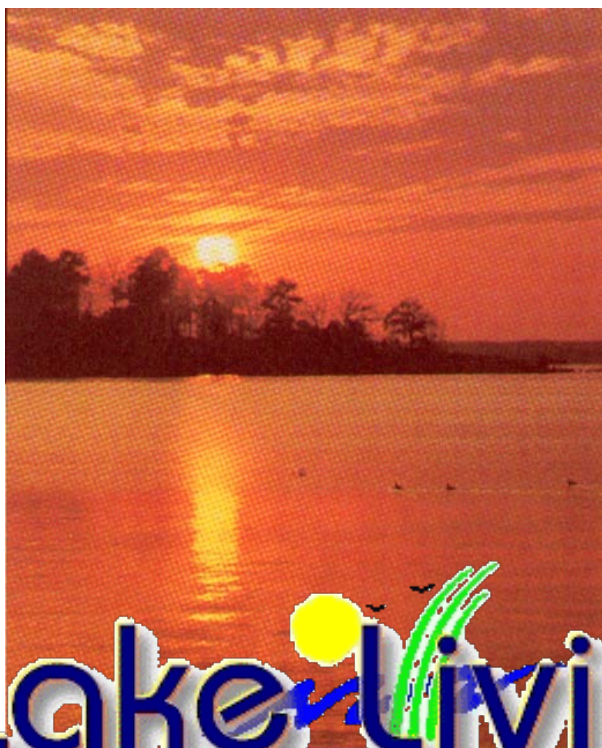


Construction of the 93,000 acre Lake Livingston was completed in 1968 (located in the west and southwest portion of the County) and continues to play a significant role in the local economy. Lake Livingston is surrounded by some 450 miles of timbered shoreline (Polk County having the largest amount of that perimeter) filled with vacation and primary homes, marinas, campgrounds, boat launches and fishing piers. 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 the East Texas Hydroelectric Plant to be located just below the Lake Livingston 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

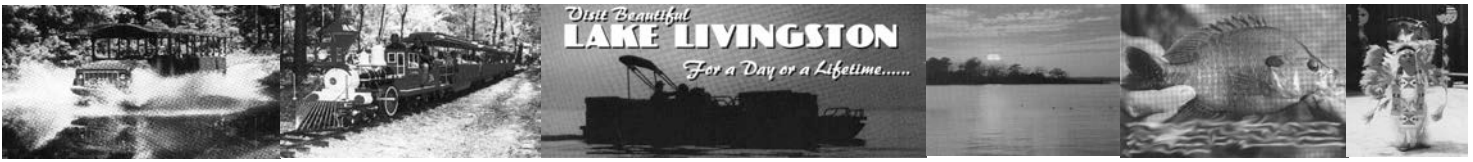
"Trade Days" held at Pedigo Park on weekends preceding third Mondays. Lake Livingston State Park alone draws over 500,000 visitors annually. Bird and other wildlife species abound in the County's scenic forests and wetlands, while our deer populations bring hunters from across the state during the season 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 continued to move to the forefront and, in 2005, Phase I of the IAH Secure Adult



# Lake Livingston



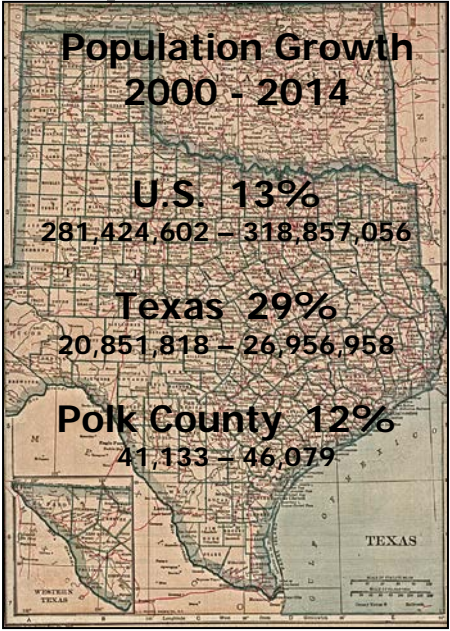


Detention Facility was completed with 526 beds. The Facility provides detention space to contracted agencies, which initially included the Federal Bureau of Prisons and the U.S. Marshals Service. A request from Immigrations and Customs Enforcement (ICE) prompted immediate expansion with Phase II (528 additional beds), completed in 2007. The Facility provided hundreds of jobs and represented a steady source of revenue to the County from contracted per diem charges until the Fall of 2014, when the ICE detainee population dropped significantly. Management Training Corporation (MTC) currently operates the facility and is negotiating with ICE to increase utilization of the facility. In addition, Livingston is the regional headquarters for the Sam Houston Electric Cooperative, is home to over five hundred small businesses and hosts the national headquarters for Escapees, Inc., a nearly 60,000 active member organization of recreational vehicle owners, roughly 11,000 of whom list Polk County as their home.

Polk County's close proximity to the greater Houston area (4<sup>th</sup> 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 to a more relaxed lifestyle. Although Polk County is easily accessible to the Texas Medical Center in Houston, first class medical services are available from CHI St. Luke's Health Memorial Livingston (formerly 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 supported by a community of skilled physicians and specialists. The new Polk County College/Commerce Center, located on the Hwy59 Bypass near the Hospital, provides advanced curriculum study and technical training through Angelina College and offers much needed public auditorium space.



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 51 inches provides abundant forest vegetation and feeds major rivers in the area, making conditions favorable for principal activities such as agriculture, forestry and ranching and the County's overall environment is one of the many reasons Polk County is being selected as home to individuals searching for a better way of life.



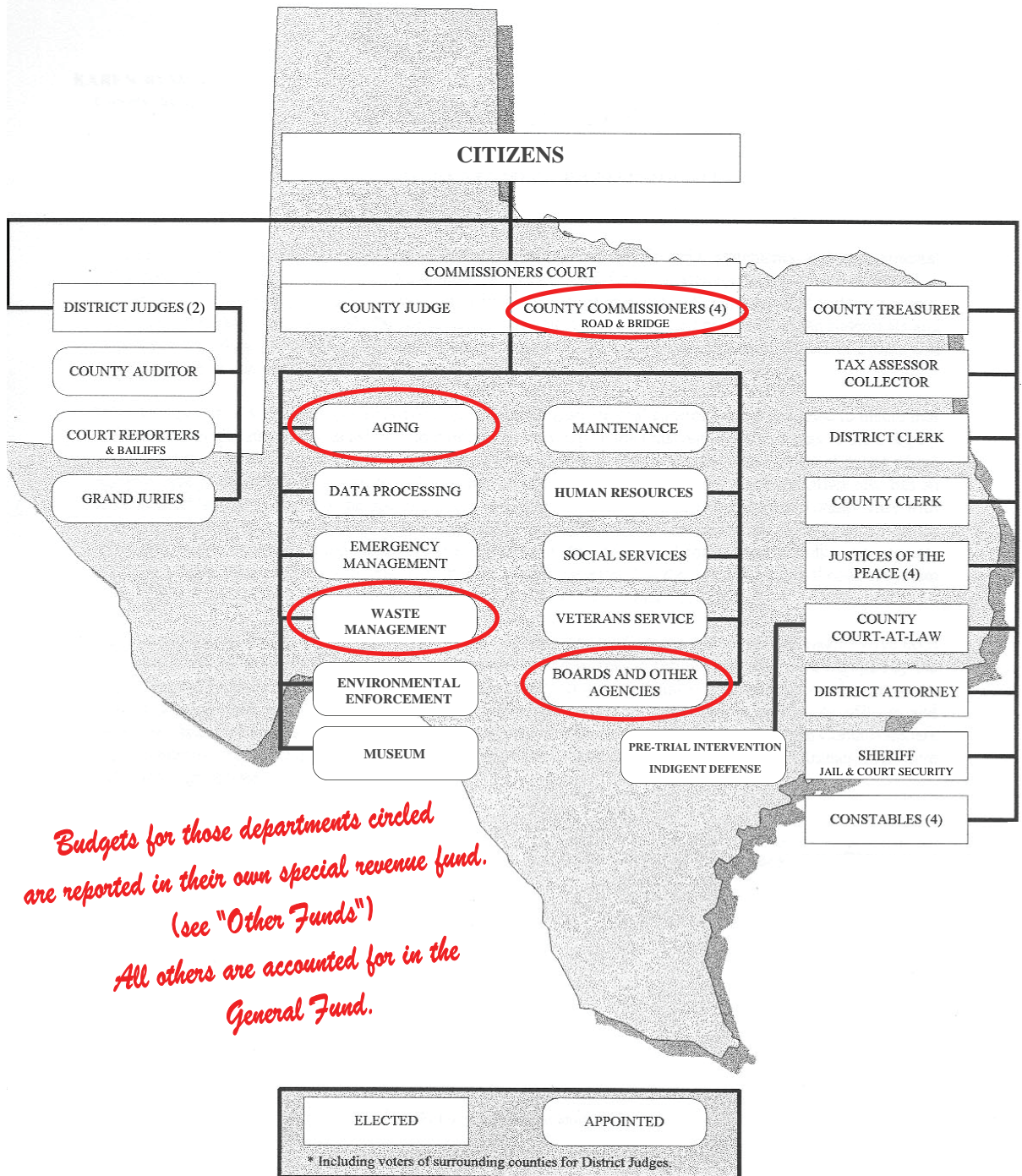
The County experienced a 34% population growth in the ten year period between 1990 and 2000 (41,133) and another 10% by the 2010 Census (45,413). U.S. Census data reflects a 2014 population estimate of 46,079. Find more County demographics in the Area Profile for Polk County, beginning on page 87.

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Located in the heart of East Texas, Polk County offers 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](http://www.lpcchamber.com). Also, Polk County's website at [www.co.polk.tx.us](http://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







**Polk County**  
**ELECTED OFFICIALS**  
 OCTOBER 1, 2015 - SEPTEMBER 30, 2016

**County Judge** ..... **Sydney Murphy**

**County Commissioners:**

**Precinct 1** ..... **Robert C. "Bob" Willis**

**Precinct 2** ..... **Ronnie Vincent**

**Precinct 3** ..... **Milton Purvis**

**Precinct 4** ..... **Tommy Overstreet**

**County Treasurer** ..... **Terri Williams**

**Tax Assessor/Collector** ..... **Leslie Jones-Burks**

**District Clerk** ..... **Bobbie Richards**

**County Clerk** ..... **Schelana Hock**

**Justice of the Peace:**

**Precinct 1** ..... **Darrell Longino**

**Precinct 2** ..... **David Johnson**

**Precinct 3** ..... **Larry Whitworth**

**Precinct 4** ..... **Jamie Jones**

**County Court at Law Judge** ..... **Tom Brown**

**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** ..... **Ernest L. McClendon, Jr.**

**411th Judicial District** ..... **Kaycee Jones**

**County Auditor (appointed by District Judges)** ..... **Margie Ainsworth**



# 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** (010) accounts 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 Operating, Administrative, Justice and Public Safety, and Health and Human Services. The **Debt Service Fund** (061) 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.

Fund	Description
<b>Road Bridge</b> 015 - 024	Funds restricted for the maintenance of County roads, bridges and the operations of related facilities. Operations of the (4) Road & Bridge Precincts, capital lease activity, permanent road improvements and lateral road funds received from the state are accounted for in this fund.
Hotel Tax 011	Revenues generated from a Hotel Occupancy Tax and expenditures related to promoting tourism within the County.
Justice Court Technology 013	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	<b>May be established</b> in a given year for 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 026	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 027	Legislated fees collected by the District and County Clerks for purposes of providing security in County courtrooms.
Historical Committee 028	Fund used to account for monies donated for preservation of the history and heritage of Polk County. Although included in the accounting of the County, expenses are not budgeted by the Commissioners Court.
College/Commerce Committee 030	
Waste Management 032	Established to account for revenues generated by the County's waste management services provided by contracted operator at County landfill and collection stations.
Gov't Grant 035	Funds received from State and/or Federal Grant programs and utilized for restricted purposes, such as disaster recovery.



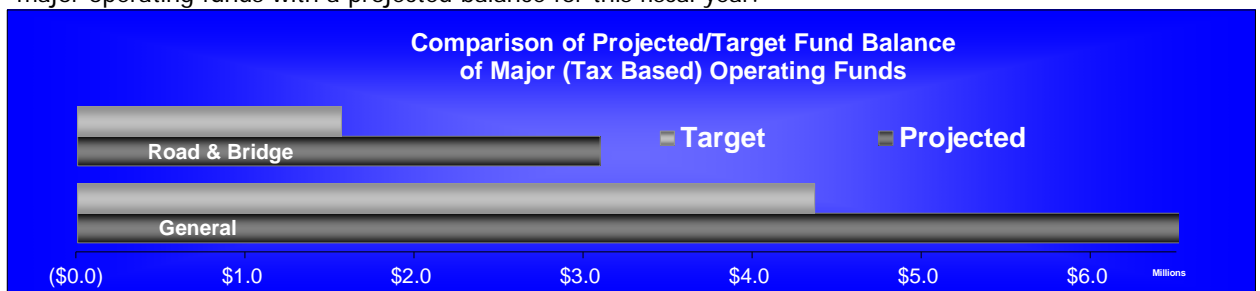
<b>Fund</b>	<b>Description</b>
Law Library 040	Fund accounts for special fees related to maintaining a law library at the County Courthouse.
Pre-Trial Intervention 047	Fund accounts for special fees collected and administered by the District Attorney.
District Attorney Special 048	Fund used to account 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 049	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 051	Fund used to account for nutritional support services to senior citizens of Polk County. Revenue sources include participant contributions, federal monies administered by DETCOG and a county subsidy.
Jail-Commissary 056	Fund created to account for proceeds from the operation of the Commissary at the County Jail. Funds may be spent as authorized by law, for the benefit of inmates (L.G.C. Sec. 351.0415).
Retiree Health Benefits Trust 083	Fund created to account for Other Post Employment Benefits (OPEB) offered to eligible County Retirees – currently, the payment of County Health Insurance premiums.
Drug Forfeiture 090	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 091	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 092	Fund established from the proceeds received from the lease of school lands. Lease revenues are distributed to county school districts.
Co. Clerks Records Management 093	Fees collected by the County Clerk for filing official documents, such as birth and death certificates, and expended for the preserving, restoring or automation of records within the County Clerk's office.
County Records Management 094	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.
District Clerk Records Management 098	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 099	Fund created by statute for 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	FY2016 Revenues	FY2016 Expenditures	Ending Fund Balance	Target* Fund Balance
		<i>Estimated by Co. Auditor</i>	<i>Balance as % of expense in Operating Funds</i>		
<b>Major Funds:</b>					
<b>General</b>	\$ 6,919,908	\$17,444,843	\$17,442,153	\$ 6,922,598	39.7% \$4,360,538
<b>Road &amp; Bridge (combined)</b>	3,091,174	6,241,984	6,241,984	3,091,174	49.5% 1,560,496
<b>Debt Service</b>	\$48,170	3,660,226	3,660,212	48,185	N/A
Reserved for Landfill Post Closure	760,217			760,217	
<b>Other Funds:</b>					
<b>Hotel Tax</b>	36,871	20,000	20,000	36,871	N/A
<b>Justice Court Technology</b>	7,542	26,328	33,869	1	N/A
<b>Judicial Center Constructio</b>	-	-	-	-	N/A
<b>Construction Fund (Jail Exp.</b>	-	-	-	-	N/A
<b>Justice Court Building Secu</b>	37,027	4,361	1,000	40,388	N/A
<b>Security</b>	17,366	129,346	129,346	17,366	13.4% 32,337
<b>Historical Commission</b>	436,008	-	-	436,008	N/A
<b>College / Commerce Center</b>	53,917	-	-	53,917	N/A
<b>Waste Management</b>	-	132,000	132,000	-	N/A
<b>FEMA Disaster</b>	-	-	-	-	N/A
<b>Grant Fund</b>	-	-	-	-	N/A
<b>Law Library</b>	66,931	11,500	11,500	66,931	582% 2,875
<b>Pre-Trial Intervention</b>	79,890	57,950	49,060	88,779	N/A
<b>District Attorney Special</b>	1,760	24,000	24,000	1,760	N/A
<b>District Attorney Hot Check</b>	37,677	5,000	5,000	37,677	N/A
<b>Aging Services</b>	248,032	314,795	313,570	249,257	79.5% 78,392
<b>Commissary (Sheriff)</b>	36,904	15,000	15,000	36,904	N/A
<b>District Clerk TDCJ</b>	4,050	-	-	4,050	N/A
<b>Retiree Health Benefits Tru:</b>	1,074,000	305,800	123,202	1,256,598	N/A
<b>Drug Forfeiture</b>	185,271	-	-	185,271	N/A
<b>Permanent School</b>	542,121	25,000	25,000	542,121	N/A
<b>Available School</b>	187,955	137,992	137,992	187,955	N/A
<b>County Clerk Records Mgmt</b>	265,307	132,100	126,930	270,478	N/A
<b>County Records Mgmt.</b>	(852)	14,400	14,400	(852)	N/A
<b>Sheriff's Fed. Rev. Sharing</b>	25,055	20,000	20,000	25,055	N/A
<b>District Clerk Records Mgmt</b>	35,188	17,325	17,325	35,188	N/A
<b>Co. &amp; Dist. Court Technology</b>	4,444	915	915	4,444	N/A
(Less Transfers between Funds)		(682,828)	(682,828)		
<b>Total</b>	14,201,934	28,058,037	27,861,628	14,398,343	6,034,638

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 and do not apply to Special Purpose Funds not considered to be operating accounts. Debt Service Fund Balance does not include the amount dedicated to post closure costs associated with the County landfill (listed). 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

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.

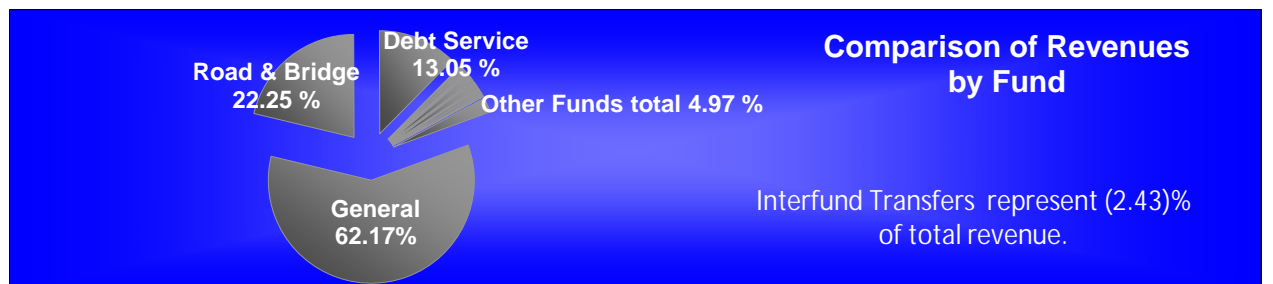
A significant change in Fund Balance is considered to occur if the fund balance of a major fund (i.e., General - Road & Bridge - Debt Service) or of the non-major funds in the aggregate increases or decreases by 10% or more from one budget year to the next. The County realized [no significant change in the balance of any major fund or aggregate balance of \(Other\) Special Funds for the fiscal year.](#)

## Significant Changes in Fund Balance

Category/Department	Beginning Fund Balance	FY2016 Revenues	FY2016 Expenditures	Ending Fund Balance	Change in Fund Balance
Other Funds: Aggregate Balance	3,382,465	1,393,812	1,200,108	3,576,169	5.73%
<b>TOTAL Change in Fund Balance</b> (All Funds - Major and Other)	14,201,934	28,058,037	27,861,628	14,398,343 \$	196,409 1.38%

# Revenue Summary

Revenues by Fund					
Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted 9/08/15
<b>General</b>	\$16,428,767	\$19,044,106	\$17,545,177	\$18,592,461	\$17,444,843
<b>Road &amp; Bridge (All Pct.s)</b>	5,528,907	7,282,530	6,233,553	7,817,301	6,241,984
<b>Debt Service</b>	3,812,229	3,738,659	3,498,115	3,498,514	3,660,226
<b>Hotel Tax</b>	21,665	20,575	20,000	18,278	20,000
<b>Justice Court Technology</b>	18,704	16,471	17,725	18,006	26,328
<b>Judicial Center Constructio</b>	105	16	-	-	-
<b>Construction Fund (Jail Exp.</b>	-	-	-	-	-
<b>Justice Court Bldg. Security</b>	4,608	4,046	4,350	4,438	4,361
<b>Security (Courthouse)</b>	119,772	106,720	130,945	137,601	129,346
<b>Historical Commission</b>	18,358	6,999	-	15,933	-
<b>College/Commerce Center</b>	4,198,000	-	-	145	-
<b>Waste Management</b>	139,625	129,908	140,000	143,880	132,000
<b>FEMA Disaster</b>	-	-	-	-	-
<b>Grant Fund</b>	3,420,942	2,974,410	-	1,614,481	-
<b>Law Library</b>	12,293	12,239	11,500	12,685	11,500
<b>Pre-Trial Intervention</b>	16,875	25,725	17,000	29,339	57,950
<b>District Attorney Special</b>	27,500	28,279	24,000	13,692	24,000
<b>District Attorney Hot Check</b>	5,882	3,514	5,000	2,774	5,000
<b>Aging Services</b>	387,914	350,649	304,100	371,588	314,795
<b>Commissary (Sheriff)</b>	15,970	19,835	20,000	17,397	15,000
<b>District Clerk TDCJ</b>	-	-	-	-	-
<b>Retiree Health Benefits Tru</b>	361,729	306,117	300,800	264,766	305,800
<b>Drug Forfeiture</b>	52,563	16,835	-	1,831	-
<b>Permanent School</b>	97,387	51,556	50,000	32,347	25,000
<b>Available School</b>	2,524,824	136,870	137,992	137,256	137,992
<b>County Clerk Records Mgmt</b>	133,573	211,431	132,100	250,546	132,100
<b>County Records Mgmt.</b>	28,272	29,349	29,724	31,693	14,400
<b>Sheriff's Fed. Rev. Sharing</b>	16,821	12,000	-	36,269	20,000
<b>District Clerk Records Mgmt</b>	12,101	13,240	17,325	15,876	17,325
<b>Co. &amp; Dist. Court Technology</b>	864	858	915	1,154	915
<b>(Less Interfund Transfers)</b>	<b>(638,212)</b>	<b>(692,252)</b>	<b>(707,436)</b>	<b>(761,208)</b>	<b>(682,828)</b>
<b>Total Revenues</b>	<b>\$36,768,039</b>	<b>\$33,850,687</b>	<b>\$27,932,884</b>	<b>\$32,319,045</b>	<b>\$28,058,037</b>
<b>Total Expenses (see summary pg 42-43)</b>	<b>\$38,739,471</b>	<b>\$32,072,981</b>	<b>\$27,962,094</b>	<b>\$31,693,092</b>	<b>\$27,861,628</b>
<b>Net Revenue (Expense)</b>	<b>(1,971,432)</b>	<b>1,777,706</b>	<b>(29,210)</b>	<b>625,953</b>	<b>196,409</b>



# Revenue Summary

## Revenues by Source (Type)

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted 9/08/15
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### Tax Revenue (Ad Valorem, Sales & Hotel)

General	\$11,442,222	\$12,515,840	\$13,128,384	\$13,421,265	\$13,753,713
Road & Bridge	3,991,746	4,194,363	4,279,670	4,280,595	4,237,728
Debt Service	3,811,387	3,737,140	3,497,365	3,498,121	3,659,451
Hotel Tax	21,665	20,575	20,000	18,278	20,000
	19,267,021	20,467,919	20,925,418	21,218,260	21,670,892

### Permits / Licenses / Veh. Reg.

General	175,398	173,658	166,619	160,261	147,155
Road & Bridge (Veh. Reg.)	946,899	999,040	969,470	964,638	970,000
	1,122,297	1,172,698	1,136,089	1,124,899	1,117,155

### Court Fines, Fees & forfeitures

General	612,500	563,290	550,000	592,670	586,000
Justice Court Technology	18,704	16,471	17,725	18,006	26,328
Road & Bridge	82,282	67,812	87,000	105,240	100,000
JP Court Building Security	4,608	4,046	4,350	4,438	4,361
Security	33,223	30,061	30,100	31,976	30,350
Law Library	11,919	11,640	11,500	12,685	11,500
Pre-Trial Intervention	-	-	-	-	57,950
District Attorney Hot Check	5,882	3,514	5,000	2,774	5,000
Drug Forfeiture	52,466	16,801	-	1,778	-
County & District Court Technology	864	858	915	1,154	915
	822,447	714,492	706,590	770,721	822,404

### Federal / State Funding - Direct

(certain indirect fed/state funding, such as reimb. from DETCOG, may be included in "Other/Misc.")

General	321,799	363,046	255,970	393,004	343,478
Road & Bridge	48,925	50,447	48,925	298,020	48,925
College/Commerce Center	4,000,000	-	-	-	-
FEMA Disaster	-	-	-	-	-
Grants Fund	3,420,942	2,974,410	-	1,614,481	-
District Attorney Special	-	779	-	785	-
Aging Services	367,803	330,568	288,000	348,232	299,711
District Clerk TDCJ	-	-	-	-	-
Sheriff's Federal Revenue Sharing	16,821	12,000	-	36,269	20,000
	8,176,290	3,731,250	592,895	2,690,792	712,114

### Charges for services/Fees

General	1,242,932	1,298,495	1,289,800	1,466,656	1,345,000
Aging	10,688	13,576	16,100	17,010	11,700
County Clerk Records Management	133,573	211,431	132,100	250,546	132,100
County Records Management	13,330	12,907	13,300	15,269	13,300
District Clerks Records Mgmt.	12,101	13,240	17,325	15,876	17,325
	1,412,624	1,549,649	1,468,625	1,765,356	1,519,425

# Revenue Summary (cont')

## Revenues by Source (Type)

Category/Department	2013 Actual <small>(per Aud. Rep.)</small>	2014 Actual <small>(per Aud. Rep.)</small>	2015 Budget <small>(as adopted)</small>	2015 Actual <small>(unaudited)</small>	2016 Budget <small>Adopted 9/08/15</small>
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### Interest

General	14,248	7,261	13,000	27,749	22,000
Judicial Center Construction	105	16	-	-	-
Construction (Jail)	-	-	-	-	-
Road & Bridge	2,023	718	2,357	1,105	2,357
Debt Service	721	1,519	750	393	775
Historical Commission	417	335	-	605	-
Law Library	374	599	-	-	-
Retiree Health Benefits Trust	910	1,416	800	1,877	800
Drug Forfeiture	97	35	-	53	-
Permanent School	2,295	251	-	315	-
Available School	2,974	379	1,500	338	1,500
	24,165	12,528	18,407	32,435	27,432

### Other (Misc. - incl. non-govt' grants)

General	2,123,834	2,649,974	2,141,404	1,672,780	1,247,496
Road & Bridge	427,868	1,853,806	846,132	1,966,211	882,975
Security	86,549	73,996	100,845	105,625	98,996
Historical Commission	17,941	6,664	-	15,328	-
College/Commerce Center	198,000	-	-	145	-
Waste Management	139,625	129,908	140,000	143,880	132,000
District Attorney Special	27,500	27,500	24,000	12,907	24,000
Aging	9,422	6,505	-	2,898	3,385
Commissary (Sheriff)	15,970	19,835	20,000	17,397	15,000
Debt Service	121	-	-	-	-
Retiree Health Benefits Trust	360,819	304,701	300,000	262,889	305,000
Permanent School	95,092	51,305	50,000	32,032	25,000
Available School	2,521,850	136,491	136,492	136,918	136,492
County Records Management	14,942	16,442	16,424	16,424	1,100
	6,039,532	5,277,128	3,775,295	4,385,436	2,871,443

### Other Sources (loan proceeds)

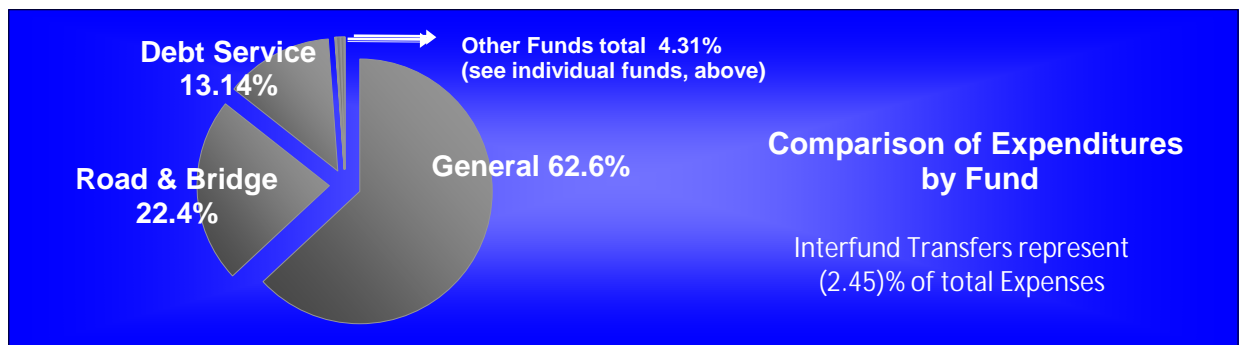
General	495,835	1,472,543	-	858,076	-
Road & Bridge	29,165	116,344	-	201,491	-
	525,000	1,588,887	-	1,059,567	-

<b>Total Revenues</b>	37,389,376	34,514,550	28,623,320	33,047,465	28,740,866
<b>Less Transfers (between Funds)</b>	(638,212)	(692,252)	(707,436)	(761,208)	(682,828)
<b>Revenue</b>	36,751,164	33,822,299	27,915,884	32,286,257	28,058,037
<b>Projected Use of Fund Balances</b>	-	-	117,705	-	-
	36,751,164	33,822,299	28,033,589	32,286,257	28,058,037

