

Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2011 - SEPTEMBER 30, 2012

THE POLK COUNTY JUDICIAL CENTER OPENED SEPTEMBER 2011



Presented by County Judge
JOHN P. THOMPSON

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, 2010



President

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, 2010 and ending September 30, 2011(FY2011).

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

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

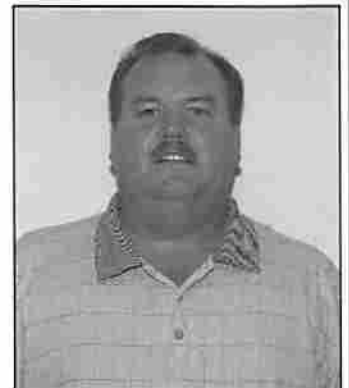
Polk County
OUR GOVERNING BODY



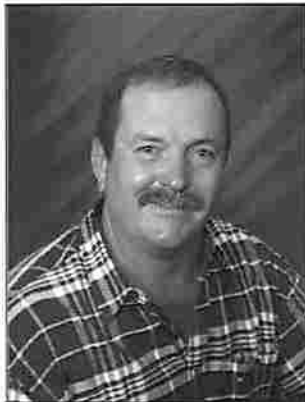
BOB WILLIS
COMMISSIONER, PCT. 1



JOHN P. THOMPSON
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, 2011 and ending September 30, 2012. This budget has been specially designed to help you, the reader, learn about the operation of and issues affecting the County. Although a county budget is a **financial plan** from which you can learn much about how County funds are received and spent, the budget document serves other functions as well. For example, it is a **policy document**, presenting the major policies guiding the manner in which the County is managed. It is an **operations guide**, giving the public, elected officials and County staff relevant information pertaining to the production and performance of individual County Departments. The document is also as a **communications device** by which information is conveyed verbally and graphically in a way that should be easily understood, even by persons not familiar with County operations. This particular section of the document explains the budget format and will help you locate information that may be of special interest to you.

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

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

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

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

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

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



A Quick Index

Top 10 Common Questions About The Budget

What's the County's tax rate? *See narrative on page 15 & 16, history of rates on page 151 and Order adopting rate on 152*

What's the total budget of the County? *Pages 8 and 41*

How much revenue comes from taxes? and
What are other sources of revenue for the County? *Page 16*

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

How many employees work for the County and where? *Page 23*

Does the County have a financial policy that guides how funds are reported, invested and audited? *Pages 139-145*

What does "GAAP" mean? *Page 155*

What's the population of Polk County? *Pages 29 & 149*

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



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Directory of County Offices (Back Cover)



JOHN P. THOMPSON
POLK COUNTY JUDGE

September 14, 2011



To the Citizens of Polk County, Texas;

I am pleased to present the Polk County Budget for FY2012, adopted by the Commissioners Court on September 13, 2011. This Budget accounts for anticipated revenues totaling \$26,026,551 and expenditures totaling \$26,026,015 for the period beginning October 1, 2011 and ending September 30, 2012. The County was challenged this year to adequately address the "trickle down" effect of significant state budget cuts while minimizing the impact of those cuts on our citizens. With interest earnings, fine & fee payments and sales tax not yet fully recovered to pre-recession levels, we faced a particularly difficult task; to develop a budget that meets the steadily increasing costs of operations while maintaining and striving to improve the wide array of services we provide. Additionally, the Commissioners Court remained committed to making no increase in the County Tax Rate and the same \$0.6277/\$100 rate was adopted for the seventh consecutive year.

As one of the area's principal employers, Polk County recognizes its' responsibility to maintain county employee salaries at levels comparable to other job markets in order to retain qualified staff. The economic climate, however, has precluded the County from budgeting cost of living increases since FY2009. In lieu of budgeted wage enhancements, the County has sought to compensate employees by absorbing the premium increases in employee health coverage and enhancing retirement benefits. Although most Departments have experienced an increase in their respective workloads relating to more state and federal requirements for data retention and reporting, County Officials have worked hard to meet new mandates without additional staff. New positions last year were limited to those funded by grants and the corrections officers required in the expanded jail facility and this budget provides minimal additional staffing for the operation of the Judicial Center.

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

- ❖ **Certification of the County's Net Taxable Value** by the Polk Central Appraisal District at \$2,620,266,789 reflects a \$2,989,877 increase over last year's certified amount of \$2,617,276,912 – which included \$1,455,266 in value under protest at the time of certification. The Tax Assessor Collector presented the anticipated collection rate at 95% - unchanged from the previous year. The minimal increase in valuations, combined with a more than \$32 million increase in values subject to the County's freeze/exemption, resulted in a projected decrease in ad valorem tax revenue for FY2012 of nearly \$142,000. More detail regarding the budgeting of tax revenue is provided in the Major Revenue discussion on Property Taxes beginning on page 16.
- ❖ **Sales Tax revenue** is projected to increase from \$1,598,614 estimated in the FY2011 Budget to \$1,821,529 in FY2012. At the time this budget was adopted, actual receipts of the County's 1/2¢ sales tax exceeded the FY2011 budget estimate by \$78,271 and year to date receipts have increased 13.83% from the same period last year with an anticipated year end total of \$1.8 million. This gradual recovery is consistent with state-wide trends reported by the Texas State Comptroller. Projected County Sales Tax Revenue for FY2012 remains nearly 10% lower than pre-recession collections.
- ❖ **Charges & Fees for Services** are expected to decline slightly in FY2012 to \$1,302,241 while **Court Fines, Fees & Forfeitures** will offset that revenue loss with a \$53,958 projected increase to \$949,208.



- ❖ **Federal and State Funding** in the form of grants and other assistance reflect \$245,894 less budgeted in FY2012 due the FY2011 completion of certain State Homeland Security Program expenditures. The 2012 Budget includes state and federal grants and financial assistance for Law Enforcement, indigent defense, the Judiciary, Emergency Management, Road & Bridge departments, Rural Addressing, economic development projects, and senior citizen nutrition.
- ❖ **"Other-Miscellaneous" revenues** - derived from reimbursements, contracts, leases, rent, Road & Bridge Buybacks and miscellaneous sources - is projected to increase in FY2012 by \$33,843 to a total of \$3,626,518, due to increased transfers between funds. "Other Sources" of revenue, such as the budgeted use of fund balances, will increase \$384,096, reflecting the decision to utilize a portion of excess fund balance in the General, Aging Services and County Clerk Records Management Funds to balance the expenditures budgeted for FY2012.

Funding permanent road construction and other capital improvements is a priority consideration during each budget planning – and difficult to accomplish without an increase in the County's tax rate. As an alternative to increasing taxes in order to fund such improvements and purchases, the Commissioners Court, instead, 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 for this type of funding.

pages 20-22

The Budget In Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2011 and ending September 30, 2012 and was developed in accordance with the County's Financial Policies, provided in Appendix A, and the Budget Process detailed later in this Summary. Total revenue anticipated for FY2012 of \$26,026,551 represent an increase of \$270,416 from the total revenues adopted in the prior budget. The increase is a result of offsetting changes, the most significant of which are described in the listing below;

CHANGES IN REVENUES

DOWN:	-141,726	Ad Valorem Taxes
UP:	222,915	Sales Tax
UP:	34,184	Other Tax (Hotel/Motel, Mixed Bev & [a portion] Vehicle Sales Tax reimbursed by State)
DOWN:	-17,500	Permits & Licenses (Bldg./Sewer/Alcoholic Beverage)
UP:	53,958	Court Fines, Fees & Forfeitures
DOWN:	-19,664	Charges / Fees for Service
UP:	1,800	Vehicle Registration & License Fee
UP:	1,800	Interest
DOWN:	-289,523	Fed/State Funding (including grants)
UP:	77,472	Other - Misc Revenue (includes Reimbursement, lease & contract revenue including Road & Bridge Capital Lease Buyback amounts)

Additionally, the FY2012 Budget revenue reflects the use of Fund Balances in several funds, as discussed in detail under Major Revenue Sources on page 19.



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The County's total Tax Rate of \$.6277/\$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$.4874 and Debt Service rate of \$.1403. 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 \$.1543 portion of the rate which funds the Road & Bridge Program and the \$.3331 portion of the rate attributed to General Fund, where the majority of County departments are budgeted. FY2012 represents the seventh consecutive year that the County's Tax Rate has not increased. 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.

FY2012 Budget expenditures were adopted totaling \$26,026,015 and represent a \$269,841 increase over expenditures adopted for the prior budget (FY2011). The change is mostly attributable to increased staffing levels in the Jail (6 positions funded during one quarter of FY2011 now fully funded, as well as 2 new positions added in FY2012) - costs associated with expanded facility operation at the Jail and the new Judicial Center(utilities) and higher health insurance premiums and other benefit costs for County employees.

CHANGES IN EXPENDITURES – (COMBINED)

- UP: 414,217 **Personnel** costs including positions added for Jail expansion, maintenance, Judicial Center security and increased costs of employee benefits, plus the County match for the Sheriff's Department traffic enforcement grant.
- UP: 163,917 **Operating costs** (supplies, services, etc.). The increase is mostly attributable to added insurance and utility costs for expanded Jail and Judicial Center and funding of the Retiree Health Benefits Trust.
- DOWN: -302,852 **Capital Purchases** / Projects (includes Road & Bridge Capital Leases)
- UP: 14,307 **Debt Service** (principal & interest to be paid in FY2012) including 2011 Tax Notes.

Responsible fiscal management in county government is most certainly a team effort and I am proud of the contribution to the budget process made by our Commissioners Court, our Elected Officials, each Department Head and all of our County Employees. 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 new 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 in a format that remains consistent from year to year to assist the average reader. We hope that you find this information useful and that it will help to better illustrate the functions of Polk County government.


John P. Thompson, County Judge
Polk County, Texas



Strategic and Capital Planning

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

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

The Plan ★ The Commissioners Court has taken several steps in order to begin the development of a formal strategic plan for the County. These steps include the development of organizational goals, continued work to identify performance and productivity measures, and the creation of various committees formed from the "Teamwork Retreat" held for all County Elected Officials and Department Heads. The group developed and ranked the following strategic directions for the County;

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

This will be an ongoing effort by the administration to promote teamwork between County Departments and effective communication 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 – as with the new Jail expansion. 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 the growth in the County's population and related growth in the demand for the County's 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; Continue to evaluate acquisitions of land and completion of facilities for the County including satellite locations; Continue a leadership role in economic development.

In this 2012 Budget Year:

- With the County Jail Expansion and Judicial Center construction both completed in 2011, The Polk County College – Commerce Center project will take center stage in FY2012. The County received an economic development grant of \$4 million for construction of a College/Conference Center in partnership with Angelina College. The facility will also serve as a community shelter in the event of a disaster. An additional \$1.5 million (est.) has been pledged from within the community and \$1.675 million in supplemental disaster recovery funds has been granted. The college campus will have a tremendous impact on our local economy - providing a four-year college curriculum, as well as elective education opportunities and technical training for our citizens. In addition, the facility will provide a conference center capable of meeting local needs that previously were found only in communities located 50-60 miles from Polk County.

To Enhance Revenues and Ensure Financial Stability

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

In this 2012 Budget Year:

- The County continues efforts to bolster fine/fee revenues by considering new assessments that may be made available by legislative change. Through this process, offenders – rather than taxpayers – are paying the increase;
- The IAH Secure Adult Detention Facility was constructed using no County funds the County has no liability for repayment of Certificates of Obligation issued through the IAH Public Facility Corporation. The facility not only provides jobs and economic stimulus, but also represents a stable, long term revenue source estimated at \$1,350,000 for FY2012.
- Moody's Investors Service, Inc and Standard and Poor's Financial Services have previously assigned ratings of "A1" and "A+" respectively, to the County's outstanding general obligation debt. Maintaining strong ratings in the financial community gives the County access to more favorable interest rates on bonds and notes – representing substantial budget savings.



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 2012 Budget Year:

- County departments will continue to expand the availability of electronic information and services through the County Information Resources Agency (CIRA) and the County's website – www.co.polk.tx.us
- A Local Data Advisory Board, established by the Commissioners Court, completed plan development and has met state requirements for case disposition and is assisting in the development of a county-wide plan to enhance the efficiency of County data collection and exchange;

To Improve Employee Environment

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

In this 2012 Budget Year:

- In partnership with the Texas Association of Counties and Blue Cross Blue Shield, the County Wellness Program makes services and information readily available to employees and their families. The County's Safety Committee provides incentives for employees completing the year "accident free";
- Responding to an actuarial study required for governmental entities providing "Other Post Employment Benefits" (OPEB) – such as the County's Retiree Health Insurance Program – this budget includes a portion of the funding recommended by the actuary for the Retiree Health Benefits Trust to ensure the availability of benefits to future 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 2012 Budget Year:

- The County continues work with CIRA to customize County website design in a such a way as to ensure its' "user friendly" nature. Striving to maximize benefits to the public and to County departments, significant improvements are being made each year; adding on-line budget and resource information, financial transparency documentation (earning a "Gold Star Award" from the State Comptroller) and on-line services – such as fine, fee & tax payments. The County Clerk is researching the best options for providing on-line access to other public records, such a Commissioners Court minutes.



The Budget Process

Requirements of Law and Sound Financial Management

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

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

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

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

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

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

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

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



Budget Calendar

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



Key Elements of the Budget

Budget Priorities

THIS YEAR	LAST YEAR
Meeting Budget Requirements Without Increasing Tax Rate	Meeting Budget Requirements Without Increasing Tax Rate
Addressing operational requirements of expanded Jail Facility and new Judicial Center	Completing and opening Jail Expansion / Judicial Center
Administration and efficient utilization of Disaster Recovery Funding	Enhancing economic development

➤ **Meeting Budget Requirements Without Increasing the Tax Rate** has been a key element of budget planning since **the last county tax rate increase occurred in 2005**. The County experienced minimal growth in ad valorem tax values and a large increase in values subject to the County's "over 65/disabled" freeze and veterans exemptions. This resulted in a decrease in tax revenue projected for FY2012 and presented difficult choices to be made in order to limit the taxpayer burden and maintain the existing tax rate – choices such as providing no cost of living wage increases and using a portion of the County Fund Balance to balance the budget. Within legal limits, portions of the overall rate may be shifted between the three tax supported funds to provide the necessary funding for the budget year where alternative funding may not be available. The table on the right shows a FY11/12 comparison of the tax rate division in the three funds supported by tax revenue.

FUND	FY2012	FY2011
General	.3331	.3376
Road & Bridge	.1543	.1515
Debt Service	.1403	.1386
TOTAL RATE	.6277	.6277

➤ **The Expanded Jail Facility and the New Judicial Center** will greatly relieve existing overcrowding in both the Law Enforcement Center and Courthouse facilities and provides better and more secure services for our citizens. The FY2012 Budget addresses the increased cost of operation for utilities, insurance and a portion of the required staffing of the larger Jail as well as an additional Security Bailiff for the Judicial Center and one Maintenance Custodial position. Combined, the additional operating costs associated with these two facilities is estimated at \$600,000 for FY2012, to be offset in part by the elimination of contract Inmate Housing costs previously budgeted at \$125,000 per year. Eventually, it is expected that the Jail will begin generating revenue by contracting to house inmates from other facilities in the area – further offsetting any budget increase. By working with the County's financial advisor and bond counsel, the principal and interest payments on the Certificates of Obligation funding these projects were structured in consort with retiring debt to avoid any significant impact to the debt service portion of the tax rate, as shown in the table above.

➤ **Administration and Efficient Utilization of Disaster Recovery Funding** will become a budget priority in FY2012, as Round II of federal funding for Hurricane IKE Recovery becomes available. The County has worked diligently with independent grant administrators, the state and federal agencies to ensure that an equitable share of the funding is received to assist individuals, schools, public utilities, volunteer fire departments and others in rebuilding and repairing damage incurred during Hurricane Ike and to better prepare for future disasters. As a part of this disaster recovery



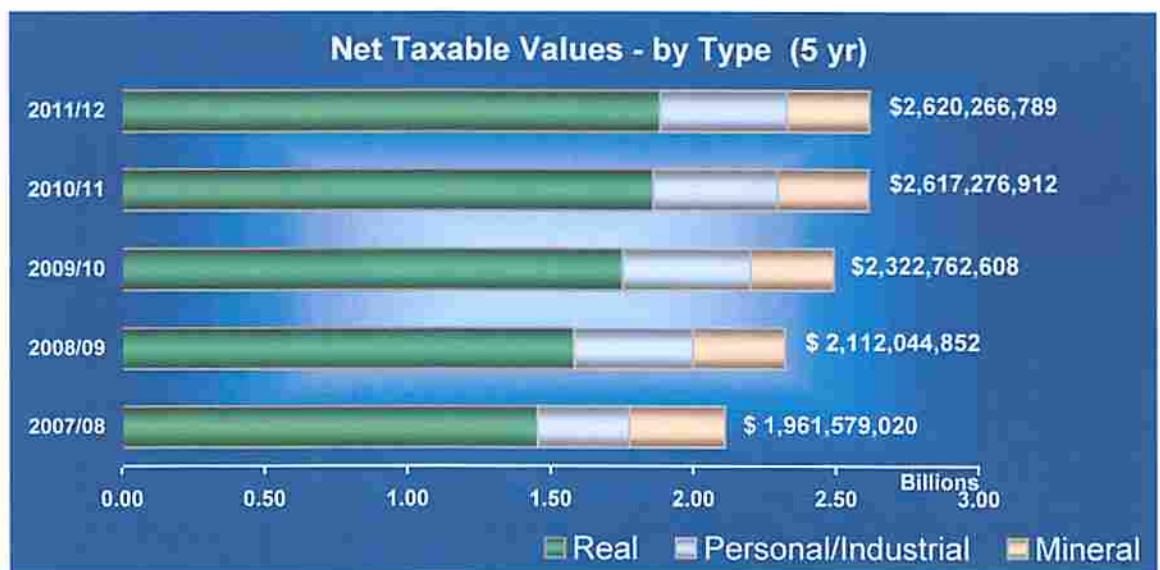
program, the County secured a \$4 million EDA grant, representing the majority of funding needed for the College/Conference Center - Shelter project. Round 2.2 IKE Recovery funding will also be allocated to Road & Bridge improvement projects throughout the County.

Major Revenue Sources with Forecasting & Assumptions for FY2012

Property Taxes = 62 % of total revenue

➤ **Property Taxes** - or "ad valorem taxes" are the County's primary revenue source, representing nearly 54% of General Fund revenue, nearly 70% of Road & Bridge Fund revenue and almost 100% of the amount needed to fund the County's principal and interest payments (Debt Service Fund) for the budgeted year. The County's 2011 Tax Rate (for the 2012 fiscal year) is .6277 or 62.77¢ per \$100 valuation – representing no increase from the total rate adopted in the preceding year. In projecting property tax revenues for FY2012, two underlying assumptions were used; the first being that the final assessed taxable value of property would be in proximity to estimates provided by the Polk Central Appraisal District and the second being that collection rates would be 95% of estimated taxes – which is the percentage verified by the Tax Assessor Collector, who reviews the projections. The Certified Net Taxable Value for this budget year is \$2,620,266,789, compared to last year's certified value of \$2,617,276,912 – representing an increase of \$4,445,143 in the following categories of value;

- an increase of \$23,456,900 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
- an increase of \$11,135,798 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
- an decrease of -\$30,147,555 in Mineral value due to production and annual Texas Railroad Commission estimates for the quantity of remaining pools.