# Expenditure Summary

## Expenditures by Fund

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted 9/08/15
<b>General</b>	\$16,666,385	\$18,650,447	\$17,662,893	\$18,282,880	\$17,442,153
<b>Road &amp; Bridge (All Pcts.)</b>	5,402,697	6,040,979	6,208,440	7,968,961	6,241,984
<b>Debt Service</b>	3,807,907	3,732,122	3,496,507	3,489,913	3,660,212
<b>Hotel Tax</b>	17,244	14,781	20,000	12,810	20,000
<b>Justice Court Technology</b>	39,149	38,733	34,200	37,729	33,869
<b>Judicial Center Constructio</b>	44,150	111,800	-	-	-
<b>Construction Fund (Jail Exp:</b>	121	-	-	-	-
<b>Justice Court Building Secu</b>	-	-	3,900	-	1,000
<b>Security (Courthouse)</b>	116,779	124,878	130,945	120,883	129,346
<b>Historical Commission</b>	2,890	4,018	-	2,971	-
<b>College / Commerce Center</b>	4,144,228	-	-	53,772	-
<b>Waste Management</b>	135,000	134,533	140,000	140,000	132,000
<b>FEMA Disaster</b>	-	-	-	-	-
<b>Grant Fund</b>	3,440,601	2,964,713	-	1,467,536	-
<b>Law Library</b>	5,977	6,918	11,500	6,090	11,500
<b>Pre-Trial Intervention</b>	5,630	6,360	17,000	5,880	49,060
<b>District Attorney Special</b>	27,500	27,500	24,000	13,692	24,000
<b>District Attorney Hot Check</b>	1,114	1,382	5,000	3,268	5,000
<b>Aging Services</b>	334,345	366,081	455,274	345,043	313,570
<b>Commissary (Sheriff)</b>	3,889	17,731	20,000	13,815	15,000
<b>District Clerk TDCJ</b>	-	-	-	4,050	-
<b>Retiree Health Benefits Tru:</b>	57,522	53,416	75,271	86,035	123,202
<b>Drug Forfeiture</b>	29,786	31,013	-	12,411	-
<b>Permanent School</b>	2,388,022	99,043	50,000	53,588	25,000
<b>Avail able School</b>	2,526,423	138,415	137,992	139,219	137,992
<b>County Clerk Records Mgmt</b>	143,967	144,578	128,645	138,491	126,930
<b>County Records Managemen</b>	28,483	29,348	29,724	29,743	14,400
<b>Sheriffs Fed Rev Sharing</b>	2,801	21,199	-	25,520	20,000
<b>District Clerk Records Mgmt</b>	5,073	5,245	17,325	-	17,325
<b>County &amp; Dist. Court Techno</b>	-	-	915	-	915
<b>Total Expenditures</b>	\$39,377,683	\$32,765,232	\$28,669,530	\$32,454,300	\$28,544,456
<b>(Less Transfers Between Funds)</b>	(638,212)	(692,252)	(707,436)	(761,208)	(682,828)
	\$38,739,471	\$32,072,981	\$27,962,094	\$31,693,092	\$27,861,628





# Expenditure Summary

## Expenditures by Type (Function)

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted 9/08/15
<b>General &amp; Administrative</b>					
General	\$5,938,099	\$6,286,338	\$6,209,163	\$6,845,549	\$5,940,183
District Clerk TDCJ	-	-	-	4,050	-
County Clerk Records Management	143,967	144,578	128,645	138,491	126,930
County Records Management	28,483	29,348	29,724	29,743	14,400
District Clerk Records Mgmt.	5,073	5,245	17,325	-	17,325
County & District Court Technology	-	-	915	-	915
	<u>\$6,115,622</u>	<u>\$6,465,508</u>	<u>\$6,385,772</u>	<u>\$7,017,834</u>	<u>\$6,099,753</u>
<b>Justice and Public Safety</b>					
General	10,152,560	11,067,256	10,878,380	10,901,166	10,967,878
Security (Courthouse)	116,779	124,878	130,945	120,883	129,346
Law Library	5,977	6,918	11,500	6,090	11,500
Justice Court Technology	39,149	38,733	34,200	37,729	33,869
Pre-Trial Intervention	5,630	6,360	17,000	5,880	49,060
District Attorney Special	27,500	27,500	24,000	13,692	24,000
District Attorney Hot Check	1,114	1,382	5,000	3,268	5,000
Sheriff - Commissary	3,889	17,731	20,000	13,815	15,000
Drug Forfeiture	29,786	31,013	-	12,411	-
Judicial Center Construction	44,150	111,800	-	-	-
Construction Fund (Jail Exp)	121	-	-	-	-
Justice Court Building Security	-	-	3,900	-	1,000
Sheriff Federal Revenue Sharing	2,801	21,199	-	25,520	20,000
	<u>10,429,455</u>	<u>11,454,770</u>	<u>11,124,924</u>	<u>11,140,454</u>	<u>11,256,653</u>
<b>Health &amp; Human Services</b>					
General	575,726	577,271	575,350	536,166	534,092
Aging Services	334,345	366,081	455,274	345,043	313,570
Grant Fund	3,440,601	2,964,713	-	1,467,536	-
FEMA Disaster	-	-	-	-	-
College / Commerce Center	4,144,228	-	-	53,772	-
	<u>8,494,900</u>	<u>3,908,065</u>	<u>1,030,624</u>	<u>2,402,516</u>	<u>847,662</u>
<b>Roads &amp; Bridges</b>					
Precincts 1, 2, 3 & 4)	5,402,697	6,040,979	6,208,440	7,968,961	6,241,984
<b>Waste Mangement</b>					
Waste Mangement	135,000	134,533	140,000	140,000	132,000
<b>Debt Service</b>					
Debt Service	3,807,907	3,732,122	3,496,507	3,489,913	3,660,212
<b>Other</b>					
Hotel Tax	17,244	14,781	20,000	12,810	20,000
Historical Committee	2,890	4,018	-	2,971	-
Permanent School	2,388,022	99,043	50,000	53,588	25,000
Available School	2,526,423	138,415	137,992	139,219	137,992
Retiree Health Benef. Trust (OPEB)	57,522	53,416	75,271	86,035	123,202
	<u>4,992,101</u>	<u>309,673</u>	<u>283,263</u>	<u>294,622</u>	<u>306,193</u>
<b>Total Expenditures</b>	<u>\$39,377,683</u>	<u>\$32,045,651</u>	<u>\$28,669,530</u>	<u>\$32,454,300</u>	<u>\$28,544,456</u>
<b>Less Transfers (between) Funds</b>	<u>(638,212)</u>	<u>(692,252)</u>	<u>(707,436)</u>	<u>(761,208)</u>	<u>(682,828)</u>
	\$38,739,471	\$31,353,399	\$27,962,094	\$31,693,092	\$27,861,628

*Total County Budget for 2016*

# Revenue to Expenditure Comparison

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted 9/08/15
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<b>Total Revenues (All Funds)</b>	\$ 36,751,164	\$ 33,822,299	\$ 27,915,884	\$ 32,286,257	\$ 28,058,037
<b>Total Expenditures (All Funds)</b>	\$ 38,739,471	\$ 31,353,399	\$ 27,962,094	\$ 31,693,092	\$ 27,861,628

\$ (1,988,307)	\$ 2,468,899	\$ (46,210)	\$ 593,165	\$ 196,409
Amount restricted to Special Purpose, by statute:				\$ 193,717
<b>Unreserved Budget Balance Adopted:</b>				2,692

In Fiscal Year 2015, "Actual" revenues for all funds exceeded budget projections by \$4,370,373 and actual expenses exceeded budget projections by \$3,730,998. Major factors impacting the 2015 Budget after adoption included;

- \* Federal & State Funding exceeding budget projections by \$2,097,897 - mostly attributed to grant expenditures and reimbursement received after the start of the fiscal year for Courthouse Restoration, FEMA Disaster Recovery and preventable disease education;
- \* Tax related receipts exceeding budget estimates by \$292,842 (Ad Valorem, Sales, and Sheriff's Tax Foreclosure sale revenues)
- \* Other Revenues, including non-government grants, received after the start of the fiscal year, such as additional Lease/Buyback proceeds for Road & Bridge equipment for an (off-setting) total of \$610,140 and the recording of Road & Bridge Lease payments;
- \* The recording of debt proceeds and Capital Expenses relating to the County's FY2015 Tax Note issue in the amount of \$1,060,000 - detailed in the Debt Service section of this document.

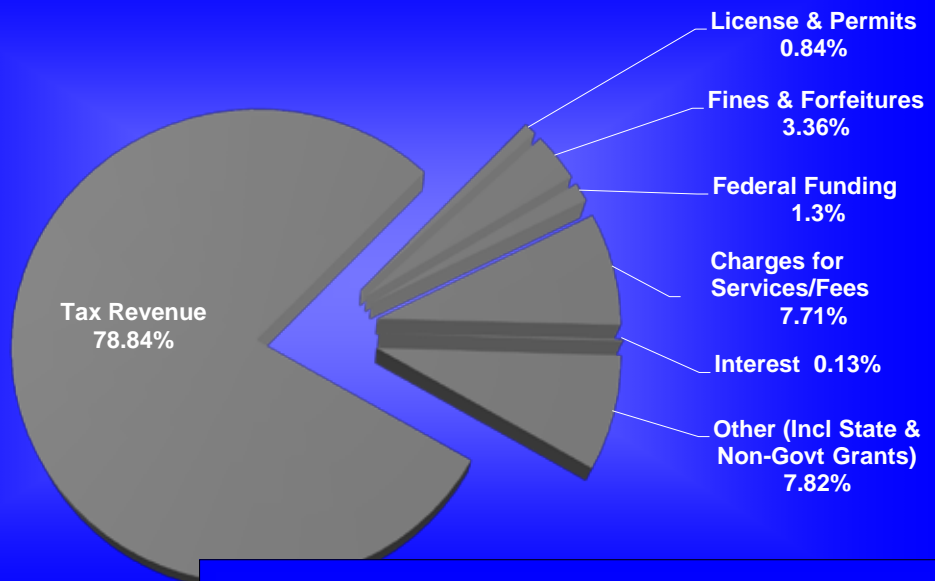
Find the details  
on Page 109

# General Fund Revenues

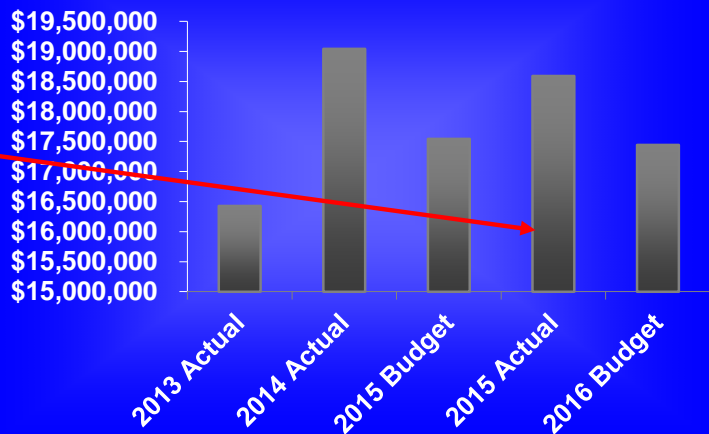
## Revenues by Category

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
<b>Tax Revenue</b>	\$11,442,222	\$12,515,840	\$13,128,384	\$13,421,265	\$13,753,713
<b>License &amp; Permits</b>	175,398	173,658	166,619	160,261	147,155
<b>Fines &amp; Forfeitures</b>	612,500	563,290	550,000	592,670	586,000
<b>Federal Funding</b>	205,764	239,532	128,950	284,155	226,773
<b>Charges for Services/Fees</b>	1,242,932	1,298,495	1,289,800	1,466,656	1,345,000
<b>Interest</b>	14,248	7,261	13,000	27,749	22,000
<b>Other (Incl State &amp; Non-Govt)</b>	2,239,868	2,773,488	2,268,424	1,781,629	1,364,201
<b>Loan Proceeds</b>	495,835	1,472,543	-	858,076	-
	<b>\$16,428,767</b>	<b>\$19,044,106</b>	<b>\$17,545,177</b>	<b>\$18,592,461</b>	<b>\$17,444,843</b>
<b>Use of fund balance</b>	-	-	117,705	-	-
	\$16,428,767	\$19,044,106	\$17,662,882	\$18,592,461	\$17,444,843

### SOURCE OF GENERAL REVENUE - 2016



### CHANGE IN GENERAL FUND REVENUE



*2015 actual revenue in the General Fund exceeded budget projections by \$1,047,285. The excess is attributable to proceeds from Tax Notes issued for capital purchases during the fiscal year, receipt of unbudgeted federal funding, Sales Tax receipts that exceeded budget estimates, insurance proceeds for claims made and other offsetting variances.*

# General Fund Revenues (cont.)

## Detailed Revenues

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
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Audited  
Unaudited

Fund Balance (year beginning)	6,856,398	6,618,781	6,931,228	7,120,776	6,919,908
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### Tax Revenue

010-310-110	TAXES - CURRENT (w/ P&I)	8,294,389	9,554,456	10,311,325	10,236,859	10,707,540
010-310-120	TAXES - DELINQUENT (w/P&I)	551,107	573,025	494,266	593,618	555,504
010-310-135	TAX REFUNDS	* (included in totals above)			(22,549)	
010-318-115	SHERIFF'S TAX SALE		32,031		69,105	-
010-318-150	SALES TAX	2,354,141	2,063,194	1,999,961	2,210,700	2,159,169
010-318-152	VEHICLE SALES TAX COMM.	188,790	232,239	260,000	271,701	275,000
010-318-155	MIXED BEVERAGE TAX	46,464	51,416	56,132	53,188	53,000
010-318-160	OTHER TAX	7,331	9,479	6,700	8,643	3,500
	<b>* TAX REVENUE SUMMARY</b>	<b>11,442,222</b>	<b>12,515,840</b>	<b>13,128,384</b>	<b>13,421,265</b>	<b>13,753,713</b>

### License & permits

010-320-100	BEER & LIQUOR	5,686	-	2,500	2,265	2,500
010-321-100	SEWAGE / FLOODPLAIN	67,090	65,430	61,733	68,681	62,500
010-321-105	COMMERCIAL (LIFE SAFETY)	6,982	2,210	5,381	-	-
010-321-200	UTILITY / PIPELINE PERMIT FE	7,545	600	500	200	500
010-321-501	CHILD SAFETY FEE	78,930	93,393	85,000	77,430	71,000
010-321-502	HAULERS LICENSE FEE	2,250	3,225	3,225	3,450	3,225
010-321-560	WRECKER PERMIT FEES	-	-	430	-	430
010-321-800	991-ADDRESSING FEE	6,915	8,800	7,850	8,235	7,000
	<b>* LICENSE &amp; PERMIT FEES S</b>	<b>175,398</b>	<b>173,658</b>	<b>166,619</b>	<b>160,261</b>	<b>147,155</b>

### Fines & forfeitures

010-325-300	SERVICE FEES ON FINES	50,417	79,051	65,000	70,019	67,000
010-325-801	JUSTICE OF PEACE, PCT #1	170,101	146,503	150,000	176,400	178,000
010-325-802	JUSTICE OF PEACE, PCT #2	162,518	141,453	140,000	133,408	126,000
010-325-803	JUSTICE OF PEACE, PCT #3	176,475	145,998	145,000	154,483	150,000
010-325-804	JUSTICE OF PEACE, PCT #4	52,989	50,285	50,000	58,360	65,000
-	<b>* FINES &amp; FORFEITURE SUM</b>	<b>612,500</b>	<b>563,290</b>	<b>550,000</b>	<b>592,670</b>	<b>586,000</b>

### Federal revenue

010-330-402	TITLE IV-E CHILD WELFARE		1,038		2,293	-
010-330-475	VCLG GRANT (Victims' Asst.)	36,397	39,693	40,206	40,084	41,834
010-330-512	SCAAP (Criminal Alien Asst.)	2,468	2,231		1,517	1,500
010-330-562	SHERIFF'S DEPT. STEP GRANT	1,534	-			-
010-330-695	STATE HOMELAND SECURITY		-		49,333	-
010-330-696	EMA ASSISTANCE (SLA 50)	36,897	37,277	36,944	37,678	36,944
010-332-110	FEDERAL PAYMENT IN LIEU OF	60,223	60,443		55,172	55,172
010-332-560	SSA-INCENTIVE PAYMENTS	5,600	11,600	5,800	12,400	8,000
010-333-100	UNCLAIMED CAPITAL CREDITS	8,850	9,901		31,822	-
010-333-426	INDIGENT DEFENSE GRANT	53,796	77,349	46,000	53,493	52,000
010-333-475	STATE REIMB ERS SUPP - D.A.				364	4,183
010-330-505	INDIGENT DEFENSE COOD GRA	-				27,140
-	<b>* FEDERAL REVENUE SUMM</b>	<b>205,764</b>	<b>239,532</b>	<b>128,950</b>	<b>284,155</b>	<b>226,773</b>

# General Fund Revenues (cont.)

## Detailed Revenues

Category/Department		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
<b>Fees/Charges for Services</b>						
010-339-450	UNCLAIMED TRUST MONIES				292	-
010-340-000	EDUCATION FEE - JUDGE	1,575	1,500	1,500	1,485	1,500
010-340-100	COUNTY JUDGE	2,985	2,876	2,750	3,413	3,500
010-340-220	SHERIFFS FEES	112,360	154,403	145,000	257,460	200,000
010-340-305	FIRE REPORT FEE	30	10			-
010-340-310	LIFE SAFETY INSPECTION FEES	-	130			-
010-340-400	COUNTY CLERK FEES	481,820	417,712	425,000	336,414	350,000
010-340-445	CRF - COST RECOVERY FEE				2,330	-
010-340-450	ALT. DISPUTE RESOLUTION SY	20	110		229	150
010-340-500	TAX COLLECTOR FEES	287,200	258,511	260,000	307,217	285,000
010-340-555	CONSTABLE PCT.1 SERVING FE	3,915	5,250	4,500	6,350	5,700
010-340-556	CONSTABLE PCT.2 SERVING FE	6,769	1,650	1,800	3,140	2,600
010-340-557	CONSTABLE PCT.3 SERVING FE	2,325	3,704	3,000	6,070	4,000
010-340-558	CONSTABLE PCT.4 SERVING FE	3,150	4,275	3,500	4,065	4,000
010-340-559	CONSTABLE CLASS C SERVICE	600	250		150	-
010-340-600	DISTRICT ATTORNEY FEES	11,263	11,051	11,000	14,594	14,500
010-340-645	SAA REPRESENTATION FEE	3,715	9,934	10,000		-
010-340-700	DISTRICT CLERK FEES	301,556	404,156	400,000	470,089	450,000
010-340-710	DIST. COURT RECORDS TECHN	4,179	4,555	4,000	5,661	5,000
010-340-730	FAMILY PROTECTION FEE				17,675	-
010-340-750	COURT REPORTER FEES	11,386	11,010	11,000	11,698	11,000
010-340-850	GROSS WEIGHT - COUNTY					-
010-340-900	SUPV. PRE-TRIAL BOND FEE				9,828	-
010-340-910	TRAFFIC FEE	7,678	6,610	6,500	7,221	7,000
010-340-915	AUTOPSY COPY FEE	15	-	50		50
010-340-920	UA TEST FEE				245	-
010-340-925	IGNITION INTERLOCK MONITORING				15	-
010-340-930	JURY FEES	22	193	200	194	200
010-340-940	VISUAL RECORDING FEE	370	604		821	800
-	<b>* CHARGES FOR SERVICES</b>	<b>1,242,932</b>	<b>1,298,495</b>	<b>1,289,800</b>	<b>1,466,656</b>	<b>1,345,000</b>

### Interest

010-341-100	DEPOSITORY INTEREST	14,248	7,261	13,000	27,749	22,000
-	<b>* INTEREST SUMMARY</b>	<b>14,248</b>	<b>7,261</b>	<b>13,000</b>	<b>27,749</b>	<b>22,000</b>

### Other

010-342-391	REIMB. BY INMATE - MEDICAL	-	51	4,500	6	4,500
010-342-400	COUNTY JUDGE TRAVEL REIMB	(9)	-			-
010-342-401	RURAL TRANSIT REIMB.	5,565	5,565	5,635	5,775	5,635
010-342-403	CO. CLERK REIMB.	578	259		225	-
010-342-404	ELECTION EXPENSE REIMB.	18,763	31,481	20,000	10,669	20,000

# General Fund Revenues (cont.)

## Detailed Revenues

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
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### Other (continued)

010-342-426	REIMB. TRANSPORT OF PRISON	19,043	7,267		13,372	-
010-342-440	UTILITIES REIMBURSEMENT	5,391	8,314		3,978	-
010-342-451	DIST. CLERK REIMB.				4,151	-
010-342-455	REIMB. - EXTRADITION FEE	1,762	-			-
010-342-465	TRINITY CO. PRO-RATA REIMB	45,314	42,886	68,540	66,079	68,545
010-342-466	SAN JAC. CO. PRO RATA REIMB	108,740	89,385	123,696	119,255	123,706
010-342-470	ASST. DA - LONGEVITY PAY	8,340	7,760	8,020	8,723	10,320
010-342-474	REIMBURSE WITNESS EXPENSE	2,180	1,570		188	-
010-342-475	REIMB - DA OFFICE	506	3,635		1,170	-
010-342-485	SB1704 JUROR FEE REIMB.	18,900	37,146	26,000	18,190	25,000
010-342-525	SCHOLARSHIP SPONSORSHIPS	16,000	16,000	16,000	6,000	6,000
010-342-549	DELO. TAX OFFICE EXP. REIMB	7,358	26,372	10,984	8,394	11,119
010-342-550	DELO. TAX PERSONNEL REIMB	161,759	131,830	168,789	171,150	170,233
010-342-551	TRA PATROL REIMBURSEMENT	245,876	259,114	245,219	260,674	244,673
010-342-552	TRA SECURITY REIMB. (ADM.F	36,881	38,867	30,000	39,101	30,000
010-342-560	CH19 VOTER REGIS. REIMBURS	699	11,287	4,000	1,461	7,000
010-342-565	REIMB. WORKERS COMP	2,924	1,020	2,700	9,579	2,700
010-342-566	REIMB.-UNEMPLOYMENT TAX	2,590	10,136	2,000	2,472	2,500
010-342-569	REIMB. SHERIFF'S DEPT.	11,241	4,456		703	-
010-342-571	STATE-REIMB. SHERIFF DEPT.	16,234	10,202	15,000	10,161	15,000
010-342-581	REIMBURSEMENT - HISTORICA	50				-
010-342-596	REIMBURSEMENT - HR	16				-
010-342-600	INSURANCE CLAIMS	5,802	164,121		109,049	-
010-342-605	SHERIFF-STATE TRAINING		5,861		8,181	-
010-342-620	INSURANCE REIMB - ANGELINA COLLEGE		12,136	14,135	14,135	14,135
010-342-695	REIMB. EMRG. MGMT. TRAVEL	158	941		182	-
010-342-700	COURT APPOINTED ATTY. REIN	57,777	33,236	60,000	45,780	45,000
010-342-900	MISCELLANEOUS REVENUE	122,079	99,870	12,150	87,680	12,150
010-342-950	HB66 - COUNTY COURT AT LAV	75,000	84,000	84,000	84,000	84,000
010-342-951	HB3211-CO.JUDGE SUPPLMNT	-	10,000	5,000	-	150
010-342-952	HB1123-CO.JUDGE SUPPLMNT	10,000	10,177	10,000	12,206	25,200
010-360-200	MIN. ROYALTY NON-SCHOOL	1,949	1,546	1,800	801	850
010-367-110	ANIMAL SHELTER	7,436	23,297	1,000	4,944	1,000
010-367-130	SHERIFF'S DONATED MONIES		632		7,279	-
010-367-135	SHERIFF - MISC. REVENUE	11,166	1,723	10,000	2,390	-
010-367-136	SHERIFF - FUEL REIMBURSE	9,375	1,995		-	-
010-367-801	DETCOG 911 MAINTENANCE	25,000	25,750	25,000	25,750	25,000
010-370-015	TRANSFER FROM ROAD & BRIDGE					25,208
010-370-032	TRANSFER FROM WASTE MGM	135,000	134,533	140,000	140,000	132,000



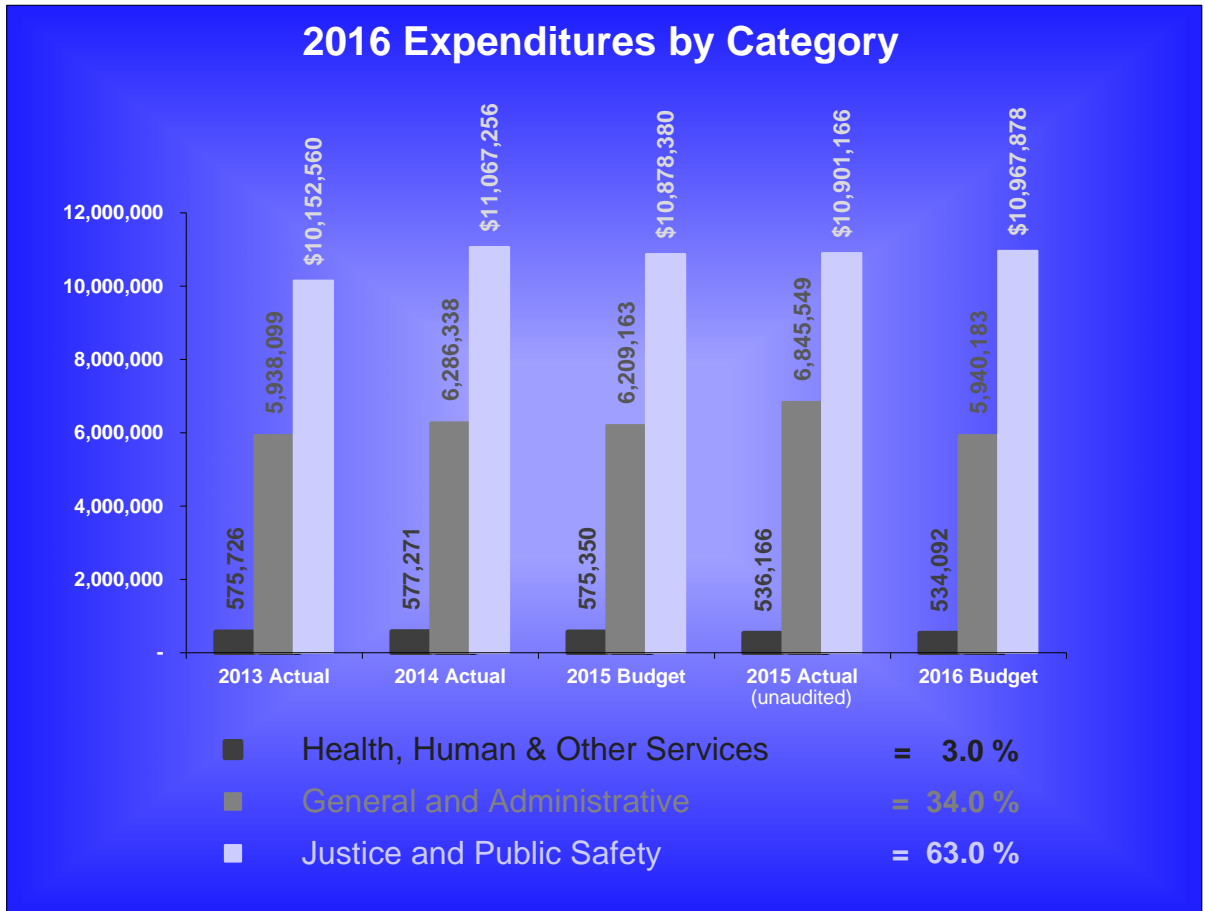
# General Fund Revenues (cont.)

## Detailed Revenues

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted	
<b>Other (continued)</b>						
010-370-093	TRANSFER FROM CO. CLERK R.	75,308	85,401	96,036	96,036	74,572
010-370-100	RENT - COUNTY PROPERTY	25,502	23,750	25,500	25,750	24,900
010-370-175	COUNTY ACTION (SURLUS) PRO	697	5,500	2,500	3,795	2,500
010-370-409	POSTAGE REIMBURSEMENT	609	452		675	-
010-370-410	TELEPHONE REIMBURSEMENT	93				-
010-370-420	INMATE PHONE-COUNTY JAIL	63,904	64,363	65,000	71,751	70,000
010-370-425	INMATE PHONE - IAH FACILITY	61,786	177,689	100,000	133,028	65,000
010-370-426	IAH FACILITY - PER DIEM	799,901	1,046,756	850,000	131,012	-
010-370-630	INDIGENT HEALTH REIMB.	255	163		-	-
010-370-695	TOBACCO SETTLEMENT	13,578	14,386	14,000	15,183	14,385
010-370-696	SALE OF GIS/MAPPING DATA	790	605	1,220	545	1,220
	<b>* OTHER REVENUES - SUMM</b>	<b>2,239,868</b>	<b>2,773,488</b>	<b>2,268,424</b>	<b>1,781,629</b>	<b>1,364,201</b>
<b>Other Financing Sources</b>						
010-390-400	TAX NOTES / LOAN PROCEEDS	495,835	1,472,543		858,076	
010-390-408	PREMIUM ON TAX NOTES					
	<b>* DEBT PROCEEDS SUMMA</b>	<b>495,835</b>	<b>1,472,543</b>	-	<b>858,076</b>	-
	<b>** TOTAL REVENUE</b>	<b>16,428,767</b>	<b>19,044,106</b>	<b>17,545,177</b>	<b>18,592,461</b>	<b>17,444,843</b>
<b>**</b>	<b>USE OF (GENERAL) FUND BALANCE</b>			<b>117,705</b>		
		<b>16,428,767</b>	<b>19,044,106</b>	<b>17,662,882</b>	<b>18,592,461</b>	<b>17,444,843</b>



# General Fund Expenditures



Expenditures by Department					
Category/Department	2013 Actual <small>(per Aud. Rep.)</small>	2014 Actual <small>(per Aud. Rep.)</small>	2015 Budget <small>(as adopted)</small>	2015 Actual <small>(unaudited)</small>	2016 Budget <small>Adopted</small>

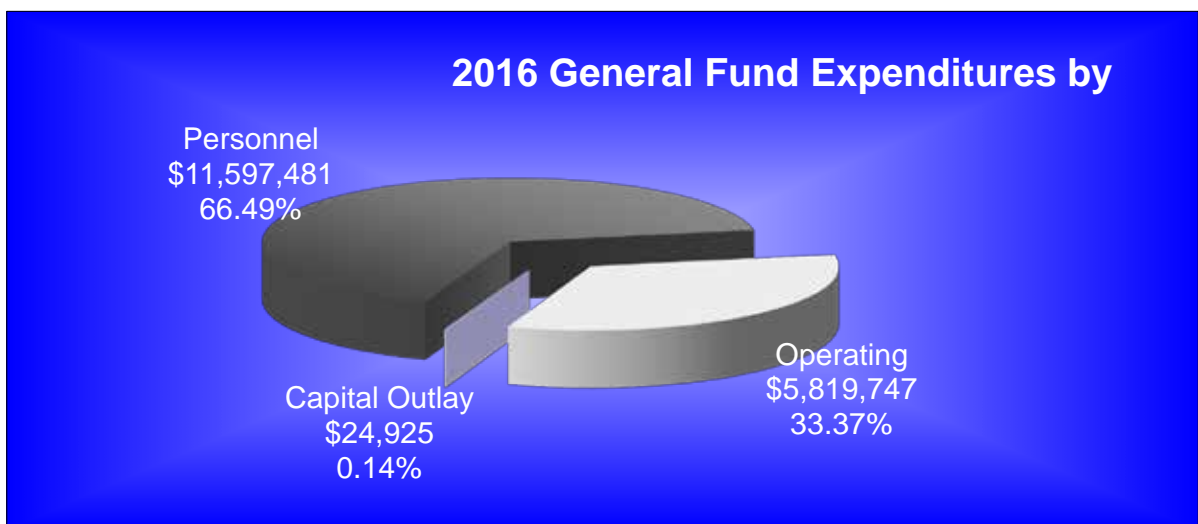
#### General and Administrative

County Judge	\$210,478	\$230,386	\$232,768	\$233,713	\$239,131
Commissioners Court	722,699	667,870	633,990	1,039,885	605,164
County Clerk	512,246	535,703	616,898	583,914	566,074
County Treasurer	148,462	163,523	169,070	166,882	168,961
County Auditor	274,330	262,518	275,450	253,538	267,082
Tax Assessor/Collector	613,221	671,149	684,364	881,862	704,961
Delinquent Tax Collectio	160,616	164,810	176,450	175,843	168,167
Information Technology	281,256	285,544	326,652	372,441	308,692
Human Resources	129,234	142,502	148,996	134,174	132,562
Maintenance	834,693	1,019,991	899,819	831,398	823,700
General Operating	1,338,770	1,426,406	1,305,900	1,449,024	1,257,492
All Other -Non Departme	712,095	715,934	738,806	722,875	698,200
	5,938,099	6,286,338	6,209,163	6,845,549	5,940,183

# General Fund Expenditures (cont.)

## Expenditures by Department

Departments	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
<b>Justice and Public Safety</b>					
Jury	35,297	78,056	60,500	43,030	59,500
County Court at Law	530,211	568,383	578,011	684,807	593,066
District Clerk	441,370	463,875	515,368	482,501	477,354
Judicial	130,957	127,349	148,759	123,084	137,442
Indigent Defense / Pre-T	-	-	-	-	50,484
258th District Court	372,087	364,742	391,240	396,806	391,370
411th District Court	357,440	406,202	393,121	476,517	393,225
Justice of the Peace #1	159,301	173,177	179,363	175,578	180,603
Justice of the Peace #2	147,716	153,052	156,885	155,622	155,680
Justice of the Peace #3	147,750	156,491	159,972	157,841	160,378
Justice of the Peace #4	136,240	145,973	153,245	145,127	150,963
Criminal District Attorney	939,485	996,428	1,126,400	1,097,113	1,110,711
Sheriff	3,779,897	4,106,259	3,697,254	3,673,273	3,601,892
Jail	2,231,756	2,421,895	2,456,095	2,429,669	2,651,655
Constable Pct. #1	51,445	55,245	62,305	59,205	62,506
Constable Pct. #2	51,716	55,111	62,164	56,649	62,361
Constable Pct. #3	41,285	79,798	61,947	57,664	62,072
Constable Pct. #4	51,246	52,484	54,919	50,814	55,119
State Law Enforcement	62,777	100,359	64,536	69,588	64,681
Emergency Management	280,894	356,925	313,437	348,879	201,811
Volunteer Fire Departme	142,573	130,369	172,912	157,012	172,900
Permit / Inspections	-	-	-	-	102,000
Environmental Enforcem	61,118	75,084	69,947	60,389	70,105
	10,152,560	11,067,256	10,878,380	10,901,166	10,967,878
<b>Health, Human &amp; Other Services</b>					
Social Services	327,232	304,608	319,836	304,341	303,165
Veterans Services	49,029	50,423	58,467	48,912	50,527
Museum	89,840	87,173	55,567	55,567	55,510
Extension Office	109,626	135,067	141,480	127,346	124,890
	575,726	577,271	575,350	536,166	534,092
(Debt Proceed Transfer to Other Fund:		719,581			
<b>Total Expenditures</b>	16,666,385	18,650,447	17,662,893	18,282,880	17,442,153



# County Judge



**Sydney Murphy**  
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
  2. Review stored files for record destruction if applicable.