The above chart 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 \$32,214,496 to a total of \$278,671,325. Current property taxes in FY2012 are expected to generate \$15,355,243 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$850,000. In comparison to last year's projection, combined property tax revenue will realize an estimated decrease of \$141,726 in FY2012, after consideration of revenue lost to tax freezes and other exemptions, such as those provided to Veterans.

Charges, Permits, Fees & Fines = 9 % of total revenue

- **Permits, Licenses and Charges/Fees for Services** rendered through various departments and operations of the County, such as filing and records fees, building/sewage permits, etc., will provide a collective total of \$1,482,746 in FY2012 revenue, a decrease of \$37,264 or nearly 2.5% from the amount budgeted last year. **Court Fines/Fees/Forfeitures** assessed through justice, county and district courts account for revenue totaling \$949,208 – a 6% increase from the prior year budget and sufficient to offset the above decrease.

To properly forecast these revenues, projections are requested from the elected officials and department heads in whose offices the revenues are collected and year-to-date receipts are considered. 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.

Of the combined total of \$2,401,954 in revenue for this category, over 13% (\$319,500) are revenues restricted to a specific use defined by state statutes; \$81,000 are fines and fees which must be utilized for Road & Bridge operations within the County; \$140,350 is projected for records management and preservation from fees collected by the County and District Clerks; \$41,950 is projected and designated for courthouse and courtroom security; \$23,700 is projected to be collected in the four Justice of the Peace and the District Courts to be utilized for the advancement of technology in those courts; \$9,700 is projected for the Sheriff's Commissary Funds utilized for inmates of the Polk County Jail; \$8,000 is estimated for fees collected in the District Attorney's Hot Check Fund; and \$14,800 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 33.

Sales Tax = 7 % of total revenue

- **Sales Tax** remains the second largest *single* revenue source for the County. The County imposes an optional 1/2¢ sales tax, the maximum allowed by law, and expected to generate \$1,821,529 for the 2012 fiscal year – representing over 11% of the 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¢ 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 2012 Budget preparation included a review with the Polk County Industrial Development Corporation on new business and industry potential. The County experienced a consistent increase in sales tax revenue of approximately 10%



until FY08, when sales tax revenue fell \$73,900 (3.5%) short of budget projection. Two factors accounted for the shortfall. First, budget projections were based on projected sales tax receipts for October 1 through September 30 and revenues were recorded for allocations made (representing September 1 through August 30). Second, the beginning of the economic slowdown experienced nationwide effected spending and, subsequently, sales tax

revenues. The decline continued until hitting a budget low in FY2010. In the last month of FY2010, sales tax revenue began a modest recovery which has steadily continued. However, projected sales tax revenue for FY2012 remains nearly 10% lower than pre-recession totals.

IAH Detention Facility = 5.2 % of total revenue

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

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

The County's revenue from this administrative fee is projected at \$1,350,000 in FY2012, representing a \$50,000 increase from last year's projection made in a conservative effort to address ongoing negotiations with ICE. An additional \$150,000 in revenue is projected to be received through the contract for inmate telephone services at the Facility. This alternative revenue source has allowed the County to provide for necessary expenditures within the budget without increasing the tax rate and without issuing debt. The facility is located on FM350 South, near the State Prison (Polunsky Unit).



Auto Reg/License Fees = 3.7 % 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 2012, \$971,800 in auto registration and licensing revenues will account for nearly 17% of Road & Bridge funding and 3.73% of total County revenue.

Forecasting this particular revenue is fairly straightforward and varies only slightly from year to year. However, the State of Texas places a maximum cap on the total amount of Auto Registration Fees that may be retained by the County a portion of which, under recent legislation, will gradually decrease by 10% annually – while the amount of commission received from the state on vehicle sales tax paid in Polk County will likewise increase annually to the General Fund. Still, the 2012 budget projection for this revenue increased slightly, by \$1,800, from the previous year, based on projections and historical data received from the Tax Assessor/Collector in whose office these fees are paid. This revenue is affected by the number of persons obtaining their vehicle license in Polk County - for which a 5% fee is assessed - and by vehicle sales.

Federal & State Funding = 2.7 % of total revenue

- **Federal & State Funding** received through grants and government assistance programs will account for an estimated \$705,299 in FY2012 revenue. Of the most significant individual sources, \$68,764 will be received in funding relating to emergency management and preparedness efforts in Polk County and a total of \$341,683 in grants and reimbursements is budgeted to fund certain law enforcement, prosecution and judicial functions, including indigent defense and the 911 system. \$172,320 in federal and state revenue is received in support of services and meals provided to our senior population in Polk County. \$67,032 is received for payment in lieu of taxes on county owned land acquired for the Big Thicket National Preserve and representing payment to counties from the Tobacco Settlement negotiated by the Attorney General. \$48,250 is received in Lateral Road funds for the four County Road & Bridge precincts. Although not included in the adopted budget, the County expects to receive additional Disaster Recovery and Traffic Safety (STEP) Grant funding and will amend the budget for any such revenue and related expenditures.

Use of Fund Balances = 1.5 % of total revenue

- Over the past two decades, the county has worked to build fund balances sufficient to provide three months of general operating expenses, as recommended by independent auditors. Rarely are fund balances used for the purpose of balancing the budget of any given fiscal year. However, the FY2012 Budget was adopted using \$298,452 of prior year's fund balance to balance the General Fund budget. The decision was made to utilize this portion of fund balance to avoid increasing the County's tax rate and in anticipation that sales tax, IAH Detention Per Diem and depository interest actual revenues will be received in excess of the conservative budget estimates used – subsequently reducing the amount of fund balance utilized by FY2012 end. Additionally, the Aging Service portion of the FY2012 Budget includes the use of \$57,638 of an estimated \$124,000 fund balance as well as the County Clerk's use of \$28,000 of restricted fund balance in the County Clerk's Records Management Fund.



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 adopted at the beginning of each fiscal year, the Commissioners Court considers the approval of listed purchases/projects 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 fiscal year 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 equipment

GOAL: To Manage Growth

OBJECTIVE: Provide quality roads and bridges for the transportation needs of citizens.

\$ Construction 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 older vehicles.

\$ Acquisition of Computer equipment, software, office furnishings & equipment;

\$ Scanning, organization and digital imaging of County records

GOAL: To Increase Communications with Citizens &

To Improve Efficiency and Productivity

OBJECTIVE: Utilize available technology for data and records development and storage and provide electronic access of applicable County data, records and services.



FY2012 Capital Purchase Projections

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

DEPARTMENT	REQUEST / DESCRIPTION	AMOUNT	Budget Impact
The Construction and Improvement of Roads & Bridges in the County			
The Acquisition of Road Right-Of-Way			
The Acquisition of Road Construction & Maintenance Equipment & Materials			
The Acquisition of Mobile Equipment (other than Road & Bridge)			
The Construction of Improvements to County Buildings			Reduction in Utility Cost to be determined
Maintenance	Replace 9) HVAC units	\$ 45,000.00	
The Acquisition of Vehicles			\$ 441,732.00
Sheriff's Dept.	(11) vehicle units (patrol, CID)	\$ 436,732.00	
Constable 2	1) used vehicle for Resv. (purchase SO trade)	\$ 5,000.00	
The Acquisition of Computer Equipment and Software			\$ 105,762.00
Game Warden	Digital Ally DVM-750 Police Dash Video Cam	\$ 4,600.00	
District Attorney	Color Laser Printer	\$ 499.00	
	5) Computer Towers @ \$679 ea	\$ 3,395.00	
	6) Monitors @ \$152 ea	\$ 912.00	
	6) Laptop Computers @ \$800 ea	\$ 4,800.00	
	1) Wireless Printer	\$ 360.00	
	1) desk top printer	\$ 180.00	
	1) photo printer	\$ 250.00	
	1) CD/DVD Duplicator	\$ 550.00	
	1) DVD Player	\$ 50.00	
Jail	8) Computer / Monitor @\$799 ea	\$ 6,392.00	
Sheriff	15) Computers 8) Monitors	\$ 10,585.00	
Emergency Mgmt	ACT Software Tech Suppot block (Permits)	\$ 1,700.00	
	Sequel Software Server	\$ 850.00	
	TV/Comp Monitor	\$ 600.00	
	Security Camera System	\$ 23,000.00	
	Command Vehicle Upgrade	\$ 20,000.00	
Data Processing	Prostor Model 5 Data System (replace jukebox)	\$ 25,839.00	
Security	Computer / Laptop for Judicial Center Office	\$ 1,200.00	
The Acquisition of Office Furnishings/Equipment			\$ 8,525.00
District Attorney	Bulletin Board	\$ 400.00	
Jail	2) Stihl Trimmers @ \$210	\$ 420.00	
	2) Sulkys @ \$260	\$ 520.00	
	1) 22" Big Wheel Push Mower	\$ 185.00	
Emergency Mgmt	(Permits) Elevation tool	\$ 7,000.00	
The Scanning, organization and computer digital imaging of County Records			

FY2012 Projection TOTAL \$ 601,019.00 2012 Tax Note Principal & Interest to be offset by retiring debt

Future Impact of the Plan

Some capital expenses, such as smaller equipment purchases, may be included in the annual operating budget and will appear in the "General", "Road & Bridge" and "Other" Fund sections as a "Capital Outlay" portion of the associated department's budget. Major initiatives and those expenses not supported 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. 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 2012 Budget included specific attention to these major initiatives; 1) purchase of Sheriff's Department patrol and other vehicles; and 2) the improvement of computer equipment, software and County networking.

Current (FY2012) Impact of the Plan

The FY2012 Budget includes certain estimated operational costs directly related to non-routine capital projects for which debt was previously issued – as discussed earlier in this section. These additional costs appear in the main operating budget, a follows;

Fund/Unit/Line Item	Change	Purpose
General Operation / Utilities & Telephone	\$ 194,613	Jail Expansion & Judicial Center
General Operation / Property Insurance	\$ 14,700	Jail Expansion & Judicial Center
Jail / Wages, Groceries, Supplies	\$ 353,512	Jail Expansion

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

Personnel

Wages, Benefits and Staffing Levels

To remain competitive with other job markets and retain qualified staff, the County periodically contracts with independent professionals to perform salary studies and to provide recommendations relating to the County's Pay/Classification Plan and benefits. To encourage employee training, advancement and productivity, the County provides certain benefits, such as Bi-Lingual Incentive Pay for employees meeting Spanish proficiency standards – Certificate Pay for qualifying law enforcement personnel and Longevity Pay for each full year of continuous full-time employment with the County. Cost of Living increases are awarded across the board to County Employees on a percentage basis (normally 2.5%) only in those years in which the Commissioners Court finds that sufficient funds are available. Specific funding for merit increases may also be considered and, if budgeted, is provided on a salary percentage basis for each department. The FY2012 Budget includes no cost of living or departmental merit funding. Departments, however, may retain salary savings occurring within the department and use the funds for employee promotions, reclassifications and merit raises based on performance evaluations. Larger departments with higher employee "turnover" are more likely to benefit from such retainage than are smaller departments. To equalize the process, the County budgets a limited "Merit Pool" (\$10,000) for performance based requests from departments with five or less full time employees.



Staffing Levels & Budgeted Change

All positions shown as full-time equivalent (FTE). Departmental counts include Elected Officials.

FUND	2008	2009	2010	2011	2012 Budget	Difference 2011-2012
GENERAL						
County Judge	3	3	3	3	3	0
Commissioners Court	1	1	1	1	1	0
DPS	1	1	1	1	1	0
County Clerk	10	10	10	10	10	0
Veterans Service	2.1	2.1	2.1	2.1	1.5	-0.6
County Court at Law	4	4	4	4	4	0
District Clerk	10.2	10.5	10.25	10.25	10.25	0
Justice of the Peace #1	3	3.72	3.72	3.72	3.72	0
Justice of the Peace #2	2.5	3	3	3	3.5	0.5
Justice of the Peace #3	3.2	3.05	3.05	3.05	3.05	0
Justice of the Peace #4	3	3	3	3	3	0
Judicial	4	5	5.05	5.05	5.05	0
District Attorney	15.7	15.7	16.12	17.12	*16.38	-0.74
County Auditor	4.3	5	5.18	5.18	5.18	0
County Treasurer	2.6	3.07	3.07	3.07	3.07	0
Tax Assessor Collector	14.1	14.1	14.1	14.1	14.1	0
Delinquent Tax Collect	3	3	3	3	3	0
Data Processing	2	2	2	2	2	0
Maintenance/Custodial	3	3	3	3	4	1
Maintenance/Engineer.	6	7	7	7	7	0
Jail	32.3	34.3	34.25	**40.25	**42.25	2
Constables 1,2,3&4	4	4	4	4	4	0
Sheriff	50.8	51.42	52.46	52.46	52.46	0
Social Services	2.4	2.4	2.4	2.4	2.4	0
Library/Museum	2.1	2.1	2.1	2.1	2.1	0
Extension	4.1	4.1	4.1	4.1	4.1	0
Emergency Mgmt.	5.1	5.14	5.14	5.14	5.14	0
Personnel (incl. Labor Pool)	2.8	3.07	3.04	3.04	3.04	0
Environ. Enforcement	1	1	1	1	1	0
TOTAL General	202.3	209.77	211.13	218.13	220.29	2.16
ROAD & BRIDGE						
Administration	6	(moved to individual Precincts)				
Precinct 1	6.5	9.61	9.61	9.61	9.61	0
Precinct 2	7.1	9.02	10.25	10.25	9.75	-0.5
Precinct 3	13.5	12.55	13.21	13.21	13.21	0
Precinct 4	11	12.32	12.46	12.46	12.46	0
TOTAL Road & Bridge	44.1	43.5	45.53	45.53	45.03	-0.5
TOTAL Security Fund	1.5	1.32	1.32	1.32	2.32	1
TOTAL Aging Fund	6	5.52	4.35	4.35	4.35	0
TOTAL ALL FUNDS	253.9	260.11	262.33	269.33	271.99	2.66

* Grant position ended ** Represents full year funding for (6) Jail positions approved (partial) in FY2011



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.

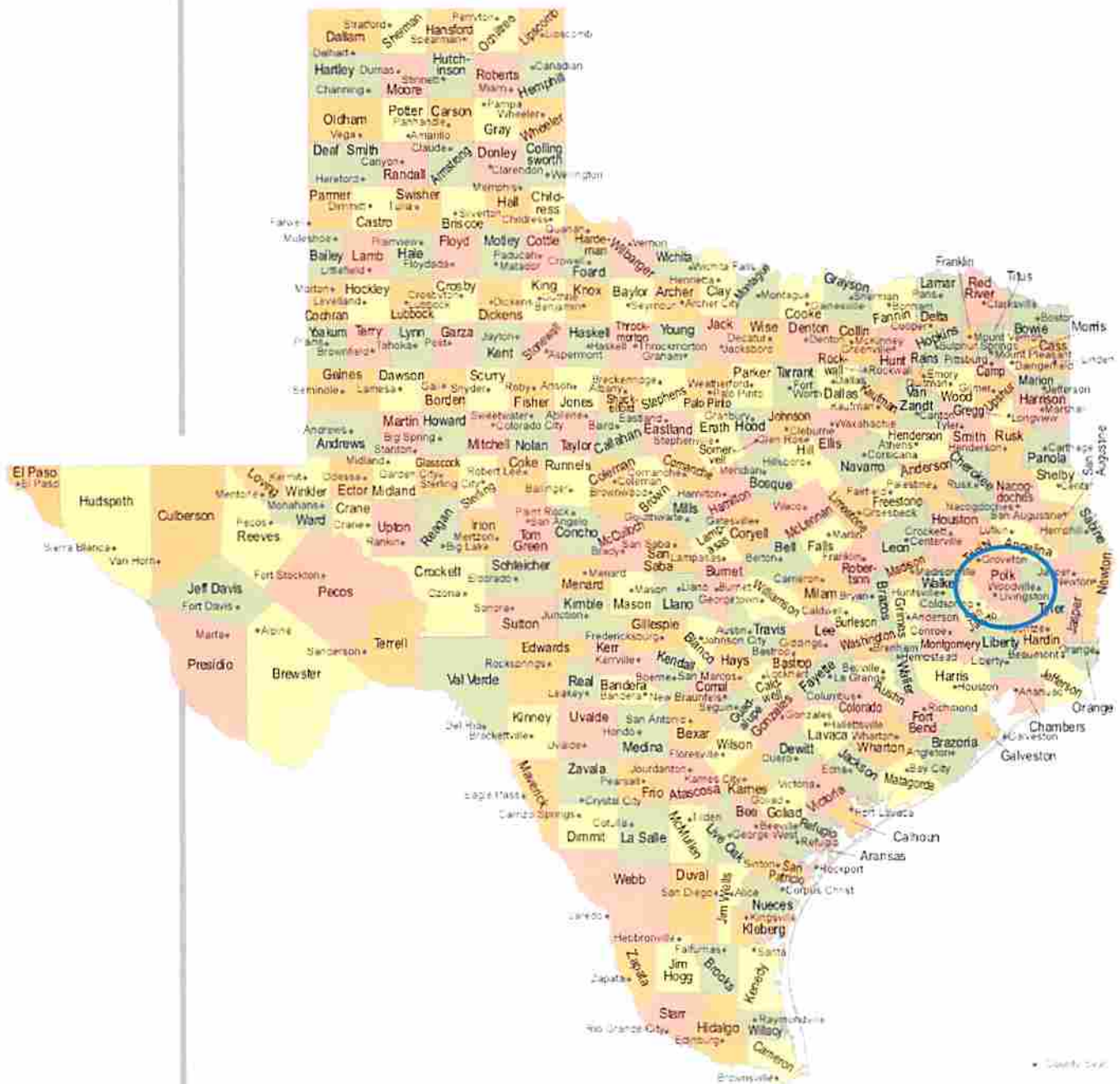
Origin of County Government

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.





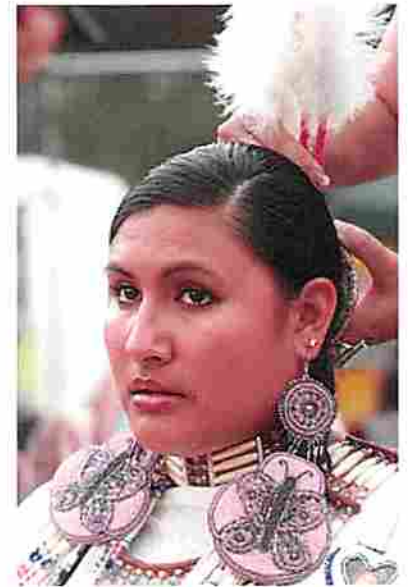
About Polk County

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

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



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



The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation. Today, the timber industry is still a vital part of the local economy and remains the largest employer in the County. Over 80 percent of the land in the County is forest land, most of it timberland (predominately pine trees). Polk County is the State's largest producer of timber, with over half the land in the County owned by the timber industry. Timber remains the County's top agricultural crop. Of the approximately \$53 million pumped into the County annually from agriculture, timber (including hardwood) accounts for \$40 million. Oil and gas also contribute to the economy, especially in the eastern and central parts of the County, where mineral values make up a large portion of the taxable value for some tax jurisdictions.



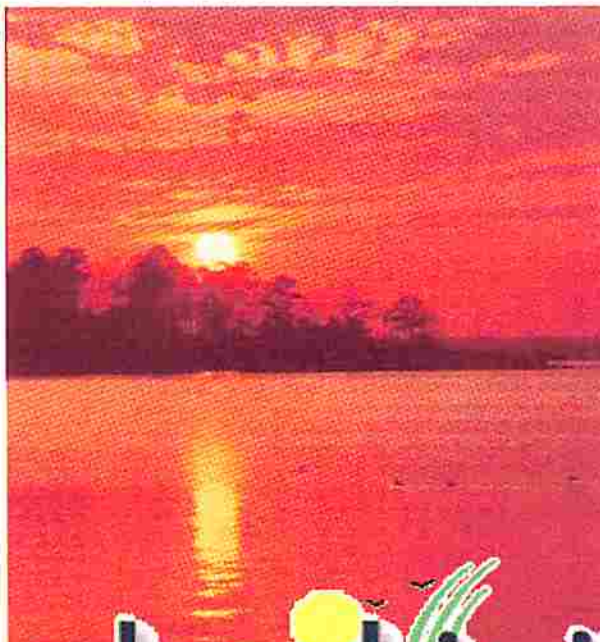
Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County. Also, U.S. 59 is a major route to Houston (North/South) and continues down to the Texas Rio Grande Valley. This 59 corridor is being considered for I-69, the super highway connecting Canada to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



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

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

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



Lake Livingston

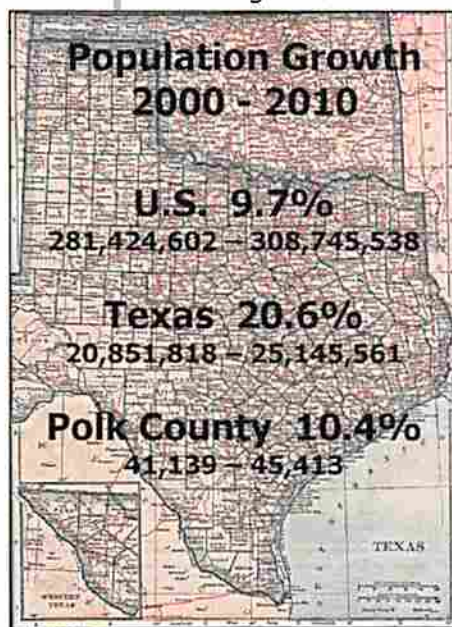


Detention Facility was completed with 526 beds. The Facility provides detention space to contracted agencies, which initially included the Federal Bureau of Prisons and the U.S. Marshals Service. A request from Immigrations and Customs Enforcement (ICE) prompted almost immediate expansion with Phase II (528 additional beds), completed in 2007. Having recently completed an Inmate Processing Addition, the Facility currently provides 245 jobs and represents a steady source of alternative revenue to the County from contracted per diem charges. In addition, Livingston is the regional headquarters for the Sam Houston Electric Cooperative and home to over five hundred small businesses. Polk County is also the national headquarters for Escapees, Inc., a nearly 60,000 active member organization of recreational vehicle owners, roughly 11,000 of whom have listed Polk County as their home. At any one time, five hundred Escapees are in residence at the headquarters community southeast of Livingston.

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



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



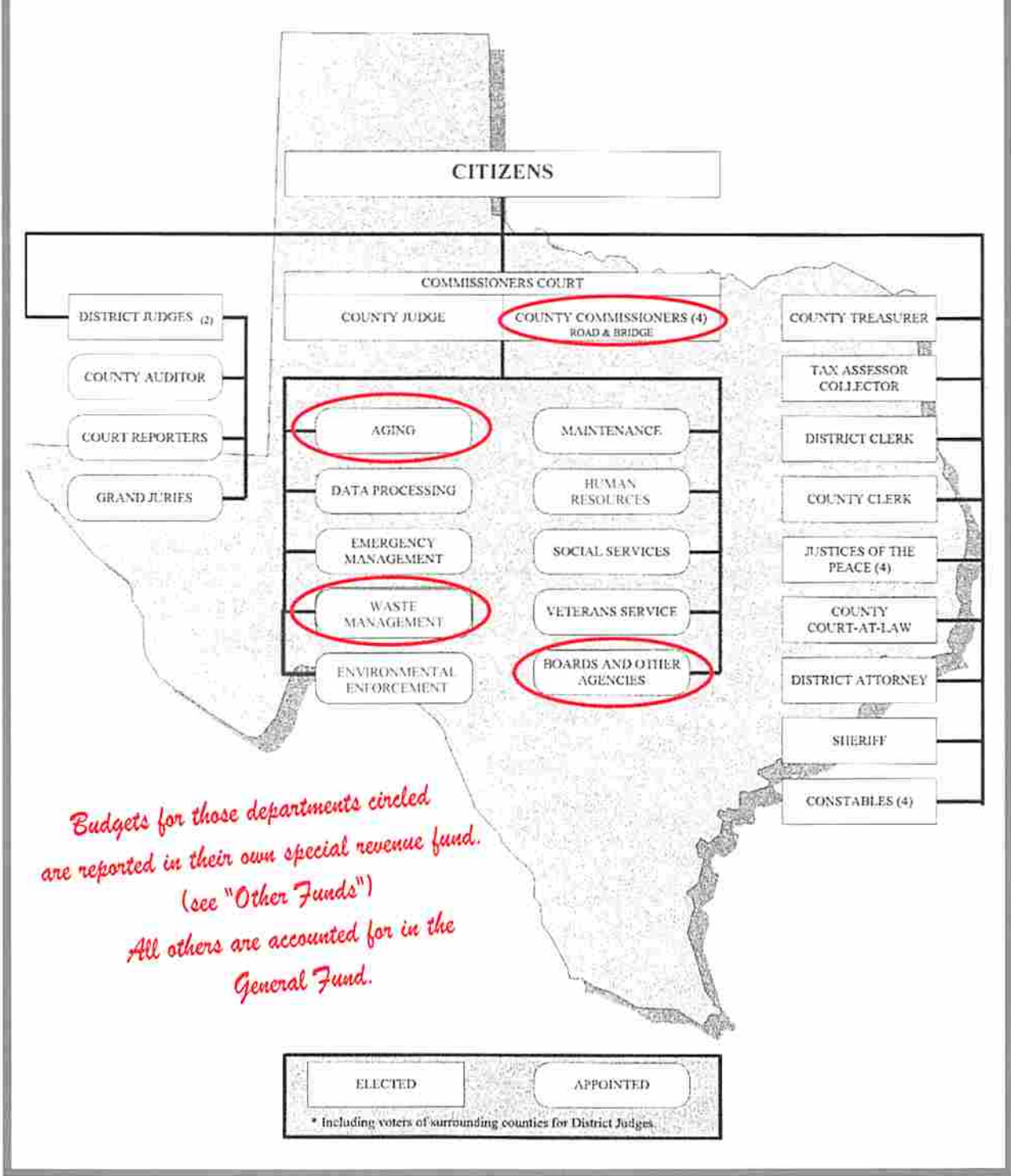
The County experienced a 34% population growth in the ten year period between the 1990 Census (30,687) and the 2000 Census (41,133). 2010 Census figures reflect a 10% growth in population, at 45,413

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



Polk County ORGANIZATION CHART

OCTOBER 1, 2011-SEPTEMBER 30, 2012





County Judge **John P. Thompson**

County Commissioners:

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

Precinct 2 **Ronnie Vincent**

Precinct 3 **Milton Purvis**

Precinct 4 **Tommy Overstreet**

County Treasurer **Nola Reneau**

Tax Assessor/Collector **Marion A. "Bid" Smith**

District Clerk **Kathy Clifton**

County Clerk **Schelana Walker**

Justice of the Peace:

Precinct 1 **Darrell Longino**

Precinct 2 **David Johnson**

Precinct 3 **Larry Whitworth**

Precinct 4 **Steve McEntyre**

County Court at Law Judge **Stephen Phillips**

Criminal District Attorney **William Lee Hon**

Sheriff **Kenneth Hammack**

Constables:

Precinct 1 **Charlie Clack**

Precinct 2 **Bill Cunningham**

Precinct 3 **Ray Myers**

Precinct 4 **Dana Glen "Bubba" Piper**

District Judges:

258th Judicial District **Elizabeth Coker**

411th Judicial District **Robert H. Trapp**

County Auditor (appointed by District Judges) **Ray Stelly**



Financial/ Operational

Description of Funds

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

Special Revenue Funds	
Fund	Description
Road Bridge	Funds restricted for the maintenance of County roads, bridges and the operations of related facilities. Operations of the four County Road & Bridge Precincts, as well as permanent road improvement and lateral road monies received from the state are accounted for in this fund.
Other : Hotel Tax	Fund used to account for revenues generated from a Hotel Occupancy Tax and expenditures related to promoting tourism within the County.
Justice Court Technology	Fund created by statute for fees collected by the (4) Justice Courts and expended only for improving the technology of those Courts.
Capital Project Funds	Fund/s which may be established in a given year for a specific capital project/s. Revenues are usually received through proceeds of debt issuance or by grant from federal/state agencies. (Examples: Judicial Center Construction, [Jail] Construction and Grant Funds)
Justice Court Building Security	Legislated fee collected by all Justice Courts to be used for solely for security expenses in Justice Courts not located within the County Courthouse.
Security	Fund used to account for special fees collect by the District and County Clerks for purposes of providing security in County courtrooms.
Historical Committee	Fund used to account for monies donated for preservation of the heritage of Polk County. Although included in the accounting of the County, expenses are not budgeted by the Commissioners Court.
College/Commerce Center	Fund established to account for (grant/contribution) funds to be administered by the County for the construction of the College / Commerce Center – Shelter project.
Waste Management	Fund established to account for revenues generated by the County's waste management services. The major source of revenue consists of a percent of the fees collected by the contract management company.



Special Revenue Funds (cont')

Fund	Description
FEMA Disaster	Funds received from State and/or Federal Disaster Relief programs and utilized for recovery efforts within the County.
Law Library	Fund accounts for special fees related to maintaining a law library at the County Courthouse.
District Attorney Special	Fund used to account for State monies received to support operations of the Criminal District Attorney's Office and expended at the discretion of the District Attorney.
District Attorney Hot Check	Fund used to account for fees collected pursuant to Code of Criminal Procedure Art. 102.007(f) and administered by the District Attorney to defray salaries and expenses of the office.
Aging	Fund used to account for nutritional support services to senior citizens of Polk County. Revenue sources include participant contributions, federal monies administered by DETCOG and a county subsidy.
Sheriff – Commissary	Fund created to account for proceeds from the operation of the Commissary at the County Jail. Funds may be spent as authorized by law, for the benefit of inmates (L.G.C. Sec. 351.0415).
Retiree Health Benefits Trust	Fund created to account for Other Post Employment Benefits (OPEB) offered to eligible County Retirees – currently, the payment of County Health Insurance premiums.
Drug Forfeiture	Funds forfeited to Sheriff, District Attorney and/or Constable in certain drug related cases and expended for legally authorized purposes at the discretion of the subject official.
Permanent School	Fund established from the proceeds received from the sale of lands granted by the State of Texas for educational purposes. Earnings accrue directly to the Available School Fund, except for oil royalties, which are deposited to this fund to increase the principal.
Available School	Fund established from the proceeds received from the lease of school lands. Lease revenues are distributed to county school districts.
Co. Clerks Records Management	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	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	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	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	FY2012 Revenues	FY2012 Expenditures	Ending Fund Balance	Target* Fund Balance
	<i>Estimated by Co. Auditor</i>			<i>Balance as % of expense for Operating Funds</i>	
GENERAL	\$ 6,725,402	\$ 16,038,221	\$ 16,038,220	\$ 6,725,403	41.9% \$4,009,555
ROAD & BRIDGE	1,861,614	5,729,390	5,729,119	1,861,886	32.5% 1,432,280
DEBT SERVICE	-	3,626,105	3,625,842	264	
Reserved for Landfill Post Closure	746,113			746,113	
OTHER FUNDS:					
HOTEL TAX	12,971	24,000	24,000	12,971	N/A
JUSTICE COURT TECHNOLOGY	115,838	23,050	23,050	115,838	N/A
JUDICIAL CENTER CONSTRUCTION	624,661	-	-	624,661	N/A
CONSTRUCTION FUND (JAIL EXP.)	1,021,721	-	-	1,021,721	N/A
JUSTICE COURT BUILDING SECURITY	23,674	5,350	5,350	23,674	N/A
SECURITY	14,458	116,167	116,167	14,458	12.4% 29,042
HISTORICAL COMMISSION	394,551	-	-	394,551	N/A
COLLEGE / COMMERCE CENTER	-	-	-	-	N/A
WASTE MANAGEMENT	-	138,000	138,000	-	N/A
FEMA DISASTER	693,217	-	-	693,217	N/A
GRANT FUND	-	-	-	-	N/A
LAW LIBRARY	53,038	14,800	14,800	53,038	358.4% 3,700
DISTRICT ATTORNEY SPECIAL	1,425	25,000	25,000	1,425	N/A
DISTRICT ATTORNEY HOT CHECK	21,332	8,000	8,000	21,332	N/A
AGING SERVICES	124,708	245,500	245,500	124,708	50.8% 61,375
COMMISSARY (SHERIFF)	20,401	9,700	9,700	20,401	210.3% N/A
RETIREE HEALTH BENEFITS TRUST	196,957	-	-	196,957	N/A
DRUG FORFEITURE	258,435	-	-	258,435	N/A
PERMANENT SCHOOL	412,713	1,150	1,150	412,713	N/A
AVAILABLE SCHOOL	214,745	139,992	139,992	214,745	N/A
COUNTY CLERK RECORDS MGMT.	133,746	140,850	140,850	133,746	95.0% N/A
COUNTY RECORDS MGMT.	8,097	29,718	29,718	8,097	27.2% N/A
DISTRICT CLERK RECORDS MGMT.	11,871	11,100	11,100	11,871	106.9% N/A
CO. & DIST. COURT TECHNOLOGY	558	650	650	558	85.8% N/A
(Less Transfers between Funds)		(300,192)	(300,192)		
TOTAL	13,692,246	26,026,551	26,026,015	13,692,782	5,535,951

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



FUND BALANCE SUMMARY (CONT')

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

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

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

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

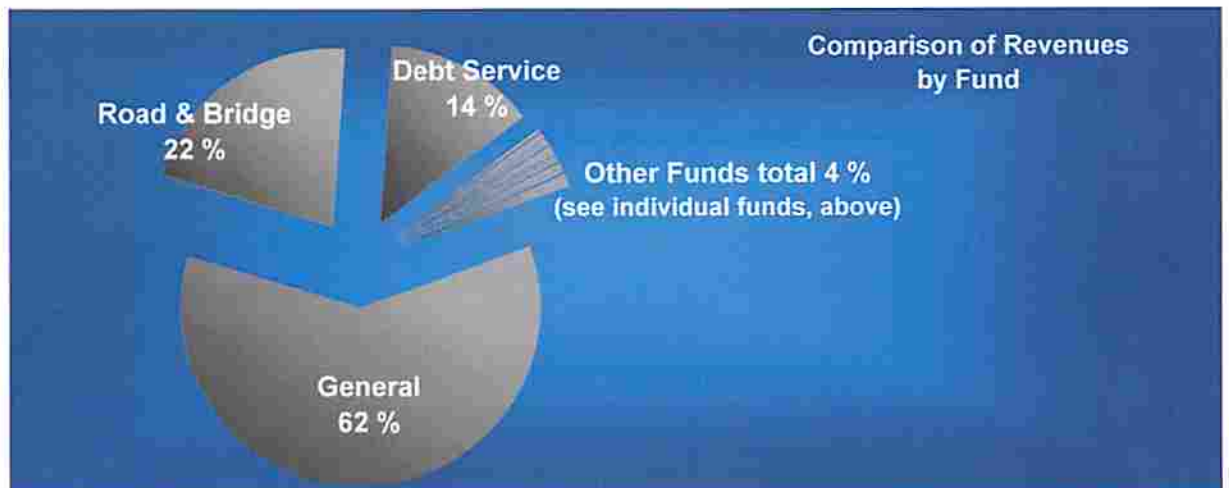
CHANGES IN FUND BALANCE

Category/Department	Beginning Fund Balance	FY2012 Revenues	FY2012 Expenditures	Ending Fund Balance	Change in Fund Balance
General	6,725,402	16,038,221	16,038,220	6,725,403	\$0.53
Road & Bridge	1,861,614	5,729,390	5,729,119	1,861,886	\$271.88
Debt Service	-	3,626,105	3,625,842	264	\$263.83
Hotel Tax	12,971	24,000	24,000	12,971	\$0.00
Justice Court Technology	115,838	23,050	23,050	115,838	(\$0.01)
Judicial Center Construction	624,661	-	-	624,661	\$0.00
Construction Fund (Jail Exp.)	1,021,721	-	-	1,021,721	\$0.00
Justice Court Building Security	23,674	5,350	5,350	23,674	\$0.00
Security	14,458	116,167	116,167	14,458	\$0.01
Historical Commission	394,551	-	-	394,551	\$0.00
College / Commerce Center	-	-	-	-	\$0.00
Waste Management	-	138,000	138,000	-	\$0.00
FEMA Disaster	693,217	-	-	693,217	\$0.00
Grant Fund	-	-	-	-	\$0.00
Law Library	53,038	14,800	14,800	53,038	\$0.00
District Attorney Special	1,425	25,000	25,000	1,425	\$0.00
District Attorney Hot Check	21,332	8,000	8,000	21,332	\$0.00
Aging Services	124,708	245,500	245,500	124,708	\$0.01
Commissary (Sheriff)	20,401	9,700	9,700	20,401	\$0.00
Retiree Health Benefits Trust	196,957	-	-	196,957	\$0.00
Drug Forfeiture	258,435	-	-	258,435	\$0.00
Permanent School	412,713	1,150	1,150	412,713	\$0.00
County Records Mgmt.	8,097	29,718	29,718	8,097	\$0.00
District Clerk Records Mgmt	11,871	11,100	11,100	11,871	\$0.00
Co. & Dist. Court Technology	558	650	650	558	\$0.00