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-400-101	SALARY - COUNTY JUDGE	52,914	55,499	55,347	55,498	55,347
010-400-102	COUNTY JUDGE SUPPLEMENT	15,000	15,177	15,000	14,441	20,996
010-400-103	CELL PHONE ALLOWANCE	842	842	840	842	840
010-400-105	SALARIES	59,254	71,995	71,778	72,761	72,562
010-400-200	LONGEVITY PAY	3,600	3,600	3,600	3,600	2,460
010-400-201	SOCIAL SECURITY	11,962	12,572	12,746	12,722	13,177
010-400-202	COUNTY GROUP INSURANCE	24,694	26,137	27,973	28,018	28,512
010-400-203	RETIREMENT	18,525	20,390	20,293	20,620	20,438
010-400-204	WORKERS COMPENSATION	760	826	857	852	870
010-400-206	UNEMPLOYMENT INSURANCE	138	178	185	182	180
010-400-225	VEHICLE ALLOWANCE	19,167	20,103	20,048	20,103	20,048
	Sub-Total : Personnel	206,856	227,319	228,668	229,640	235,431
010-400-315	OFFICE SUPPLIES	1,378	1,199	1,400	1,263	1,400
010-400-419	CABLE (EMERG, BROADCASTS)	167	-	-	-	-
010-400-427	TRAVEL/TRAINING	1,877	1,597	2,400	2,432	2,000
010-400-480	BONDS	-	71	100	178	100
010-400-481	DUES	200	200	200	200	200
	Sub-Total : Operating	3,622	3,067	4,100	4,073	3,700
010-400-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CO JUDGE	210,478	230,386	232,768	233,713	239,131

*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 Commissioners 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
Output:	<i>Program in development (watch for future details)</i>		
Efficiency:			
Service Quality:			

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-401-105	SALARIES	25,439	26,697	26,608	27,343	27,254
010-401-108	SALARIES / PART-TIME	69	-	1,313	702	-
010-401-200	LONGEVITY PAY	120	180	240	240	-
010-401-201	SOCIAL SECURITY	1,930	2,022	2,154	2,129	2,085
010-401-202	COUNTY GROUP INSURANCE	8,231	8,712	9,324	7,785	9,504
010-401-203	RETIREMENT	2,984	3,284	3,430	3,443	3,234
010-401-204	WORKERS COMPENSATION	123	132	145	143	138
010-401-206	UNEMPLOYMENT INSURANCE	51	64	70	69	65
	Sub-Total : Personnel	38,946	41,093	43,285	41,853	42,280
010-401-013	TRANSFER TO JP TECHNOLOGY					8,978
010-401-027	COURTHOUSE SECURITY SUB	86,549	73,996	100,845	100,845	98,996
010-401-315	OFFICE SUPPLIES	1,527	1,490	1,530	1,985	1,530
010-401-334	SOUTHLAND PARK IMPROVEM	620	620	800	-	-
010-401-352	CONTINGENCIES	9,383	14,566	40,000	7,194	35,000
010-401-360	RETIREE HEALTH & TRUST	200,000	250,000	250,000	250,000	250,000
010-401-400	ATTORNEY FEES/COMM COUR	24,741	42,266	25,000	16,715	15,000
010-401-401	AUDITING FEES	63,206	66,826	67,000	70,101	67,000
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	4,197	2,258	3,600	3,467	2,500
010-401-460	INMATE PHONE CARDS	9,487	36,000	27,000	16,650	27,000
010-401-480	SCHOLARSHIP DISBURSEMEN	16,000	16,000	16,000	6,000	6,000
010-401-481	DUES - CJ/CC ASSOC & DETD	2,100	2,100	2,100	2,550	2,550
010-401-483	MERIT POOL	-	-	10,000	-	10,000
010-401-486	BI-LINGUAL INCENTIVE PROG	50	100	2,500	-	-
010-401-487	SERVICE AWARDS BANQUET	6,119	8,846	9,000	10,749	3,000
	Sub-Total : Operating	459,309	550,399	590,705	521,584	562,884
010-401-572	OFFICE EQUIPMENT/FURNISH					
010-401-573	CAPITAL OUTLAY	224,444	76,378		476,447	-
	Sub-Total : Capital Outlay	224,444	76,378	-	476,447	-
	* EXP. SUMMARY - COMM CO	722,699	667,870	633,990	1,039,885	605,164





# 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.

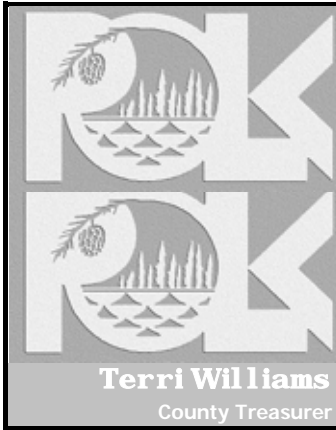
<b>Goal/s:</b>	Not provided
<b>Objective/s:</b>	Not provided

**Our Department's Performance**

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

**Detail Expenditures**

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-403-101	SALARY - COUNTY CLERK	45,895	48,136	48,005	48,136	48,005
010-403-103	CELL PHONE ALLOWANCE				148	840
010-403-105	SALARIES	219,295	232,124	262,439	251,117	237,099
010-403-107	ELECTION WORK/PART-TIME	38,123	30,697	25,290	22,250	25,290
010-403-108	SALARIES / PART-TIME	5,057	1,029	9,202	6,105	-
010-403-200	LONGEVITY PAY	2,820	3,300	3,180	3,180	3,300
010-403-201	SOCIAL SECURITY	22,010	21,893	26,631	23,491	24,062
010-403-202	COUNTY GROUP INSURANCE	75,447	80,632	102,569	97,280	95,040
010-403-203	RETIREMENT	33,587	35,322	42,400	37,503	37,319
010-403-204	WORKERS COMPENSATION	1,330	1,439	1,790	1,573	1,589
010-403-206	UNEMPLOYMENT INSURANCE	454	576	748	633	635
	Sub-Total : Personnel	444,017	455,146	522,254	491,416	473,179
010-403-315	OFFICE SUPPLIES	13,943	13,898	15,000	13,174	15,000
010-403-330	FURNISHED TRANSPORTATION			2,500	343	2,500
010-403-423	MOBILE PHONES/PAGERS	1,579	1,602	525	792	525
010-403-427	TRAVEL/TRAINING	6,884	6,846	7,750	7,051	6,000
010-403-480	BONDS/ LIABILITY INSURANC	-		625	621	625
010-403-481	DUES	220	260	1,500	260	1,500
010-403-484	ELECTION EXPENSE	35,877	49,753	66,744	62,390	66,744
	Sub-Total : Operating	58,504	72,359	94,644	84,632	92,894
010-403-571	ELECTION EQUIP. - HAVA GRANT					-
010-403-572	OFFICE EQUIPMENT	9,725	8,198		7,866	-
	Sub-Total : Capital Outlay	9,725	8,198	-	7,866	-
	*EXP. SUMMARY-COUNTY CLE	512,246	535,703	616,898	583,914	566,074



# 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-497-101	SALARY -TREASURER	45,895	48,136	48,005	48,136	48,005
010-497-105	SALARIES	55,274	59,535	60,771	60,900	60,771
010-497-108	SALARIES / PART-TIME	-	66	1,436	-	1,436
010-497-200	LONGEVITY PAY	120	300	480	480	660
010-497-201	SOCIAL SECURITY	7,702	8,216	8,468	8,254	8,482
010-497-202	GROUP INSURANCE	16,545	26,137	27,973	28,018	28,512
010-497-203	RETIREMENT	11,795	13,204	13,482	13,330	13,155
010-497-204	WORKERS COMPENSATION	487	533	569	552	560
010-497-206	UNEMPLOYMENT INSURANCE	109	143	156	148	150
	Sub-Total : Personnel	137,928	156,271	161,340	159,819	161,731
010-497-315	OFFICE SUPPLIES	3,103	5,203	3,350	3,491	3,350
010-497-423	MOBILE PHONE	-	1,874		-	-
010-497-427	TRAVEL/ TRAINING	4,185	175	4,000	3,194	3,500
010-497-480	BONDS	-	-	180	178	180
010-497-481	DUES	175	-	200	200	200
	Sub-Total : Operating	7,463	7,252	7,730	7,064	7,230
010-497-572	OFFICE EQUIPMENT	3,071	-	-	-	-
	Sub-Total : Capital Outlay	3,071	-	-	-	-
	*EXP. SUMMARY - CO. TREAS	148,462	163,523	169,070	166,882	168,961



# 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

**Detail Expenditures**

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-495-102	SALARY- AUDITOR	58,424	49,664	56,652	56,808	56,652
010-495-105	SALARIES	117,702	117,095	116,334	105,420	111,736
010-495-108	SALARIES / PART-TIME	295	365	1,000	1,062	-
010-495-200	LONGEVITY PAY	1,800	1,440	1,260	1,260	1,440
010-495-201	SOCIAL SECURITY	13,623	12,824	13,748	12,341	13,334
010-495-202	COUNTY GROUP INSURANCE	38,420	39,234	46,622	41,243	47,520
010-495-203	RETIREMENT	21,253	21,138	21,889	20,582	20,681
010-495-204	WORKERS COMPENSATION	877	857	924	854	881
010-495-206	UNEMPLOYMENT INSURANCE	360	415	449	410	418
010-495-225	TRAVEL ALLOWANCE	4,273	4,654	4,470	4,482	4,470
	Sub-Total : Personnel	257,026	247,685	263,350	244,461	257,132
010-495-315	OFFICE SUPPLIES	4,041	7,971	5,500	5,454	5,000
010-495-390	SUBSCRIPTIONS	28	28	300	30	150
010-495-427	TRAVEL/ TRAINING	6,975	2,247	5,500	3,002	4,000
010-495-480	BONDS/ LIABILITY INSURANC	200	250	400	200	400
010-495-481	DUES	340	385	400	391	400
	Sub-Total : Operating	11,583	10,880	12,100	9,077	9,950
010-495-572	OFFICE EQUIPMENT/FURNISH	5,720	3,953		-	-
	Sub-Total : Capital Outlay	5,720	3,953	-	-	-
	*EXP. SUMMARY - CO. AUDIT	274,330	262,518	275,450	253,538	267,082



# 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
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-499-101	SALARY- TAX ASSESS/ COLLE	45,895	48,136	48,005	48,136	48,005
010-499-105	SALARIES	328,727	348,493	352,704	347,489	352,704
010-499-108	SALARIES / PART-TIME	-	-	1,723	-	1,723
010-499-200	LONGEVITY PAY	6,900	5,340	6,000	6,000	6,600
010-499-201	SOCIAL SECURITY	27,781	29,257	31,245	29,472	31,291
010-499-202	GROUP INSURANCE	109,777	119,810	130,543	127,644	133,056
010-499-203	RETIREMENT	44,414	49,101	49,747	49,259	48,532
010-499-204	WORKERS COMPENSATION	1,831	1,984	2,100	2,023	2,067
010-499-206	UNEMPLOYMENT INSURANCE	656	846	898	852	864
	Sub-Total : Personnel	565,980	602,967	622,964	610,874	624,841
010-499-315	OFFICE SUPPLIES	10,150	8,519	9,000	9,441	10,000
010-499-330	FURNISHED TRANSPORTATIO	658	1,082	1,500	414	1,500
010-499-427	TRAVEL/ TRAINING	4,185	4,405	6,000	1,858	5,000
010-499-452	MAINTENANCE - TAX SOFTWARE					22,720
010-499-481	DUES / BONDS	1,195	1,795	2,000	2,205	1,500
010-499-484	CH19 VOTER REGISTRATION	1,697	10,127	4,000	1,161	7,000
010-499-485	VOTER REGISTRATION CARDS		10,544	6,500	950	-
010-499-487	TAX STATEMENT EXPENSE	29,356	31,710	32,400	33,732	32,400
	Sub-Total : Operating	47,242	68,182	61,400	49,761	80,120
010-499-572	OFFICE EQUIPMENT		-		-	-
010-499-573	CAPITAL OUTLAY		-	-	221,227	-
	Sub-Total : Capital Outlay	-	-	-	221,227	-
	*EXP. SUMMARY- TAX ASSESS	613,221	671,149	684,364	881,862	704,961



# Information Technology (IT)

## Department Description

The IT 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, department staff performs a variety of technical and complex projects including; disseminating tax information, voter registration card processing, report preparation and county-wide backups, while providing computer support to Officials and employees of all County departments. Prior to FY2016, the (then named) Data Processing Department was located in the main Tax Office building in Livingston. In FY2016, the Department was renamed to Information Technology and relocated to the County Courthouse.

**Goal/s:** Not provided

**Objective/s:** Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-503-103	CELL PHONE ALLOWANCE	401	401	400	401	400
010-503-105	SALARIES	81,563	85,841	87,895	87,969	87,895
010-503-200	LONGEVITY PAY	1,320	1,380	1,440	1,440	300
010-503-201	SOCIAL SECURITY	5,950	6,292	6,865	6,435	6,778
010-503-202	GROUP INSURANCE	16,463	17,425	18,649	17,887	19,008
010-503-203	RETIREMENT	9,696	10,703	10,930	10,751	10,512
010-503-204	WORKERS COMPENSATION	400	432	460	458	456
010-503-206	UNEMPLOYMENT INSURANCE	164	210	224	216	213
	Sub-Total : Personnel	115,956	122,684	126,862	125,558	125,561
010-503-315	OFFICE SUPPLIES	-	-	1,000	-	1,000
010-503-330	FURNISHED TRANSPORTATIO	662	1,681	1,000	508	1,000
010-503-352	COMPUTER EXPENSE/ SUPPLI	10,419	7,031	10,500	6,685	10,500
010-503-410	CONTRACT SERVICES	5,194	5,806	10,000	6,530	10,000
010-503-423	Mobile Phones / Pagers	-	-	300	-	300
010-503-427	TRAVEL/ TRAINING	740	358	2,000	2,142	2,000
010-503-428	CIRA WEBSITE SERVICE	1,304	2,102	1,990	2,278	1,990
010-503-452	COMPUTER MAINTENANCE/ E	146,981	145,883	173,000	144,175	156,341
	Sub-Total : Operating	165,299	162,860	199,790	162,318	183,131
010-503-572	OFFICE EQUIPMENT	-	-	-	-	-
010-503-573	CAPITAL OUTLAY PURCHASES	-	-	-	84,565	-
	Sub-Total : Capital Outlay	-	-	-	84,565	-
	*EXP. SUMMARY- DATA PROC	281,256	285,544	326,652	372,441	308,692



# Delinquent Tax Collection

## Department Description

The functions and expenses of Delinquent Tax Collection had historically been included in the Tax Assessor Collector Department until the FY2004 Budget, when 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 which - as a part of the firm's contract responsibility - reimburses the County for all costs of the operation of this department. The Delinquent Tax Collection Department operates with three employees and is located adjacent to the Tax Office in Livingston. The County is currently contracting with Linebarger Goggan Blair & Sampson, LLP.

**Goal/s:** Not provided

**Objective/s:** Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-501-105	SALARIES- PERSONNEL	107,493	108,505	112,333	115,395	106,281
010-501-200	LONGEVITY PAY	1,440	1,560	1,680	1,680	600
010-501-201	SOCIAL SECURITY	8,282	7,855	8,722	8,049	8,176
010-501-202	COUNTY GROUP INSURANCE	22,646	23,973	27,973	27,226	28,512
010-501-203	RETIREMENT	12,673	13,446	13,887	14,250	12,681
010-501-204	WORKERS COMPENSATION	520	542	586	573	540
010-501-206	UNEMPLOYMENT INSURANCE	213	264	285	275	257
	Sub-Total : Personnel	153,267	156,145	165,466	167,449	157,048
010-501-315	OFFICE SUPPLIES	2,128	2,425	3,000	2,237	3,000
010-501-420	TELEPHONE	2,230	2,325	1,864	1,878	1,864
010-501-427	TRAVEL/TRAINING	2,871	2,274	3,000	2,489	3,000
010-501-430	DUES	120	80	120	120	255
	Sub-Total : Operating	7,349	7,103	7,984	6,724	8,119
010-501-572	OFFICE FURNISHING/EQUIPMENT		1,561	3,000	1,669	3,000
	Sub-Total : Capital Outlay	-	1,561	3,000	1,669	3,000
	*EXP. SUMMARY - DELINQUEN	160,616	164,810	176,450	175,843	168,167





**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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-696-103	CELL PHONE ALLOWANCE	602	602	600	602	600
010-696-105	SALARIES- PERSONNEL	74,874	80,460	81,762	74,431	62,555
010-696-108	SALARIES / PART-TIME	253	177	929	114	14,929
010-696-200	LONGEVITY PAY	600	300	480	480	540
010-696-201	SOCIAL SECURITY	5,342	5,454	6,408	4,750	6,015
010-696-202	COUNTY GROUP INSURANCE	21,963	26,137	27,973	24,118	19,008
010-696-203	RETIREMENT	8,886	9,968	10,203	9,206	9,329
010-696-204	WORKERS COMPENSATION	366	406	431	383	397
010-696-206	UNEMPLOYMENT INSURANCE	150	197	209	184	189
	Sub-Total : Personnel	113,036	123,702	128,996	114,267	113,562
010-696-315	OFFICE SUPPLIES	2,170	2,576	3,000	2,723	3,000
010-696-405	EMPLOYEE PHYSICALS	9,215	11,982	13,000	15,087	13,000
010-696-427	TRAVEL/TRAINING	2,902	2,458	3,000	973	2,000
010-696-430	ADVERTISING / PUBLICATION	1,078	1,088	1,000	1,123	1,000
010-696-491	HEALTHY COUNTY REWARD E	-	-	-	-	-
	Sub-Total : Operating	15,365	18,104	20,000	19,907	19,000
010-696-572	OFFICE FURNISHING/EQUIPM	833	696	-	-	-
	Sub-Total : Capital Outlay	833	696	-	-	-
	*EXP. SUMMARY - HUMAN RE	129,234	142,502	148,996	134,174	132,562

# 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-511-105	SALARIES	287,119	302,999	326,913	300,674	303,901
010-511-108	SALARIES / PART-TIME	-	-		-	10,962
010-511-200	LONGEVITY PAY	1,320	1,920	2,640	2,520	3,120
010-511-201	SOCIAL SECURITY	20,578	21,287	25,211	21,556	24,326
010-511-202	GROUP INSURANCE	86,447	92,896	111,894	99,626	104,544
010-511-203	RETIREMENT	33,585	36,811	40,140	36,908	37,729
010-511-204	WORKERS COMPENSATION	7,842	8,783	10,508	10,980	11,565
010-511-206	UNEMPLOYMENT INSURANCE	570	732	824	733	763
	Sub-Total : Personnel	437,461	465,427	518,129	472,996	496,910
010-511-300	UNIFORMS	3,788	2,724	1,500	4,024	1,500
010-511-315	OFFICE SUPPLIES	1,031	649	1,000	710	1,000
010-511-330	FURNISHED TRANSPORTATIO	29,871	22,061	25,000	20,956	20,000
010-511-332	SUPPLIES/REPAIRS CUSTODIA	47,335	46,123	47,400	38,605	40,000
010-511-335	PEST CONTROL	5,580	5,680	8,000	6,800	8,000
010-511-423	MOBILE PHONE/ PAGER	4,463	2,965	4,000	2,040	3,000
010-511-427	TRAVEL/ TRAINING	2,527	1,035	2,500	872	1,000
010-511-449	GROUNDS MAINTENANCE	32,320	29,450	30,000	16,386	-
010-511-450	REPAIR/ REPLACEMENT - BUI	168,219	194,450	210,000	199,184	200,000
010-511-451	MAINTENANCE INSPECTIONS	22,646	19,689	30,790	29,618	30,790
010-511-452	SUPPLIES/ REPAIRS - OFFICE	2,923	2,666	3,000	1,680	3,000
010-511-454	AUTOMOTIVE MAINTENANCE	17,673	14,673	15,000	14,481	15,000
010-511-460	BUILDING SIGNAGE	3,274	3,465	3,500	2,331	3,500
	Sub-Total : Operating	341,650	345,629	381,690	337,686	326,790
010-511-571	CAPITAL OUTLAY - ANIMAL SI	55,581	25,120		-	-
010-511-573	CAPITAL OUTLAY PURCHASES		32,327		-	-
010-511-574	CAPITAL OUTLAY BUILDINGS		151,487		20,715	-
	Sub-Total : Capital Outlay	55,581	208,935	-	20,715	-
-	*EXP. SUMMARY - MAINT./EN	834,693	1,019,991	899,819	831,398	823,700



# 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-409-206	UNEMPLOYMENT INSURANCE	18,624	-	11,350	6,186	10,000
010-409-311	POSTAGE	62,235	74,907	70,000	96,693	70,000
010-409-312	OFFICE/COMPUTER SUPPLIES	17,292	13,000	17,500	16,500	17,500
010-409-331	POSTAGE/COPY MACH. EXP.	102,195	113,246	120,000	108,430	120,000
010-409-419	CABLE TV - JUDICIAL CENTER	379	379	400	461	400
010-409-420	TELEPHONE	184,759	204,251	200,000	223,784	145,000
010-409-440	ELECTRICITY	555,227	559,336	500,000	575,680	500,000
010-409-441	GAS/HEAT	48,777	62,852	55,000	40,487	55,000
010-409-442	WATER	71,368	79,929	60,000	69,341	60,000
010-409-482	PROPERTY INSURANCE	116,495	133,902	125,000	125,081	125,100
010-409-490	AUTOMOBILE INSURANCE	79,087	79,228	83,000	84,373	84,500
010-409-492	GENERAL LIABILITY INSURANCE	16,852	15,066	16,000	14,846	14,846
010-409-493	PUBLIC OFFICIALS LIABILITY	35,623	41,943	41,000	51,051	50,146
010-409-495	COUNTY EMP. CRIME POLICY	1,124	1,647	1,650	1,647	-
	Sub-Total : Operating	1,310,036	1,379,686	1,300,900	1,414,560	1,252,492
010-409-553	BOND ISSUE COSTS	28,213	45,187		31,226	-
010-409-572	OFFICE FURNISHINGS/EQUIPMENT	521	1,533	5,000	3,238	5,000
010-409-573	CAPITAL OUTLAYS					-
	Sub-Total : Capital Outlay	28,734	46,720	5,000	34,464	5,000
	*EXP. SUMMARY-GENERAL OPERATING	1,338,770	1,426,406	1,305,900	1,449,024	1,257,492



## 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-691-402	CHILD WELFARE	10,000	11,038	10,000	12,293	10,000
010-691-404	MHMR/BURKE CENTER	43,629	43,629	43,629	43,629	43,629
010-691-405	AUTOPSIES	151,764	147,075	153,250	179,637	153,250
010-691-406	APPRAISAL DISTRICT	400,216	414,642	420,509	402,454	410,964
010-691-407	REGION I WATER PLANNING	135	122	149	93	149
010-691-415	ADAC COUNSELING SERVICES	2,500	2,500	2,500	2,500	2,500
010-691-430	ADVERTISING/PUBLICATIONS	1,949	1,799	5,000	4,172	5,000
010-691-466	PARKING LOT LEASE	7,050	7,650	6,600	9,000	9,000
010-691-470	ORGANIZATION MEMBERSHIP	24,461	25,586	25,736	20,086	14,275
010-691-471	CERTF. RETIREMENT COMMU	12,407	17,620	17,000	4,000	-
010-691-481	DETCOG / TAC / NACO DUES	5,780	5,898	5,933	5,898	5,933
010-691-490	MISCELLANEOUS	602	526	5,000	369	-
010-691-495	COUNTY LANDSCAPING	50,602	36,850	42,000	37,245	42,000
010-691-670	SOIL CONSERVATION	1,000	1,000	1,500	1,500	1,500
	Sub-Total : Operating	712,095	715,934	738,806	722,875	698,200
010-691-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	712,095	715,934	738,806	722,875	698,200



## 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-435-408	PRO-RATA JUDGE	1,734	1,821	2,500	2,003	2,500
010-435-485	JURY-PETIT, GRAND, COMMIS	30,812	74,909	55,000	40,159	55,000
010-435-490	JUROR SUPPLIES	2,751	1,326	3,000	868	2,000
	Sub-Total : Operating	35,297	78,056	60,500	43,030	59,500
	*EXP. SUMMARY- JURY	35,297	78,056	60,500	43,030	59,500



**Tom Brown**  
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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-426-101	SALARY - CCL JUDGE	124,670	139,382	139,000	139,382	139,000
010-426-105	SALARIES	122,636	103,662	128,835	132,365	128,835
010-426-108	SALARIES-PART TIME	42	-	5,516	437	1,000
010-426-120	CERTIFICATE PAY	40	237		363	1,200
010-426-200	LONGEVITY PAY	3,060	2,880	3,000	4,140	2,400
010-426-201	SOCIAL SECURITY	16,798	17,191	21,141	19,048	20,841
010-426-202	COUNTY GROUP INSURANCE	32,925	27,580	37,298	36,581	38,016
010-426-203	RETIREMENT	29,159	29,445	33,660	34,325	32,324
010-426-204	WORKERS COMPENSATION	1,764	1,345	2,041	2,025	2,049
010-426-206	UNEMPLOYMENT INSURANCE	245	253	340	327	320
	Sub-Total : Personnel	331,340	321,975	370,831	368,993	365,986
010-426-315	OFFICE SUPPLIES	889	1,366	1,500	714	1,500
010-426-352	PRODUCTIVITY ENHANCEMEN	818	4,723	1,100	129	1,100
010-426-400	ATTORNEY FEES- CCL	181,257	225,161	170,000	303,893	200,000
010-426-402	INTERPRETER FEES - CCL	1,240	895	3,600	360	2,000
010-426-405	PSYCHOLOGICAL EVALUATIONS	-	-		-	-
010-426-407	APPEALS & TRANSCRIPTS		5,947	15,000	6,336	10,000
010-426-408	VISITING JUDGE		2,445	6,000	-	3,000
010-426-426	TRAVEL/TRAINING	1,142	2,172	2,500	575	3,500
010-426-481	FEES/DUES	611	525	780	483	780
010-426-485	JURY FEES	588	6	2,500	-	1,000
010-426-486	CONTRACT COURT REPORTER	12,326	3,167	4,200	3,325	4,200
	Sub-Total : Operating	198,871	246,408	207,180	315,814	227,080
010-426-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO CT AT	530,211	568,383	578,011	684,807	593,066

# District Clerk



**Bobbye Richards**  
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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-450-101	SALARIES- DISTRICT CLERK	45,895	48,136	48,005	48,137	48,005
010-450-103	CELL PHONE ALLOWANCE	602	602	600	473	-
010-450-105	SALARIES	185,563	204,234	254,809	225,912	225,734
010-450-108	SALARIES / PART-TIME	44,639	32,425	6,277	16,476	8,098
010-450-200	LONGEVITY PAY	3,000	3,540	4,440	4,440	2,820
010-450-201	SOCIAL SECURITY	20,794	21,350	24,031	21,636	21,776
010-450-202	COUNTY GROUP INSURANCE	68,620	75,471	93,245	87,163	95,040
010-450-203	RETIREMENT	32,566	34,964	38,261	35,658	33,775
010-450-204	WORKERS COMPENSATION	1,343	1,424	1,615	1,491	1,438
010-450-206	UNEMPLOYMENT INSURANCE	458	573	661	596	568
	Sub-Total : Personnel	403,479	422,719	471,944	441,983	437,254
010-450-315	OFFICE SUPPLIES	15,331	17,766	17,500	16,700	16,850
010-450-427	TRAVEL/TRAINING	4,638	5,203	7,500	2,820	7,500
010-450-452	EQUIPMENT REPAIR	-	1,745	2,000	1,609	2,000
010-450-480	BONDS/LIABILITY INSURANCE	-	-		1,243	650
	Sub-Total : Operating	19,969	24,714	27,000	22,372	27,000
010-450-572	OFFICE FURNISHINGS/ EQUIP	2,980			1,723	12,000
010-450-573	CAPITAL PROJECT EXPENSE				-	-
010-450-590	TRNSF TO RMF - BOOK REPAI	14,942	16,442	16,424	16,424	1,100
	Sub-Total : Capital Outlay	17,921	16,442	16,424	18,147	13,100
	*EXP. SUMMARY- DISTRICT C	441,370	463,875	515,368	482,501	477,354



# 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-465-101	SALARY - JUVENILE BOARD	28,108	25,546	29,400	29,481	29,400
010-465-105	SALARIES - PRE TRIAL SERV. COOD				4,141	-
010-465-201	SOCIAL SECURITY	2,065	1,940	1,338	2,473	1,338
010-465-202	COUNTY GROUP INSURANCE				1,569	-
010-465-203	RETIREMENT	3,335	2,947	3,581	2,296	3,488
010-465-204	WORKERS COMPENSATION	67	73	76	93	74
010-465-206	UNEMPLOYMENT INSURANCE	-	-	-	9	-
	Sub-Total : Personnel	33,575	30,506	34,394	40,060	34,300
010-465-315	OFFICE SUPPLIES	-	-	-	637	-
010-465-330	FURNISHED TRANSPORTATIO	567	1,580		1,729	-
010-465-415	VISITING JUDGE	442	966	1,000	679	1,000
010-465-416	INDG.DEF. VIDEO CONFERENC	4,006			-	-
010-465-417	CAPITAL TRIAL COSTS	11,932	15,910	23,864	23,864	26,841
010-465-420	MEDIATION FEES	-	-	500		500
010-465-427	TRAVEL / TRAINING	-	-		15	-
010-465-452	COMPUTER MAINTENANCE				1,250	-
010-465-465	411TH PRO-RATA (TRINITY C	2,776	-			-
010-465-475	TRANSFER TO JUVENILE PROI	44,115	44,115	44,115	44,115	44,115
010-465-476	JUVENILE DETENTION EXPEN	27,885	27,885	30,885	-	16,885
010-465-477	CHILDRENZ HAVEN SERVICES	4,500	5,000	5,000	5,000	5,000
010-465-478	CASA SERVICES		-	5,000	5,000	5,000
010-465-480	ADULT PROBATION PHONE	1,159	1,387	1,301	736	1,301
010-465-485	HOUSE ARREST MONITORING	-	-	2,500	-	2,500
010-465-490	CONTINGENCIES	-	-	200	-	-
	Sub-Total : Operating	97,382	96,842	114,365	83,024	103,141
010-465-572	FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- JUDICIAL	130,957	127,349	148,759	123,084	137,442

*pro-rata share in  
Regional Public  
Defender Program*



## Indigent Defense / Pre-Trial Services

### Department Description

This Department was created for the FY2016 Budget to administer the County's indigent defense costs, associated with each Court's assignment of representation to indigent defendants. For FY2016, the County applied for and was awarded a grant to partially fund the Indigent Defense Coordinator position. Subsequent to adoption of the budget, the Pre-Trial Services Coordinator position and operating expenses were moved from "Judicial" to this department.