Total Change in Fund Balance - All Funds \$536.25

REVENUE SUMMARY

Revenues by Fund					
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/11
GENERAL	\$16,180,207	\$15,766,910	\$15,649,688	\$16,480,002	\$16,038,221
ROAD & BRIDGE	7,706,993	6,948,364	5,912,731	6,909,452	5,729,390
DEBT SERVICE	3,473,580	3,776,474	3,613,211	3,540,852	3,626,105
HOTEL TAX	32,513	29,874	24,000	20,280	24,000
JUSTICE COURT TECHNOLOGY	28,340	20,862	21,700	21,290	23,050
JUDICIAL CENTER CONSTRUCTION	78,896	17,154	-	5,161	-
CONSTRUCTION FUND (JAIL EXP.)	174,006	75,095	-	5,730	-
JUSTICE COURT BUILDING SECURITY	6,945	5,004	5,200	5,144	5,350
SECURITY (COURTHOUSE)	70,748	68,778	69,390	71,094	116,167
HISTORICAL COMMISSION	10,574	10,159	-	9,381	-
COLLEGE/COMMERCE CENTER	28,120	-	-	-	-
WASTE MANAGEMENT	148,421	138,900	140,000	141,252	138,000
FEMA DISASTER	6,914,952	-	-	-	-
GRANT FUND	1,152,826	287,064	-	410,931	-
LAW LIBRARY	15,356	15,354	15,100	14,970	14,800
DISTRICT ATTORNEY SPECIAL	49,524	35,224	25,000	34,379	25,000
DISTRICT ATTORNEY HOT CHECK	11,276	7,988	8,000	7,921	8,000
AGING SERVICES	370,552	322,942	255,100	336,552	245,500
COMMISSARY (SHERIFF)	9,471	11,447	9,700	9,323	9,700
RETIREE HEALTH BENEFITS TRUST	-	-	-	200,082	-
DRUG FORFEITURE	40,607	27,070	-	9,950	-
PERMANENT SCHOOL	33,430	882	1,150	20,534	1,150
AVAILABLE SCHOOL	118,268	114,970	117,243	137,264	139,992
COUNTY CLERK RECORDS MGMT.	139,583	116,055	112,200	118,492	140,850
COUNTY RECORDS MGMT.	34,739	30,753	29,718	29,937	29,718
DISTRICT CLERK RECORDS MGMT	6,090	10,175	10,100	12,103	11,100
CO. & DIST. COURT TECHNOLOGY	-	173	100	659	650
(LESS INTERFUND TRANSFERS)	(297,395)	(283,680)	(257,695)	(257,695)	(300,192)
TOTAL REVENUES	\$36,538,623	\$27,553,991	\$25,761,635	\$28,295,040	\$26,026,551



REVENUE SUMMARY

Revenues by Source by Fund

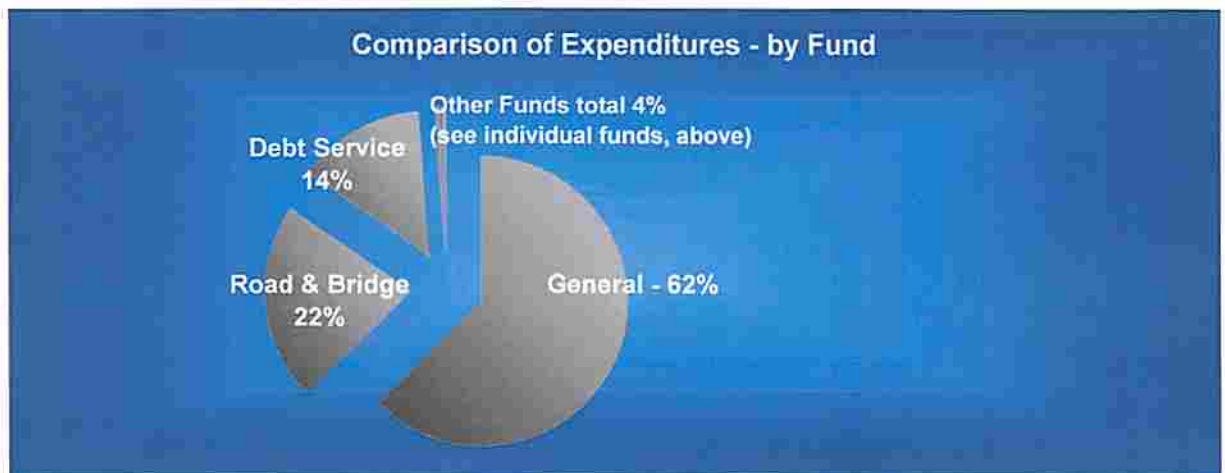
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/11
TAX REVENUE (AD VALOREM, SALES & HOTEL)					
General	\$9,482,484	\$9,593,578	\$10,533,711	\$10,548,367	\$10,598,409
Road & Bridge	3,598,568	3,739,174	3,945,461	3,862,495	3,983,541
Debt Service	3,460,319	3,523,442	3,609,511	3,533,609	3,622,105
Hotel Tax	32,513	29,874	24,000	20,280	24,000
	16,573,885	16,886,067	18,112,682	17,964,750	18,228,055
PERMITS & LICENSES					
General	159,036	168,435	168,005	160,603	150,505
Road & Bridge (Veh. Reg.)	1,006,190	1,012,368	970,000	968,540	971,800
	1,165,226	1,180,802	1,138,005	1,129,143	1,122,305
COURT FINES, FEES & FORFEITURES					
General	890,498	709,109	730,000	710,963	779,758
Justice Court Technology	28,340	20,862	21,700	21,290	23,050
Road & Bridge	137,495	77,566	81,000	74,070	81,000
JP Court Building Security	6,945	5,004	5,200	5,144	5,350
Security	40,998	34,374	34,450	36,154	36,600
Law Library	14,325	15,170	14,800	14,970	14,800
D.A. Hot Check	11,276	7,988	8,000	7,921	8,000
Drug Forfeiture	38,124	26,870	-	9,819	-
County & District Court Technology	-	173	100	659	650
	1,168,001	897,117	895,250	880,992	949,208
FEDERAL/STATE FUNDING - DIRECT					
<small>(CERTAIN INDIRECT FED/STATE FUNDING, SUCH AS REIMBURSEMENTS FROM DETCOG, MAY BE INCLUDED IN "OTHER/MISC.")</small>					
General	684,557	696,034	638,843	799,517	459,729
Road & Bridge	62,314	48,242	48,250	48,755	48,250
College/Commerce Center	-	-	-	-	-
FEMA Disaster	6,914,952	-	-	-	-
Grants Fund	1,152,826	287,064	-	410,931	-
District Attorney Special	800	774	-	791	-
Aging Services	287,851	291,470	239,100	318,888	172,320
	9,103,300	1,323,585	926,193	1,578,881	680,299
CHARGES FOR SERVICES/FEES					
General	1,243,378	1,235,328	1,168,305	1,193,364	1,146,355
Aging	17,776	17,682	16,000	15,754	15,536
County Clerk Records Management	139,583	115,026	112,200	118,492	112,850
County Records Management	14,083	15,536	15,400	15,620	16,400
District Clerks Records Mgmt.	6,090	5,225	4,600	12,103	11,100
	1,420,909	1,388,797	1,316,505	1,355,331	1,302,241

REVENUE SUMMARY (CONT')

Revenues by Source by Fund					
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/11
INTEREST					
General	49,723	41,004	21,000	26,484	22,500
Justice Court Technology	-	-	-	-	-
Judicial Center Construction	78,896	17,154	-	5,161	-
Construction (Jail)	174,006	75,095	-	5,730	-
Road & Bridge	13,684	4,669	4,020	3,007	4,020
Debt Service	13,260	23,033	3,700	7,243	4,000
Justice Court Building Security	-	-	-	-	-
Security	-	-	-	-	-
Historical Commission	3,120	767	-	510	-
College / Commerce Center	-	-	-	-	-
Law Library	1,030	184	300	-	-
Aging	-	-	-	-	-
Retiree Health Benefits Trust	-	-	-	82	-
Drug Forfeiture	826	199	-	131	-
Permanent School	3,119	882	-	534	-
Available School	1,056	1,227	3,500	773	3,500
County Clerk Records Management	-	-	-	-	-
	338,720	164,214	32,520	49,654	34,020
OTHER (MISC. - INCL. NON-GOVT' GRANTS)					
General	2,593,898	2,684,450	2,389,824	2,598,529	2,582,513
Hotel/Motel Tax	-	-	-	-	-
Road & Bridge	1,439,429	1,876,426	864,000	1,945,760	640,779
Security Fee	29,750	33,297	34,940	34,940	79,567
Historical Commission	-	-	-	8,871	-
College/Commerce Center	28,120	-	-	-	-
Waste Management	148,421	138,900	140,000	141,252	138,000
District Attorney Special	48,723	34,450	25,000	33,589	25,000
District Attorney Hot Check	-	-	-	-	-
Aging	63,227	13,680	-	1,911	-
Commissary (Sheriff)	9,471	11,447	9,700	9,323	9,700
Debt Service	-	230,000	-	-	-
Retiree Health Benefits Trust	-	-	-	200,000	-
Drug Forfeiture	1,657	-	-	-	-
Permanent School	30,311	-	1,150	20,000	1,150
Available School	117,213	113,743	113,743	136,491	136,492
County Clerk Records Management	-	1,029	-	-	-
County Records Management	20,656	15,218	14,318	14,318	13,318
	4,530,877	5,152,640	3,592,675	5,144,984	3,626,518
OTHER SOURCES (LOAN PROCEEDS & USE OF FUND BALANCE)					
General	1,076,633	638,973	-	442,175	298,452
Justice Court Technology	-	-	-	-	-
Road & Bridge	1,449,313	189,920	-	6,825	-
Aging	-	-	-	-	57,644
County Clerk Records Management	-	-	-	-	28,000
	2,525,946	828,893	-	449,000	384,096
TOTAL REVENUES	36,826,865	27,822,114	26,013,830	28,552,735	26,326,743
LESS TRANSFERS (BETWEEN FUNDS)	(297,395)	(283,680)	(257,695)	(257,695)	(300,192)
ACTUAL	36,529,470	27,538,434	25,756,135	28,295,040	26,026,551

EXPENDITURE SUMMARY

Expenditures by Fund					
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/11
GENERAL	\$15,560,044	\$15,802,655	\$15,647,190	\$15,698,904	\$16,038,220
ROAD & BRIDGE	7,133,328	7,469,594	5,911,743	6,829,439	5,729,119
DEBT SERVICE	3,635,552	3,630,065	3,611,535	3,611,035	3,625,842
HOTEL TAX	45,676	28,098	24,000	16,608	24,000
JUSTICE COURT TECHNOLOGY	25,868	29,107	21,700	26,705	23,050
JUDICIAL CENTER CONSTRUCTION	166,955	2,824,727	-	6,139,949	-
CONSTRUCTION FUND (JAIL EXPAN)	1,637,373	9,715,087	-	6,135,135	-
JUSTICE COURT BUILDING SECURITY	2,856	838	5,200	4,616	5,350
SECURITY (COURTHOUSE)	63,050	71,173	69,390	67,247	116,167
HISTORICAL COMMISSION	4,640	3,854	-	3,937	-
COLLEGE / COMMERCE CENTER	13,120	15,000	-	-	-
WASTE MANAGEMENT	148,421	138,900	140,000	140,000	138,000
FEMA DISASTER	6,817,784	23,545	-	21,961	-
GRANT FUND	1,152,912	287,064	-	410,570	-
LAW LIBRARY	10,190	12,389	14,800	13,627	14,800
DISTRICT ATTORNEY SPECIAL	48,584	36,602	25,000	34,379	25,000
DISTRICT ATTORNEY HOT CHECK	144	663	8,000	1,574	8,000
AGING SERVICES	320,191	321,938	255,100	305,545	245,500
COMMISSARY (SHERIFF)	2,529	3,406	9,700	16,819	9,700
RETIREE HEALTH BENEFITS TRUST	-	-	-	9,075	-
DRUG FORFEITURE	39,796	8,448	-	23,658	-
PERMANENT SCHOOL	3,021	906	1,150	574	1,150
AVAILABLE SCHOOL	126,059	126,451	117,243	117,699	139,992
COUNTY CLERK RECORDS MGMT	106,688	111,234	112,200	116,129	140,850
COUNTY RECORDS MANAGEMENT	29,736	29,703	29,718	29,718	29,718
DISTRICT CLERK RECORDS MGMT	-	19,795	10,100	12,528	11,100
COUNTY & DIST. COURT TECHNOLOGY	-	-	100	130	650
TOTAL EXPENDITURES	\$37,094,517	\$40,711,244	\$26,013,869	\$39,787,561	\$26,326,207
(Less Transfers Between Funds)	(297,395)	(283,680)	(257,695)	(257,695)	(300,192)
	\$36,797,122	\$40,427,564	\$25,756,174	\$39,529,866	\$26,026,015



EXPENDITURE SUMMARY

Expenditures by Type by Fund					
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/11
GENERAL & ADMINISTRATIVE					
General	\$5,450,677	\$5,443,537	\$5,341,303	\$5,383,508	\$5,612,250
County Clerk Records Management	106,688	111,234	112,200	116,129	140,850
County Records Management	29,736	29,703	29,718	29,718	29,718
District Clerk Records Mgmt.	-	19,795	10,100	12,528	11,100
County & District Court Technology	-	-	100	130	650
	<u>\$5,587,100</u>	<u>\$5,604,270</u>	<u>\$5,493,420</u>	<u>\$5,542,012</u>	<u>\$5,794,567</u>
JUSTICE AND PUBLIC SAFETY					
General	9,521,158	9,793,663	9,694,007	9,782,290	9,838,965
Security (Courthouse)	63,050	71,173	69,390	67,247	116,167
Law Library	10,190	12,389	14,800	13,627	14,800
Justice Court Technology	25,868	29,107	21,700	26,705	23,050
District Attorney Special	48,584	36,602	25,000	34,379	25,000
District Attorney Hot Check	144	663	8,000	1,574	8,000
Sheriff - Commissary	2,529	3,406	9,700	16,819	9,700
Drug Forfeiture	39,796	8,448	-	23,658	-
Judicial Center Construction	166,955	2,824,727	-	6,139,949	-
Construction Fund (Jail Exp)	1,637,373	9,715,087	-	6,135,135	-
Justice Court Building Security	2,856	838	5,200	4,616	5,350
	<u>11,518,502</u>	<u>22,496,105</u>	<u>9,847,798</u>	<u>22,246,001</u>	<u>10,041,032</u>
HEALTH & HUMAN SERVICES					
General	588,209	565,454	611,880	533,106	587,005
Aging Services	320,191	321,938	255,100	305,545	245,500
Grant Fund	1,152,912	287,064	-	410,570	-
FEMA Disaster	6,817,784	23,545	-	21,961	-
College / Commerce Center	13,120	15,000	-	-	-
	<u>8,892,217</u>	<u>1,213,002</u>	<u>866,980</u>	<u>1,271,182</u>	<u>832,505</u>
ROADS & BRIDGES					
Roads & Bridges	7,133,328	7,469,594	5,911,743	6,829,439	5,729,119
WASTE MANGEMENT					
Waste Mangement	148,421	138,900	140,000	140,000	138,000
DEBT SERVICE					
Debt Service	3,635,552	3,630,065	3,611,535	3,611,035	3,625,842
OTHER					
Hotel Tax	45,676	28,098	24,000	16,608	24,000
Historical Committee	4,640	3,854	-	3,937	-
Permanent School	3,021	906	1,150	574	1,150
Available School	126,059	126,451	117,243	117,699	139,992
Retiree Health Benef. Trust (OPEB)	-	-	-	9,075	-
	<u>179,397</u>	<u>159,309</u>	<u>142,393</u>	<u>147,891</u>	<u>165,142</u>
TOTAL EXPENDITURES	<u>\$37,094,517</u>	<u>\$40,711,244</u>	<u>\$26,013,869</u>	<u>\$39,787,561</u>	<u>\$26,326,207</u>
LESS TRANSFERS (BETWEEN) FUNDS	<u>(297,395)</u>	<u>(283,680)</u>	<u>(257,695)</u>	<u>(257,695)</u>	<u>(300,192)</u>
	<u>\$36,797,122</u>	<u>\$40,427,564</u>	<u>\$25,756,174</u>	<u>\$39,529,866</u>	<u>\$26,026,015</u>

Total County Budget for 2012 →

REVENUE TO EXPENDITURE COMPARISON

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/11
TOTAL (ACTUAL) REVENUES	\$ 36,529,470	\$ 27,538,434	\$ 25,756,135	\$ 28,295,040	\$ 26,026,551
TOTAL (ACTUAL) EXPENDITURES	\$36,797,122	\$40,427,564	\$25,756,174	\$39,529,866	\$26,026,015
	\$ (267,652)	\$ (12,889,130)	\$ (39)	\$ (11,234,826)	\$ 536

In Fiscal Year 2011, recorded expenditures exceeded revenues by \$11,234,826 as a result of the use of fund balances during the year in certain Capital Project and Special Funds for which proceeds had been recorded in prior years. For instance, proceeds (revenue) of the Certificates of Obligation (loans) issued for the expansion of the County Jail and the construction of the Judicial Center were recorded as revenue in the years issued - to be expended throughout the course of the projects. During the 2011 fiscal year, over \$12.275 million in construction costs were recorded for to these two projects - both of which were completed in the summer of 2011.

GENERAL FUND REVENUES

Revenues by Category

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
TAX REVENUE	\$9,482,484	\$9,593,578	\$10,533,711	\$10,548,367	\$10,598,409
LICENSE & PERMITS	159,036	168,435	168,005	160,603	150,505
FINES & FORFEITURES	890,498	709,109	730,000	710,963	779,758
FEDERAL FUNDING	374,228	431,066	377,810	529,464	202,226
CHARGES FOR SERVICES / FEES	1,243,378	1,235,328	1,168,305	1,193,364	1,146,355
INTEREST	49,723	41,004	21,000	26,484	22,500
OTHER (INCL.STATE & NON-GOVT G	2,904,227	2,949,418	2,650,857	2,868,582	2,840,016
LOAN PROCEEDS	1,076,633	638,973	-	442,175	-
USE OF FUND BALANCE					298,452
	\$16,180,207	\$15,766,910	\$15,649,688	\$16,480,002	\$16,038,221

SOURCE OF GENERAL REVENUE - 2012

Fines & forfeitures

5%

License & permits

1%

Tax revenue

66%

includes Ad Valorem taxes, Sales tax, Mixed Beverage Tax and Vehicle Sales Tax Comm. From State

Federal funding

1%

Charges for Service / Fees

7%

Interest

0.14%

Other

18%

(includes state & non-govt grants, reimbursement, contract revenues, and Misc.)

Use of Fund Balance

2%

CHANGE IN GENERAL FUND REVENUE

\$16,600,000

\$16,400,000

\$16,200,000

\$16,000,000

\$15,800,000

\$15,600,000

\$15,400,000

\$15,200,000

2009

2010

2011

2011

2012

Actual

Actual

Budget

Actual

Budget

2011 actual revenue in the General Fund exceeded budget projections by \$781,098 as a result of Tax Note proceeds of \$442,175. Federal (grant) revenue exceeding budget by \$151,654 and a renewal credit received from the Texas Association of Counties health pool in the amount of \$117,948 and offsetting changes in other revenues.

GENERAL FUND REVENUES (CONT.)

Detailed Revenues						
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011	
Fund Balance (year beginning)	5,392,980	6,082,958	6,450,279	5,939,757	6,725,402	
TAX REVENUE	(per Audit)	(per Audit)	(Auditor est.)	(per Audit)	(Auditor est.)	
010-310-110 TAXES - CURRENT	6,902,776	7,392,188	8,334,836	8,026,240	8,148,529	
010-310-120 TAXES - DELINQUENT	559,255	447,060	457,161	549,045	451,067	
010-318-150 SALES TAX	1,886,713	1,602,300	1,598,614	1,802,088	1,821,529	
010-318-152 VEHICLE SALES TAX COMM.	92,226	96,829	100,000	120,999	130,000	
010-318-155 MIXED BEVERAGE TAX	37,225	51,988	41,000	44,520	42,984	
010-318-160 OTHER TAX	4,288	3,212	2,100	5,475	4,300	
* TAX REVENUE SUMMARY	9,482,484	9,593,578	10,533,711	10,548,367	10,598,409	
LICENSE & PERMITS						
010-320-100 BEER & LIQUOR	1,042	3,374	3,000	3,260	1,500	
010-321-100 SEWAGE / FLOODPLAIN	58,405	67,370	70,000	62,188	60,000	
010-321-105 COMMERCIAL (LIFE SAFETY)	6,803	5,529	5,000	8,537	5,500	
010-321-200 UTILITY / PIPELINE PERMIT FE	2,096	2,700	1,500	800	1,000	
010-321-500 SPECIAL LICENSE PLATE MONIE	1,259	-	-	-		
010-321-501 CHILD SAFETY FEE	76,400	78,247	78,000	75,944	75,000	
010-321-502 HAULERS LICENSE FEE	1,493	3,010	75	2,475	75	
010-321-560 WRECKER PERMIT FEES	565	430	430	-	430	
010-321-800 991-ADDRESSING FEE	10,975	7,775	10,000	7,400	7,000	
* LICENSE & PERMIT FEES SUM	159,036	168,435	168,005	160,603	150,505	
FINES & FORFEITURES						
010-325-300 SERVICE FEES ON FINES	123,546	79,567	84,000	62,122	84,000	
010-325-801 JUSTICE OF PEACE, PCT #1	197,679	178,148	186,000	198,008	236,758	
010-325-802 JUSTICE OF PEACE, PCT #2	154,636	160,972	169,000	166,881	163,000	
010-325-803 JUSTICE OF PEACE, PCT #3	360,163	234,585	240,000	210,606	225,000	
010-325-804 JUSTICE OF PEACE, PCT #4	54,474	55,836	51,000	73,346	71,000	
- * FINES & FORFEITURE SUMMA	890,498	709,109	730,000	710,963	779,758	
FEDERAL REVENUE						
010-330-401 911-GRANT (DETCOG)				25,000	-	
010-330-475 VCLG GRANT (Victims' Asst.)	2,666	34,446	34,371	33,765	36,130	
010-330-476 DOMESTIC VIOLENCE GRANT - INVESTIGATOR		18,643	51,590	45,529	-	
010-330-484 HAVA GRANT - ELECTION EQUIP.		42,300	-	43,535	-	
010-330-488 HOME PROGRAM GRANT		-	-	-	-	
010-330-511 SECO EEC BLOCK GRANT		-	-	-	-	
010-330-512 SCAAP (Criminal Alien Asst.)	7,772	5,020	5,000	10,200	6,500	
010-330-562 SHERIFF'S DEPT. STEP GRANT	37,348	-	-	-	-	
010-330-563 TOBACCO COMPLIANCE GRANT		3,988		2,300	-	
010-330-565 CJD GRANT #2237201		89,323		-	-	
010-330-693 DETCOG ENFORCEMENT GRANT	19,600		-	-	-	
010-330-694 SHSP-LEAP GRANT			11,136	10,841	-	

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011	
FEDERAL (CONTINUED)						
010-330-695	STATE HOMELAND SECURITY	27,940	51,270	37,940	191,690	-
010-330-696	EMA ASSISTANCE (SLA 50)	43,764	43,397	43,764	42,490	43,764
010-330-697	TEEX MITIGATION ACTION PLAN GRANT			50,000	-	-
010-330-698	CWPP GRANT - TX FOREST SERVICE			10,000	-	-
010-332-110	FEDERAL PAYMENT IN LIEU OF	45,234	46,209	46,209	53,267	52,032
010-332-560	SSA-INCENTIVE PAYMENTS	8,800	14,400	12,800	4,000	7,800
010-333-100	UNCLAIMED CAPITAL CREDITS	13,534		-	-	-
010-333-426	INDIGENT DEFENSE GRANT	95,339	82,070	75,000	66,847	56,000
010-333-555	OJP GRANT - SO Vehicle	36,116		-	-	-
010-333-555	OJP GRANT - SO Vehicle	36,116		-	-	-
-	* FEDERAL REVENUE SUMMARY	374,228	431,066	377,810	529,464	202,226
FEES/CHARGES FOR SERVICES						
010-340-000	EDUCATION FEE - JUDGE	1,468	1,615	1,500	1,620	1,600
010-340-100	COUNTY JUDGE	2,885	3,033	3,000	3,240	3,200
010-340-220	SHERIFFS FEES	98,839	133,527	120,000	97,109	100,000
010-340-300	ENV. ENFORCEMENT FEES		-	-	-	-
010-340-305	FIRE REPORT FEE	55	10	-	10	-
010-340-310	LIFE SAFETY INSPECTION FEES	700	500	450	795	600
010-340-315	CHILD WELFARE TITLE IV-E			-	-	-
010-340-400	COUNTY CLERK FEES	471,694	392,246	377,000	381,411	374,000
010-340-450	ALT. DISPUTE RESOLUTION SY:	201	2,562	1,000	80	200
010-340-500	TAX COLLECTOR FEES	267,730	263,102	229,000	269,525	250,000
010-340-510	PERS. PROP. RENDITION PENALTY		55,010		-	-
010-340-555	CONSTABLE PCT.1 SERVING FE	5,240	3,255	3,000	6,415	3,500
010-340-556	CONSTABLE PCT.2 SERVING FE	12,119	6,670	5,400	9,020	6,000
010-340-557	CONSTABLE PCT.3 SERVING FE	4,764	3,755	4,400	2,490	2,100
010-340-558	CONSTABLE PCT.4 SERVING FE	4,259	3,450	3,800	4,275	3,500
010-340-559	CONSTABLE CLASS C SERVICE	50	250	-	6,800	7,500
010-340-600	DISTRICT ATTORNEY FEES	17,653	13,389	15,000	13,882	15,000
010-340-645	SAA REPRESENTATION FEE			45,000	13,750	20,000
010-340-695	FIRST AID TRAINING FEE		1,110	855	144	855
010-340-700	DISTRICT CLERK FEES	326,589	325,818	332,000	357,593	332,000
010-340-710	DIST. COURT RECORDS TECHNOLOGY		2,765	3,200	3,995	3,500
010-340-750	COURT REPORTER FEES	14,413	14,115	14,000	13,193	14,000
010-340-910	TRAFFIC FEE	14,339	8,961	9,400	7,832	8,500
010-340-915	AUTOPSY COPY FEE	60	45	100	-	100
010-340-930	JURY FEES	290	141	200	184	200
010-340-940	VISUAL RECORDING FEE	30	-		-	
-	* CHARGES FOR SERVICES SUM	1,243,378	1,235,328	1,168,305	1,193,364	1,146,355

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

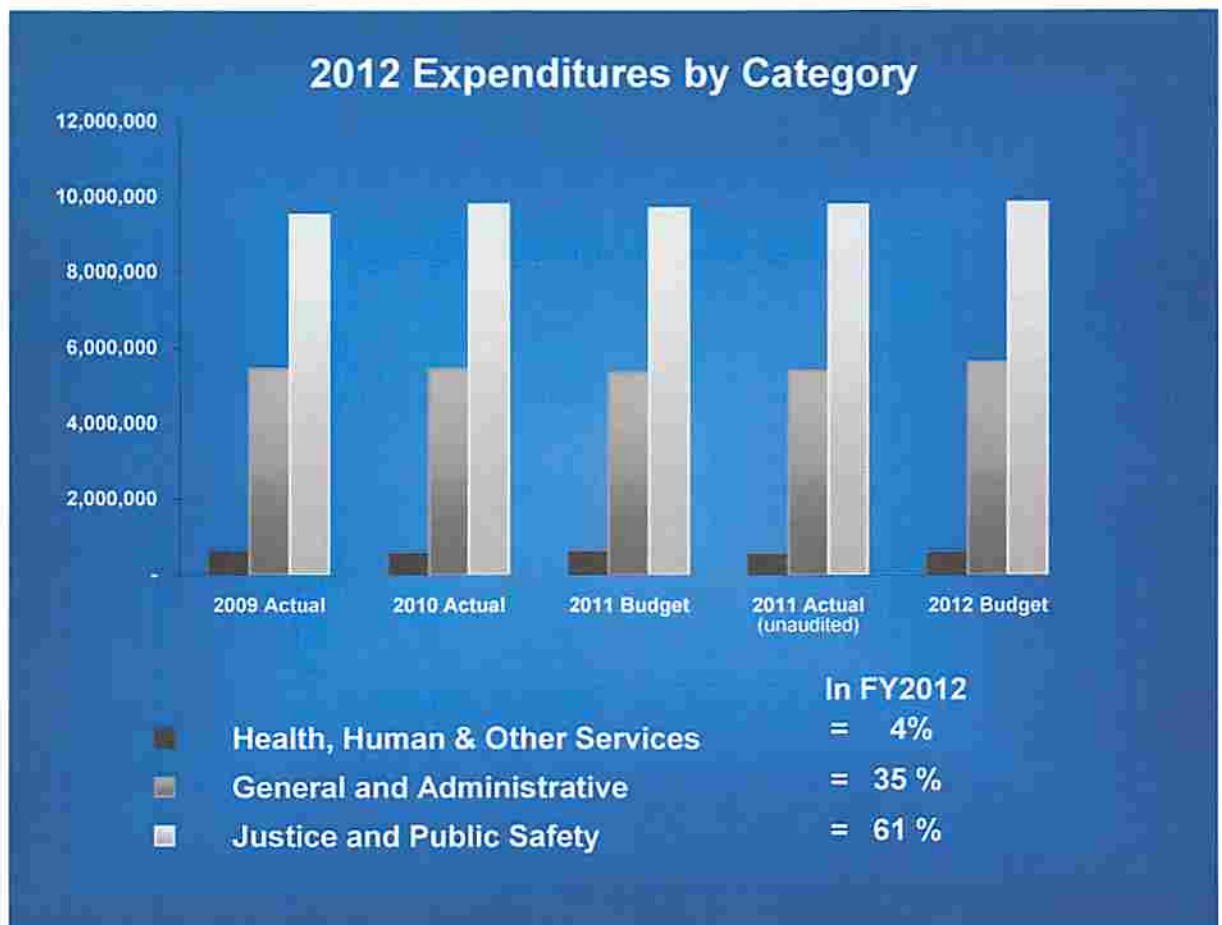
Category/Department		2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
INTEREST						
010-341-100	DEPOSITORY INTEREST	49,723	41,004	21,000	26,484	22,500
-	* INTEREST SUMMARY	49,723	41,004	21,000	26,484	22,500
OTHER						
010-342-047	REIMB. - DA	179	7,717	-	438	-
010-342-391	REIMB. BY INMATE - MEDICAL	5,584	5,136	4,500	4,551	4,500
010-342-401	RURAL TRANSIT REIMB.	5,842	5,635	5,635	5,635	5,635
010-342-403	CO. CLERK REIMB.	1,273	885	-	4,184	-
010-342-404	ELECTION EXPENSE REIMB.	16,073	25,138	2,500	11,291	20,000
010-342-405	TAX STATEMENT REIMBURSEMENT				53	-
010-342-409	TAC HEBP RENEWAL CREDIT		-	-	117,948	128,600
010-342-426	REIMB. TRANSPORT OF PRISONER		1,494	-	1,187	-
010-342-451	DIST. CLERK REIMB.	871		-	-	-
010-342-465	TRINITY CO. PRO-RATA REIMB	54,036	54,400	54,740	54,740	52,321
010-342-466	SAN JAC. CO. PRO RATA REIMB	89,574	87,814	88,362	88,362	94,425
010-342-470	ASST. DA - LONGEVITY PAY	5,140	6,580	8,000	9,520	8,720
010-342-475	REIMB - DA OFFICE	92	1,048	-	6,296	-
010-342-476	DETCOG REIMB. - MISC		103,629	43,629	70,159	-
010-342-485	SB1704 JUROR FEE REIMB.	76,466	30,164	25,000	21,998	21,250
010-342-491	REIMB-HEALTHY COUNTY REWARDS		1,545		-	-
010-342-511	REIMB. MAINTENANCE ENG.	7,597	8	-	-	-
010-342-512	REIMB. INMATE HOUSING	1,434	328	-	-	-
010-342-525	SCHOLARSHIP SPONSORSHIPS	16,000	16,000	16,000	16,000	16,000
010-342-549	DELQ. TAX OFFICE EXP. REIMB	3,607	8,923	10,727	7,005	10,727
010-342-550	DELQ. TAX PERSONNEL REIMBU	137,629	152,479	159,787	146,815	161,515
010-342-551	TRA PATROL REIMBURSEMENT	236,898	225,811	240,907	250,975	241,483
010-342-552	TRA SECURITY REIMB. (ADM.FE	35,535	33,872	30,000	37,646	30,000
010-342-555	TEXAS VINE PROJECT REIMB.	17,925	17,925	18,283	18,283	18,283
010-342-560	CH19 VOTER REGIS. REIMBURS	2,084	2,754	10,000	899	7,000
010-342-565	REIMB. WORKERS COMP		104	-	479	-
010-342-566	REIMB.-UNEMPLOYMENT TAX	929		-	-	-
010-342-569	REIMB. SHERIFF'S DEPT.	11,720	2,866	-	7,409	-
010-342-570	DETCOG-REIMB. SHERIFF DEPT	34,000	3,995	-	9,308	-
010-342-571	STATE-REIMB. SHERIFF DEPT.		8,097	-	11,187	-
010-342-581	REIMBURSEMENT - HISTORICA	12		-	-	-
010-342-596	REIMBURSEMENT - HR	459		-	-	-
010-342-600	INSURANCE CLAIMS	45,331	51,920	-	24,084	-
010-342-605	SHERIFF-STATE TRAINING	5,273	5,477	5,000	-	-
010-342-694	REIMBURSE ENV. ENFORCEMENT		15		-	-
010-342-695	REIMB. EMRG. MGMT. TRAVEL	9,049		-	573	-
010-342-700	COURT APPOINTED ATTY. REIM	68,990	64,366	67,000	71,570	72,000
010-342-900	MISCELLANEOUS REVENUE	19,251	14,545	20,000	14,456	12,150

GENERAL FUND REVENUES (CONT.)

Detailed Revenues						
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011	
OTHER (CONTINUED)						
010-342-950	HB66 - COUNTY COURT AT LAW	75,000	75,000	75,000	75,000	75,000
010-342-951	HB3211-CO.JUDGE SUPPLMNT	5,000	5,000	5,000	5,000	5,000
010-342-952	HB1123-CO.JUDGE SUPPLMNT	10,000	10,348	10,000	10,000	10,000
010-351-100	KITCHEN (EMPLY. MEALS)	3,309	901	1,000	-	-
010-360-200	MIN. ROYALTY NON-SCHOOL		17,216	1,000	2,938	2,850
010-367-110	ANIMAL SHELTER	20,095	6,631	4,100	3,929	3,500
010-367-135	SHERIFF - MISC. REVENUE	2,792	4,013	10,000	2,206	10,000
010-367-801	DETCOG 911 MAINTENANCE	18,800	25,000	25,000	25,000	25,000
010-370-032	TRANSFER FROM WASTE MGMT	148,421	138,900	140,000	140,000	138,000
010-370-093	TRANSFER FROM CO. CLERK R.A.P.		67,175	68,437	68,437	69,307
010-370-100	RENT		33,000	25,500	28,225	25,500
010-370-175	COUNTY ACTION (SURLUS) PROCEEDS				6,096	5,000
010-370-409	POSTAGE REIMBURSEMENT	1,195	1,022	-	1,005	-
010-370-410	TELEPHONE REIMBURSEMENT	1,443	643	-	35	-
010-370-420	INMATE PHONE - JAIL	44,173	43,859	41,000	56,631	50,000
010-370-425	INMATE PHONE - IAH FACILITY	174,613	157,093	120,000	153,359	150,000
010-370-426	IAH FACILITY - PER DIEM	1,461,903	1,408,281	1,300,000	1,260,893	1,350,000
010-370-475	DA WELFARE FRAUD RECOVER	560	280	250	280	250
010-370-630	INDIGENT HEALTH REIMB.	1,656	47	-	236	-
010-370-695	TOBACCO SETTLEMENT	25,000	12,929	12,500	14,919	15,000
010-370-696	SALE OF GIS/MAPPING DATA	1,415	1,410	2,000	1,243	1,000
	* OTHER REVENUES - SUMMAR	2,904,227	2,949,418	2,650,857	2,868,582	2,840,016
OTHER FINANCING SOURCES						
010-390-409	LOAN PROCEEDS / TAX NOTES	1,075,687	638,973		442,175	-
010-390-408	PREMIUM ON TAX NOTES	946		-		-
	* DEBT PROCEEDS SUMMARY	1,076,633	638,973	-	442,175	-
**	USE OF FUND BALANCE					298,452
	** TOTAL REVENUE	16,180,207	15,766,910	15,649,688	16,480,002	16,038,221



GENERAL FUND EXPENDITURES



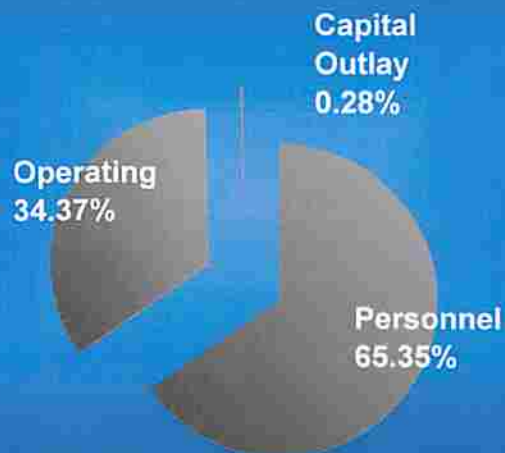
Expenditures by Department					
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
GENERAL AND ADMINISTRATIVE					
County Judge	\$207,954	\$207,072	\$213,219	\$213,402	\$215,436
Commissioners Court	340,886	529,786	590,049	518,367	525,433
County Clerk	475,222	527,139	467,361	500,283	481,933
County Treasurer	148,757	147,874	157,533	153,557	158,880
County Auditor	265,422	262,477	273,835	268,114	276,230
Tax Assessor/Collector	583,855	595,079	623,939	607,109	637,300
Delinquent Tax Collectio	156,738	152,455	162,926	157,827	164,351
Data Processing	310,768	327,122	296,989	275,734	310,111
Human Resources	133,993	131,558	138,200	132,475	140,119
Maintenance/Custodial	136,413	140,409	-	-	-
Maintenance	1,092,874	788,157	708,675	704,500	750,670
General Operating	927,812	1,029,305	1,027,570	1,155,416	1,238,609
All Other -Non Departme	669,982	605,106	681,007	696,723	713,180
	5,450,677	5,443,537	5,341,303	5,383,508	5,612,250

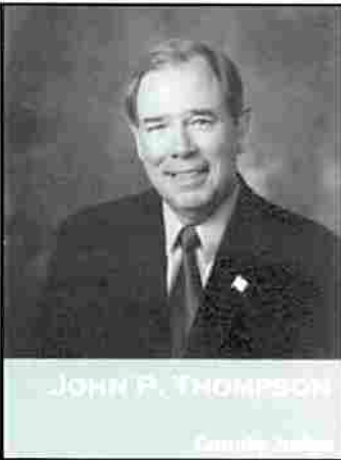
GENERAL FUND EXPENDITURES (CONT.)