**Goal/s:** Not Provided

**Objective/s:** Not Provided

### Our Department's Performance

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

### Detail Expenditures

Account #	Account Name					2016 Budget Adopted
010-505-105	SALARIES					27,923
010-505-200	LONGEVITY PAY					-
010-505-201	SOCIAL SECURITY					2,136
010-505-202	COUNTY GROUP INSURANCE					9,504
010-505-203	RETIREMENT					3,313
010-505-204	WORKERS COMPENSATION					141
010-505-206	UNEMPLOYMENT INSURANCE					67
	Sub-Total : Personnel	-	-	-	-	43,084
010-505-315	OFFICE SUPPLIES					2,400
010-505-330	FURNISHED TRANSPORTATION					2,500
010-505-427	TRAVEL/TRAINING					2,500
	Sub-Total : Operating	-	-	-	-	7,400
010-467-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - INDIGENT DEFENSE	-	-	-	-	50,484



**Ernest L. McClendon**  
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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				
Outcome:				

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-466-103	CELL PHONE ALLOWANCE	777	777	775	809	775
010-466-105	SALARIES	125,443	89,507	131,338	131,006	131,338
010-466-108	SALARIES / PART-TIME	524	683	1,050	1,481	1,050
010-466-120	CERTIFICATE PAY	1,203	1,203	1,200	1,203	1,200
010-466-201	SOCIAL SECURITY	8,811	6,429	10,423	10,134	10,423
010-466-202	COUNTY GROUP INSURANCE	25,421	15,982	27,973	28,018	28,512
010-466-203	RETIREMENT	15,032	12,512	16,596	16,979	16,166
010-466-204	WORKERS COMPENSATION	1,230	1,176	1,504	1,509	1,538
010-466-206	UNEMPLOYMENT INSURANCE	256	225	341	330	327
010-466-225	TRAVEL ALLOWANCE-BAILIFF	1,807	1,895	1,890	1,971	1,890
	Sub-Total : Personnel	180,504	130,389	193,090	193,440	193,220
010-466-311	POSTAGE	366	311	750	147	750
010-466-315	OFFICE SUPPLIES	4,869	3,058	2,500	911	2,500
010-466-400	ATTORNEY FEES	166,392	186,025	170,000	181,057	170,000
010-466-402	INTERPRETER FEES	1,439	988	1,500	2,949	1,500
010-466-404	EXPERT WITNESS	-	-	1,000	-	1,000
010-466-405	PSYCHOLOGICAL EVALUATION	3,868	8,717	6,000	11,542	6,000
010-466-407	APPEALS & TRANSCRIPTS	12,434	7,379	11,000	4,793	11,000
010-466-420	TELEPHONE/MOBILE/SPEC. LI	662	623	400	615	400
010-466-427	TRAVEL/TRAINING	1,553	2,542	5,000	1,352	5,000
010-466-486	COURT REPORTER SERVICE		24,710		-	-
	Sub-Total : Operating	191,583	234,353	198,150	203,366	198,150
010-466-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 258TH CRT	372,087	364,742	391,240	396,806	391,370



**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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				
Outcome:				

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-467-103	CELL PHONE ALLOWANCE	986	778	775	777	775
010-467-105	SALARIES	110,812	128,576	131,338	131,698	131,338
010-467-108	SALARIES / PART-TIME	135	60	2,000	150	2,000
010-467-120	CERTIFICATE PAY	1,390	1,805	1,800	1,805	1,800
010-467-201	SOCIAL SECURITY	8,749	10,182	10,542	10,382	10,542
010-467-202	COUNTY GROUP INSURANCE	18,549	26,137	27,973	25,687	28,512
010-467-203	RETIREMENT	13,419	16,270	16,784	16,591	16,350
010-467-204	WORKERS COMPENSATION	1,192	1,392	1,524	1,514	1,536
010-467-206	UNEMPLOYMENT INSURANCE	229	319	345	329	331
010-467-225	TRAVEL ALLOWANCE-BAILIFF	1,807	1,895	1,890	1,895	1,890
	Sub-Total : Personnel	157,269	187,415	194,971	190,830	195,075
010-467-311	POSTAGE	184	380	750	392	750
010-467-315	OFFICE SUPPLIES	3,140	1,925	2,500	977	2,500
010-467-400	ATTORNEY FEES	178,048	193,187	170,000	254,550	170,000
010-467-402	INTERPRETER FEES	731	135	1,500	8,810	1,500
010-467-404	EXPERT WITNESS	420	-	1,000	-	1,000
010-467-405	PSYCHOLOGICAL EVALUATION	3,525	3,050	6,000	6,350	6,000
010-467-407	APPEALS & TRANSCRIPTS	12,487	17,482	11,000	12,157	11,000
010-467-420	TELEPHONE/MOBILE/SPEC. LI	165	212	400	168	400
010-467-427	TRAVEL/TRAINING	1,472	2,417	5,000	2,283	5,000
	Sub-Total : Operating	200,171	218,788	198,150	285,687	198,150
010-467-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT	357,440	406,202	393,121	476,517	393,225



# 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

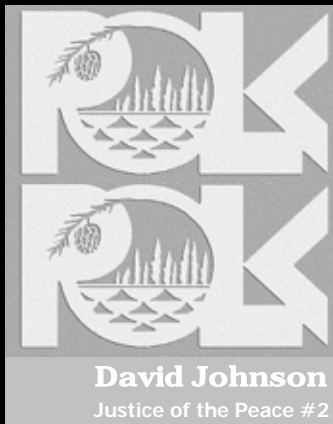
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-455-101	SALARY-JP #1	31,767	33,319	33,227	33,319	33,227
010-455-105	SALARIES	52,549	56,168	56,007	56,900	56,745
010-455-108	SALARIES / PART-TIME	10,965	15,666	16,552	15,301	16,552
010-455-200	LONGEVITY PAY	2,160	2,280	2,460	2,460	2,640
010-455-201	SOCIAL SECURITY	7,217	7,807	9,327	7,300	9,397
010-455-202	COUNTY GROUP INSURANCE	24,739	26,137	27,973	28,018	28,512
010-455-203	RETIREMENT	12,866	14,795	14,849	14,815	14,574
010-455-204	WORKERS COMPENSATION	530	598	627	613	621
010-455-206	UNEMPLOYMENT INSURANCE	128	176	185	178	180
010-455-225	TRAVEL ALLOWANCE	13,070	13,709	13,671	13,709	13,671
	Sub-Total : Personnel	155,989	170,654	174,879	172,613	176,119
010-455-315	OFFICE SUPPLIES	1,197	1,188	1,200	705	1,200
010-455-351	EQUIPMENT MAINTENANCE	668	44	750	220	750
010-455-390	SUBSCRIPTIONS	-	95	-	-	-
010-455-423	MOBILE PHONE / PAGER	189	188	185	192	185
010-455-425	INTERNET EXPENSE	-	-	204	-	204
010-455-427	TRAVEL/ TRAINING	1,088	865	1,900	1,575	1,900
010-455-480	BONDS	-	142	75	178	75
010-455-481	DUES	170	-	170	95	170
010-455-483	PROSECUTOR PRO-TEM	-	-	-	-	-
	Sub-Total : Operating	3,312	2,523	4,484	2,965	4,484
010-455-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #1	159,301	173,177	179,363	175,578	180,603



# 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

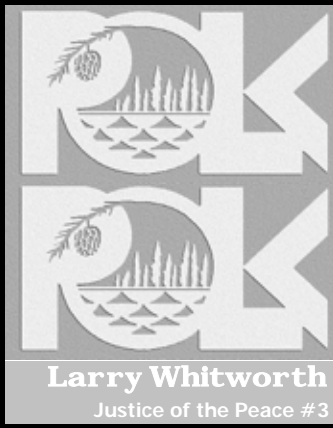
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-456-101	SALARY JP #2	31,767	33,319	33,227	33,319	33,227
010-456-105	SALARIES	50,921	53,409	53,263	53,409	53,263
010-456-108	SALARIES / PART-TIME	42	-	1,107	-	1,107
010-456-200	LONGEVITY PAY	1,500	1,500	1,620	1,620	1,740
010-456-201	SOCIAL SECURITY	7,362	7,626	7,871	7,488	7,880
010-456-202	COUNTY GROUP INSURANCE	22,646	26,137	27,973	28,018	28,512
010-456-203	RETIREMENT	11,328	12,451	12,532	12,424	12,222
010-456-204	WORKERS COMPENSATION	467	503	529	514	520
010-456-206	UNEMPLOYMENT INSURANCE	101	129	137	130	132
010-456-225	TRAVEL ALLOWANCE	13,070	13,709	13,671	13,709	13,671
	Sub-Total : Personnel	139,205	148,783	151,930	150,631	152,275
010-456-315	OFFICE SUPPLIES	2,726	2,055	2,500	2,716	2,000
010-456-330	FUEL & OIL	1,162	-	-	-	-
010-456-427	TRAVEL/TRAINING	1,481	1,938	2,000	1,046	1,200
010-456-480	BONDS	-	71	250	249	-
010-456-481	DUES	-	205	205	130	205
	Sub-Total : Operating	5,369	4,269	4,955	4,140	3,405
010-456-572	FURNISHINGS/ EQUIP	3,143	-	-	850	-
	Sub-Total : Capital Outlay	3,143	-	-	850	-
	*EXP. SUMMARY - JP #2	147,716	153,052	156,885	155,622	155,680





# 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-457-101	SALARY - JP #3	31,767	33,319	33,227	33,319	33,227
010-457-105	SALARIES	52,796	55,374	55,223	55,374	55,223
010-457-108	SALARIES / PART-TIME	-	-	1,021	-	1,021
010-457-200	LONGEVITY PAY	2,280	2,460	2,640	2,640	2,820
010-457-201	SOCIAL SECURITY	7,607	7,986	8,092	7,992	8,106
010-457-202	COUNTY GROUP INSURANCE	24,677	26,115	27,973	27,997	28,512
010-457-203	RETIREMENT	11,630	12,804	12,884	12,789	12,572
010-457-204	WORKERS COMPENSATION	479	518	544	529	535
010-457-206	UNEMPLOYMENT INSURANCE	107	137	145	139	140
010-457-225	TRAVEL ALLOWANCE	13,070	13,709	13,671	13,709	13,671
	Sub-Total : Personnel	144,414	152,420	155,422	154,487	155,828
010-457-315	OFFICE SUPPLIES	843	1,290	1,500	1,249	1,500
010-457-423	MOBILE PHONE	-	-			-
010-457-427	TRAVEL/TRAINING	2,327	2,651	2,500	1,689	2,500
010-457-480	BONDS	-	-	250	249	250
010-457-481	DUES	166	130	300	166	300
	Sub-Total : Operating	3,336	4,070	4,550	3,353	4,550
010-457-572	FURNISHINGS/ EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #3	147,750	156,491	159,972	157,841	160,378



# 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
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-458-101	SALARY- JP #4	31,767	33,319	33,227	33,319	33,227
010-458-105	SALARIES	45,366	48,484	50,199	47,028	50,199
010-458-108	SALARIES / PART-TIME	-	-		-	-
010-458-200	LONGEVITY PAY	960	900	1,080	1,080	180
010-458-201	SOCIAL SECURITY	6,853	7,283	7,511	7,206	7,442
010-458-202	COUNTY GROUP INSURANCE	22,646	26,137	27,973	24,910	28,512
010-458-203	RETIREMENT	10,613	11,779	11,958	11,581	11,542
010-458-204	WORKERS COMPENSATION	438	476	505	479	492
010-458-206	UNEMPLOYMENT INSURANCE	90	117	126	114	121
010-458-225	TRAVEL ALLOWANCE	13,070	13,709	13,671	13,709	13,671
	Sub-Total : Personnel	131,803	142,204	146,250	139,427	145,385
010-458-315	OFFICE SUPPLIES	2,316	1,835	3,000	2,938	2,500
010-458-390	SUBSCRIPTIONS	143	196	500	216	250
010-458-423	MOBILE PHONE/PAGER	189	92	185	-	-
010-458-427	TRAVEL TRAINING	1,714	1,646	3,000	2,368	2,500
010-458-480	BONDS	-	-	160	178	178
010-458-481	DUES	75	-	150	-	150
	Sub-Total : Operating	4,437	3,769	6,995	5,700	5,578
010-458-572	FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY JP #4	136,240	145,973	153,245	145,127	150,963



# 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
	Output:	<i>Program in development (watch for future details)</i>	
Efficiency:			
Service Quality:			

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-475-101	SALARY - D.A.	7,027	7,370	7,350	7,543	10,850
010-475-105	SALARIES	599,216	625,542	707,796	692,281	711,316
010-475-108	SALARIES - PART TIME	1,228	-	6,300	-	-
010-475-120	CERTIFICATE PAY	2,324	1,452	600	869	1,200
010-475-200	LONGEVITY PAY	5,460	5,280	5,820	5,820	5,160
010-475-201	SOCIAL SECURITY	48,560	49,942	55,682	52,695	55,732
010-475-202	COUNTY GROUP INSURANCE	117,370	129,188	158,516	145,561	161,568
010-475-203	RETIREMENT	72,692	81,550	88,654	85,579	86,440
010-475-204	WORKERS COMPENSATION	2,548	3,275	3,387	3,362	3,481
010-475-206	UNEMPLOYMENT INSURANCE	1,245	1,586	1,801	1,686	1,722
	Sub-Total : Personnel	857,670	905,186	1,035,906	995,395	1,037,468
010-475-315	OFFICE SUPPLIES	17,477	15,384	15,000	14,723	15,000
010-475-317	TRIAL SUPPLIES/EXPENSES	5,958	9,204	7,000	2,434	7,000
010-475-330	FURNISHED TRANSPORTATIO	14,673	12,669	9,500	10,069	8,025
010-475-390	SUBSCRIPTIONS	1,534	2,169	2,500	2,125	2,500
010-475-401	ONLINE RESEARCH	4,140	5,058	4,000	5,099	4,000
010-475-406	APPELLATE EXPENSES	443	34	10,000	351	6,000
010-475-412	VCLG GRANT TRAVEL	1,823	250	2,320	-	2,099
010-475-413	VCLG GRANT EQUIPMENT	-	1,725	830	823	1,680
010-475-414	VCLG GRANT SUPPLIES	1,216	901	1,344	402	619
010-475-423	MOBILE PHONES/PAGERS	5,419	4,739	7,500	4,626	5,820
010-475-427	TRAVEL	16,682	22,060	17,000	23,099	17,000
010-475-481	FEES/ DUES	2,194	3,162	3,500	3,077	3,500
010-475-490	MISCELLANEOUS	7,354	13,887	10,000	5,301	-
	Sub-Total : Operating	78,912	91,242	90,494	72,128	73,243
010-475-572	FURNISHINGS & EQUIPMENT		-		-	-
010-475-573	CAPITAL OUTLAYS	2,903	-		29,590	-
	Sub-Total : Capital Outlay	2,903	-	-	29,590	-
	*EXP. SUMMARY - DIST. ATTY	939,485	996,428	1,126,400	1,097,113	1,110,711

# 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

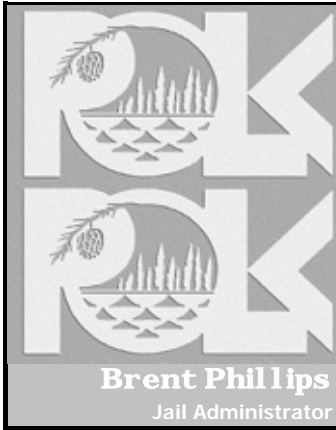
## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-560-101	SALARY- SHERIFF	45,895	48,136	48,005	48,136	48,005
010-560-103	CELL PHONE ALLOWANCES	26,297	26,148	28,560	24,691	27,840
010-560-104	STEP GRANT SALARIES	2,461	-	-	-	-
010-560-105	SALARIES	1,613,709	1,717,014	1,736,536	1,677,897	1,702,595
010-560-106	TRA OVERTIME SALARIES	202,699	213,029	200,000	213,054	200,000
010-560-108	SALARIES / PART-TIME	87,141	76,935	54,944	73,213	53,166
010-560-120	CERTIFICATE PAY	28,539	34,374	34,800	30,893	38,400
010-560-200	LONGEVITY PAY	19,740	19,860	20,760	19,140	20,280
010-560-201	SOCIAL SECURITY	146,015	153,315	163,989	150,064	161,441
010-560-202	GROUP INSURANCE	400,616	436,872	484,873	441,300	484,704
010-560-203	RETIREMENT	238,068	262,705	261,097	255,595	250,391
010-560-204	WORKERS COMPENSATION	41,634	45,053	47,884	45,852	48,088
010-560-206	UNEMPLOYMENT INSURANCE	3,906	4,996	5,185	4,922	4,898
010-560-225	TRAVEL ALLOWANCE-SHERIFF	19,167	20,103	20,048	20,103	20,048
	Sub-Total : Personnel	2,875,886	3,058,542	3,106,681	3,004,860	3,059,855
010-560-300	UNIFORMS	24,968	25,811	27,000	29,196	20,000
010-560-315	OFFICE SUPPLIES	12,049	11,857	12,000	21,100	4,000
010-560-330	FUEL & OIL	260,680	263,960	238,381	225,119	238,381
010-560-336	FINGERPRINT SUPPLIES/ EQU	2,157	2,444	2,500	2,471	-
010-560-341	FILM/PHOTOS	3,318	3,341	3,500	3,227	-
010-560-354	TIRE/TUBES	26,145	26,364	30,000	29,854	30,000
010-560-392	ANIMAL SHELTER OPERATION	20,271	17,103	20,000	13,156	10,000
010-560-393	LAW ENFORCEMENT SUPPLIES	55,531	37,693	37,500	38,833	37,500
010-560-394	DRUG DOG EXPENSE/SUPPLIE	3,658	3,652	4,500	3,843	4,500
010-560-396	SEXUAL ASSAULT KITS		10,797	15,000	10,161	15,000
010-560-421	TxDPS REMOTE RECORDS MG	20,706	20,913	20,500	21,123	21,123
010-560-422	RADIO/COMMUNICATION	6,962	3,522	3,155	4,407	3,155
010-560-423	MOBILE DATA	28,963	18,244	30,963	27,594	30,963
010-560-427	TRAVEL/TRAINING	29,751	24,947	30,000	26,987	25,000
010-560-428	INVESTIGATOR SPEC. TRAINI	-	2,263	5,000	3,039	5,000

# Sheriff (cont.)

## Detail Expenditures (Continued)

Departments		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-560-450	REIMB. INS. - AUTO REPAIR	2,793	4,354		24,086	-
010-560-454	VEHICLE REPAIR	37,826	50,922	40,000	41,257	40,000
010-560-463	TOWER RENT	10,920	10,080	10,080	10,120	10,080
010-560-480	BONDS/LIABILITY INSURANCE	41,514	51,294	48,995	60,340	47,336
010-560-490	MISCELLANEOUS	2,909	1,159	11,500	2,572	-
	Sub-Total : Operating	591,119	590,716	590,573	598,484	542,037
010-560-572	OFFICE EQUIPMENT	41,013	65,608		39,380	-
010-560-573	CAPITAL OUTLAY PURCHASES		11,614		-	-
010-560-575	VEHICLES	271,879	379,779		30,548	-
010-560-576	DRUG DOG		-		-	-
	Sub-Total : Capital Outlay	312,892	457,001	-	69,928	-
	* EXP. SUMMARY - SHERIFF	3,779,897	4,106,259	3,697,254	3,673,273	3,601,892



# 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

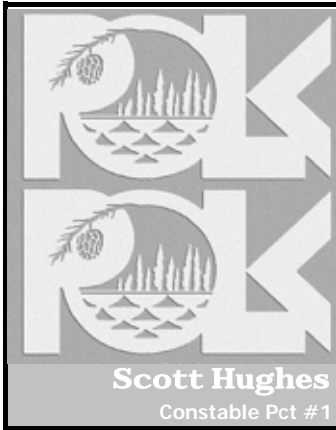
Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-512-105	SALARIES	1,104,061	1,155,628	1,166,556	1,193,193	1,314,351
010-512-108	SALARIES / PART-TIME	52,001	45,481	61,404	26,730	22,404
010-512-120	CERTIFICATE PAY	6,618	6,677	9,000	8,483	9,000
010-512-200	LONGEVITY PAY	7,740	8,520	9,420	9,240	10,440
010-512-201	SOCIAL SECURITY	87,099	89,670	95,348	91,702	103,749
010-512-202	COUNTY GROUP INSURANCE	311,015	300,580	372,979	340,920	437,184
010-512-203	RETIREMENT	136,283	146,914	151,809	150,995	160,913
010-512-204	WORKERS COMPENSATION	27,342	28,629	30,538	30,655	34,435
010-512-206	UNEMPLOYMENT INSURANCE	2,316	2,890	3,116	2,993	3,255
	Sub-Total : Personnel	1,734,475	1,784,988	1,900,170	1,854,911	2,095,730
010-512-300	UNIFORMS	4,301	4,578	5,650	4,690	5,650
010-512-315	OFFICE SUPPLIES	7,410	9,220	9,605	8,421	9,605
010-512-300	FUEL & OIL	(EXPENSED FROM SHERIFF'S DEPARTMENT)				-
010-512-333	GROCERIES	204,547	265,080	275,395	257,021	275,395
010-512-334	JAIL PAPER/SUNDRY SUPPLIE	29,983	30,685	31,075	30,740	31,075
010-512-342	LAUNDRY SUPPLIES	5,960	6,876	8,475	4,436	8,475
010-512-391	MED SERVICES-IN COUNTY	82,611	136,980	65,000	110,423	65,000
010-512-392	MED SUPPLIES-IN COUNTY	17,419	4,457	5,000	4,313	5,000
010-512-393	MED SUPP/SERV-OUT OF CO	-			-	-
010-512-394	JAIL PHARMACY			20,000	17,134	20,000
010-512-405	MEDICAL- DOCTORS/ NURSES	62,400	62,400	62,400	62,400	62,400
010-512-426	TRAVEL-TRANSP PRISONER	16,437	11,659	20,000	10,136	20,000
010-512-427	TRAVEL/TRAINING	10,656	4,791	7,500	8,401	7,500
010-512-440	CONTRACT INMATE HOUSING	96	-		-	-
010-512-453	EQUIPMENT REPAIRS	7,486	6,675	10,000	9,619	10,000
010-512-456	INMATE WORKCREW EXPENSE	3,491	7,821	8,000	6,695	8,000
010-512-490	MISCELLANEOUS	17,194	5,752		10,791	-
010-512-491	INMATE (supplies)	22,553	24,611	25,000	28,021	25,000
	Sub-Total : Operating	492,544	581,586	553,100	573,241	553,100

# Jail (cont.)

## Detail Expenditures (Continued)

Departments	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-512-564	SCAAP EXPENSES	2,468	2,231	1,517	-
010-512-571	CAPITAL OUTLAY - BUILDING		6,088	-	-
010-512-572	OFFICE FURNISHINGS/ EQUIPMENT			-	-
010-512-573	CAPITAL OUTLAY		8,316	-	-
010-512-574	JAIL BEDDING ETC.	2,269	2,348	2,825	2,825
010-512-575	VEHICLES		36,337	-	
	Sub-Total : Capital Outlay	4,737	55,320	2,825	1,517
	*EXP. SUMMARY- JAIL	2,231,756	2,421,895	2,456,095	2,429,669
					2,651,655





# 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-551-101	SALARIES	25,130	25,868	25,797	25,868	25,797
010-551-103	CELL PHONE ALLOWANCE	842	842		824	-
010-551-200	LONGEVITY PAY	480	60	120	120	180
010-551-201	SOCIAL SECURITY	2,014	2,048	1,983	2,051	1,987
010-551-202	GROUP INSURANCE	7,514	47	9,324	(1,519)	9,504
010-551-203	RETIREMENT	3,079	3,272	3,157	3,264	3,082
010-551-204	WORKERS COMPENSATION	627	650	1,445	680	1,476
010-551-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	39,686	32,786	41,825	31,288	42,026
010-551-300	UNIFORMS	893	387	500	-	500
010-551-315	OFFICE SUPPLIES	660	12,719	4,500	1,270	4,500
010-551-330	FURNISHED TRANSPORTATIO	2,828	7,588	12,000	12,250	12,000
010-551-390	SUBSCRIPTIONS			1,140	-	1,140
010-551-423	MOBILE PHONES/PAGERS	456	1,189	1,440	493	1,440
010-551-427	TRAVEL / TRAINING	-	325	300	200	300
010-551-480	BONDS	428	250	300	300	300
010-551-490	MISCELLANEOUS	-	-	-	13,405	-
	Sub-Total : Operating	5,263	22,459	20,180	27,917	20,180
010-551-572	RADIO / OFFICE EQUIPMENT	6,496	-	300	-	300
010-551-575	VEHICLE/S					
	Sub-Total : Capital Outlay	6,496	-	300	-	300
	* EXP. SUMMARY - CONSTBL,	51,445	55,245	62,305	59,205	62,506



# 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

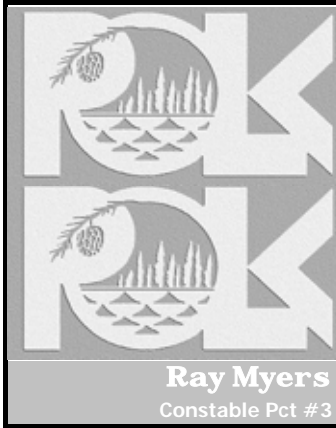
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-552-101	SALARIES	15,322	25,868	25,797	25,868	25,797
010-552-103	CELL PHONE ALLOWANCE	842	842	840	842	840
010-552-200	LONGEVITY PAY	780	840	900	900	960
010-552-201	SOCIAL SECURITY	1,296	2,108	2,107	2,112	2,111
010-552-202	GROUP INSURANCE	8,231	8,712	9,324	9,339	9,504
010-552-203	RETIREMENT	1,972	3,363	3,354	3,362	3,274
010-552-204	WORKERS COMPENSATION	394	669	1,486	698	1,518
010-552-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	28,838	42,402	43,808	43,122	44,004
010-552-300	UNIFORMS	2,074	1,637	1,150	777	1,150
010-552-315	OFFICE SUPPLIES	858	810	1,250	114	1,250
010-552-330	FURNISHED TRANSPORTATIO	10,151	8,984	12,000	10,861	12,000
010-552-423	MOBILE PHONES/PAGERS	543	912	1,478	912	1,478
010-552-427	TRAVEL / TRAINING	528	266	2,000	613	2,000
010-552-480	BONDS	378	100	478	250	478
	Sub-Total : Operating	14,532	12,709	18,356	13,526	18,356
010-552-572	RADIO / OFFICE EQUIPMENT	8,345	-	-	-	-
010-552-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	8,345	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	51,716	55,111	62,164	56,649	62,361



# 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

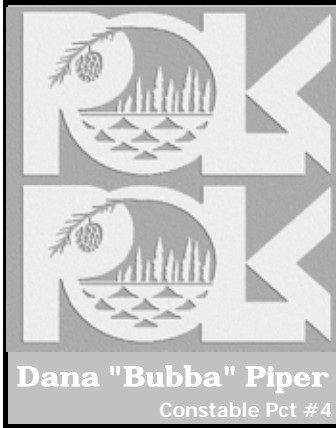
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-553-101	SALARIES	15,322	25,868	25,797	25,868	25,797
010-553-103	CELL PHONE ALLOWANCE				245	840
010-553-200	LONGEVITY PAY	1,200	1,200	1,200	1,200	1,200
010-553-201	SOCIAL SECURITY	1,248	2,042	2,065	1,993	2,130
010-553-202	GROUP INSURANCE	8,231	8,712	9,324	9,339	9,504
010-553-203	RETIREMENT	1,922	3,302	3,288	3,326	3,303
010-553-204	WORKERS COMPENSATION	383	658	1,472	690	1,524
010-553-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	28,306	41,782	43,147	42,661	44,297
010-553-300	UNIFORMS	1,099	1,557	1,500	799	1,500
010-553-315	OFFICE SUPPLIES	1,304	2,188	1,500	811	1,500
010-553-330	FURNISHED TRANSPORTATIO	5,560	6,397	12,000	10,736	12,000
010-553-423	MOBILE PHONE/PAGER	2,150	1,669	2,000	1,729	975
010-553-427	TRAVEL / TRAINING	1,888	906	1,500	728	1,500
010-553-480	BONDS	378	300	300	200	300
	Sub-Total : Operating	12,379	13,016	18,800	15,003	17,775
010-553-572	RADIO / OFFICE EQUIPMENT	600	-		-	-
010-553-575	VEHICLE/S		25,000		-	-
	Sub-Total : Capital Outlay	600	25,000	-	-	-
	* EXP. SUMMARY - CONSTBL,	41,285	79,798	61,947	57,664	62,072



# 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-554-101	SALARIES	25,130	25,868	25,797	25,868	25,797
010-554-200	LONGEVITY PAY	240	300	360	360	420
010-554-201	SOCIAL SECURITY	1,801	1,859	2,001	1,854	2,006
010-554-202	GROUP INSURANCE	8,231	8,712	9,324	9,339	9,504
010-554-203	RETIREMENT	2,954	3,197	3,186	3,193	3,111
010-554-204	WORKERS COMPENSATION	602	635	1,451	664	1,482
010-554-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	38,958	40,571	42,119	41,277	42,319
010-554-315	OFFICE SUPPLIES	1,956	1,745	2,000	1,762	2,000
010-554-330	FURNISHED TRANSPORTATIO	7,082	6,442	8,000	5,009	8,000
010-554-423	MOBILE PHONE	912	912	600	912	600
010-554-427	TRAVEL / TRAINING	1,960	2,664	2,000	1,753	2,000
010-554-480	BONDS	378	150	200	100	200
	Sub-Total : Operating	12,288	11,912	12,800	9,536	12,800
010-554-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-554-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	51,246	52,484	54,919	50,814	55,119



State Personnel  
as assigned

# 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 Courthouse.

Goal/s: Not Provided

Objective/s: Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-402-105	SALARIES	29,199	30,866	30,782	30,866	30,782
010-402-200	LONGEVITY PAY	900	960	1,020	1,020	1,080
010-402-201	SOCIAL SECURITY	2,267	2,417	2,433	2,439	2,437
010-402-202	GROUP INSURANCE	8,228	8,712	9,324	9,339	9,504
101-405-203	RETIREMENT	3,503	3,885	3,873	3,883	3,780
010-402-204	WORKERS COMPENSATION	144	157	163	161	161
010-402-206	UNEMPLOYMENT INSURANCE	59	76	80	77	76
	Sub-Total : Personnel	44,301	47,074	47,676	47,785	47,821
010-402-400	DPS & LW OPERATING	11,936	10,786	12,150	11,460	12,150
010-402-410	GAME WARDEN OPERATING	2,850	2,770	3,000	2,962	3,000
010-402-420	LICENSE & WEIGHTS OPERATING		342	* included in DPS Operating *		
010-402-430	TEXAS RANGER OPERATING	1,694		1,710	1,371	1,710
	Sub-Total : Operating	16,480	13,898	16,860	15,792	16,860
010-402-572	OFFICE FURNISHINGS/EQUIP	1,996	2,190		6,010	-
010-402-573	CAPITAL PROJECT		37,197			-
	Sub-Total : Capital Outlay	1,996	39,387	-	6,010	-
	*EXP. SUMMARY- DPS	62,777	100,359	64,536	69,588	64,681



# 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 and rural addressing. The Department is located at the Office Annex - 602 E. Church St in Livingston.