Expenditures by Department

Departments	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
JUSTICE AND PUBLIC SAFETY					
Jury	71,472	46,520	65,500	58,177	60,500
County Court at Law	489,045	484,021	477,663	472,568	480,240
District Clerk	457,891	420,414	468,625	453,891	469,963
Judicial	759,519	128,032	177,685	118,555	176,468
258th District Court	<i>Prev. budgeted</i>	361,060	369,367	330,834	371,089
411th District Court	<i>in Judicial</i>	336,283	323,927	260,703	325,253
Justice of the Peace #1	154,217	152,803	163,112	158,335	164,695
Justice of the Peace #2	133,565	133,162	138,096	133,984	162,143
Justice of the Peace #3	139,597	139,242	146,378	144,826	147,944
Justice of the Peace #4	122,100	132,914	139,176	135,810	140,554
District Attorney	891,645	928,764	993,678	968,850	945,927
Sheriff	3,592,825	3,726,668	3,352,435	3,823,813	3,418,455
Jail	1,967,654	2,004,728	2,051,883	1,873,804	2,204,679
Constable Pct. #1	31,463	71,196	51,720	49,677	55,165
Constable Pct. #2	40,995	35,579	43,965	35,606	44,633
Constable Pct. #3	43,113	41,774	41,153	77,461	43,570
Constable Pct. #4	38,667	36,768	38,448	74,233	51,473
State Law Enforcement	56,074	70,481	59,008	58,236	59,463
Emergency Mng.	308,661	326,822	359,952	315,535	284,372
Vol. Fire Dept. Assist.	125,727	147,042	158,874	159,426	158,874
Environmental Enforcem	96,928	69,390	73,362	77,967	73,506
	<u>9,521,158</u>	<u>9,793,663</u>	<u>9,694,007</u>	<u>9,782,290</u>	<u>9,838,965</u>
HEALTH, HUMAN & OTHER SERVICES					
Social Services	306,882	310,089	307,593	286,501	314,024
Veterans Services	84,941	83,465	86,156	64,694	54,210
Library / Museum	85,314	83,631	84,674	82,192	86,072
Extension Office	111,073	88,269	133,457	99,719	132,699
	<u>588,209</u>	<u>565,454</u>	<u>611,880</u>	<u>533,106</u>	<u>587,005</u>
Total Expenditures	<u>\$15,560,044</u>	<u>\$15,802,655</u>	<u>\$15,647,190</u>	<u>\$15,698,904</u>	<u>\$16,038,220</u>

2012 Expenditures by Type





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 Polk and other counties.

- GOAL/S:** To Improve Efficiency and Productivity; Reduce volume of paper filing/storage
- OBJECTIVES:** 1. Complete scanning/digital conversion of office records from present to 1991;
2. Review stored files for record destruction if applicable.

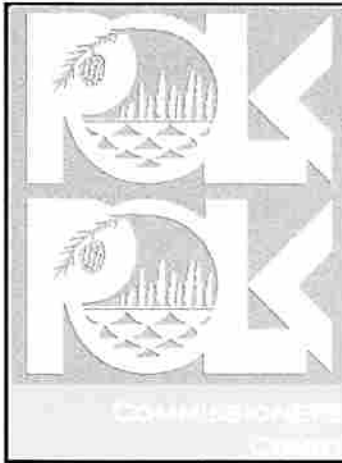
Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-400-101	SALARY - COUNTY JUDGE	52,711	52,711	52,711	52,624	52,711
010-400-102	COUNTY JUDGE SUPPLEMENT	15,000	14,693	15,000	15,000	15,000
010-400-103	CELL PHONE ALLOWANCE	840	840	840	839	840
010-400-105	SALARIES	65,110	65,110	65,140	65,701	65,813
010-400-200	LONGEVITY PAY	3,240	3,360	3,480	3,480	3,540
010-400-201	SOCIAL SECURITY	11,593	11,848	11,954	11,841	12,010
010-400-202	COUNTY GROUP INSURANCE	20,882	19,239	22,855	22,930	23,752
010-400-203	RETIREMENT	14,279	16,484	17,288	17,481	17,813
010-400-204	WORKERS COMPENSATION	312	224	164	239	164
010-400-206	UNEMPLOYMENT INSURANCE	99	83	91	177	95
010-400-225	VEHICLE ALLOWANCE	19,094	19,094	19,094	19,062	19,094
	Sub-Total : Personnel	203,161	203,684	208,616	209,374	210,833
010-400-315	OFFICE SUPPLIES	1,325	1,393	1,400	1,035	1,400
010-400-419	CABLE (EMERG, BROADCASTS)	422	439	425	518	425
010-400-423	MOBILE PHONE/PAGER	-	-	-	-	-
010-400-427	TRAVEL/TRAINING	2,344	1,284	2,400	2,097	2,400
010-400-480	BONDS	-	71	178	178	178
010-400-481	DUES	200	200	200	200	200
	Sub-Total : Operating	4,291	3,388	4,603	4,029	4,603
010-400-572	OFFICE FURNISHINGS/EQUIP	502	-	-	-	-
	Sub-Total : Capital Outlay	502	-	-	-	-
	* EXP. SUMMARY - CO JUDGE	207,954	207,072	213,219	213,402	215,436

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/unit and quantified measures of performance linked to those objectives. Although not statutorily required of County governments, performance measurement data provides a clearer understanding and justification for the budgetary decisions made by the Court. The process will require the support and participation of all Elected Officials.



COMMISSIONERS COURT

Department Description

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

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

Objective/s:

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

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-401-105	SALARIES	24,559	24,590	24,737	22,389	24,737
010-401-108	SALARIES / PART-TIME	495	820	1,250	2,340	1,250
010-401-200	LONGEVITY PAY	120		60	60	60
010-401-201	SOCIAL SECURITY	2,126	1,247	1,993	1,667	1,993
010-401-202	COUNTY GROUP INSURANCE	5,184	6,413	7,618	6,374	7,917
010-401-203	RETIREMENT	2,652	2,615	2,882	2,744	2,955
010-401-204	WORKERS COMPENSATION	59	34	31	38	31
010-401-206	UNEMPLOYMENT INSURANCE	43	30	35	65	36
	Sub-Total : Personnel	35,238	35,749	38,606	35,676	38,980
010-401-027	COURTHOUSE SECURITY SUBS	29,750	33,297	34,940	34,940	79,567
010-401-315	OFFICE SUPPLIES	1,727	1,682	1,530	1,523	1,530
010-401-334	SOUTHLAND PARK IMPROVEM	420	620	800	935	800
010-401-352	CONTINGENCIES	18,765	14,323	50,000	14,254	50,000
010-401-360	RETIREE HEALTH & TRUST	12,955	20,089	232,217	226,661	128,600
010-401-361	REDISTRICTING SERVICES		1,500	6,500	6,500	6,500
010-401-400	ATTORNEY FEES/COMM COUR	14,500	15,230	35,000	23,690	35,000
010-401-401	AUDITING FEES	55,746	67,514	61,126	58,477	61,126
010-401-402	RESNET	1,800	1,800	1,800	-	1,800
010-401-403	GFOA BUDGET AWARD PRGM	265	330	330	330	330
010-401-404	COUNTYWIDE EVENTS	-	-	-	-	-
010-401-425	RURAL TRANSIT	35,000	35,000	35,000	35,000	35,000
010-401-427	TRAVEL/TRAINING	3,640	2,171	3,600	1,975	3,600
010-401-460	INMATE PHONE CARDS	50,531	45,000	45,000	54,065	45,000
010-401-479	AGING SUBSIDY	60,000	-	-	-	-
010-401-480	SCHOLARSHIP DISBURSEMEN	16,000	16,000	16,000	16,000	16,000
010-401-481	DUES - CJ/CC ASSOC & DETD/	2,100	2,100	2,100	2,100	2,100
010-401-483	MERIT POOL	-	-	16,000	-	10,000
010-401-486	BI-LINGUAL INCENTIVE PROG	100	100	2,500	200	2,500
010-401-487	SERVICE AWARDS BANQUET	1,856	7,281	7,000	6,040	7,000

COMMISSIONERS COURT (CONT.)

Detail Expenditures (Continued)

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-401-500	SALARY TRANSITION COST	-	-	-		-
010-700-061	TRANSFER TO DEBT SERVICE	-	230,000	-		-
010-700-094	TRANSFER TO RECORDS MGM	-	-	-		-
	Sub-Total : Operating	305,156	494,037	551,443	482,691	486,453
010-401-572	OFFICE EQUIPMENT/FURNISH	492	-	-		-
010-401-573	CAPITAL OUTLAY	-	-	-		-
	Sub-Total : Capital Outlay	492	-	-	-	-
	* EXP. SUMMARY - COMM COL	340,886	529,786	590,049	518,367	525,433

COUNTY CLERK



Department Description

The County Clerk is the clerk for the County Court, the Commissioners Court and in certain cases, for 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 office is located on the 1st floor of the main Courthouse. In September 2011, the criminal and probate divisions of this office relocated to the Judicial Center at 101 W. Mill.

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-403-101	SALARY - COUNTY CLERK	45,719	45,719	45,719	45,643	45,719
010-403-105	SALARIES	217,892	223,522	228,026	214,895	228,026
010-403-107	ELECTION WORK/PART-TIME	52,889	21,168	25,290	31,022	25,290
010-403-108	SALARIES / PART-TIME	-	-	-	-	-
010-403-200	LONGEVITY PAY	2,520	1,860	2,460	2,460	3,060
010-403-201	SOCIAL SECURITY	22,406	20,328	23,064	21,184	23,110
010-403-202	COUNTY GROUP INSURANCE	67,029	64,130	76,183	75,773	79,174
010-403-203	RETIREMENT	24,887	28,778	33,354	29,105	34,276
010-403-204	WORKERS COMPENSATION	546	397	359	410	360
010-403-206	UNEMPLOYMENT INSURANCE	337	276	344	566	358
	Sub-Total : Personnel	434,224	406,177	434,801	421,058	439,373
010-403-315	OFFICE SUPPLIES	12,775	12,804	14,000	12,253	14,000
010-403-423	MOBILE PHONES/PAGERS	871	639	525	1,423	525
010-403-427	TRAVEL/TRAINING	6,299	7,485	7,750	7,583	7,750
010-403-480	BONDS/ LIABILITY INSURANC	-	-	-	932	-
010-403-481	DUES	398	220	285	233	285
010-403-484	ELECTION EXPENSE	15,872	56,751	10,000	13,267	20,000
	Sub-Total : Operating	36,216	77,899	32,560	35,690	42,560
010-403-571	ELECTION EQUIP. - HAVA GRANT		42,300	-	43,535	-
010-403-572	OFFICE EQUIPMENT	4,782	763	-	-	-
	Sub-Total : Capital Outlay	4,782	43,063	-	43,535	-
	*EXP. SUMMARY-COUNTY CLE	475,222	527,139	467,361	500,283	481,933



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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-497-101	SALARY -TREASURER	45,719	45,719	45,719	45,643	45,719
010-497-105	SALARIES	53,450	54,717	57,877	56,036	57,877
010-497-108	SALARIES / PART-TIME	1,119	548	1,367	242	1,367
010-497-200	LONGEVITY PAY	1,860	2,040	2,160	2,160	2,280
010-497-201	SOCIAL SECURITY	7,654	7,693	8,195	7,775	8,204
010-497-202	GROUP INSURANCE	20,728	19,219	22,855	22,899	23,752
010-497-203	RETIREMENT	9,553	10,925	11,851	11,521	12,168
010-497-204	WORKERS COMPENSATION	208	146	128	160	128
010-497-206	UNEMPLOYMENT INSURANCE	84	69	81	149	84
	Sub-Total : Personnel	140,375	141,074	150,233	146,586	151,580
010-497-315	OFFICE SUPPLIES	5,258	4,878	4,625	3,076	4,625
010-497-423	MOBILE PHONE	-	-	-	-	-
010-497-427	TRAVEL/ TRAINING	1,849	1,748	2,500	3,361	2,500
010-497-480	BONDS	-	-	-	-	-
010-497-481	DUES	175	175	175	533	175
	Sub-Total : Operating	7,282	6,800	7,300	6,971	7,300
010-497-572	OFFICE EQUIPMENT	1,100	-	-	-	-
	Sub-Total : Capital Outlay	1,100	-	-	-	-
	*EXP. SUMMARY - CO. TREASURER	148,757	147,874	157,533	153,557	158,880



COUNTY AUDITOR

Department Description

The County Auditor is appointed by and reports to the 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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-495-102	SALARY- AUDITOR	58,200	58,200	58,200	58,104	58,200
010-495-105	SALARIES	119,810	119,943	122,971	122,739	122,971
010-495-108	SALARIES / PART-TIME	-	-	1,000	-	1,000
010-495-200	LONGEVITY PAY	960	1,260	1,560	1,560	1,860
010-495-201	SOCIAL SECURITY	13,700	13,676	14,381	13,909	14,404
010-495-202	COUNTY GROUP INSURANCE	34,546	32,028	38,092	38,178	39,587
010-495-203	RETIREMENT	17,153	19,499	20,797	20,663	21,363
010-495-204	WORKERS COMPENSATION	374	258	224	288	224
010-495-206	UNEMPLOYMENT INSURANCE	279	225	254	487	264
010-495-225	TRAVEL ALLOWANCE	4,257	4,257	4,257	4,250	4,257
	Sub-Total : Personnel	249,279	249,347	261,735	260,178	264,130
010-495-315	OFFICE SUPPLIES	6,313	7,624	5,500	5,356	5,500
010-495-390	SUBSCRIPTIONS	20	20	300	28	300
010-495-423	MOBILE PHONE	-	-	-	-	-
010-495-427	TRAVEL/ TRAINING	5,909	3,581	5,500	2,037	5,500
010-495-440	OUTSIDE CONTRACT SERVICE	156	-	-	-	-
010-495-463	STORAGE LEASE	1,680	-	-	-	-
010-495-480	BONDS/ LIABILITY INSURANC	250	150	400	221	400
010-495-481	DUES	265	255	400	295	400
	Sub-Total : Operating	14,593	11,631	12,100	7,936	12,100
010-495-572	OFFICE EQUIPMENT/FURNISH	1,550	1,500	-	-	-
	Sub-Total : Capital Outlay	1,550	1,500	-	-	-
	*EXP. SUMMARY - CO. AUDIT	265,422	262,477	273,835	268,114	276,230



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, Goodrich, Leggett and, Livingston I.S.D.'s, 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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-499-101	SALARY- TAX ASSESS/ COLLEC	45,719	45,719	45,719	45,643	45,719
010-499-105	SALARIES	330,721	329,318	337,665	334,588	337,665
010-499-108	SALARIES / PART-TIME	-	1,254	1,641	-	1,641
010-499-200	LONGEVITY PAY	8,160	8,880	7,320	7,320	8,100
010-499-201	SOCIAL SECURITY	28,283	28,319	29,967	28,432	30,074
010-499-202	GROUP INSURANCE	95,759	86,346	106,656	105,101	110,843
010-499-203	RETIREMENT	35,963	40,779	43,337	42,920	44,604
010-499-204	WORKERS COMPENSATION	785	548	467	595	469
010-499-206	UNEMPLOYMENT INSURANCE	516	417	466	886	485
	Sub-Total : Personnel	545,907	541,582	573,239	565,485	579,600
010-499-315	OFFICE SUPPLIES	5,943	7,117	6,200	5,820	6,200
010-499-330	FURNISHED TRANSPORTATIO	717	867	1,000	674	1,000
010-499-423	MOBILE PHONE	-	-	-	-	-
010-499-427	TRAVEL/ TRAINING	2,343	2,147	3,000	2,698	3,000
010-499-481	DUES / BONDS	2,210	1,710	1,500	2,215	1,500
010-499-484	CH19 VOTER REGISTRATION	1,934	2,286	10,000	1,367	7,000
010-499-487	TAX STATEMENT EXPENSE	24,499	38,411	29,000	28,851	39,000
	Sub-Total : Operating	37,645	52,539	50,700	41,624	57,700
010-499-572	OFFICE EQUIPMENT	303	-	-	-	-
010-499-573	CAPITAL OUTLAY	-	958	-	-	-
	Sub-Total : Capital Outlay	303	958	-	-	-
	*EXP. SUMMARY- TAX ASSESS	583,855	595,079	623,939	607,109	637,300

DATA PROCESSING

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

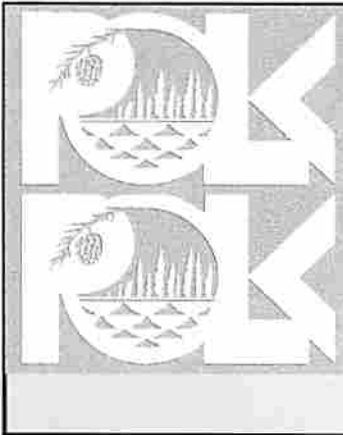
STEVE KULBICKI
Data Processing Manager

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-503-103	CELL PHONE ALLOWANCE	-	292	400	399	400
010-503-105	SALARIES	83,420	81,898	83,709	81,117	83,709
010-503-200	LONGEVITY PAY	2,160	2,220	1,200	1,200	1,260
010-503-201	SOCIAL SECURITY	6,264	6,133	6,526	6,685	6,531
010-503-202	GROUP INSURANCE	13,832	11,776	15,237	15,286	15,835
010-503-203	RETIREMENT	8,016	8,935	9,438	9,154	9,686
010-503-204	WORKERS COMPENSATION	741	510	429	539	429
010-503-206	UNEMPLOYMENT INSURANCE	131	104	115	216	120
	Sub-Total : Personnel	114,565	111,869	117,054	114,596	117,970
010-503-315	OFFICE SUPPLIES	501	957	500	361	500
010-503-330	FURNISHED TRANSPORTATIO	354	610	500	1,550	1,000
010-503-352	COMPUTER EXPENSE/ SUPPLII	9,312	10,751	10,500	8,633	10,500
010-503-410	CONTRACT SERVICES	2,953	7,761	8,000	8,226	10,000
010-503-423	Mobile Phones / Pagers	335	196	300	-	300
010-503-427	TRAVEL/ TRAINING	600	1,675	1,500	-	1,500
010-503-428	CIRA WEBSITE SERVICE	240	750	750	550	750
010-503-429	CIRA SOFTWARE PROGRAM	15,149	15,215	15,650	-	16,038
010-503-452	COMPUTER MAINTENANCE/ E	103,993	122,034	142,235	141,818	151,554
	Sub-Total : Operating	133,436	159,950	179,935	161,138	192,142
010-503-571	AS-400 ADDL. EQUIP. (restrict	17,274	-	-	-	-
010-503-572	OFFICE EQUIPMENT	-	-	-	-	-
010-503-573	CAPITAL OUTLAY PURCHASES	45,494	55,303	-	-	-
	Sub-Total : Capital Outlay	62,768	55,303	-	-	-
	*EXP. SUMMARY- DATA PROC	310,768	327,122	296,989	275,734	310,111