<b>Goal/s:</b>	Not Provided
<b>Objective/s:</b>	Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-695-105	SALARIES	150,207	152,732	159,028	159,171	99,424
010-695-108	SALARIES / PART-TIME	461	7,481	3,624	3,214	3,624
010-695-200	LONGEVITY PAY	1,860	2,160	2,460	2,460	1,140
010-695-201	SOCIAL SECURITY	11,479	12,245	12,631	12,319	7,970
010-695-202	GROUP INSURANCE	41,157	43,562	46,622	46,697	28,512
010-695-203	RETIREMENT	17,758	19,839	20,111	20,069	12,362
010-695-204	WORKERS COMPENSATION	613	674	712	779	492
010-695-206	UNEMPLOYMENT INSURANCE	301	390	413	398	250
	Sub-Total : Personnel	223,835	239,083	245,601	245,107	153,775
010-695-300	UNIFORMS	1,039	943	800	749	500
010-695-315	OFFICE SUPPLIES	5,825	5,597	5,000	7,527	3,500
010-695-321	BLDG & SEWAGE EXPENSES	200	-	500	333	see "Permits"
010-695-330	FURNISHED TRANSPORTATIO	6,233	9,007	10,000	6,856	6,000
010-695-394	SAFETY/ TRAINING SUPPLIES	13,391	14,283	18,000	14,080	18,000
010-695-420	TELEPHONE/ MOBILE & SPEC	5,957	4,041	7,200	5,695	6,000
010-695-423	SATELLITE SERVICES	3,776	3,639	6,640	3,851	6,640
010-695-427	TRAVEL/TRAINING	9,694	9,551	10,000	7,602	5,000
010-695-428	CERT CONF/TRAINING	1,534	-	1,800	302	-
010-695-463	TOWER RENT	396	396	396	396	396
010-695-490	MISCELLANEOUS	5,763	8,283	3,000	4,195	-
010-695-491	STATE SEWAGE FEES	1,490	795	2,500	860	see "Permits"
010-695-492	911 EXPENSE	792	2,162	2,000	316	2,000
010-695-493	DISASTER EXPENSES	-	-	-	-	-
	Sub-Total : Operating	56,091	58,696	67,836	52,762	48,036
010-695-571	STATE HOMELAND SEC. GRAN	-	-	-	-	-
010-695-572	OFFICE FURNISH/EQUIPMENT	968	-	-	1,723	-
010-695-573	CAPITAL OUTLAY PURCHASES	-	59,146	-	49,288	-
010-695-695	HAZ-MAT CLEANUP	-	-	-	-	-
	Sub-Total : Capital Outlay	968	59,146	-	51,010	-
	* EXP. SUMMARY - EMERG MC	280,894	356,925	313,437	348,879	201,811



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
	Output:		
Efficiency:	<i>Program in development (watch for future details)</i>		
Service Quality:			

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-543-330	COMMAND VEHICLE/FUEL-OIL	79	1,000	1,000	-	1,000
010-543-480	FIRE DEPT - TRAINING FIELD	54	-	6,500	-	-
010-543-485	TRAINING	1,875	1,255	11,000	2,600	136
010-543-487	FIRE DEPARTMENTS	103,056	90,604	113,151	113,151	130,450
010-543-690	LIV-ANNUAL AGREEMENT	37,510	37,510	41,261	41,261	41,314
	Sub-Total : Operating	142,573	130,369	172,912	157,012	172,900
	*EXP. SUMMARY- VOL. FIRE D	142,573	130,369	172,912	157,012	172,900

*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**

**Holiday Lake Estates VFD**

**Indian Springs VFD**

**Livingston VFD**

**Onalaska VFD**

**Scenic Loop VFD**

**Segno VFD**

**South Polk County VFD**





**Deryl Oates**  
Enforcement Officer

# 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 Environmental Enforcement Office is located in the Polk County Courthouse - 101 W. Church St., Suite 105 in Livingston.

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

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-697-105	SALARIES	33,243	34,707	34,789	34,034	34,789
010-694-108	PART TIME(FIRE MARSHAL)		6,528	(FY2014 Budget Revision - Position terminated)		
010-697-120	CERIFICATE PAY	-	1,568	1,800	1,805	1,800
010-697-200	LONGEVITY PAY	1,020	360	420	420	480
010-697-201	SOCIAL SECURITY	2,621	3,217	2,831	2,711	2,836
010-697-202	GROUP INSURANCE	8,203	7,270	9,324	9,339	9,504
010-697-203	RETIREMENT	3,988	5,281	4,288	4,414	4,185
010-697-204	WORKERS COMPENSATION	55	218	936	130	957
010-697-206	UNEMPLOYMENT INSURANCE	67	102	93	88	89
	Sub-Total : Personnel	49,197	59,251	54,482	52,941	54,640
010-697-300	UNIFORMS	374	561	500	284	500
010-697-311	POSTAGE	29	-	200	-	200
010-697-315	OFFICE SUPPLIES	930	1,696	1,800	834	1,800
010-697-330	FUEL & OIL	2,040	4,487	3,350	2,767	3,350
010-694-330	FUEL & OIL(FIRE MARSHAL)		680	(FY2014 Budget Revision - Position terminated)		
010-697-354	TIRES/TUBES	-	248	525	70	525
010-697-423	MOBILE PHONES/PAGERS	1,295	1,456	1,700	1,135	1,700
010-694-423	MOBILE(FIRE MARSHAL)		318	(FY2014 Budget Revision - Position terminated)		
010-697-427	TRAVEL/TRAINING	583	200	2,000	592	2,000
010-697-456	EQUIPMENT REPAIRS	4,204	1,256	1,500	836	1,500
010-697-457	SURVEYING/LAB FEES	-	-	500	-	500
010-697-458	CONTRACT INSPECTIONS	2,450	-	-	-	-
010-697-480	SUBSCRIPTIONS	-	-	1,140	155	1,140
010-697-481	DUES	15	-	250	35	250
010-697-489	COUNTY TIRE DISPOSAL	-	507	2,000	740	2,000
	Sub-Total : Operating	11,921	11,410	15,465	7,448	15,465
010-697-572	OFFICE FURNISH/EQUIPMENT	-	4,423	-	-	-
010-697-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	4,423	-	-	-
	*EXP. SUMMARY- ENV. ENF.	61,118	75,084	69,947	60,389	70,105



**Lisa Ellis Sloan**  
Supervisor

# Permit / Inspections

## Department Description

In FY2016, this function was separated from the Office of Emergency Management and moved to an independently operating department located in the main Courthouse in Livingston. The Permit / Inspections staff oversees building and private sewage permitting in the unincorporated areas of the County - as well as performing flood boundary administration and applications for utility construction in County right-of-ways.

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name					2016 Budget Adopted
010-694-105	SALARIES					59,904
010-694-200	LONGEVITY PAY	* prior to 2016, see Emergency Management *				1,620
010-694-201	SOCIAL SECURITY					4,707
010-694-202	COUNTY GROUP INSURANCE					19,008
010-694-203	RETIREMENT					7,300
010-694-204	WORKERS COMPENSATION					314
010-694-206	UNEMPLOYMENT INSURANCE					148
	Sub-Total : Personnel	-	-	-	-	93,000
010-694-300	UNIFORMS					250
010-694-315	OFFICE SUPPLIES					1,500
010-694-321	BUILDING & SEWAGE EXPENSE					500
010-694-330	FURNISHED TRANSPORTATION					3,000
010-694-409	MOBILE PHONE/PAGER					850
010-694-427	TRAVEL/TRAINING					1,500
010-694-456	EQUIPMENT PARTS/REPAIR					500
010-694-491	STATE SEWAGE FEES					900
	Sub-Total : Operating	-	-	-	-	9,000
010-694-572	OFFICE FURNISHINGS/EQUIPMENT					-
010-694-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - PERMITS	-	-	-	-	102,000

# Social Services



**Barbara Hayes**  
Contract Administrator

## 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
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-645-105	SALARIES	52,950	55,695	56,007	56,160	56,007
010-645-108	SALARIES / PART-TIME	16,693	15,627	13,254	3,338	-
010-645-200	LONGEVITY PAY	960	1,080	1,200	1,200	1,320
010-645-201	SOCIAL SECURITY	5,347	5,525	5,390	4,525	4,386
010-645-202	GROUP INSURANCE	16,463	17,425	18,649	18,679	19,008
010-645-203	RETIREMENT	8,219	8,842	8,582	7,395	6,802
010-645-204	WORKERS COMPENSATION	340	359	362	306	290
010-645-206	UNEMPLOYMENT INSURANCE	139	174	176	147	138
	Sub-Total : Personnel	101,110	104,727	103,620	91,751	87,949
010-645-315	OFFICE SUPPLIES	3,886	3,131	3,500	2,517	2,500
010-645-352	COMPUTER SUPP/EXPENSE	162	41	800	-	800
010-645-404	INDIGENT HEALTHCARE	136,363	111,896	125,000	128,165	125,000
010-645-405	CONTRACT SERV. - ADM	69,539	73,015	73,016	73,015	73,016
010-645-411	PAUPER CARE & LUNACY	15,577	11,487	13,000	8,651	13,000
010-645-426	TRAVEL/ TRAINING	595	311	900	242	900
	Sub-Total : Operating	226,122	199,881	216,216	212,590	215,216
010-645-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - SOCIAL SEI	327,232	304,608	319,836	304,341	303,165



# 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-405-105	SALARIES	29,172	30,866	30,782	30,866	30,782
010-405-108	SALARIES / PART-TIME	2,617	1,758	6,706	88	-
010-405-200	LONGEVITY PAY	240	300	360	360	420
010-405-201	SOCIAL SECURITY	2,350	2,100	2,895	1,473	2,387
010-405-202	GROUP INSURANCE	8,231	8,712	9,324	9,339	9,504
101-405-203	RETIREMENT	3,730	4,021	4,610	3,812	3,702
010-405-204	WORKERS COMPENSATION	154	163	195	158	158
010-405-206	UNEMPLOYMENT INSURANCE	63	79	95	76	75
	Sub-Total : Personnel	46,558	47,999	54,967	46,172	47,027
010-405-315	OFFICE SUPPLIES	378	954	1,500	447	1,500
010-405-352	COMPUTER MAINTENANCE	862	741	900	700	900
010-405-427	TRAVEL/TRAINING	1,231	729	1,000	1,593	1,000
010-405-481	BONDS/FEES	-	-	100	-	100
	Sub-Total : Operating	2,471	2,424	3,500	2,740	3,500
010-405-572	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- VET SERV OFFICE	49,029	50,423	58,467	48,912	50,527

# 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-650-105	SALARIES	50,194	48,636	30,062	30,126	30,062
010-650-108	SALARIES/PART-TIME	3,738	4,138	2,755	2,494	2,755
010-650-200	LONGEVITY PAY	1,500	1,560	1,200	1,200	1,200
010-650-201	SOCIAL SECURITY	4,175	4,109	2,602	2,623	2,602
010-650-202	GROUP INSURANCE	16,446	15,910	9,324	9,327	9,504
010-650-203	RETIREMENT	6,453	6,627	4,143	4,175	4,036
010-650-204	WORKERS COMPENSATION	823	774	144	161	168
010-650-206	UNEMPLOYMENT INSURANCE	110	131	85	83	82
	Sub-Total : Personnel	83,438	81,884	50,317	50,189	50,410
010-650-315	OFFICE SUPPLIES	2,040	1,560	1,500	2,531	1,500
010-650-400	CONSERVATION & PRESERVA	269	499	500	587	500
010-650-427	TRAVEL/TRAINING	1,636	2,550	2,250	1,259	1,000
010-650-435	PUBLISHING	1,208	680	1,000	1,001	1,000
010-650-495	SECURITY ALARM EXPENSE					400
	Sub-Total : Operating	5,152	5,290	5,250	5,378	4,400
010-650-572	FURNISHINGS OFFICE/ EQUIP	1,250	-		-	700
	Sub-Total : Capital Outlay	1,250	-	-	-	700
	*EXP. SUMMARY - MUSEUM	89,840	87,173	55,567	55,567	55,510

# Extension Office



**Agents**

as assigned by Texas Agri-Life

**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
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

**Detail Expenditures**

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
010-665-105	SALARIES	63,728	85,600	87,826	79,100	82,915
010-665-108	SALARIES / PART-TIME	1,581	2,092	1,180	5,004	-
010-665-200	LONGEVITY PAY	120	180	240	240	-
010-665-201	SOCIAL SECURITY	5,584	7,336	7,001	7,050	6,474
010-665-202	GROUP INSURANCE	8,231	8,712	9,324	5,442	9,504
010-665-203	RETIREMENT	3,173	5,856	3,574	5,369	2,730
010-665-204	WORKERS COMPENSATION	131	146	151	123	116
010-665-206	UNEMPLOYMENT INSURANCE	145	230	253	223	221
010-665-225	TRAVEL ALLOWANCE	8,022	8,022	12,000	8,022	9,000
	Sub-Total : Personnel	90,716	118,174	121,550	110,573	110,960
010-665-315	OFFICE SUPPLIES	1,507	1,938	2,000	1,689	2,000
010-665-334	DEMONSTRATION SUPPLIES	271	480	500	579	500
010-665-424	CEA-4H TRAVEL FUNDS	3,974	2,475	3,500	3,125	1,500
010-665-225	CEA-AG SPECIAL TRAVEL FUN	2,824	3,037	3,500	2,001	1,500
010-665-226	CEA-FAM. CONSUMER TRAVEL	3,477	3,155	3,500	2,465	1,500
010-665-427	TRAVEL/TRAINING	-	-	180	-	180
010-665-452	COMPUTER MAINTENANCE/ E	485	450	500	-	500
010-665-454	VEHICLE MAINTENANCE	2,660	1,939	2,250	2,926	2,250
010-665-490	4H EQUIPMENT/ SUPPLIES	3,713	3,419	4,000	3,987	4,000
	Sub-Total : Operating	18,910	16,893	19,930	16,773	13,930
010-665-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - EXTENSION	109,626	135,067	141,480	127,346	124,890

# General Fund (recap)

	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
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Auditor's estimate

Fund Balance (year beginning)	6,856,398	6,618,781	6,931,228	7,120,776	6,919,908
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## REVENUES

TAX REVENUE SUMMARY	11,442,222	12,515,840	13,128,384	13,421,265	13,753,713
LICENSE & PERMIT FEES SUMMARY	175,398	173,658	166,619	160,261	147,155
FINES, FEES & FORFEITURE SUMMARY	612,500	563,290	550,000	592,670	586,000
FEDERAL REVENUE SUMMARY	205,764	239,532	128,950	284,155	226,773
CHARGES FOR SERVICES SUMMARY	1,242,932	1,298,495	1,289,800	1,466,656	1,345,000
INTEREST SUMMARY	14,248	7,261	13,000	27,749	22,000
OTHER REVENUES SUMMARY	2,239,868	2,773,488	2,268,424	1,781,629	1,364,201
DEBT PROCEEDS SUMMARY	495,835	1,472,543	-	858,076	-

** TOTAL REVENUE	16,428,767	19,044,106	17,545,177	18,592,461	17,444,843
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<i>Use of Fund Balance (Projected in Budget)</i>			<i>117,705</i>	-	-
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## EXPENDITURES

GENERAL AND ADMINISTRATIVE	5,938,099	6,286,338	6,209,163	6,845,549	5,940,183
JUSTICE & PUBLIC SAFETY	10,152,560	11,067,256	10,878,380	10,901,166	10,967,878
HEALTH, HUMAN & OTHER SERVICES	575,726	577,271	575,350	536,166	534,092
(DEBT PROCEED)TRNSF TO OTHER F	-	719,581	-	-	-

** TOTAL EXPENDITURES	16,666,385	18,650,447	17,662,893	18,282,880	17,442,153
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Projected Fund Balance (year ending)	6,618,781	7,012,441	6,695,807	7,430,357	6,922,598
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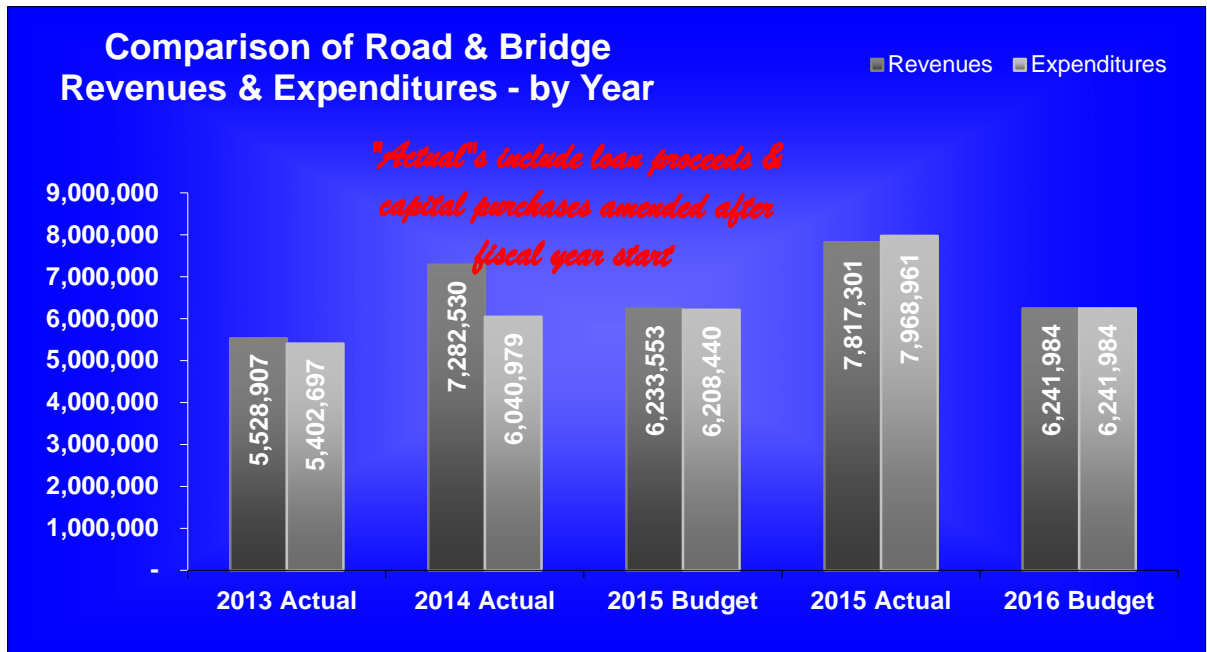




# Road & Bridge - Summary

## Summary

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
<b>Beginning Fund Balance (all</b>	<b>1,883,831</b>	<b>2,291,287</b>	<b>1,864,123</b>	<b>3,235,416</b>	<b>3,091,174</b>
<b>Tax Revenue</b>	3,991,746	4,194,363	4,279,670	4,280,595	4,237,728
<b>Permits/License</b>	946,899	999,040	969,470	964,638	970,000
<b>Fine/Forfeitures</b>	82,282	67,812	87,000	105,240	100,000
<b>Fed/State Funding</b>	48,925	50,447	48,925	298,020	48,925
<b>Interest</b>	2,023	718	2,357	1,105	2,357
<b>Other (Lease &amp; Misc.)</b>	427,868	1,853,806	846,132	1,966,211	882,975
<b>Loan Proceeds (Tax Notes)</b>	29,165	116,344	-	201,491	-
<b>Total Revenues</b>	<b>5,528,907</b>	<b>7,282,530</b>	<b>6,233,553</b>	<b>7,817,301</b>	<b>6,241,984</b>
<b>Total Available funds</b>	<b>7,412,738</b>	<b>9,573,817</b>	<b>8,097,676</b>	<b>11,052,717</b>	<b>9,333,159</b>
<b>Road &amp; Bridge Expenditures</b>					
<b>Precinct 1</b>	1,215,659	812,110	1,210,168	1,481,648	1,192,973
<b>Precinct 2</b>	1,399,503	1,235,301	1,218,431	1,515,090	1,199,526
<b>Precinct 3</b>	1,187,070	1,351,192	1,462,796	1,585,275	1,478,871
<b>Precinct 4</b>	1,192,807	1,411,757	1,470,913	1,677,976	1,487,640
<b>Capital Leases (Equipment)</b>	407,658	1,230,619	846,132	1,708,973	882,975
<b>Total Expenditures</b>	<b>5,402,697</b>	<b>6,040,979</b>	<b>6,208,440</b>	<b>7,968,961</b>	<b>6,241,984</b>
<b>Ending Fund Balance</b>	<b>\$2,010,040</b>	<b>\$3,532,838</b>	<b>\$1,889,236</b>	<b>\$3,083,755</b>	<b>\$3,091,174</b>
<i>Fund balance as a % of expenditures</i>	<i>37%</i>	<i>58%</i>	<i>30%</i>	<i>39%</i>	<i>50%</i>







# (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		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
<b>Beginning Fund Balance</b>			<b>(281,247)</b>		<b>21,677</b>	
<b>Revenue</b>						
015-340-021	PCT. 1 OPERATING TRANSFER	18,064		14,876	9,841	13,139
015-340-022	PCT. 2 OPERATING TRANSFER	36,116	<i>includes 2013 &amp; 2014 Lease Proceeds</i>	29,752	19,852	26,278
015-340-023	PCT. 3 OPERATING TRANSFER	36,116		29,752	19,852	26,278
015-340-024	PCT. 4 OPERATING TRANSFER	36,116		29,752	19,852	26,278
015-380-611	PCT. 1 BUYBACK PROCEEDS		101,169	106,000	108,000	113,000
015-380-612	PCT. 2 BUYBACK PROCEEDS		202,169	212,000	216,000	226,000
015-380-613	PCT. 3 BUYBACK PROCEEDS		202,169	212,000	216,000	226,000
015-380-614	PCT. 4 BUYBACK PROCEEDS		202,169	212,000	216,000	226,000
015-390-621	PCT1 LEASE PROCEEDS		117,981		123,171	
015-390-622	PCT2 LEASE PROCEEDS		235,961		246,242	
015-390-623	PCT3 LEASE PROCEEDS		235,961		246,242	
015-390-624	PCT4 LEASE PROCEEDS		235,961		246,242	
*TOTAL REVENUE		126,413	1,533,542	846,132	1,687,296	882,975

#### Detailed Expenses

<b>Expense</b>						
015-621-569	PCT1 LEASE INTEREST PAYME	2,267	735	2,895	3,031	2,968
015-621-570	PCT1 LEASE PAYMENT	55,970	57,092	117,981	117,980	123,171
015-621-571	PCT1 ROAD MACHINERY/EQUIP		117,981		123,171	-
015-622-569	PCT2 LEASE INTEREST PAYME	4,534	1,458	5,791	6,061	5,936
015-622-570	PCT2 LEASE PAYMENT	111,940	114,184	235,961	235,960	246,342
015-622-571	PCT2 ROAD MACHINERY/EQUIP		235,961		246,242	-
015-623-569	PCT3 LEASE INTEREST PAYME	4,534	1,458	5,791	6,061	5,936
015-623-570	PCT3 LEASE PAYMENT	111,940	114,184	235,961	235,960	246,342
015-623-571	PCT3 ROAD MACHINERY/EQUIP		235,961		246,242	-
015-624-569	PCT4 LEASE INTEREST PAYME	4,534	1,458	5,791	6,061	5,936
015-624-570	PCT4 LEASE PAYMENT	111,940	114,184	235,961	235,960	246,342
015-624-571	PCT4 ROAD MACHINERY/EQUIP		235,961		246,242	-
*TOTAL EXPENSE		407,658	1,230,619	846,132	1,708,973	882,975

# Precinct 1



**Robert C. "Bob" Willis**  
Commissioner

## Department Description

The (4) County Commissioners, each elected from the voters within the precinct's boundaries, 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detailed Revenues

(Auditor estimate)

Category/Department		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>591,413</b>	<b>656,565</b>	<b>753,995</b>	<b>1,090,625</b>	<b>1,050,472</b>
021-310-110	TAXES - CURRENT	824,593	869,316	917,202	910,578	889,094
021-310-120	TAXES - DELINQUENT	54,789	51,458	43,965	52,803	46,126
021-310-135	REFUNDED TAXES				(2,006)	
	* A/V TAX SUMMARY	879,382	920,775	961,167	961,375	935,220
021-319-300	FINES	18,925	16,146	20,010	25,096	23,000
021-321-200	AUTO REGISTRATION FEES	105,678	88,420	105,678	82,799	82,800
021-321-300	LICENSE TAX FEE	105,197	120,790	102,810	117,869	119,600
021-321-400	TXDOT GROSS WEIGHT	6,911	20,570	14,490	21,198	20,700
	* FINE/FEE/LICENSE SUMMAR	236,711	245,925	242,988	246,962	246,100
021-333-330	LATERAL ROAD (STATE) REVE	11,253	11,603	11,253	11,341	11,253
021-333-335	CTIF GRANT PROGRAM				93,807	
021-333-336	FEMA				42,215	
021-342-570	STATE REIMB. BRIDGE				-	
	* FED/STATE SUMMARY	11,253	11,603	11,253	147,363	11,253
021-342-600	INSURANCE CLAIMS	100			-	
021-342-620	REIMBURSE TRAVEL EXP				-	
021-342-621	ROAD REPAIR REIMBURSEMEN	152,945	64,865		66,605	
021-360-100	DEPOSITORY INTEREST	307	109	400	168	400
021-360-102	INTEREST - LATERAL ROAD	43	15		23	
021-360-200	MISCELLANEOUS REVENUE	70			32,883	
021-364-100	SALE OF SURPLUS				-	
021-369-100	CULVERT/MATERIAL REIMB		1,590		19,466	
021-390-400	TAX NOTE PROCEEDS					
	* OTHER REV. SUMMARY	153,465	66,579	400	119,145	400
	**TOTAL REVENUES	1,280,811	1,244,882	1,215,808	1,474,844	1,192,973