DELINQUENT TAX COLLECTION

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-501-105	SALARIES- PERSONNEL	106,943	105,877	106,983	106,022	106,983
010-501-200	LONGEVITY PAY	2,580	2,700	1,740	1,740	1,920
010-501-201	SOCIAL SECURITY	8,021	7,959	8,317	7,892	8,331
010-501-202	COUNTY GROUP INSURANCE	20,748	19,236	22,855	22,930	23,752
010-501-203	RETIREMENT	10,241	11,500	12,028	11,926	12,356
010-501-204	WORKERS COMPENSATION	224	154	129	166	129
010-501-206	UNEMPLOYMENT INSURANCE	168	134	147	281	152
	Sub-Total : Personnel	148,924	147,561	152,199	150,957	153,624
010-501-315	OFFICE SUPPLIES	2,103	2,315	3,000	1,966	3,000
010-501-420	TELEPHONE	1,680	1,688	1,707	1,688	1,707
010-501-423	MOBILE PHONE	-	-	-	-	-
010-501-427	TRAVEL/TRAINING	3,004	36	2,900	3,097	2,900
010-501-460	LEASE/RENT	-	-	-	-	-
010-501-430	DUES	-	-	120	120	120
	Sub-Total : Operating	6,787	4,039	7,727	6,870	7,727
010-501-572	OFFICE FURNISHING/EQUIPM	1,027	855	3,000	-	3,000
	Sub-Total : Capital Outlay	1,027	855	3,000	-	3,000
	*EXP. SUMMARY - DELINQUEN	156,738	152,455	162,926	157,827	164,351



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, 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

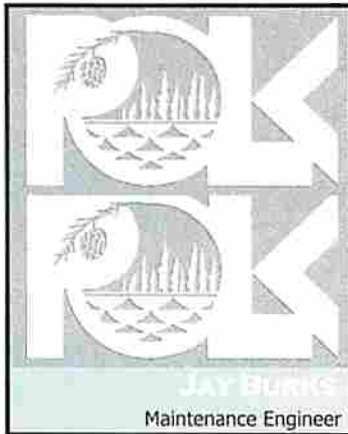
Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-696-103	CELL PHONE ALLOWANCE	346	623	600	599	600
010-696-105	SALARIES- PERSONNEL	77,800	77,983	78,347	76,849	78,830
010-696-108	SALARIES / PART-TIME	1,710	327	885	253	885
010-696-200	LONGEVITY PAY	240	300	480	480	660
010-696-201	SOCIAL SECURITY	6,072	5,754	6,144	5,495	6,195
010-696-202	COUNTY GROUP INSURANCE	19,151	18,259	22,855	22,930	23,752
010-696-203	RETIREMENT	7,493	8,406	8,885	8,653	9,187
010-696-204	WORKERS COMPENSATION	165	112	96	121	97
010-696-206	UNEMPLOYMENT INSURANCE	130	97	108	204	113
	Sub-Total : Personnel	113,107	111,861	118,400	115,584	120,319
010-696-315	OFFICE SUPPLIES	3,651	2,748	3,000	2,815	3,000
010-696-405	EMPLOYEE PHYSICALS	12,606	11,514	13,000	10,935	13,000
010-696-427	TRAVEL/TRAINING	2,973	2,515	3,000	1,931	3,000
010-696-430	ADVERTISING / PUBLICATION	754	1,075	800	1,211	800
010-696-491	HEALTHY COUNTY REWARD EXPENSE		860		-	-
	Sub-Total : Operating	19,984	18,711	19,800	16,891	19,800
010-696-572	OFFICE FURNISHING/EQUIPM	903	985	-	-	-
	Sub-Total : Capital Outlay	903	985	-	-	-
	*EXP. SUMMARY - HUMAN RES	133,993	131,558	138,200	132,475	140,119



MAINTENANCE/CUSTODIAL

Department Description
 This department handles custodial activities related to the upkeep of buildings and grounds. Custodial personnel also administer special needs with individual offices; such as processing mail - collecting the same from Courthouse offices, generating appropriate postage at a central postage room located in the tax office and delivering posted mail to the local post office. The Custodial Department also maintains and distributes a central supply of paper and other disposable goods. In FY20009, administration of the Custodial Department was assumed by Maintenance Engineering and, in the FY2011 Budget, expenses were shifted to one - combined - "Maintenance" Department (see below).

Goal/s:	
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>See "Maintenance"</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-510-105	SALARIES	59,448	58,510			
010-510-108	SALARIES / PART-TIME	-	4,318			
010-510-200	LONGEVITY PAY	1,320	1,200			
010-510-201	SOCIAL SECURITY	4,598	4,847			
010-510-202	GROUP INSURANCE	14,318	14,742			
010-510-203	RETIREMENT	5,679	6,791			
010-510-204	WORKERS COMPENSATION	2,151	1,597			
010-510-206	UNEMPLOYMENT INSURANCE	95	78			
	Sub-Total : Personnel	87,609	92,083	-	-	-
010-510-300	UNIFORMS /DOOR MATS	2,685	370			
010-510-315	OFFICE SUPPLIES	201	-			
010-510-330	FURNISHED TRANSPORTATIO	3,758	485			
010-510-332	SUPPLIES/ REPAIRS - CUSTOC	34,997	41,865			
010-510-335	PEST CONTROL	-	-			
010-510-423	MOBILE PHONE/ PAGER	189	-			
010-510-427	TRAVEL/ TRAINING	974	312			
010-510-452	SUPPLIES/ REPAIRS - EQUIP.	-	-			
	Sub-Total : Operating	42,804	43,032	-	-	-
010-510-573	CAPITAL OUTLAY PURCHASES	6,000	5,294			
	Sub-Total : Capital Outlay	6,000	5,294	-	-	-
	*EXP. SUMMARY - MAINT./CU:	136,413	140,409	-	-	-

Combined in "Maintenance" - see below



MAINTENANCE

Department Description

The maintenance engineering 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; provides County road signage for Road & Bridge installation; and administers a fleet maintenance program for County vehicles. This Department has also assumed administration of the Custodial Department and, 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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-511-103	CELL PHONE ALLOWANCE		111		-	-
010-511-105	SALARIES	193,407	198,209	271,884	263,233	290,835
010-511-108	SALARIES / PART-TIME	506	-	-	-	-
010-511-200	LONGEVITY PAY	1,380	1,560	1,980	1,980	2,400
010-511-201	SOCIAL SECURITY	14,404	14,135	20,951	19,107	22,432
010-511-202	GROUP INSURANCE	42,145	41,880	76,183	67,495	87,091
010-511-203	RETIREMENT	18,267	21,221	30,298	29,462	33,270
010-511-204	WORKERS COMPENSATION	5,488	4,071	5,115	6,458	5,535
010-511-206	UNEMPLOYMENT INSURANCE	295	246	370	693	411
	Sub-Total : Personnel	275,892	281,432	406,780	388,429	441,975
010-511-300	UNIFORMS	2,407	3,024	1,500	1,331	1,500
010-511-315	OFFICE SUPPLIES	1,448	2,185	1,000	1,000	1,000
010-511-330	FURNISHED TRANSPORTATIO	23,661	25,883	25,000	26,590	25,000
010-511-332	SUPPLIES/REPAIRS CUSTODIAL			45,000	43,307	47,400
010-511-335	PEST CONTROL	7,045	5,255	7,000	5,100	8,000
010-511-423	MOBILE PHONE/ PAGER	4,328	4,784	3,800	4,254	4,000
010-511-427	TRAVEL/ TRAINING	1,961	3,101	2,500	5,027	2,500
010-511-450	REPAIR/ REPLACEMENT - BUIL	187,572	178,717	175,000	173,687	175,000
010-511-451	MAINTENANCE INSPECTIONS	19,456	14,856	19,595	19,695	22,795
010-511-452	SUPPLIES/ REPAIRS - OFFICE	7,177	4,344	3,000	2,258	3,000
010-511-454	AUTOMOTIVE MAINTENANCE	11,944	13,479	15,000	10,253	15,000
010-511-460	BUILDING SIGNAGE	3,006	3,969	3,500	2,228	3,500
	Sub-Total : Operating	270,005	259,596	301,895	294,731	308,695
010-511-571	CAPITAL OUTLAY - ANIMAL SHELTER		32,789		12,340	-
010-511-573	CAPITAL OUTLAY PURCHASES	29,372	94,780	-	9,000	-
010-511-574	CAPITAL OUTLAY BUILDINGS	517,605	119,560	-	-	-
	Sub-Total : Capital Outlay	546,977	247,129	-	21,340	-
-	*EXP. SUMMARY - MAINT./EN	1,092,874	788,157	708,675	704,500	750,670



GENERAL OPERATING

Department Description

This department is utilized for county-wide expenses such as electricity and insurance, 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	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-409-202	RENEWAL CREDIT (BUDGETAF	(31,318)	(4)	-	-	-
010-409-204	WORKERS COMP CREDIT	-	-	-	-	-
010-409-206	UNEMPLOYMENT INSURANCE	2,066	9,425	-	0	-
010-409-311	POSTAGE	64,361	64,781	68,000	44,355	68,000
010-409-312	OFFICE/COMPUTER SUPPLIES	14,577	12,766	18,500	16,456	18,500
010-409-331	COPY MACHINE EXPENSE	82,960	101,549	95,720	86,854	95,720
010-409-419	CABLE TV - JUDICIAL CENTER					425
010-409-420	TELEPHONE	156,980	147,439	145,000	162,407	199,640
010-409-423	MOBILE PHONE/PAGERS	(46)		-	-	-
010-409-440	ELECTRICITY	225,659	275,654	265,000	395,244	390,000
010-409-441	GAS/HEAT	27,936	29,038	38,000	33,189	45,000
010-409-442	WATER	44,153	55,499	53,000	63,924	68,000
010-409-450	HURRICANE REPAIRS - INS.	18,697		-	-	
010-409-482	PROPERTY INSURANCE	86,765	88,791	148,500	166,648	163,200
010-409-490	AUTOMOBILE INSURANCE	101,997	116,068	114,000	99,607	110,000
010-409-492	GENERAL LIABILITY INSURAN	30,242	30,401	31,000	33,935	34,000
010-409-493	PUBLIC OFFICIALS LIABILITY	27,783	33,957	30,000	21,442	25,000
010-409-495	COUNTY EMP. CRIME POLICY	841	841	850	841	1,124
	Sub-Total : Operating	853,654	966,204	1,007,570	1,124,901	1,218,609
010-409-553	BOND ISSUE COSTS	64,626	36,839	-	30,025	-
010-409-572	OFFICE FURNISHINGS/EQUIPM	9,533	13,562	20,000	490	20,000
010-409-573	CAPITAL OUTLAYS		12,700	-	-	-
	Sub-Total : Capital Outlay	74,159	63,101	20,000	30,515	20,000
	*EXP. SUMMARY-GENERAL OP	927,812	1,029,305	1,027,570	1,155,416	1,238,609



ALL OTHER -NON DEPARTMENTALIZED

Department Description

This department is generalized expenses such, which cannot be identified with a specific department. The majority of these expenses represent support obligations to organizations operating within 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	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-691-402	CHILD WELFARE	10,000	7,500	10,000	10,000	10,000
010-691-404	MHMR/BURKE CENTER	43,629	43,629	43,629	43,629	43,629
010-691-405	AUTOPSIES	123,759	99,557	127,000	138,761	153,000
010-691-406	APPRAISAL DISTRICT	386,619	359,298	410,168	410,168	403,891
010-691-407	REGIONAL WATER PLANNING	149	142	149	128	149
010-691-415	ADAC COUNSELING SERVICES	2,500	2,500	2,500	2,500	2,500
010-691-430	ADVERTISING/PUBLICATIONS	10,777	4,434	5,000	4,803	5,000
010-691-460	RENT	12,000	12,000	-	2,000	-
010-691-466	PARKING LOT LEASE	6,600	6,600	6,600	6,000	6,600
010-691-470	ORGANIZATION MEMBERSHIP	24,461	24,461	24,461	23,961	24,611
010-691-471	CERTF. RETIREMENT COMMUI	21,283	18,783	20,000	15,164	17,000
010-691-481	DETCOG / TAC / NACO DUES	5,475	6,266	5,500	4,994	5,800
010-691-490	MISCELLANEOUS	1,838	1,284	5,000	2,244	5,000
010-691-495	COURTHOUSE LANDSCAPING	19,891	17,652	20,000	31,371	35,000
010-691-670	SOIL CONSERVATION	1,000	1,000	1,000	1,000	1,000
	Sub-Total : Operating	669,982	605,106	681,007	696,723	713,180
010-691-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	669,982	605,106	681,007	696,723	713,180



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 expense.

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-435-408	PRO-RATA JUDGE	1,705	1,705	2,500	1,747	2,500
010-435-485	JURY-PETIT, GRAND, COMMIS	67,907	43,046	60,000	53,867	55,000
010-435-490	CONTINGENCIES	1,860	1,768	3,000	2,563	3,000
	Sub-Total : Operating	71,472	46,520	65,500	58,177	60,500
	*EXP. SUMMARY- JURY	71,472	46,520	65,500	58,177	60,500



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 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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-426-101	SALARY - CCL JUDGE	124,000	124,000	124,000	123,796	124,000
010-426-105	SALARIES	121,053	121,053	122,553	121,584	122,553
010-426-108	SALARIES-PART TIME	-	-	5,253	-	5,253
010-426-200	LONGEVITY PAY	2,340	2,520	2,700	2,700	2,880
010-426-201	SOCIAL SECURITY	16,602	16,751	19,470	16,797	19,484
010-426-202	COUNTY GROUP INSURANCE	27,845	25,652	30,473	30,573	31,669
010-426-203	RETIREMENT	23,139	26,275	28,156	27,456	28,897
010-426-204	WORKERS COMPENSATION	504	349	303	382	743
010-426-206	UNEMPLOYMENT INSURANCE	186	150	175	322	181
	Sub-Total : Personnel	315,669	316,750	333,083	323,610	335,660
010-426-315	OFFICE SUPPLIES	1,494	453	600	1,232	600
010-426-352	PRODUCTIVITY ENHANCEMEN	2,680	209	1,100	3,564	1,100
010-426-400	ATTORNEY FEES- COUNTY CO	158,347	160,901	135,000	140,794	135,000
010-426-402	INTERPRETER FEES - CCL	60	-	1,000	-	1,000
010-426-405	PSYCHOLOGICAL EVALUATIONS	200	-	-	-	-
010-426-426	TRAVEL/TRAINING	891	2,120	1,200	43	1,200
010-426-481	FEES/DUES	696	686	780	583	780
010-426-485	JURY FEES	2,770	2	2,500	2,106	2,500
010-426-486	CONTRACT COURT REPORTER	4,820	2,900	2,400	637	2,400
	Sub-Total : Operating	171,958	167,271	144,580	148,958	144,580
010-426-572	OFFICE FURNISHINGS/EQUIP	1,418	-	-	-	-
	Sub-Total : Capital Outlay	1,418	-	-	-	-
	*EXP. SUMMARY - CO CT AT L	489,045	484,021	477,663	472,568	480,240

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 collections 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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-450-101	SALARIES- DISTRICT CLERK	45,719	45,719	45,719	45,643	45,719
010-450-103	CELL PHONE ALLOWANCE	23	600	600	599	600
010-450-105	SALARIES	198,312	207,827	242,741	205,419	243,268
010-450-108	SALARIES / PART-TIME	29,794	13,241	5,978	32,968	5,978
010-450-200	LONGEVITY PAY	2,700	3,060	3,180	3,180	2,400
010-450-201	SOCIAL SECURITY	20,955	20,273	22,814	21,794	22,794
010-450-202	COUNTY GROUP INSURANCE	58,235	56,132	76,183	69,984	79,174
010-450-203	RETIREMENT	25,879	28,729	32,992	31,882	33,807
010-450-204	WORKERS COMPENSATION	563	379	355	442	354
010-450-206	UNEMPLOYMENT INSURANCE	346	273	339	630	351
	Sub-Total : Personnel	382,525	376,233	430,901	412,541	434,446
010-450-315	OFFICE SUPPLIES	14,928	14,322	15,000	18,741	15,000
010-450-423	MOBILE PHONE/PAGER	-	-	-	-	-
010-450-425	INTERNET EXPENSE	1,118	1,077	1,206	1,162	-
010-450-427	TRAVEL/TRAINING	7,442	4,192	5,000	4,386	5,000
010-450-452	EQUIPMENT REPAIR	310	2,435	2,000	1,500	2,000
010-450-463	STORAGE LEASE	1,117	990	-	-	-
010-450-480	BONDS/LIABILITY INSURANCE	-	-	200	1,243	200
	Sub-Total : Operating	24,915	23,016	23,406	27,032	22,200
010-450-572	OFFICE FURNISHINGS/ EQUIPMENT	-	-	-	-	-
010-450-573	CAPITAL PROJECT EXPENSE	29,795	5,947	-	-	-
010-450-590	TRNSF TO RMF - BOOK REPAI	20,656	15,218	14,318	14,318	13,318
	Sub-Total : Capital Outlay	50,451	21,165	14,318	14,318	13,318
	*EXP. SUMMARY- DISTRICT C	457,891	420,414	468,625	453,891	469,963

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	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-465-101	SALARY - JUVENILE BOARD	28,000	28,000	28,000	27,954	28,000
010-465-103	CELL PHONE ALLOWANCE	1,551			-	-
010-465-105	SALARIES	204,345			-	-
010-465-108	SALARIES PART-TIME	1,831			-	-
010-465-120	CERTIFICATE PAY	2,400			-	-
010-465-201	SOCIAL SECURITY	17,646	2,044	1,274	2,041	1,274
010-465-202	COUNTY GROUP INSURANCE	34,580			-	-
010-465-203	RETIREMENT	22,447	2,975	3,098	3,094	3,177
010-465-204	WORKERS COMPENSATION	461	20	17	22	17
010-465-206	UNEMPLOYMENT INSURANCE	322			-	-
010-465-225	TRAVEL ALLOWANCE - BAILIFI	3,600			-	-
	Sub-Total : Personnel	317,182	33,039	32,388	33,111	32,468
010-465-311	POSTAGE	1,295			-	-
010-465-315	OFFICE SUPPLIES	1,515			-	-
010-465-330	ADULT PROBATION FUEL				477	
010-465-400	ATTORNEY FEES - 411TH	157,887				
010-465-401	PSYCHOLOGICAL EVAL.-411TH	7,315				
010-465-402	INTERPRETER FEES - 411TH	390				
010-465-403	APPEALS/TRANSCP-411TH	11,236				
010-465-404	EXPERT WITNESS FEE- 411TH	-				
010-465-405	PSYCHOLOGICAL EVAL.-258TH	10,084				
010-465-406	INTERPRETER FEES - 258TH	873				
010-465-407	APPEALS & TRANSCP-258TH	11,410				
010-465-408	ATTORNEY FEES - 258TH	144,286				
010-465-415	VISITING JUDGE	160	275	1,000	617	1,000
010-465-416	INDG.DEF. VIDEO CONFERENC	5,758	6,805	6,500	6,116	6,000
010-465-417	CAPITAL TRIAL COSTS	-		20,000	-	20,000
010-465-420	MEDIATION FEES	-		500	-	500
010-465-423	MOBILE PHONES / PAGERS	622			-	-
010-465-426	TRAVEL-258TH CRT REP	3,657			-	-
010-465-427	TRAVEL-411TH CRT REP	832	32,156		-	-
010-465-465	411TH PRO-RATA (TRINITY CC	30,120		32,796	34,132	32,000
010-465-470	258TH PRE-RATA (SJ CO.)	-			-	-
010-465-475	TRANSFER TO JUVENILE PROE	48,027	42,303	44,115	42,303	44,115
010-465-476	JUVENILE DETENTION EXPENSE		12,260	28,885	1,800	28,885
010-465-477	CHILDRENZ HAVEN SERVICES			5,000	-	5,000
010-465-480	ADULT PROBATION PHONE	1,013	1,194	1,301	-	1,301
010-465-485	HOUSE ARREST MONITORING	-		5,000	-	5,000
010-465-490	CONTINGENCIES	-		200	-	200
	Sub-Total : Operating	436,480	94,993	145,297	85,444	144,001
010-465-572	FURNISHINGS/EQUIP	5,856	-	-	-	-
	Sub-Total : Capital Outlay	5,856	-	-	-	-
	*EXP. SUMMARY- JUDICIAL	759,519	128,032	177,685	118,555	176,468