# Precinct 1 (continued)

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
021-621-101	SALARY - COMMISSIONERS	45,895	48,005	48,005	48,136	48,005
021-621-103	CELL PHONE ALLOWANCE/S	842	840	840	842	840
021-621-105	SALARIES	236,989	254,930	275,520	262,218	275,520
021-621-108	SALARIES / PART-TIME	2,539	4,156	17,163	4,449	17,163
021-621-200	LONGEVITY PAY	3,000	3,480	3,960	3,960	4,440
021-621-201	SOCIAL SECURITY	23,422	25,181	27,963	25,382	28,000
021-621-202	GROUP INSURANCE	65,839	69,683	83,920	73,911	76,032
021-621-203	RETIREMENT	35,875	40,716	44,522	41,353	43,428
021-621-204	WORKERS COMPENSATION	8,308	9,171	10,388	9,040	9,643
021-621-206	UNEMPLOYMENT INSURANCE	478	629	740	649	711
021-621-225	COMM -VEHICLE ALLOWANCE	19,167	20,048	20,048	20,103	20,048
	Sub-Total : Personnel	442,355	476,838	533,069	490,044	523,829
021-621-300	UNIFORMS	4,961	4,978		5,340	6,300
021-621-315	OFFICE SUPPLIES	1,010	306		597	500
021-621-330	FUEL/OIL	56,030	55,846		48,429	52,000
021-621-337	MATERIAL/SUPPLIES	947	935		684	1,000
021-621-338	CULVERTS	3,874	4,845		1,900	5,000
021-621-339	ROAD MATERIAL	626,596	184,743		790,634	475,587
021-621-354	TIRES/TUBES	7,971	7,041		9,407	10,000
021-621-377	ROAD SIGNAGE	852	681		930	3,000
021-621-420	TELEPHONE	3,805	4,038		4,126	4,500
021-621-423	MOBIL PHONE/PAGERS	1,048	1,144		1,147	1,200
021-621-427	TRAVEL/TRAINING	1,219	1,209		308	1,000
021-621-440	ELECTRICITY	3,942	4,573		4,271	4,000
021-621-441	GAS/HEAT	-	-		375	900
021-621-442	WATER	532	528		563	600
021-621-456	PARTS AND REPAIR	26,787	28,610		13,283	30,000
021-621-461	EQUIPMENT RENTAL	-	-		-	2,000
021-621-463	TOWER RENT	396	396	396	396	396
021-621-480	BONDS				-	-
021-700-010	TRANSFER TO GENERAL FUND					6,302
021-621-490	MISCELLANEOUS	13,886	34,038	660,465	22,566	50,000
021-621-491	EQUIPMENT INSURANCE	1,382	1,362	1,362	1,311	1,720
	Sub-Total : Operating	755,240	335,272	662,223	906,266	656,004
021-621-571	ROAD MACHINERY/EQUIP/VEHICLE					
021-621-572	OFFICE FURNISHINGS/EQUIP					
021-621-573	CAPITAL OUTLAYS				74,996	
021-621-575	CAPITAL OUTLAY - BRIDGE					
021-621-576	SPECIAL REPAIR PROJECT				500	
021-621-622	PERMANENT ROAD EXPENSE					
021-621-623	RIGHT-OF-WAY					
021-700-015	TRANSFER TO 015 LEASE FUN	18,064		14,876	9,841	13,139
	Sub-Total : Capital Outlay	18,064	-	14,876	85,338	13,139
	* EXP. SUMMARY - PRECINCT	1,215,659	812,110	1,210,168	1,481,648	1,192,973

(Unaudited)

<b>Projected Ending Balance - Precinct 1</b>	<b>656,565</b>	<b>1,089,337</b>	<b>759,635</b>	<b>1,083,822</b>	<b>1,050,472</b>
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# Precinct 2



**Ronnie Vincent**  
Commissioner

## Department Description

The (4) County Commissioners, each elected from the voters within the precinct's boundaries, 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detailed Revenues

(Auditor estimate)

Category/Department		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>122,559</b>	<b>35,969</b>	<i>73,669</i>	<i>205,468</i>	<i>221,795</i>
022-310-110	TAXES - CURRENT	857,744	902,691	925,242	918,561	895,431
022-310-120	TAXES - DELINQUENT	56,991	53,434	44,351	53,266	46,455
022-310-135	REFUNDED TAXES				(2,023)	
	* A/V TAX SUMMARY	914,735	956,125	969,593	969,803	941,886
022-319-300	FINES	18,925	16,326	20,010	24,432	23,000
022-321-200	AUTO REGISTRATION FEES	105,678	103,544	105,678	82,799	82,800
022-321-300	LICENSE TAX FEE	105,197	119,851	102,810	117,869	119,600
022-321-500	SPECIAL LICENSE PLATE FEE			-		-
	* FINE/FEE/LICENSE SUMMAR	236,711	260,291	242,988	246,299	246,100
022-333-330	LATERAL ROAD (STATE) REVE	11,253	11,603	11,253	11,341	11,253
022-333-335	CTIF GRANT PROGRAM				-	
022-333-336	FEMA				29,831	
022-342-570	STATE REIMB. BRIDGE				-	
	* FED/STATE SUMMARY	11,253	11,603	11,253	41,172	11,253
022-342-600	INSURANCE CLAIMS				5,630	
022-342-620	REIMBURSE TRAVEL EXP				-	
022-342-621	ROAD REPAIR REIMBURSEMEN	120,764	40,047		1,531	
022-360-100	DEPOSITORY INTEREST	215	76	287	117	287
022-360-102	INTEREST - LATERAL ROAD	31	11		17	
022-360-200	MISCELLANEOUS REVENUE	39	62		400	
022-364-100	SALE OF SURPLUS				7,401	
022-369-100	CULVERT/MATERIAL REIMB		108,948		125,658	
022-390-400	TAX NOTE PROCEEDS	29,165	26,293		201,491	
	* OTHER REV. SUMMARY	150,213	175,438	287	342,246	287
	**TOTAL REVENUES	1,312,912	1,403,456	1,224,121	1,599,520	1,199,526



# Precinct 2 (continued)

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
022-622-101	SALARY - COMMISSIONERS	45,895	48,005	48,005	48,136	48,005
022-622-103	CELL PHONE ALLOWANCE/S	842	840	840	842	840
022-622-105	SALARIES	273,875	262,897	278,108	248,706	278,108
022-622-108	SALARIES / PART-TIME	23,769	19,610	19,061	20,891	19,061
022-622-200	LONGEVITY PAY	4,440	4,260	4,860	4,860	5,460
022-622-201	SOCIAL SECURITY	27,437	26,714	28,376	25,368	28,421
022-622-202	GROUP INSURANCE	79,582	78,412	83,920	81,709	85,536
022-622-203	RETIREMENT	42,739	43,682	45,178	41,830	44,081
022-622-204	WORKERS COMPENSATION	12,234	12,155	13,354	11,089	12,242
022-622-206	UNEMPLOYMENT INSURANCE	598	688	754	665	725
022-622-225	COMM -VEHICLE ALLOWANCE	19,167	20,048	20,048	20,103	20,048
	Sub-Total : Personnel	530,578	517,310	542,503	504,198	542,527
022-622-300	UNIFORMS	2,749	2,224		2,233	2,250
022-622-315	OFFICE SUPPLIES	3,374	998		976	1,000
022-622-330	FUEL/ OIL	94,947	102,659		71,281	75,000
022-622-337	MATERIAL/ SUPPLIES	8,616	7,571		7,725	7,500
022-622-338	CULVERTS	35,993	32,395		32,917	35,000
022-622-339	ROAD MATERIAL	529,243	448,960		513,857	438,058
022-622-354	TIRES/ TUBES	20,965	12,944		8,574	7,500
022-622-377	ROAD SIGNAGE	2,520	3,515		4,670	3,500
022-622-420	TELEPHONE	3,418	3,729		4,242	3,700
022-622-423	MOBILE PHONES/PAGERS	257	-		-	-
022-622-427	TRAVEL/TRAINING	2,191	1,667		1,414	3,000
022-622-440	ELECTRICITY	2,271	2,004		2,397	3,500
022-622-441	GAS & HEAT	128	203		177	350
022-622-442	WATER	748	1,044		688	1,000
022-622-456	PARTS & REPAIR	93,461	67,078		60,697	40,000
022-622-461	EQUIPMENT RENTAL	-	-		-	-
022-622-463	TOWER RENT	396	396	396	396	396
022-622-480	BONDS	-	-		-	-
022-700-010	TRANSFER TO GENERAL FUND					6,302
022-622-490	MISCELLANEOUS	-	-	643,447	-	-
022-622-491	EQUIPMENT INSURANCE	2,367	2,452	2,333	2,308	2,664
	Sub-Total : Operating	803,644	689,838	646,176	714,552	630,720
022-622-571	ROAD MACHINERY/EQUIP/VEHICLE					
022-622-572	OFFICE FURNISHINGS/EQUIP		1,860			
022-622-573	CAPITAL OUTLAYS	29,165	26,293		276,487	
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 FUN	36,116		29,752	19,852	26,278
	Sub-Total : Capital Outlay	65,281	28,153	29,752	296,339	26,278
	* EXP. SUMMARY - PRECINCT	1,399,503	1,235,301	1,218,431	1,515,090	1,199,526

<i>(Unaudited)</i>	<b>Projected Ending Balance - Precinct 2</b>	<b>35,968</b>	<b>204,124</b>	<b>79,359</b>	<b>289,898</b>	<b>221,795</b>
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# Precinct 3



**Milton "Milt" Purvis**  
Commissioner

## Department Description

The (4) County Commissioners, each elected from the voters within the precinct's boundaries, 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
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detailed Revenues

(Auditor estimate)

Category/Department		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>586,351</b>	<b>788,675</b>	<i>498,525</i>	<i>885,079</i>	<i>853,541</i>
023-310-110	TAXES - CURRENT	1,029,172	1,076,192	1,116,794	1,108,729	1,117,886
023-310-120	TAXES - DELINQUENT	68,381	63,704	53,533	64,293	57,996
023-310-135	REFUNDED TAXES			-	(2,442)	
	* A/V TAX SUMMARY	1,097,553	1,139,896	1,170,327	1,170,580	1,175,881
023-319-300	FINES	22,216	17,852	23,490	28,613	27,000
023-321-200	AUTO REGISTRATION FEES	124,057	103,797	124,057	97,198	97,200
023-321-300	LICENSE TAX FEE	123,493	141,797	120,690	138,368	140,400
023-321-400	TXDOT GROSS WEIGHT	8,113	24,147	17,010	24,886	24,300
	* FINE/FEE/LICENSE SUMMAR	277,879	287,593	285,247	289,065	288,900
023-333-330	LATERAL ROAD (STATE) REVE	13,210	13,621	13,210	13,314	13,210
023-333-335	CTIF GRANT PROGRAM				-	
023-333-336	FEMA				44,591	
023-342-570	STATE REIMB. BRIDGE				-	
	* FED/STATE SUMMARY	13,210	13,621	13,210	57,904	13,210
023-342-600	INSURANCE CLAIMS		4,701		8,596	
023-342-620	REIMBURSE TRAVEL EXP				-	
023-342-621	ROAD REPAIR REIMBURSEMENT				-	
023-360-100	DEPOSITORY INTEREST	674	239	880	368	880
023-360-102	INTEREST - LATERAL ROAD	78	28		43	
023-360-200	MISCELLANEOUS REVENUE		51		250	
023-364-100	SALE OF SURPLUS				-	
023-369-100	CULVERT/MATERIAL REIMB				-	
023-390-400	TAX NOTE PROCEEDS				-	
	* OTHER REV. SUMMARY	752	5,019	880	9,257	880
	**TOTAL REVENUES	1,389,394	1,446,128	1,469,664	1,526,807	1,478,871

# Precinct 3 (continued)

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
023-623-101	SALARY - COMMISSIONERS	45,895	48,005	48,005	48,136	48,005
023-623-103	CELL PHONE ALLOWANCE/S	842	840	840	842	840
023-623-105	SALARIES	299,377	298,202	375,835	304,423	375,835
023-623-108	SALARIES / PART-TIME	27,078	24,939	42,000	28,734	42,000
023-623-200	LONGEVITY PAY	6,360	6,900	7,440	7,440	6,780
023-623-201	SOCIAL SECURITY	29,330	29,269	37,804	30,108	37,753
023-623-202	GROUP INSURANCE	89,139	87,124	130,543	89,494	95,040
023-623-203	RETIREMENT	46,398	48,995	60,190	49,876	58,555
023-623-204	WORKERS COMPENSATION	13,625	13,718	18,805	13,666	17,437
023-623-206	UNEMPLOYMENT INSURANCE	658	791	1,062	823	1,018
023-623-225	COMM -VEHICLE ALLOWANCE	19,167	20,048	20,048	20,103	20,048
	Sub-Total : Personnel	577,870	578,832	742,571	593,645	703,311
023-623-300	UNIFORMS	2,110	2,337		4,016	4,500
023-623-315	OFFICE SUPPLIES	2,138	2,130		1,582	3,000
023-623-330	FUEL/OIL	150,521	132,981		101,455	150,000
023-623-337	MATERIAL SUPPLIES	10,597	7,503		10,067	15,000
023-623-338	CULVERTS	-	2,757		22,148	20,000
023-623-339	ROAD MATERIAL	214,283	443,681		577,722	225,000
023-623-354	TIRES/TUBES	13,303	19,510		19,393	25,000
023-623-377	ROAD SIGNAGE	819	1,432		660	4,000
023-623-420	TELEPHONE	6,679	2,986		3,165	5,000
023-623-423	MOBILE PHONES/ PAGERS	2,372	2,290		2,302	3,000
023-623-427	TRAVEL/TRAINING	4,718	4,089		3,594	4,000
023-623-440	ELECTRICITY	3,481	4,438		4,312	5,000
023-623-441	GAS/HEAT	-	-		-	-
023-623-442	WATER	1,918	1,229		1,220	2,000
023-623-456	PARTS & REPAIRS	93,691	118,402		124,010	100,000
023-623-461	EQUIPMENT RENTAL	42,500			-	20,000
023-623-463	TOWER RENT	396	396	396	396	396
023-623-480	BONDS	178			-	
023-700-010	TRANSFER TO GENERAL FUND				-	6,302
023-623-490	MISCELLANEOUS	322	600	686,963	17,603	77,575
023-623-491	EQUIPMENT INSURANCE	3,159	3,114	3,114	3,136	3,008
	Sub-Total : Operating	553,184	749,876	690,473	896,782	672,781
023-623-571	ROAD MACHINERY/EQUIP/VEH	17,400				25,000
023-623-572	OFFICE FURNISHINGS/EQUIP	2,500	984			1,500
023-623-573	CAPITAL OUTLAYS				74,996	
023-623-574	ROCK CRUSHER - REPAIRS					20,000
023-623-575	CAPITAL OUTLAY - BRIDGE		21,500			30,000
023-623-622	PERMANENT ROAD EXPENSE					
023-623-623	RIGHT-OF-WAY					
023-700-015	TRANSFER TO 015 LEASE FUN	36,116		29,752	19,852	26,278
	Sub-Total : Capital Outlay	56,016	22,484	29,752	94,848	102,778
	* EXP. SUMMARY - PRECINCT	1,187,070	1,351,192	1,462,796	1,585,275	1,478,871

<i>(Unaudited)</i>	<b>Projected Ending Balance - Precinct 3</b>	<b>788,674</b>	<b>883,612</b>	<b>505,392</b>	<b>826,611</b>	<b>853,541</b>
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# Precinct 4



**Tommy Overstreet**  
Commissioner

## Department Description

The (4) County Commissioners, each elected from the voters within the precinct's boundaries, 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
	Output:	<i>Program in development (watch for future details)</i>	
Efficiency:			
Service Quality:			

## Detailed Revenues

(Auditor estimate)

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted	
REVENUE	<b>Beginning Fund Balance</b>	<b>583,508</b>	<b>810,078</b>	<i>537,934</i>	<i>1,054,244</i>	<i>965,366</i>
024-310-110	TAXES - CURRENT	1,031,537	1,087,402	1,124,672	1,116,550	1,126,308
024-310-120	TAXES - DELINQUENT	68,539	64,368	53,910	64,747	58,432
024-310-135	REFUNDED TAXES				(2,459)	
	* A/V TAX SUMMARY	1,100,075	1,151,769	1,178,583	1,178,837	1,184,740
024-318-165	SPECIAL TAX - BIG THICKET LAKE ESTATES		25,799			
024-319-300	FINES	22,216	17,487	23,490	27,099	27,000
024-321-200	AUTO REGISTRATION FEES	124,057	93,222	124,057	97,198	97,200
024-321-300	LICENSE TAX FEE	123,493	138,186	120,690	138,368	140,400
024-321-400	TXDOT GROSS WEIGHT	8,113	24,147	17,010	24,887	24,300
	* FINE/FEE/LICENSE SUMMAR	277,879	298,841	285,247	287,552	288,900
024-333-330	LATERAL ROAD (STATE) REVE	13,210	13,621	13,210	13,314	13,210
024-333-335	CTIF GRANT PROGRAM				-	
024-333-336	FEMA				38,267	
024-342-570	STATE REIMB. BRIDGE					
	* FED/STATE SUMMARY	13,210	13,621	13,210	51,581	13,210
024-342-600	INSURANCE CLAIMS	13,138			-	
024-342-620	REIMBURSE TRAVEL EXP				-	
024-342-621	ROAD REPAIR REIMBURSEMENT				588	
024-360-100	DEPOSITORY INTEREST	607	216	790	331	790
024-360-102	INTEREST - LATERAL ROAD	69	24		38	
024-360-200	MISCELLANEOUS REVENUE		100,000		250	
024-364-100	SALE OF SURPLUS				9,657	
024-369-100	CULVERT/MATERIAL REIMB	14,400				
024-370-100	INSURANCE MONIES					
024-390-400	TAX NOTE PROCEEDS		90,051			
	* OTHER REV. SUMMARY	28,213	190,291	790	10,863	790
	**TOTAL REVENUES	1,419,377	1,654,522	1,477,829	1,528,834	1,487,640

# Precinct 4 (continued)

## Detail Expenditures

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
024-624-101	SALARY - COMMISSIONERS	45,895	48,005	48,005	48,136	48,005
024-624-103	CELL PHONE ALLOWANCE/S	1,685	1,680	1,680	1,685	1,680
024-624-105	SALARIES	293,033	288,162	327,924	302,034	327,924
024-624-108	SALARIES / PART-TIME	1,650	1,806	21,000	1,327	21,000
024-624-200	LONGEVITY PAY	5,160	5,700	4,680	4,680	5,220
024-624-201	SOCIAL SECURITY	27,403	27,363	32,385	28,153	32,427
024-624-202	GROUP INSURANCE	87,092	81,353	102,569	92,617	95,040
024-624-203	RETIREMENT	42,597	46,133	51,562	45,036	50,293
024-624-204	WORKERS COMPENSATION	12,273	12,311	15,549	13,282	14,172
024-624-206	UNEMPLOYMENT INSURANCE	593	710	884	745	848
024-624-225	COMM -VEHICLE ALLOWANCE	19,167	20,048	20,048	20,103	20,048
	Sub-Total : Personnel	536,547	533,270	626,287	557,798	616,656
024-624-300	UNIFORMS	7,908	7,876		8,300	8,300
024-624-315	OFFICE SUPPLIES	1,992	1,316		1,741	2,000
024-624-330	FUEL/ OIL	137,890	114,690		105,603	172,000
024-624-337	MATERIAL/ SUPPLIES	5,514	4,011		6,448	7,500
024-624-338	CULVERTS	4,651	16,934		17,765	30,000
024-624-339	ROAD MATERIAL	326,118	326,455		434,960	400,000
024-624-354	TIRES/ TUBES	16,409	14,168		16,593	20,000
024-624-377	ROAD SIGNAGE	2,850	1,955		518	3,780
024-624-420	TELEPHONE	534	532		761	1,000
024-624-423	MOBIL PHONES / PAGERS	-	-		-	-
024-624-427	TRAVEL/TRAINING	5,271	4,095		3,819	5,500
024-624-440	ELECTRICITY	4,422	5,232		4,704	4,450
024-624-442	WATER	515	558		507	1,000
024-624-456	PARTS & REPAIRS	89,070	132,137		64,724	100,000
024-624-461	EQUIPMENT RENTAL	-	-		-	15,000
024-624-463	TOWER RENT	396	396	396	396	396
024-700-010	TRANSFER TO GENERAL FUND				-	6,302
024-624-490	MISCELLANEOUS	13,624	6,663	811,381	33,833	64,640
024-624-491	EQUIPMENT INSURANCE	2,980	3,098	3,098	2,983	2,837
	Sub-Total : Operating	620,143	640,118	814,875	703,654	844,705
024-624-571	ROAD MACHINERY/EQUIP/VEHICLE					
024-624-572	OFFICE FURNISHINGS/EQUIP					
024-624-573	CAPITAL OUTLAYS		73,051		109,085	
024-624-575	CAPITAL OUTLAY - BRIDGE		17,000			
024-624-576	CAPITAL PROJECT BIG THICKET LAKE ESTATES		25,799		3,504	
024-624-622	PERMANENT ROAD EXPENSE		122,519		284,082	
024-624-623	RIGHT-OF-WAY					
024-700-015	TRANSFER TO 015 LEASE FUN	36,116		29,752	19,852	26,278
	Sub-Total : Capital Outlay	36,116	238,369	29,752	416,523	26,278
	* EXP. SUMMARY - PRECINCT	1,192,807	1,411,757	1,470,913	1,677,976	1,487,640

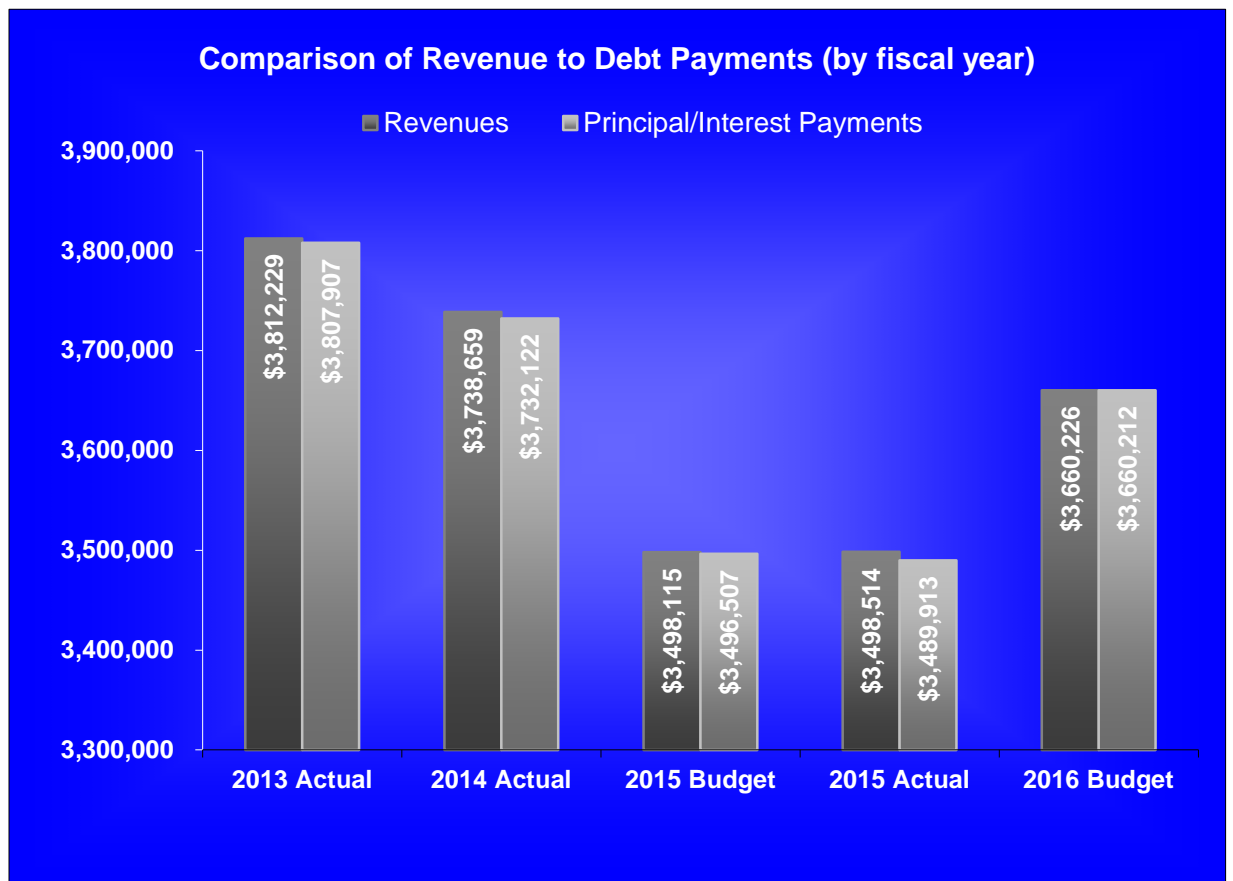
(Unaudited)

<b>Projected Ending Balance - Precinct 4</b>	<b>810,078</b>	<b>1,052,843</b>	<b>544,850</b>	<b>905,102</b>	<b>965,366</b>
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# Debt Service Fund - Summary

Summary					
Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
<b>Beginning Fund Balance</b>	<b>\$789,000</b>	<b>\$793,322</b>	<b>\$797,432</b>	<b>\$799,859</b>	<b>\$808,387</b>
Reserved for Landfill Post Closure (included in Balance)	<b>759,628</b>	<b>759,884</b>	<b>759,858</b>	<b>759,884</b>	<b>760,217</b>
<b>Tax revenue</b>	3,811,387	3,737,140	3,497,365	3,498,121	3,659,451
<b>Interest</b>	721	1,519	750	393	775
<b>Other financing sources</b>	121	-	-	-	-
<b>Total Revenues</b>	<b>3,812,229</b>	<b>3,738,659</b>	<b>3,498,115</b>	<b>3,498,514</b>	<b>3,660,226</b>
<b>Total Funds Available</b>	<b>4,601,229</b>	<b>4,531,981</b>	<b>4,295,547</b>	<b>4,298,373</b>	<b>4,468,614</b>
<b>Debt Service</b>					
<b>Principal</b>	2,867,000	2,868,000	2,684,000	2,684,000	2,900,000
<b>Interest</b>	939,386	860,822	810,007	803,413	756,712
<b>Other</b>	1,521	3,300	2,500	2,500	3,500
<b>Total Expenditures</b>	<b>3,807,907</b>	<b>3,732,122</b>	<b>3,496,507</b>	<b>3,489,913</b>	<b>3,660,212</b>
<b>Ending Fund Balance</b>	<b>\$793,322</b>	<b>\$799,859</b>	<b>\$799,040</b>	<b>\$808,461</b>	<b>\$808,402</b>
Fund balance as a percent of expenditures	20.83%	21.43%	22.85%	23.17%	22.09%





# Debt Service

Detailed Revenues						
Category/Department		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
<b>Fund Balance (beginning)</b>		<b>\$789,000</b>	<b>\$793,322</b>	<b>\$797,432</b>	<b>\$799,859</b>	<b>\$808,387</b>
Reserved for Landfill Post Closure		759,628	759,884	759,858	759,884	760,217
<b>Tax Revenue</b>						
061-310-110	TAXES - CURRENT	3,573,924	3,528,287	3,337,389	3,313,286	3,478,964
061-310-120	TAXES - DELINQUENT	237,463	208,854	159,975	192,133	180,488
061-310-135	REFUNDED TAXES				(7,298)	
	* TAX REVENUE SUMMARY	3,811,387	3,737,140	3,497,365	3,498,121	3,659,451
<b>Interest</b>						
061-360-100	DEPOSITORY INTEREST	721	1,519	750	393	775
	* INTEREST REVENUE SUMMARY	721	1,519	750	393	775
<b>Other financing sources</b>						
061-390-020	TRANSFER FROM CONST. ACC	121				
061-390-400	BOND PROCEEDS					
	* TRANSFERS REVENUE SUMMARY	121	-	-	-	-
<b>061-399-999</b>	<b>**TOTAL REVENUE</b>	<b>3,812,229</b>	<b>3,738,659</b>	<b>3,498,115</b>	<b>3,498,514</b>	<b>3,660,226</b>

Detailed Expenditures						
Account #	Account Name	(per Aud. Rep.)	(per Aud. Rep.)	(as adopted)	(unaudited)	Adopted
<b>Principal</b>						
061-830-513	C.O. SERIES 2007-JAIL EXPAN	(See Gen. Oblg. Refunding Bonds, Series 2012)				
061-830-514	2007 TAX NOTES	440,000	460,000	Retired		
061-830-515	C.O. 2008 JUDICIAL CNT	590,000	615,000	640,000	640,000	665,000
061-830-516	2008 TAX NOTES	475,000	Retired			
061-830-517	2009 TAX NOTES	360,000	375,000	390,000	390,000	405,000
061-830-518	2010 TAX NOTES	115,000	115,000	120,000	120,000	125,000
061-830-519	2011 TAX NOTES	62,000	63,000	64,000	64,000	65,000
061-830-520	GEN. OBLIG. REF BONDS, 201	690,000	1,030,000	1,045,000	1,045,000	1,065,000
061-830-521	2012 TAX NOTES	135,000	140,000	140,000	140,000	145,000
061-830-522	2013 TAX NOTES		70,000	70,000	70,000	75,000
061-830-523	2014 TAX NOTES			215,000	215,000	210,000
061-830-524	2015 TAX NOTES					145,000
	* PRINCIPAL SUMMARY	2,867,000	2,868,000	2,684,000	2,684,000	2,900,000
<b>Interest</b>						
061-873-513	INT - CO SERIES 2007-JAIL	(See Gen. Oblg. Refunding Bonds, 2012)				
061-873-514	INT - 2007 TAX NOTES	36,000	18,400	Retired		
061-873-515	INT - CO 2008 JUDICIAL CNT	320,094	296,494	271,894	271,894	246,294
061-873-516	INT - 2008 TAX NOTES	17,813	Retired			
061-873-517	INT - 2009 TAX NOTES	36,930	27,555	24,000	17,415	8,100
061-873-518	INT - 2010 TAX NOTES	9,475	7,750	5,838	5,838	3,694
061-873-519	INT - 2011 TAX NOTES	6,527	5,373	4,227	4,218	3,047
061-873-520	INT - GEN. OBLIG. REFUND B	494,500	480,700	460,100	460,100	439,200
061-873-521	INT - 2012 TAX NOTES	18,048	16,200	13,400	13,400	10,550
061-873-522	INT - 2013 TAX NOTES		8,350	7,783	7,783	6,439
061-873-523	INT - 2014 TAX NOTES			22,766	22,766	21,750
061-873-524	INT - 2015 TAX NOTES					17,638
	* INTEREST SUMMARY	939,386	860,822	810,007	803,413	756,712
<b>Other</b>						
061-890-690	BOND FEES & ISSUE COST	1,521	3,300	2,500	2,500	3,500
<b>061-999-999</b>	<b>*TOTAL EXPENDITURES</b>	<b>3,807,907</b>	<b>3,732,122</b>	<b>3,496,507</b>	<b>3,489,913</b>	<b>3,660,212</b>

# Statement of Legal Debt Limits

**As of October 1, 2015 (the beginning of this budget year) the County's outstanding (principal) debt obligation totals \$25,384,000**

The County is authorized under Article III, 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.

<b>2015 Assessed valuation of Real Property:</b>	<b>\$2,302,662,970</b>
<b>Debt Limit (25% of above value):</b>	<b>\$575,665,742</b>
<b>Amount of Debt Applicable to Limit:</b>	<b>\$0</b>

In addition to unlimited tax 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. All of the County's current outstanding debt is payable from the levy and collection of this tax.

<b>Tax Rate Limit:</b>	<b>\$0.80 per \$100</b>
<b>2015 Total Tax Rate:</b>	<b>\$0.6461 per \$100</b>
<b>2015 Debt Rate:</b>	<b>\$0.1234 per \$100</b>
<b>Amount of Debt Applicable to Limit:</b>	<b>\$25,384,000</b>

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 such Chapter is limited in the aggregate of 5% of the (total) assessed valuation of all property.

<b>2015 Assessed valuation of all property:</b>	<b>\$3,087,753,690</b>
<b>Debt Limit (5% of above value):</b>	<b>\$154,387,684</b>
<b>Amount of Debt Applicable to Limit:</b>	<b>\$0</b>

## 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;

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 Center.

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.

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.

# Use of Debt Obligations (continued)

## Tax Notes (continued)

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.

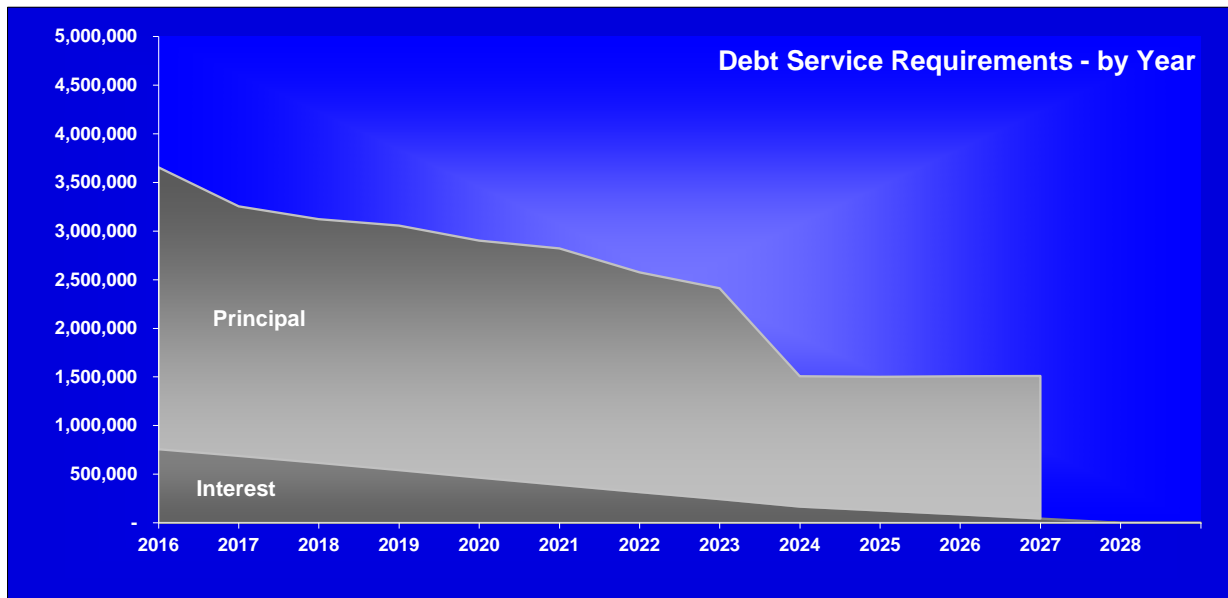
2014 Series The County issued \$1,570,000 in Tax Notes at FY2014 end to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$716,918 representing the County's match to THC Emergency Grant for Courthouse Elevator upgrade; \$11,110 for AED replacement batteries in County buildings; \$416,116 for the purchase & replacement of Sheriff's Department vehicles; \$91,626 for Sheriff's Office & Jail Computer Hardware / Software and equipment; \$97,834 for (3) vehicles assigned to Maintenance, Emergency Management & Constable Pct. 3; \$61,378 for Road & Bridge Precinct Radio Communications; \$26,293 for Road & Bridge Pct. 2 Utility Trailer; Road & Bridge Pct. 4 purchase of Soil Compactor for \$73,051 and Midway Loop W. Bridge Repair for \$17,000; and \$28,400 for equipment and computer hardware/software in the offices of the Game Warden, County Clerk, Fire Marshal, Maintenance Dept., Security, Emergency Management, Human Resources and the County Auditor. The Series total includes the costs of issuance.

2015 Series: The County's Tax Note Series 2015 was issued in the amount of \$1,060,000 at FY2015 end (September) to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$247,087 representing the County's match to a Texas Historical Commission Grant for Courthouse roof replacement; \$221,227 for integrated Tax collection software/hardware; \$390,986 for Precincts 1 & 2 purchases of Road & Bridge equipment (Excavators); \$84,915 to upgrade the County's mainframe computer and purchase of an EVault Recovery System; \$39,379 for Sheriff's Dept. computers, scanners, printers, tablet and sotrage device; \$29,590 vehicle purchase for the District Attorney's Office INvestigator; \$7,866 for computer & scanner purchase by the County Clerk; \$6,010 for furnishings and security door installation in the DPS Offices; \$849.90 for Onalaska Sub-Courthouse Lobby Chairs; and \$1,430 for the Road & Bridge Precinct 1 funding committment relating to the TxDOT project at FM1988 @ Long King Bridge. 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)

		2016	2017	2018	2019	2020
<b><u>CERTIFICATES OF OBLIGATION / BONDS</u></b>						
2008 SERIES - Certif. of Obligation Judicial Center	Principal	665,000	690,000	720,000	750,000	780,000
	Interest	246,294	219,694	192,094	163,294	133,294
2012 SERIES - Gen. Oblig. Refunding Bonds	Principal	1,065,000	1,090,000	1,120,000	1,150,000	1,190,000
	Interest	439,200	417,900	385,200	351,600	317,100
<b>Subtotal - Principal</b>		<b>1,730,000</b>	<b>1,780,000</b>	<b>1,840,000</b>	<b>1,900,000</b>	<b>1,970,000</b>
<b>Subtotal - Interest</b>		<b>685,494</b>	<b>637,594</b>	<b>577,294</b>	<b>514,894</b>	<b>450,394</b>
<b><u>TAX NOTES</u></b>						
SERIES 2007 TAX NOTES	Principal					
	Interest					
SERIES 2009 TAX NOTES	Principal	405,000				
	Interest	8,100				
SERIES 2010 TAX NOTES	Principal	125,000	130,000			
	Interest	3,694	1,300			
SERIES 2011 TAX NOTES	Principal	65,000	66,000	68,000		
	Interest	3,047	1,848	622		
SERIES 2012 TAX NOTES	Principal	145,000	150,000	150,000	155,000	
	Interest	10,550	7,600	4,600	1,550	
SERIES 2013 TAX NOTES	Principal	75,000	75,000	75,000	80,000	80,000
	Interest	6,439	5,049	3,660	2,224	741
SERIES 2014 TAX NOTES	Principal	210,000	220,000	225,000	230,000	230,000
	Interest	21,750	19,600	16,250	11,700	7,100
SERIES 2015 TAX NOTES	Principal	145,000	145,000	150,000	150,000	155,000
	Interest	17,638	16,260	13,414	10,519	7,575
<b>Subtotal - Principal</b>		<b>1,170,000</b>	<b>786,000</b>	<b>668,000</b>	<b>615,000</b>	<b>465,000</b>
<b>Subtotal - Interest</b>		<b>71,218</b>	<b>51,657</b>	<b>38,546</b>	<b>25,993</b>	<b>15,416</b>
<b>Total - Principal</b>		<b>2,900,000</b>	<b>2,566,000</b>	<b>2,508,000</b>	<b>2,515,000</b>	<b>2,435,000</b>
<b>Total - Interest</b>		<b>756,711</b>	<b>689,251</b>	<b>615,840</b>	<b>540,887</b>	<b>465,810</b>
<b>TOTAL ANNUAL DEBT SERVICE REQUIREMENTS</b>		<b>3,656,711</b>	<b>3,255,251</b>	<b>3,123,840</b>	<b>3,055,887</b>	<b>2,900,810</b>



2021	2022	2023	2024	2025	2026	2027	2028	TOTAL
810,000	840,000	875,000	-					6,130,000
102,094	69,694	36,094	-					1,162,550
1,225,000	1,260,000	1,295,000	1,340,000	1,375,000	1,420,000	1,465,000		14,995,000
281,400	244,650	206,850	168,000	127,800	86,550	43,950		3,070,200
2,035,000	2,100,000	2,170,000	1,340,000	1,375,000	1,420,000	1,465,000	-	21,125,000
383,494	314,344	242,944	168,000	127,800	86,550	43,950	-	4,232,750
								-
								-
								405,000
								8,100
								255,000
								4,994
								199,000
								5,517
								600,000
								24,300
								385,000
								18,113
240,000								1,355,000
2,400								78,800
155,000	160,000							1,060,000
4,584	1,544							71,534
395,000	160,000	-	-	-	-	-	-	4,259,000
6,984	1,544	-	-	-	-	-	-	211,358
2,430,000	2,260,000	2,170,000	1,340,000	1,375,000	1,420,000	1,465,000	-	25,384,000
390,478	315,888	242,944	168,000	127,800	86,550	43,950	-	4,444,108
2,820,478	2,575,888	2,412,944	1,508,000	1,502,800	1,506,550	1,508,950	-	29,828,108

## 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 A+Stable by Standard & Poor's. Moody's Investor Service issued a rating update in June 2015 which downgraded the County from A2 to A1 with a negative outlook assigned, mostly as a result of the uncertainty related to revenue generated by the IAH Secure Adult Detention Facility.



# Other Funds - Summary

## By Category

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
<b>REVENUE SOURCES (BY TYPE)</b>					
<b>Tax revenue (Hotel /Motel)</b>	\$ 21,665	\$ 20,575	\$ 20,000	\$ 18,278	\$ 20,000
<b>Fines &amp; forfeitures</b>	52,466	16,801	-	1,778	-
<b>Federal /state funding</b>	7,837,080	3,348,056	312,000	1,961,701	347,095
<b>Charges for services / fees</b>	251,079	329,894	249,315	382,062	290,151
<b>Interest</b>	7,174	3,030	2,300	3,188	2,300
<b>Other (incl. non-govt grants)</b>	3,466,885	756,625	779,860	804,969	734,266
<b>Loan Proceeds</b>	-	2,663	-	-	-
	11,636,348	4,477,643	1,363,475	3,171,977	1,393,812

\* Audited  
Unaudited

## By Fund (with Beginning & Ending Balances)

### Hotel Tax

<b>Beginning Fund Balance</b>	\$22,772	\$27,192	\$0	\$32,987	\$36,871
<b>Revenues</b>	21,665	20,575	20,000	18,278	20,000
<b>Total Available Funds</b>	44,437	47,767	20,000	51,265	56,871
<b>Expenditures</b>	17,244	14,781	20,000	12,810	20,000
<b>Ending Fund Balance</b>	\$27,193	\$32,987	\$0	\$38,456	\$36,871

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

### Justice Court Technology

<b>Beginning Fund Balance</b>	70,969	50,525	25,737	28,263	7,542
<b>Revenues</b>	18,704	16,471	17,725	18,006	26,328
<b>Total Available Funds</b>	89,673	66,996	43,462	46,269	33,870
<b>Expenditures</b>	39,149	38,733	34,200	37,729	33,869
<b>Ending Fund Balance</b>	\$50,524	\$28,263	\$9,262	\$8,540	\$1

*Fund balance as a % of expenditures 129.06% 72.97% 27.08% 22.63% 0.00%*

### Judicial Center Construction

<b>Beginning Fund Balance</b>	155,830	111,785	-	-	-
<b>Revenues</b>	105	16	-	-	-
<b>Total Available Funds</b>	155,935	111,801	-	-	-
<b>Expenditures</b>	44,150	111,800	-	-	-
<b>Ending Fund Balance</b>	\$111,785	\$0	\$0	\$0	\$0

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

### Construction Fund (Jail Expansion)

<b>Beginning Fund Balance</b>	121	-	-	-	-
<b>Revenues</b>	-	-	-	-	-
<b>Total Available Funds</b>	121	-	-	-	-
<b>Expenditures</b>	121	-	-	-	-
<b>Ending Fund Balance</b>	(\$0)	\$0	\$0	\$0	\$0

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



# Other Funds - Summary (continued)

Summary					
Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
<b>Justice Court Building Security</b>					
<b>Beginning Fund Balance</b>	24,221	28,830	-	32,876	37,027
<b>Revenues</b>	4,608	4,046	4,350	4,438	4,361
<b>Total Available Funds</b>	28,829	32,876	4,350	37,314	41,388
<b>Expenditures</b>	-	-	3,900	-	1,000
<b>Ending Fund Balance</b>	\$28,829	\$32,876	\$450	\$37,314	\$40,388
<b>Fund balance as a % of expenditures      #DIV/0!      #DIV/0!      11.54%      #DIV/0!      4038.82%</b>					
<b>Security (Courthouse)</b>					
<b>Beginning Fund Balance</b>	15,164	18,158	-	425	17,366
<b>Revenues</b>	119,772	106,720	130,945	137,601	129,346
<b>Total Available Funds</b>	134,936	124,878	130,945	138,026	146,712
<b>Expenditures</b>	116,779	124,878	130,945	120,883	129,346
<b>Ending Fund Balance</b>	\$18,158	(\$0)	\$0	\$17,143	\$17,366
<b>Fund balance as a % of expenditures      15.55%      0.00%      0.00%      14.18%      13.43%</b>					
<b>Historical Commission</b>					
<b>Beginning Fund Balance</b>	\$404,526	\$419,994	\$0	\$422,976	\$436,008
<b>Revenues</b>	18,358	6,999	-	15,933	-
<b>Total Available Funds</b>	422,884	426,993	-	438,909	436,008
<b>Expenditures</b>	2,890	4,018	-	2,971	-
<b>Ending Fund Balance</b>	\$419,995	\$422,975	\$0	\$435,938	\$436,008
<b>Fund balance as a % of expenditures      (not applicable for non-operatinal account groups)</b>					
<b>College / Commerce Center</b>					
<b>Beginning Fund Balance</b>	-	53,771	-	53,771	53,917
<b>Revenues</b>	4,198,000	-	-	145	-
<b>Total Available Funds</b>	4,198,000	53,771	-	53,916	53,917
<b>Expenditures</b>	4,144,228	-	-	53,772	-
<b>Ending Fund Balance</b>	\$53,772	\$53,771	\$0	\$145	\$53,917
<b>Fund balance as a % of expenditures      (not applicable for non-operatinal account groups)</b>					
<b>Waste Managemet</b>					
<b>Beginning Fund Balance</b>	\$1,251	\$5,876	\$0	\$1,252	\$0
<b>Revenues</b>	139,625	129,908	140,000	143,880	132,000
<b>Total Available Funds</b>	140,876	135,784	140,000	145,132	132,000
<b>Expenditures</b>	135,000	134,533	140,000	140,000	132,000
<b>Ending Fund Balance</b>	\$5,876	\$1,251	\$0	\$5,132	\$0
<b>Fund balance as a % of expenditures      (not applicable for non-operatinal account groups)</b>					

# Other Funds - Summary (continued)

Summary					
Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted

## FEMA Disaster

<b>Beginning Fund Balance</b>	-	-	-	-	-
<b>Revenues</b>	-	-	-	-	-
<b>Total Available Funds</b>	-	-	-	-	-
<b>Expenditures</b>	-	-	-	-	-
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0

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

## Grant Fund

<b>Beginning Fund Balance</b>	19,823	163	-	9,861	-
<b>Revenues</b>	3,420,942	2,974,410	-	1,614,481	-
<b>Total Available Funds</b>	3,440,765	2,974,573	-	1,624,342	-
<b>Expenditures</b>	3,440,601	2,964,713	-	1,467,536	-
<b>Ending Fund Balance</b>	\$164	\$9,861	\$0	\$156,806	\$0

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

## Law Library

<b>Beginning Fund Balance</b>	50,967	57,284	-	62,604	66,931
<b>Revenues</b>	12,293	12,239	11,500	12,685	11,500
<b>Total Available Funds</b>	63,260	69,523	11,500	75,289	78,431
<b>Expenditures</b>	5,977	6,918	11,500	6,090	11,500
<b>Ending Fund Balance</b>	\$57,284	\$62,605	\$0	\$69,200	\$66,931

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

## Pre-Trial Intervention Program

<b>Beginning Fund Balance</b>	29,083	40,328	-	59,693	79,890
<b>Revenues</b>	16,875	25,725	17,000	29,339	57,950
<b>Total Available Funds</b>	45,958	66,053	17,000	89,032	137,840
<b>Expenditures</b>	5,630	6,360	17,000	5,880	49,060
<b>Ending Fund Balance</b>	\$40,328	\$59,693	\$0	\$83,152	\$88,779

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

## District Attorney Special

<b>Beginning Fund Balance</b>	88	88	-	867	1,760
<b>Revenues</b>	27,500	28,279	24,000	13,692	24,000
<b>Total Available Funds</b>	27,588	28,367	24,000	14,559	25,760
<b>Expenditures</b>	27,500	27,500	24,000	13,692	24,000
<b>Ending Fund Balance</b>	\$88	\$867	\$0	\$867	\$1,760

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

# Other Funds - Summary (continued)

## Summary

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
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### District Attorney Hot Check

<b>Beginning Fund Balance</b>	29,174	33,941	-	36,074	37,677
<b>Revenues</b>	5,882	3,514	5,000	2,774	5,000
<b>Total Available Funds</b>	35,056	37,455	5,000	38,848	42,677
<b>Expenditures</b>	1,114	1,382	5,000	3,268	5,000
<b>Ending Fund Balance</b>	\$33,942	\$36,074	\$0	\$35,581	\$37,677

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

### Aging Services

<b>Beginning Fund Balance</b>	\$206,659	\$260,228	\$0	\$245,251	\$248,032
<b>Revenues</b>	387,914	350,649	304,100	371,588	314,795
<b>Total Available Funds</b>	594,573	610,877	304,100	616,839	562,827
<b>Expenditures</b>	334,345	366,081	455,274	345,043	313,570
<b>Ending Fund Balance</b>	\$260,228	\$244,796	(\$151,174)	\$271,796	\$249,257

*Fund balance as a % of expenditures 77.83% 66.87% -33.21% 78.77% 79.49%*

### Commissary (Sheriff)

<b>Beginning Fund Balance</b>	22,233	34,314	-	36,418	36,904
<b>Revenues</b>	15,970	19,835	20,000	17,397	15,000
<b>Total Available Funds</b>	38,203	54,149	20,000	53,815	51,904
<b>Expenditures</b>	3,889	17,731	20,000	13,815	15,000
<b>Ending Fund Balance</b>	\$34,314	\$36,418	\$0	\$40,001	\$36,904

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

### District Clerk TDCJ

<b>Beginning Fund Balance</b>	7,710	5,648	-	5,648	4,050
<b>Revenues</b>	-	-	-	-	-
<b>Total Available Funds</b>	7,710	5,648	-	5,648	4,050
<b>Expenditures</b>	-	-	-	4,050	-
<b>Ending Fund Balance</b>	\$7,710	\$5,648	\$0	\$1,598	\$4,050

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

### Retiree Health Benefits Trust

<b>Beginning Fund Balance</b>	287,344	591,552	790,000	844,254	1,074,000
<b>Revenues</b>	361,729	306,117	300,800	264,766	305,800
<b>Total Available Funds</b>	649,073	897,669	1,090,800	1,109,020	1,379,800
<b>Expenditures</b>	57,522	53,416	75,271	86,035	123,202
<b>Ending Fund Balance</b>	\$591,552	\$844,253	\$1,015,529	\$1,022,985	\$1,256,598

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

# Other Funds - Summary (continued)

## Summary

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
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### Drug Forfeiture

<b>Beginning Fund Balance</b>	199,844	222,621	-	208,443	185,271
<b>Revenues</b>	52,563	16,835	-	1,831	-
<b>Total Available Funds</b>	252,407	239,456	-	210,274	185,271
<b>Expenditures</b>	29,786	31,013	-	12,411	-
<b>Ending Fund Balance</b>	\$222,620	\$208,444	\$0	\$197,863	\$185,271

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

### Permanent School

<b>Beginning Fund Balance</b>	2,926,692	636,057	-	588,827	542,121
<b>Revenues</b>	97,387	51,556	50,000	32,347	25,000
<b>Total Available Funds</b>	3,024,079	687,613	50,000	621,174	567,121
<b>Expenditures</b>	2,388,022	99,043	50,000	53,588	25,000
<b>Ending Fund Balance</b>	\$636,056	\$588,569	\$0	\$567,586	\$542,121

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

### Available School

<b>Beginning Fund Balance</b>	226,321	224,723	-	222,919	187,955
<b>Revenues</b>	2,524,824	136,870	137,992	137,256	137,992
<b>Total Available Funds</b>	2,751,145	361,593	137,992	360,175	325,946
<b>Expenditures</b>	2,526,423	138,415	137,992	139,219	137,992
<b>Ending Fund Balance</b>	\$224,722	\$223,178	\$0	\$220,956	\$187,955

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

### County Clerk Records Management

<b>Beginning Fund Balance</b>	123,537	113,143	88,000	179,996	265,307
<b>Revenues</b>	133,573	211,431	132,100	250,546	132,100
<b>Total Available Funds</b>	257,110	324,574	220,100	430,542	397,407
<b>Expenditures</b>	143,967	144,578	128,645	138,491	126,930
<b>Ending Fund Balance</b>	\$113,143	\$179,996	\$91,455	\$292,050	\$270,478

*Fund balance as a % of expenditures 78.59% 124.50% 71.09% 210.88% 213.09%*

### County Records Management

<b>Beginning Fund Balance</b>	212	-	-	-	(852)
<b>Revenues</b>	28,272	29,349	29,724	31,693	14,400
<b>Total Available Funds</b>	28,484	29,349	29,724	31,693	13,548
<b>Expenditures</b>	28,483	29,348	29,724	29,743	14,400
<b>Ending Fund Balance</b>	\$0	\$1	\$0	\$1,949	(\$852)

*Fund balance as a % of expenditures 0.00% 0.00% 0.00% 6.55% -5.92%*

# Other Funds - Summary (continued)

Summary					
Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
<b>Sheriff's Federal Revenue Sharing</b>					
<b>Beginning Fund Balance</b>	3,221	17,241	-	8,042	25,055
<b>Revenues</b>	16,821	12,000	-	36,269	20,000
<b>Total Available Funds</b>	20,042	29,241	-	44,311	45,055
<b>Expenditures</b>	2,801	21,199	-	25,520	20,000
<b>Ending Fund Balance</b>	\$17,241	\$8,042	\$0	\$18,791	\$25,055
<i>Fund balance as a % of expenditures</i>	<i>615.52%</i>	<i>37.94%</i>	<i>#DIV/0!</i>		<i>125.28%</i>
<b>District Clerk Records Management</b>					
<b>Beginning Fund Balance</b>	15,163	22,191	-	30,186	35,188
<b>Revenues</b>	12,101	13,240	17,325	15,876	17,325
<b>Total Available Funds</b>	27,264	35,431	17,325	46,062	52,513
<b>Expenditures</b>	5,073	5,245	17,325	-	17,325
<b>Ending Fund Balance</b>	\$22,191	\$30,187	\$0	\$46,062	\$35,188
<i>Fund balance as a % of expenditures</i>	<i>437.39%</i>	<i>575.59%</i>	<i>0.00%</i>		<i>203.11%</i>
<b>County &amp; District Court Technology</b>					
<b>Beginning Fund Balance</b>	1,654	2,518	-	3,376	4,444
<b>Revenues</b>	864	858	915	1,154	915
<b>Total Available Funds</b>	2,518	3,376	915	4,530	5,359
<b>Expenditures</b>	-	-	915	-	915
<b>Ending Fund Balance</b>	\$2,518	\$3,376	\$0	\$4,530	\$4,444
<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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	22,772	27,192		32,987	36,871
011-318-140 HOTEL OCCUPANCY TAX	21,665	20,575	20,000	18,278	20,000
011-365-200 OTHER (Contrib.) REVENUE			-		
**TOTAL REVENUE	21,665	20,575	20,000	18,278	20,000

#### Detail Expenditures

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
011-401-488 HOTEL TAX DISTRIBUTION	8,601	6,296	8,000	8,074	8,000
011-401-489 PRO-RATA HOTEL TAX SHARE	8,643	8,484	12,000	4,735	12,000
**TOTAL EXPENDITURES	17,244	14,781	20,000	12,810	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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	70,969	50,525	25,737	28,263	7,542
013-340-010 TRANSFER FROM GENERAL FUND					8,978
013-340-801 JUSTICE TECH FEES - PCT. 1	6,175	5,573	6,200	6,706	6,875
013-340-802 JUSTICE TECH FEES - PCT. 2	4,688	3,690	3,700	3,486	3,150
013-340-803 JUSTICE TECH FEES - PCT. 3	6,364	5,460	6,350	5,686	5,350
013-340-804 JUSTICE TECH FEES - PCT. 4	1,477	1,748	1,475	2,128	1,975
013-360-100 INTEREST			-		
**TOTAL REVENUE	18,704	16,471	17,725	18,006	26,328

#### Detail Expenditures

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
013-450-503 NET DATA JP SOFTWARE MAI	22,251	24,500	26,700	26,700	26,700
013-451-350 JP1 TECHNOLOGY EXPENSE	203				
013-451-351 JP1 USE OF FUND BALANCE	5,638	5,302	2,623	3,171	2,971
013-452-350 JP2 TECHNOLOGY EXPENSE	572	1,087		2,260	
013-452-351 JP2 USE OF FUND BALANCE	5,268	5,744	1,566	2,451	1,362
013-453-350 JP3 TECHNOLOGY EXPENSE	-				
013-453-351 JP3 USE OF FUND BALANCE	4,242	1,705	2,687	2,555	2,313
013-454-350 JP4 TECHNOLOGY EXPENSE	-				
013-454-351 JP4 USE OF FUND BALANCE	974	396	624	592	523
**TOTAL EXPENDITURES	39,149	38,733	34,200	37,729	33,869



# 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	155,830	111,785	-	-	
019-341-100 INTEREST-2007 C/O SERIES	105	16			
019-390-408 PREMIUM ON CO'S					
019-390-409 CO PROCEEDS					
* TOTAL FUND REVENUE	105	16	-	-	-

#### Detail Expenditures

019-465-550 ARCHITECT/ENG. FEE					
019-465-551 PRECONSTRUCTION EXPENSE	1,371				
019-465-552 CONST. MGR. FEE					
019-465-555 CONSTRUCTION COSTS	42,779	111,800			
019-465-572 CAPITAL OUTLAY					
019-700-061 TRANSFER TO DEBT SERVICE					
* TOTAL FUND EXPENSE	44,150	111,800	-	-	-



# 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	121				
020-340-100 INTEREST-2007 C/O SERIES		-			
020-000-000 PROCEEDS-2007C/O SERIES		-			
* TOTAL FUND REVENUE	-	-	-	-	-

#### Detail Expenditures

020-512-550 ARCHITECT/ENG. FEE		-			
020-512-551 PRECONSTRUCTION EXPENSE		-			
020-512-552 CONST. MGR. FEE		-			
020-512-554 DISCOUNT -2007 C/O ISSUE		-			
020-512-555 CONSTRUCTION COSTS		-			
020-512-556 LAND ACQUISITION		-			
020-700-061 TRANSFER TO DEBT SERVICE	121	-			
* TOTAL FUND EXPENSE	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 a 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		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
	Fund Balance (year beginning)	24,221	28,830		32,876	37,027
026-340-801	JP Court Bldg Security JP#1	1,525	1,362	1,500	1,661	1,700
026-340-802	JP Court Bldg Security JP#2	1,162	916	950	850	800
026-340-803	JP Court Bldg Security JP#3	1,557	1,341	1,550	1,400	1,300
026-340-804	JP Court Bldg Security JP#4	364	427	350	526	561
026-340-100	INTEREST					
	* TOTAL FUND REVENUE	4,608	4,046	4,350	4,438	4,361

### Detail Expenditures

026-580-571	JP#1 CAPITAL OUTLAY	-	-	1,500	-	500
026-580-572	JP#2 CAPITAL OUTLAY	-	-	500	-	500
026-580-573	JP#3 CAPITAL OUTLAY	-	-	1,550	-	-
026-580-574	JP#4 CAPITAL OUTLAY	-	-	350	-	-
	Sub-Total : Capital Outlay	-	-	3,900	-	1,000
	* TOTAL FUND EXPENSE	-	-	3,900	-	1,000





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		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
	Fund Balance (year beginning)	15,164	18,158		425	17,366
027-340-010	TRANSFER FROM GENERAL	86,549	73,996	100,845	100,845	98,996
027-340-400	COUNTY CLERK FEES	14,687	12,946	13,000	12,572	12,250
027-340-700	DISTRICT CLERK FEES	4,504	4,776	4,900	5,889	5,100
027-340-801	JP #1 Security Fees	4,631	4,187	4,250	5,055	5,000
027-340-802	JP #2 Security Fees	3,526	2,782	2,850	2,605	2,500
027-340-803	JP #3 Security Fees	4,783	4,085	4,000	4,262	4,000
027-340-804	JP #4 Security Fees	1,093	1,285	1,100	1,593	1,500
027-342-600	INSURANCE PROCEEDS (CLAIMS)				4,781	
027-360-100	DEPOSITORY INTEREST					
027-390-400	TAX NOTES PROCEEDS	-	2,663			
	**TOTAL REVENUES	119,772	106,720	130,945	137,601	129,346

#### Detail Expenditures

027-580-103	CELL PHONE ALLOWANCE				790	1,080
027-580-105	SALARIES - BAILIFFS	60,743	66,618	68,730	62,289	68,730
027-580-108	SALARIES / PART-TIME	8,946	11,407	9,975	17,227	9,975
027-580-120	CERTIFICATE PAY	1,216	1,800	1,800	625	1,200
027-580-200	LONGEVITY	1,260	1,380	1,500	360	420
027-580-201	SOCIAL SECURITY	5,483	7,074	6,273	6,211	6,228
027-580-202	GROUP INSURANCE	15,780	17,425	18,649	10,917	19,008
027-580-203	RETIREMENT	8,379	11,378	9,988	9,908	9,659
027-580-204	WORKERS COMPENSATION	1,680	2,230	2,074	2,072	2,101
027-580-206	UNEMPLOYMENT INSURANCE	143	222	205	199	195
	Sub-Total : Personnel	103,630	119,532	119,195	110,598	118,596
027-580-300	UNIFORMS	1,260		1,000	375	1,000
027-580-315	OFFICE SUPPLIES	373		500	231	500
027-580-423	MOBILE PHONES/PAGER	1,000	568	1,000	-	-
027-580-427	TRAVEL/TRAINING	70	2,116	2,000	15	2,000
027-580-495	SECURITY EXPENSES	10,445		7,250	9,665	7,250
	Sub-Total : Operating	13,148	2,683	11,750	10,285	10,750
027-580-573	CAPITAL PURCHASES	-	2,663			-
	Sub-Total : Operating	-	2,663	-	-	-
	**TOTAL EXPENSES	116,779	124,878	130,945	120,883	129,346



# 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	404,526	419,994		422,976	436,008
028-318-140 HOTEL/MOTEL TAX	5,000	5,000		5,000	-
028-360-100 DEPOSITORY INTEREST	417	335		605	-
* TAX/INT REVENUE SUMMAR	5,417	5,335	-	5,605	-
028-367-100 CONTRIBUTIONS	12,931	1,564		9,988	-
* CONTRIBUTIONS REVENUE	12,931	1,564	-	9,988	-
028-370-500 Miscellaneous Income	10	100		340	-
* OTHER REVENUE	10	100	-	340	-
**TOTAL REVENUES	18,358	6,999	-	15,933	-

#### Detail Expenditures

028-661-334 OPERATING EXPENSE	2,890	4,018		2,971	-
Sub-Total : Operating	2,890	4,018	-	2,971	-
028-661-531 CAPITAL PROJECTS - BUILDING					
Sub-Total : Capital Outlay	-	-	-	-	-
**TOTAL EXPENDITURES	2,890	4,018	-	2,971	-



# 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. County monies are not used in the operation of this facility.

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)		53,771		53,771	53,917
030-341-100 INTEREST		-			-
030-330-100 CONTRIBUTIONS (Foundation)	198,000	-		145	-
030-367-200 EDA GRANT FUNDS	4,000,000	-			-
* TOTAL FUND REVENUE	4,198,000	-	-	145	-

#### Detail Expenditures

030-651-550 ARCHITECT/ENG. FEE	300,000	-			-
030-651-555 CONSTRUCTION COSTS	3,844,228	-			-
030-700-035 TRANSFER TO GRANT FUND		-		53,772	-
* TOTAL FUND EXPENSE	4,144,228	-	-	53,772	-



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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	1,251	5,876		1,252	
032-344-601 SANTEK CONTRACT PYMTS.	139,625	129,908	140,000	143,880	132,000
** TOTAL REVENUES	139,625	129,908	140,000	143,880	132,000

#### Detail Expenditures

032-700-010 TRANSFER TO GENERAL FUND	135,000	134,533	140,000	140,000	132,000
032-700-061 TRANSFER TO DEBT (POST CLOSURE)					
Sub-Total : Capital Outlay	135,000	134,533	140,000	140,000	132,000
* EXP SUMMARY - WASTE MG	135,000	134,533	140,000	140,000	132,000



## 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)					
034-330-100 OTHER FEMA REVENUES					
034-330-610 GENERAL FEMA - REIMB.					
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	-	-	-	-	-

#### Detail Expenditures

034-694-489 DEBRIS REMOVAL					
034-694-491 COUNTY DISASTER EXP (GEN)					
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					
**TOTAL FUND EXPENDITURE	-	-	-	-	-



# 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	19,823	163		9,861	
035-331-050 FEMA PROJECT REVENUES	(27,375)				
035-331-100 DISASTER PROJECT (DRS)	1,302,000				
035-331-115 #2563801 - FORENSIC EQUIP	25,020				
035-331-125 COURTHOUSE RESTORATION	26,024	731,925		501,272	
035-331-150 2012-040364 EXEC/PPH	89,897	71,131		79,308	
035-331-203 DISASTER RELIEF 2526701	118,094				
035-331-204 GLO #10-5226-000-5210	1,887,281	2,171,355		980,130	
035-370-030 TRANSFER FROM COLLEGE/COMMERCE				53,772	
**TOTAL REVENUE	3,420,942	2,974,410	-	1,614,481	-

### Detail Expenditures

035-400-990 2012-040364 EXEC/PPH	89,897	71,131		79,308	
035-409-590 FEMA PROJECT EXPENSES					
035-409-600 DISASTER PROJECT (DRS)					
035-409-602 HOME PROGRAM #1000762					
035-409-612 DISASTER RELIEF 216280					
035-409-613 DISASTER RELIEF 2526701	118,094				
035-409-614 GLO #10-5226-000-5210	3,181,565	2,171,355		886,956	
035-409-615 #2563801 - FORENSIC EQUIP	25,020				
035-409-625 COURTHOUSE RESTORATION	26,024	722,227		501,272	
**TOTAL EXPENDITURES	3,440,601	2,964,713	-	1,467,536	-

*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 state or federal reimbursement not yet received 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		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
	Fund Balance (year beginning)	50,967	57,284		62,604	66,931
040-340-400	COUNTY COURT FEES	3,150	3,000	3,000	2,970	3,000
040-340-700	DISTRICT COURT FEES	8,769	8,640	8,500	9,715	8,500
	* COURT FEES REVENUE SUM	11,919	11,640	11,500	12,685	11,500
040-360-100	DEPOSITORY INTEREST					
040-342-900	MISCELLANEOUS	374	599			-
	* INTEREST REVENUE SUMMA	374	599	-	-	-
	**TOTAL REVENUES	12,293	12,239	11,500	12,685	11,500

#### Detail Expenditures

040-650-334	OPERATING EXPENSE	5,977	6,918	11,500	6,090	11,500
	Sub-Total : Operating	5,977	6,918	11,500	6,090	11,500
040-650-573	CAPITAL OUTLAY					
	Sub-Total : Capital Outlay	-	-	-	-	-
	** TOTAL EXPENDITURES	5,977	6,918	11,500	6,090	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		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
	Fund Balance (year beginning)	29,083	40,328		59,693	79,890
047-340-100	DEPOSITORY INTEREST				-	
047-340-475	PRETRIAL INTERVEN. FEE	16,875	25,725	17,000	29,339	26,000
047-340-900	SUPRV PRE-TRIAL BOND FEE					30,000
047-340-920	UA TEST FEE					1,800
047-340-925	IGNITION INTERLOCK FEE					150
	*TOTAL FUND REVENUE	16,875	25,725	17,000	29,339	57,950

#### Detail Expenditures

047-475-000	PRE-TRIAL SERVICES PERSONNEL					40,060
047-475-417	PRETRIAL INTERVENTION	5,630	6,360	17,000	5,880	6,000
047-475-427	PRETRIAL OPERATING					3,000
	*TOTAL FUND EXPENSE	5,630	6,360	17,000	5,880	49,060



## 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	88	88		867	1,760
048-333-400 LEOSE INVESTIG. TRAINING		779		785	
048-342-400 SALARY SUPPLEMENT REIMB.	27,500	27,500	24,000	12,907	24,000
*TOTAL FUND REVENUE	27,500	28,279	24,000	13,692	24,000

#### Detail Expenditures

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
048-476-105 SALARY SUPP/BENEFITS	27,500	27,500	24,000	12,907	24,000
048-476-334 INVESTIGATOR TRAVEL/TRAINING				785	
*TOTAL FUND EXPENSE	27,500	27,500	24,000	13,692	24,000



## District Attorney Collection

### 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 (formerly referred to as the "Hot Check Fund"). 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	29,174	33,941		36,074	37,677
049-340-600 FEES	5,882	3,514	5,000	2,774	5,000
049-342-400 SALARY SUPP/REFUND					
049-342-566 REFUND - UNEMPLOYMENT					
* TOTAL FUND REVENUE	5,882	3,514	5,000	2,774	5,000

#### Detail Expenditures

Category/Department	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
049-476-105 SALARY SUPP/BENEFITS				-	-
049-476-334 OPERATING	1,114	1,382	5,000	3,268	5,000
* TOTAL FUND EXPENSE	1,114	1,382	5,000	3,268	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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	206,659	260,228		245,251	248,032
051-330-000 USE OF FUND BALANCE					
051-330-051 AGRI-GRANT MONIES					
051-330-451 DETCOG REIMBURSEMENT					
051-339-110 TITLE IIIB SENIOR CENTER					
051-339-120 TITLE IIIC1 CONGREGATE ME	83,076	67,582	60,000	72,548	60,000
051-339-125 CONGREGATE REIMBURSEMENT					
051-339-130 TITLE IIIC2 HOME DELIVERY	45,619	46,198	44,000	43,050	45,000
051-339-135 HOME DELIVERED REIMBURS	123,946	116,159	85,000	120,246	85,075
051-339-140 TITLE XX - DHS	65,330	62,246	60,000	63,053	62,577
051-339-145 HMO-HDM REIMBURSEMENT	49,831	38,382	39,000	49,334	47,059
051-339-180 EFSP - National Board	4,013	2,798		2,798	3,385
051-339-185 HOME DELIVERY CONTRIBUT	45			6,007	
051-339-190 LIVINGSTON CONTRIBUTIONS	1,518	3,778	5,800	2,377	2,800
051-339-193 CORRIGAN CONTRIBUTIONS	702	623	300	414	400
051-339-195 ONALASKA CONTRIBUTIONS	8,423	9,175	10,000	8,212	8,500
051-339-400 LOCAL DONATIONS	900			-	
051-342-600 INSURANCE CLAIMS	1,875	965		-	
051-360-100 DEPOSITORY INTEREST				-	
051-360-150 MISCELLANEOUS REVENUE	2,634	2,742		100	
051-370-490 REIMB. CO. MEETINGS/BANQUETS				3,449	
051-390-409 LOAN PROCEEDS				-	
** TOTAL REVENUES	387,914	350,649	304,100	371,588	314,795

(PROJECTED USE OF FUND BALANCE)

### Detail Expenditures

051-645-105 SALARIES	85,996	105,764	119,208	107,605	96,196
051-645-108 SALARIES / PART-TIME	10,022	15,883	-	8,211	17,202
051-645-200 LONGEVITY PAY	600	840	1,140	1,140	1,020
051-645-201 SOCIAL SECURITY	7,160	8,981	9,207	8,232	8,753
051-645-202 GROUP INSURANCE	30,877	32,741	46,622	42,020	38,016
051-645-203 RETIREMENT	11,262	15,044	14,658	14,161	13,576
051-645-204 WORKER'S COMPENSATION	857	1,256	1,287	1,156	1,131
051-645-206 UNEMPLOYMENT COMPENSAT	189	294	301	282	275
Sub-Total : Personnel	146,963	180,804	192,423	182,808	176,168
051-645-315 OFFICE SUPPLIES	4,711	496	1,000	1,742	1,000
051-645-330 VAN GAS/ OIL	6,521	6,622	5,500	5,126	5,000
051-645-333 RAW FOOD	131,082	110,215	74,355	121,011	95,000
051-645-340 FEMA FOOD RELATED ITEMS		2,798		-	3,384
051-645-343 PAPER GOODS/SUPPLIES	21,564	33,021	15,000	5,104	15,000
051-645-344 KITCHEN SUPPLIES	3,492	1,465	1,000	2,186	1,000

# Aging Services (Cont.)

## Detail Expenditures (continued)

Account #	Account Name	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
051-645-351	EQUIPMENT MAINT/REPAIR	3,608	848	300	835	300
051-645-353	COMPUTER SOFTWARE EXP.				106	
051-645-394	SAFETY & MEDICAL SUPPLIES		120		927	300
051-645-396	STATE NUTRITIONIST GUIDE	1,200	1,421	600	800	800
051-645-405	CONTRACT SERVICES	12,493	13,117	13,117	13,367	13,117
051-645-420	TELEPHONE EXPENSE	608	799	978	5,785	1,500
051-645-427	TRAVEL - SEMINARS	116				
051-645-454	AUTO REPAIRS	1,986	5,306	1,000	1,307	1,000
051-645-463	STORAGE- EQUIPMENT LEASE					
051-645-470	COUNTY SUBSIDY EXPENSES		8,226			
051-645-490	COUNTY MEETING/BANQUET				2,707	-
	Sub-Total : Operating	187,382	184,454	112,851	161,002	137,401
051-645-572	EQUIPMENT				1,233	
051-645-573	CAPITAL OUTLAY		823	150,000		
	Sub-Total : Capital Outlay	-	823	150,000	1,233	-
051-999-990	** TOTAL EXPENDITURES	334,345	366,081	455,274	345,043	313,570



## 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	22,233	34,314		36,418	36,904
056-367-135 COMMISSION ON COMMISSAF	15,970	19,835	20,000	17,397	15,000
056-367-426 WORK RELEASE PROGRAM					
056-367-512 REFUNDS / REIMB					
* TOTAL FUND REVENUE	15,970	19,835	20,000	17,397	15,000

#### Detail Expenditures

056-512-491 INMATE SUPPLIES	3,889	17,731	20,000	13,815	15,000
056-700-010 TRANSFER TO GENERAL		-	-		
* TOTAL FUND EXPENSE	3,889	17,731	20,000	13,815	15,000





## District Clerk TDCJ

### Fund Description

Monies contributed by the Texas Department of Criminal Justice to help offset additional costs associated with operating the District Clerks office in a County in which a State prison is located.

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
	Fund Balance (year beginning)	7,710	5,648		5,648	4,050
080-360-250	TDCJ Revenues				-	-
	* TOTAL FUND REVENUE	-	-	-	-	-

#### Detail Expenditures

080-450-250	TDCJ Expenditures				4,050	-
	* TOTAL FUND EXPENSE	-	-	-	4,050	-



## 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		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
	Fund Balance (year beginning)	287,344	591,552	790,000	844,254	1,074,000
083-341-100	DEPOSITORY INTEREST	910	1,416	800	1,877	800
083-341-200	TAC HEBP RENEWAL CREDIT	160,819	54,701	50,000	12,114	55,000
083-370-010	TRANSFER FROM OTHER FUN	200,000	250,000	250,000	250,775	250,000
	* TOTAL FUND REVENUE	361,729	306,117	300,800	264,766	305,800

#### Detail Expenditures

083-401-202	RETIREE HEALTH INSURANCE	52,407	53,416	68,771	78,379	123,202
083-401-205	ADMINISTRATIVE EXPENSE	5,115		6,500	7,655	
	* TOTAL FUND EXPENSE	57,522	53,416	75,271	86,035	123,202



## 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		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
	Fund Balance (year beginning)	199,844	222,621		208,443	185,271
090-340-200	SHERIFF'S ACCOUNT	37,435	11,760		1,778	-
090-340-600	DISTRICT ATTORNEY ACCT.	15,031	5,040			-
090-340-700	CONSTABLES ACCT.					-
090-360-100	DEPOSITORY INTEREST	97	35		53	-
	* TOTAL FUND REVENUE	52,563	16,835	-	1,831	-

#### Detail Expenditures

090-476-499	DIST. ATTY. ACCOUNT	4,900	21,809		3,961	-
090-552-499	CONSTABLE PCT. 2 ACCT.	170				-
090-560-499	SHERIFF'S ACCOUNT	24,716	9,204		8,450	-
	* TOTAL FUND EXPENSE	29,786	31,013	-	12,411	-



## 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		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
	Fund Balance (year beginning)	2,926,692	636,057		588,827	542,121
091-360-100	DEPOSITORY INTEREST	2,295	251		315	
091-370-200	MINERAL ROYALTIES	95,092	51,305	50,000	32,032	25,000
	* TOTAL FUND REVENUE	97,387	51,556	50,000	32,347	25,000

#### Detail Expenditures

091-699-489	SCHOOL DISTRIBUTIONS	2,388,022	98,786	50,000	53,039	25,000
091-700-092	TRANSFER TO AVAILABLE		258		549	
	* TOTAL FUND EXPENSE	2,388,022	99,043	50,000	53,588	25,000



## 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	226,321	224,723		222,919	187,955
092-360-100 DEPOSITORY INTEREST	2,974	379	1,500	338	1,500
092-370-091 TRANSFER FROM PERM. SCHC	2,385,359			427	
092-370-200 LEASE REVENUES	136,491	136,491	136,492	136,491	136,492
* TOTAL FUND REVENUE	2,524,824	136,870	137,992	137,256	137,992

#### Detail Expenditures

092-699-450 PROPERTY TAXES	13,139	13,524	13,100	14,328	13,100
092-699-489 SCHOOL PYMTS/DISTRIBUTIO	2,513,284	124,892	124,892	124,892	124,892
* TOTAL FUND EXPENSE	2,526,423	138,415	137,992	139,219	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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	123,537	113,143	88,000	179,996	265,307
093-340-400 COUNTY CLERK FEES	63,793	97,062	63,000	105,683	63,000
093-340-405 COURT RECORDS PRESERV.	1,310	920	1,300	810	1,300
093-340-410 RECORDS ARCHIVE FEE	64,515	109,686	64,000	140,158	64,000
093-340-415 PROBATE ARCHIVE FEE	1,575	1,505	1,500	1,495	1,500
093-340-420 PRESV. - VITAL STATISTIC	2,380	2,258	2,300	2,400	2,300
*FEES REVENUE SUMMARY	133,573	211,431	132,100	250,546	132,100
093-360-100 DEPOSITORY INTEREST				-	
* INTEREST REVENUE SUMMA	-	-	-	-	-
** TOTAL REVENUES	133,573	211,431	132,100	250,546	132,100

(PROJECTED USE OF FUND BALANCE)

#### Detail Expenditures

093-403-410 RECORDS ARCHIVE EXPENSE	21,454	30,331		12,500	12,500
093-403-415 PROBATE ARCHIVE EXPENSE				-	
093-403-420 PRESERVATION-VITAL STATIS	2,522			2,899	
093-403-500 COMPUTER NETWORK MAINT	43,628	28,670	32,609	27,056	39,858
093-403-572 EQUIPMENT/COMPUTERS	1,055	176			
093-700-403 Transfer to Co. Clerk General f	75,308	85,401	96,036	96,036	74,572
** TOTAL EXPENDITURES	143,967	144,578	128,645	138,491	126,930



# 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	212	-		-	(852)
094-340-400 COUNTY CLERK FEES	6,282	6,342	6,300	6,677	6,300
094-340-700 DISTRICT CLERK FEES	7,048	6,565	7,000	8,592	7,000
094-390-450 Book Repair-Trnsf from Gen	14,942	16,442	16,424	16,424	1,100
** TOTAL REVENUES	28,272	29,349	29,724	31,693	14,400

#### Detail Expenditures

094-426-450 DIST. CLERK IMAGING	28,483	29,348	29,724	29,743	14,400
** TOTAL EXPENDITURES	28,483	29,348	29,724	29,743	14,400



# 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	2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
Fund Balance (year beginning)	3,221	17,241		8,042	25,055
095-331-100 FEDERAL REVENUES	16,821	12,000		36,269	20,000
095-360-100 DEPOSITORY INTEREST					
* TOTAL FUND REVENUE	16,821	12,000	-	36,269	20,000

#### Detail Expenditures

095-560-334 OPERATING EXPENSES	2,801	21,199		25,520	20,000
* TOTAL FUND EXPENSE	2,801	21,199	-	25,520	20,000



## 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		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
	Fund Balance (year beginning)	15,163	22,191		30,186	35,188
098-340-450	RECORDS PRESERVATION FEE	4,601	4,849	4,350	5,990	4,350
098-340-700	COURT RECORDS PRESV. FEE	7,500	8,391	6,975	9,886	6,975
098-340-410	RECORDS ARCHIVE FEE			6,000	-	6,000
	* TOTAL FUND REVENUE	12,101	13,240	17,325	15,876	17,325

#### Detail Expenditures

098-450-450	REC. PRESERV. EXPENSE	5,073	5,245	17,325	-	17,325
098-700-094	TRANSFER TO CO. REC. MGM	-	-		-	
	* TOTAL FUND EXPENSE	5,073	5,245	17,325	-	17,325



## Co. & Dist. 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		2013 Actual (per Aud. Rep.)	2014 Actual (per Aud. Rep.)	2015 Budget (as adopted)	2015 Actual (unaudited)	2016 Budget Adopted
	Fund Balance (year beginning)	1,654	2,518		3,376	4,444
099-340-400	COUNTY COURT & CCL FEES	561	609	575	653	575
099-340-700	DISTRICT COURT FEES	303	249	340	500	340
	* TOTAL FUND REVENUE	864	858	915	1,154	915

#### Detail Expenditures

099-426-572	TECH ENHANCE/EQUIPMENT		-	915	-	915
	* TOTAL FUND EXPENSE	-	-	915	-	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](http://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)	2014 (Estimate)	Persons per sq mile (2010)
<b>Polk County</b>	45,413	46,079	43
<b>Texas</b>	25,145,561	26,956,958	96.3
<b>United States</b>	308,745,538	318,857,056	87.4

### Income (most current available for all jurisdictions)



2009 – 2013 (5 yr)	Polk County	Texas	U. S.
Median Household Income	\$37,855	\$51,900	\$53,046
% of Persons Below Poverty Level	20.2%	17.6%	15.4%

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



August 2015 – not seasonally adjusted	Polk County	Texas	United States
Labor Force	16,828	13,029,483	157,390,000
Employed	15,786	12,459,675	149,228,000
Unemployed	1,042	569,808	8,162,000
Unemployment Rate	6.2	4.4%	5.2%





Appendix D

**TOP 20 POLK COUNTY EMPLOYERS**

	#employed in Polk County
Georgia Pacific	1000
Texas Department of Criminal Justice, Polunsky Unit	691
Livingston I.S.D.	604
Wal-Mart Super Center (closed for renov. at time of publication)	483
Polk County (Gov't)	315
CHI St. Luke's Health Memorial Livingston	299
Brookshire Bros. (Corrigan, Livingston, Onalaska)	282
Alabama Coushatta Indian Reservation	220
Corrigan/Camden ISD	200
Sam Houston Electric Cooperative	157
Onalaska ISD	149
Lowe's Home Improvement	145
The Bradford	130
Timberwood Nursing & Rehabilitation	130
First National Bank (and Church Street Financial)	98
Big Sandy ISD	85
First State Bank	83
City of Livingston	81
Management & Training Corporation (IAH Facility Operator)	81
Pine Ridge Health Care	77

Source: (2015) Current data collection from Employers as provided to Polk County Judge's Office  
2013 data – no update provided



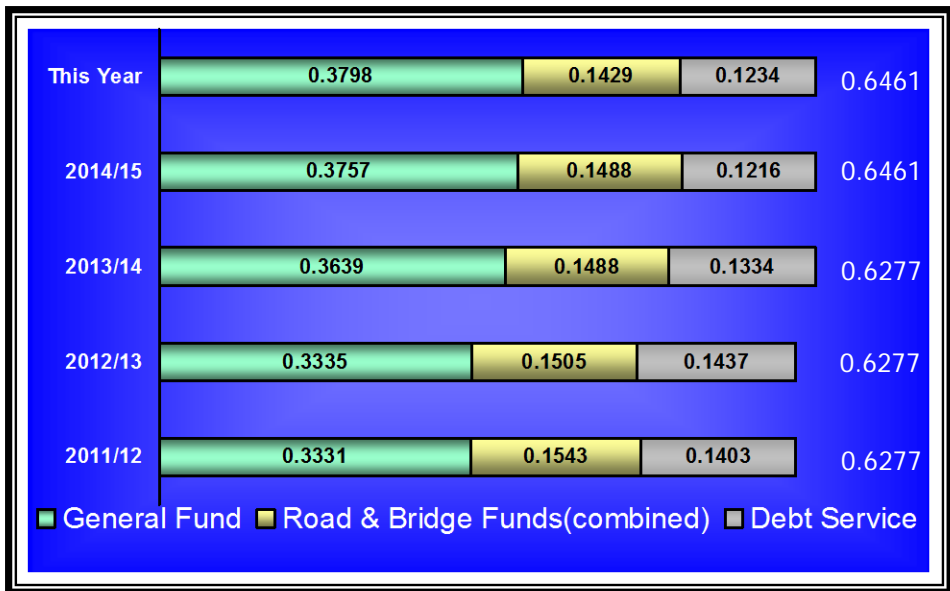
Appendix E

**TOP 10 POLK COUNTY TAXPAYERS**

TAXPAYER	2015 Market Value	2015 Taxable Value	% of Net Taxable Value (\$3,087,753,690)
Georgia Pacific LCC (Timberland/Plant)	112,307,820	101,070,930	3.27%
TransCanada Keystone Pipeline LP (Oil & Gas)	74,062,055	74,062,055	2.40%
Enbridge Pipelines (East Texas) (Oil & Gas)	30,610,540	30,610,540	0.99%
Memorial Production Operating (Oil & Gas)	30,583,542	30,583,542	0.99%
ETC Katy Pipeline Ltd (Oil & Gas)	26,356,290	24,849,150	0.80%
Union Pacific Railroad Co. (Railroad)	23,429,050	23,429,050	0.76%
Unit Petroleum (Oil & Gas)	21,979,668	21,959,528	0.71%
BBX Operating LLC (Oil & Gas)	21,822,067	21,822,067	0.71%
Kinder Morgan Tejas Pipeline LP (Oil & Gas)	21,105,640	21,105,640	0.68%
RMS Texas Timberlands I LP (Timberland)	326,848,136	20,897,515	0.68%

Source: Polk Central Appraisal District – July 2015

**POLK COUNTY TAX RATE (History)**





**OF THE POLK COUNTY COMMISSIONERS COURT**  
Setting the 2015 Tax Rate (to fund the FY2016 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 2015 Tax Rate have been satisfied; and

**THE COMMISSIONERS COURT**, meeting on this the 8<sup>th</sup> day of September, 2015 in a properly called session with all members of the Court present, considered a motion made by Robert C. "Bob" Willis, Commissioner Precinct 1 and second by Ronnie Vincent, Commissioner Precinct 2 that the property tax rate be increased by the adoption of a tax rate of 0.6461, which is effectively a 0.69 percent increase in the tax rate (percentage by which the adopted tax rate exceeds the Effective Tax Rate of 0.6417) .


(the following statement is included pursuant to Tax Code §26.05(b)(1);  
This (0.6461) Tax Rate will raise more taxes for maintenance and operations than last year's (0.6461) tax rate. The Tax Rate will effectively be raised by 0.69 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$4.40.


IN FAVOR; Sydney Murphy, Bob Willis, Ronnie Vincent, Milt Purvis and Tommy Overstreet  
OPPOSED; NONE

The aforementioned vote representing a majority of the Court voting in favor of the motion;

**THEREFORE, BE IT ORDERED** that the Polk County 2015 Tax Rate is set as follows;

General Fund	0.3798
Road & Bridge (combined)	<u>0.1429</u>
<b>Maintenance &amp; Operation Rate</b>	<b>0.5227</b>
Debt (Service) Rate	<u>0.1234</u>
<b>TOTAL COUNTY TAX RATE</b>	<b>0.6461</b>

  
\_\_\_\_\_  
Sydney Murphy, County Judge  
Polk County, Texas

Attest;  
  
\_\_\_\_\_  
Schelana Hock, County Clerk  
Date: September 8, 2015





## 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 that results in a change of total revenue or expense within a fund. 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

<b>Capital Lease</b>	A lease considered to have the economic characteristic of asset ownership.
<b>Capital Outlay (Expenditure)</b>	Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent road improvements, machinery, large tools, furniture and equipment.
<b>Cash Basis</b>	<b>(Accounting)</b> Revenues are recognized when collected and expenditures are recognized when paid.
<b>Certificate of Obligation</b>	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.
<b>CIRA</b>	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.
<b>Contingency</b>	A budgetary reserve set aside for emergencies and unforeseen expenditures.
<b>Cost of Living (COL)</b>	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.
<b>Current Taxes</b>	Property taxes that are levied and due within one year.

## D

<b>Debt Service</b>	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.
<b>Dedicated Funds</b>	Monies (or funds in monies are accounted for) restricted by law to a specific purpose, such as the County Clerk Records Management Fund (and fees collected in said fund) which may be expended only for the preservation, restoration or automation of County Clerk's records.
<b>Delinquent Taxes</b>	Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.
<b>Department</b>	A major division or unit of the County responsible for a service, operation or related group of operations within a functional area.
<b>DETCOG</b>	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.
- FY** The twelve month period of budgeting/accounting (Oct. 1–Sept. 30 for Polk County)

*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 and 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.

**ICE** Immigration and Customs Enforcement (a federal agency).

**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.

**Revision (Budget)** A change in budget expenditures within a fund that does not result in a change to the total expenditures budgeted for the fund.

**Risk Management** A program by which the County attempts to protect its personnel and assets against accident, injury and/or loss.





## T

<b>Target Balance</b>	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.
<b>Tax Note(s)</b>	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.
<b>THC</b>	Texas Historical Commission.
<b>TxDOT</b>	Texas Department of Transportation.

## U

<b>Unaudited</b>	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.
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THIS GRAPHIC COLLAGE WAS CREATED FOR POLK COUNTY BY GRADY PHILLIPS

## **COUNTY OFFICES & SERVICES (936 AREA CODE)**

COUNTY JUDGE.....327-6813

**COMMISSIONERS:**

- PRECINCT # 1 .....327-2866  
OR 365-2222
- PRECINCT # 2 .....646-5929
- PRECINCT # 3 .....398-4171
- PRECINCT # 4 .....327-6866

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

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

COUNTY TREASURER 327-6816

DISTRICT CLERK .....327-6814

SHERIFF .....327-6810  
JAIL ..... 327-6822

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

DISTRICT ATTORNEY.327-6868

CONSTABLES:  
(CONTACT SHERIFF).....327-6810

COUNTY AUDITOR .....327-6811

**JUSTICE OF THE PEACE:**

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

AGING SERVICES: 327-6844

HUMAN RESOURCE .. 327-6802

EMERGENCY MANAGEMENT  
(& RURAL ADDRESSING) 327-6809

PERMITS/INSP.EC./FLOODPLAIN  
..... 327-6820

MAINTENANCE (ENG.)327-6808

VETERANS SERVICE . 327-6838

SOCIAL SERVICES .... 327-6830  
INDIGENT HEALTH CARE

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

**DISTRICT COURTS:**

- 258TH JUDICIAL DIST. .... 327-6847
- 411TH JUDICIAL DIST .....327-6848  
(OR CONTACT DISTRICT CLERK)

MUSEUM.....327-8192

INFORMATION  
TECHNOLOGY ..... 327-6888

LANDFILL (SANTEK) ..... 327-6829

(OFFICE SPACE PROVIDED TO):  
TEXAS AGRILIFE  
EXTENSION ..... 327-6828

TEXAS RANGER ..... 327-6836

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

TX.DEPT. PUBLIC SAFETY (DPS)  
..... 327-6858  
DRIVER'S LICENSE ..... 327-6806  
LICENSE & WEIGHTS ..... 327-6831

GAME WARDEN ..... 327-6839

SAAFE HOUSE ..... 327-6427

DETCOG.....327-6825

OTHER CONTACTS:  
POLK CENTRAL  
APPRAISAL DISTRICT ..... 327-2461