ELIZABETH CONYER
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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-466-103	CELL PHONE ALLOWANCE		775	776	774	776
010-466-105	SALARIES		119,933	119,933	119,735	119,933
010-466-108	SALARIES / PART-TIME		75	1,000	648	1,000
010-466-120	CERTIFICATE PAY		600	1,200	1,198	1,200
010-466-201	SOCIAL SECURITY		8,881	9,540	8,955	9,540
010-466-202	COUNTY GROUP INSURANCE		19,239	22,855	22,930	23,752
010-466-203	RETIREMENT		13,081	13,797	13,743	14,149
010-466-204	WORKERS COMPENSATION		180	149	192	614
010-466-206	UNEMPLOYMENT INSURANCE		156	168	325	175
010-466-225	TRAVEL ALLOWANCE-BAILIFF		1,800	1,800	1,797	1,800
	Sub-Total : Personnel	-	164,720	171,217	170,297	172,939
010-466-311	POSTAGE		315	750	268	750
010-466-315	OFFICE SUPPLIES		3,839	2,500	4,220	2,500
010-466-400	ATTORNEY FEES		166,266	170,000	140,918	170,000
010-466-402	INTERPRETER FEES		335	1,500	219	1,500
010-466-404	EXPERT WITNESS		400	1,000	-	1,000
010-466-405	PSYCHOLOGICAL EVALUATION		4,900	6,000	5,333	6,000
010-466-407	APPEALS & TRANSCRIPTS		14,847	11,000	5,439	11,000
010-466-420	TELEPHONE/MOBILE/SPEC. LINE		-	400	-	400
010-466-427	TRAVEL/TRAINING		3,689	5,000	2,390	5,000
010-466-452	COMPUTER MAINTENANCE				1,750	-
010-466-465	PRO-RATA 258TH COURT				-	-
	Sub-Total : Operating	-	194,591	198,150	160,537	198,150
010-466-572	CAPITAL OUTLAY		1,750	-	-	-
	Sub-Total : Capital Outlay	-	1,750	-	-	-
	*EXP. SUMMARY - 258TH CRT	-	361,060	369,367	330,834	371,089



ROBERT HILL TRAFF
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.

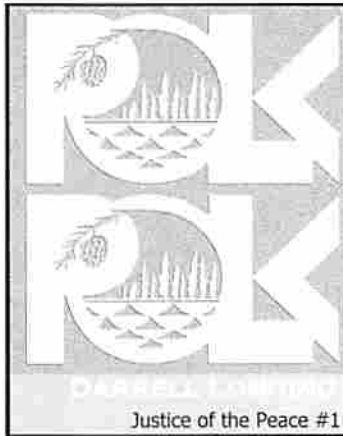
Goal/s: Not Provided
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-467-103	CELL PHONE ALLOWANCE		775	776	774	776
010-467-105	SALARIES		86,818	86,818	86,675	86,818
010-467-108	SALARIES / PART-TIME		-	-	-	-
010-467-120	CERTIFICATE PAY		1,800	1,800	1,797	1,800
010-467-201	SOCIAL SECURITY		6,645	6,976	6,864	6,976
010-467-202	COUNTY GROUP INSURANCE		12,826	15,237	15,286	15,835
010-467-203	RETIREMENT		9,690	10,089	10,077	10,347
010-467-204	WORKERS COMPENSATION		121	109	140	574
010-467-206	UNEMPLOYMENT INSURANCE		107	123	238	128
010-467-225	TRAVEL ALLOWANCE-BAILIFF		1,800	1,800	1,797	1,800
	Sub-Total : Personnel	-	120,583	123,727	123,649	125,053
010-467-311	POSTAGE		-	-	-	-
010-467-315	OFFICE SUPPLIES		-	100	-	250
010-467-400	ATTORNEY FEES		190,260	170,000	129,913	171,450
010-467-402	INTERPRETER FEES		300	2,000	555	2,000
010-467-404	EXPERT WITNESS		-	1,500	-	1,500
010-467-405	PSYCHOLOGICAL EVALUATION		5,425	12,000	2,000	7,500
010-467-407	APPEALS & TRANSCRIPTS		19,715	12,000	4,585	15,000
010-467-420	TELEPHONE/MOBILE/SPEC. LINE		-	100	-	-
010-467-427	TRAVEL/TRAINING		-	2,500	-	2,500
	Sub-Total : Operating	-	215,701	200,200	137,054	200,200
010-467-572	CAPITAL OUTLAY		-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT	-	336,283	323,927	260,703	325,253



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

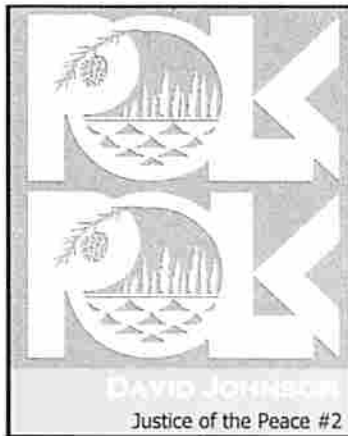
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-455-101	SALARY-JP #1	31,645	31,645	31,645	31,593	31,645
010-455-105	SALARIES	51,978	51,805	52,006	51,925	52,066
010-455-108	SALARIES / PART-TIME	12,226	12,551	15,763	12,650	15,763
010-455-200	LONGEVITY PAY	2,220	2,520	2,280	2,280	2,520
010-455-201	SOCIAL SECURITY	7,771	7,736	8,776	7,645	8,799
010-455-202	COUNTY GROUP INSURANCE	20,728	17,722	22,855	22,930	23,752
010-455-203	RETIREMENT	10,388	11,815	12,691	12,334	13,050
010-455-204	WORKERS COMPENSATION	226	158	137	172	137
010-455-206	UNEMPLOYMENT INSURANCE	100	82	94	172	97
010-455-225	TRAVEL ALLOWANCE	13,020	13,020	13,020	12,999	13,020
	Sub-Total : Personnel	150,303	149,053	159,267	154,699	160,850
010-455-315	OFFICE SUPPLIES	1,092	1,063	1,200	786	1,200
010-455-351	EQUIPMENT MAINTENANCE	547	-	750	411	750
010-455-390	SUBSCRIPTIONS	-	-	-	-	-
010-455-425	INTERNET EXPENSE	623	510	-	340	-
010-455-427	TRAVEL/ TRAINING	1,482	1,249	1,500	1,752	1,500
010-455-480	BONDS	-	142	225	178	225
010-455-481	DUES	170	60	170	170	170
010-455-483	PROSECUTOR PRO-TEM	-	-	-	-	-
	Sub-Total : Operating	3,914	3,025	3,845	3,636	3,845
010-455-572	OFFICE FURNISHINGS/EQUIP	-	725	-	-	-
	Sub-Total : Capital Outlay	-	725	-	-	-
	*EXP. SUMMARY - JP #1	154,217	152,803	163,112	158,335	164,695



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 Precinct 2 JP is located at the Sub-Courthouse in Onalaska at 14115 Hwy. 190W.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-456-101	SALARY JP #2	31,645	31,645	31,645	31,593	31,645
010-456-105	SALARIES	48,182	48,720	48,509	44,733	48,509
010-456-108	SALARIES / PART-TIME	-	-	-	188	14,250
010-456-200	LONGEVITY PAY	1,320	1,500	1,140	1,140	1,380
010-456-201	SOCIAL SECURITY	7,081	7,173	7,215	6,844	8,324
010-456-202	COUNTY GROUP INSURANCE	19,684	17,982	22,855	22,930	23,752
010-456-203	RETIREMENT	8,807	10,065	10,434	10,033	12,345
010-456-204	WORKERS COMPENSATION	192	134	112	140	130
010-456-206	UNEMPLOYMENT INSURANCE	74	61	66	117	88
010-456-225	TRAVEL ALLOWANCE	13,020	13,020	13,020	12,999	13,020
	Sub-Total : Personnel	130,004	130,299	134,996	130,716	153,443
010-456-315	OFFICE SUPPLIES	1,966	1,916	2,000	1,989	2,000
010-456-330	FUEL & OIL					5,000
010-456-427	TRAVEL/TRAINING	1,480	876	1,000	1,102	1,500
010-456-480	BONDS	-	-	-	-	-
010-456-481	DUES	95	70	100	178	200
010-456-495	JP#2 OVER/SHORTAGE	20	-	-	-	-
	Sub-Total : Operating	3,560	2,863	3,100	3,268	8,700
010-456-572	FURNISHINGS/ EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #2	133,565	133,162	138,096	133,984	162,143



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 Precinct 3 JP is located in the Sub-Courthouse in Corrigan at 201 W. Ben Franklin.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-457-101	SALARY - JP #3	31,645	31,645	31,645	31,593	31,645
010-457-105	SALARIES	51,978	51,978	52,452	52,507	52,593
010-457-108	SALARIES / PART-TIME	-	-	972	-	972
010-457-200	LONGEVITY PAY	1,560	1,740	1,920	1,920	2,100
010-457-201	SOCIAL SECURITY	7,480	7,494	7,651	7,544	7,675
010-457-202	COUNTY GROUP INSURANCE	20,739	19,221	22,855	22,912	23,752
010-457-203	RETIREMENT	9,184	10,433	11,064	10,959	11,384
010-457-204	WORKERS COMPENSATION	201	139	119	152	120
010-457-206	UNEMPLOYMENT INSURANCE	81	65	74	140	77
010-457-225	TRAVEL ALLOWANCE	13,020	13,020	13,020	12,999	13,020
	Sub-Total : Personnel	135,888	135,736	141,773	140,726	143,339
010-457-315	OFFICE SUPPLIES	1,315	1,265	1,500	1,289	1,500
010-457-423	MOBILE PHONE	-	-	-	-	-
010-457-427	TRAVEL/TRAINING	1,886	2,111	2,500	2,432	2,500
010-457-480	BONDS	-	-	250	249	250
010-457-481	DUES	130	130	355	130	355
	Sub-Total : Operating	3,331	3,507	4,605	4,099	4,605
010-457-572	FURNISHINGS/ EQUIP	379	-	-	-	-
	Sub-Total : Capital Outlay	379	-	-	-	-
	*EXP. SUMMARY - JP #3	139,597	139,242	146,378	144,826	147,944



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 Precinct 4 JP 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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-458-101	SALARY- JP #4	31,645	31,645	31,645	31,593	31,645
010-458-103	CELL PHONE ALLOWANCE	756	523	-	-	-
010-458-105	SALARIES	35,155	46,524	47,808	45,941	47,808
010-458-108	SALARIES / PART-TIME	5,212	79	-	-	-
010-458-200	LONGEVITY PAY	420	480	600	600	780
010-458-201	SOCIAL SECURITY	6,565	6,954	7,120	6,842	7,134
010-458-202	COUNTY GROUP INSURANCE	16,540	18,396	22,855	22,930	23,752
010-458-203	RETIREMENT	8,060	9,800	10,297	10,087	10,581
010-458-204	WORKERS COMPENSATION	176	130	111	140	111
010-458-206	UNEMPLOYMENT INSURANCE	61	57	65	120	67
010-458-225	TRAVEL ALLOWANCE	13,020	13,020	13,020	12,999	13,020
	Sub-Total : Personnel	117,610	127,608	133,521	131,252	134,899
010-458-315	OFFICE SUPPLIES	2,127	2,430	2,500	1,609	2,500
010-458-390	SUBSCRIPTIONS	294	121	500	216	500
010-458-427	TRAVEL TRAINING	1,993	1,955	2,500	2,408	2,500
010-458-480	BONDS	-	71	80	249	80
010-458-481	DUES	75	-	75	75	75
	Sub-Total : Operating	4,490	4,576	5,655	4,558	5,655
010-458-572	FURNISHINGS/EQUIP	-	729	-	-	-
	Sub-Total : Capital Outlay	-	729	-	-	-
	*EXP. SUMMARY JP #4	122,100	132,914	139,176	135,810	140,554



DISTRICT ATTORNEY

Department Description

The District Attorney is primarily an attorney for the State who prosecutes felony cases in District Court. However, Polk County had its' own District Attorney's office created by the Legislature in 1987 and the D.A.'s office prosecutes for the County in 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 District Attorney'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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-475-101	SALARY - D.A.	7,000	7,000	7,000	6,988	7,000
010-475-105	SALARIES	571,993	606,012	630,606	624,433	603,518
010-475-108	SALARIES - PART TIME	6,029	3,201	6,000	2,981	6,000
010-475-120	CERTIFICATE PAY	2,400	2,262	5,400	5,228	3,600
010-475-200	LONGEVITY PAY	6,480	7,020	5,760	5,580	5,160
010-475-201	SOCIAL SECURITY	48,052	49,680	50,090	48,696	47,834
010-475-202	COUNTY GROUP INSURANCE	95,225	92,131	119,989	115,886	118,760
010-475-203	RETIREMENT	60,080	70,081	72,437	70,711	70,944
010-475-204	WORKERS COMPENSATION	3,944	2,802	2,741	3,481	2,246
010-475-206	UNEMPLOYMENT INSURANCE	954	805	874	1,652	866
	Sub-Total : Personnel	802,159	840,994	900,896	885,637	865,927
010-475-315	OFFICE SUPPLIES	15,075	24,679	15,000	13,781	15,000
010-475-317	TRIAL SUPPLIES/EXPENSES	6,959	3,365	7,000	9,512	7,000
010-475-330	FURNISHED TRANSPORTATIO	6,329	8,596	8,500	10,349	8,500
010-475-390	SUBSCRIPTIONS	2,446	1,770	2,500	1,366	2,500
010-475-401	ONLINE RESEARCH	3,495	3,675	4,000	3,865	4,000
010-475-406	APPELLATE EXPENSES	11,660	216	10,000	3,215	10,000
010-475-412	VCLG GRANT TRAVEL		557	-	-	-
010-475-413	VCLG GRANT EQUIPMENT	1,131	449	-	-	-
010-475-414	VCLG GRANT SUPPLIES		463	690	23	-
010-475-423	MOBILE PHONES/PAGERS	4,307	4,041	2,500	6,844	2,500
010-475-427	TRAVEL	14,815	14,558	17,000	17,032	17,000
010-475-481	FEES/ DUES	2,825	2,752	3,500	2,702	3,500
010-475-490	MISCELLANEOUS	6,364	6,848	10,000	8,444	10,000
	Sub-Total : Operating	75,405	71,969	80,690	77,134	80,000
010-475-565	DVU GRANT EQUIPMENT					-
010-475-566	DVU GRANT TRAVEL/TRAINING					-
010-475-572	FURNISHINGS & EQUIPMENT	7,364	108	-	1,664	-
010-475-573	CAPITAL OUTLAYS	6,717	9,548	-	-	-
010-475-577	DVU GRANT EQUIPMENT		6,144	12,092	4,417	-
	Sub-Total : Capital Outlay	14,081	15,800	12,092	6,080	-
	*EXP. SUMMARY - DIST. ATTY	891,645	928,764	993,678	968,850	945,927



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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-560-101	SALARY- SHERIFF	45,719	45,719	45,719	45,643	45,719
010-560-103	CELL PHONE ALLOWANCE	24,893	26,154	26,520	25,600	26,520
010-560-104	STEP GRANT SALARIES	26,971	-	-	-	22,161
010-560-105	SALARIES	1,590,441	1,609,364	1,614,721	1,616,200	1,614,721
010-560-106	TRA OVERTIME SALARIES	196,517	187,846	200,000	176,760	200,000
010-560-107	TOBACCO COMPL. GRANT SALARIES		2,969		1,748	-
010-560-108	SALARIES / PART-TIME	61,352	76,508	59,385	58,050	59,385
010-560-120	CERTIFICATE PAY	22,616	25,754	34,593	34,721	37,800
010-560-200	LONGEVITY PAY	14,340	17,100	18,840	18,900	20,160
010-560-201	SOCIAL SECURITY	146,106	145,745	154,444	143,556	156,485
010-560-202	GROUP INSURANCE	338,926	315,609	380,916	365,096	395,868
010-560-203	RETIREMENT	187,280	213,536	222,412	220,977	231,130
010-560-204	WORKERS COMPENSATION	44,309	31,592	28,183	35,530	28,646
010-560-206	UNEMPLOYMENT INSURANCE	2,924	2,382	2,636	5,032	2,771
010-560-225	TRAVEL ALLOWANCE	19,094	19,094	19,094	19,062	19,094
	Sub-Total : Personnel	2,721,488	2,719,370	2,807,463	2,766,875	2,860,461
010-560-300	UNIFORMS	21,529	14,671	27,000	27,676	27,000
010-560-315	OFFICE SUPPLIES	11,474	10,601	12,000	11,776	12,000
010-560-330	FUEL & OIL	176,635	199,799	238,381	254,536	238,381
010-560-332	STEP - SUPPLIES	598	-	-	-	-
010-560-336	FINGERPRINT SUPPLIES/ EQU	2,500	2,209	2,500	1,415	2,500
010-560-341	FILM/PHOTOS	3,365	2,512	3,500	1,377	3,500
010-560-354	TIRE/TUBES	26,084	25,565	26,250	23,846	26,250
010-560-391	SHELTER REPLACEMENT EXPE	18,000	8,107	(Maintenance)	-	-
010-560-392	ANIMAL SHELTER OPERATION	33,089	12,168	20,000	12,988	20,000
010-560-393	LAW ENFORCEMENT SUPPLIES	44,387	58,484	37,500	55,538	37,500
010-560-394	DRUG DOG EXPENSE/SUPPLIE	4,514	4,421	4,500	4,415	4,500
010-560-395	TRAINING AIDS/SUPPLIES	10,000	-	-	-	-
010-560-400	TEXAS VINE PROJECT	17,925	18,283	18,283	18,283	18,283
010-560-421	TxDPS REMOTE RECORDS MGMT					20,500
010-560-422	RADIO/COMMUNICATION	3,472	1,556	7,000	2,208	7,000
010-560-423	MOBILE PHONES/PAGERS	13,827	8,650	14,000	8,030	14,000
010-560-427	TRAVEL/TRAINING	31,481	29,938	30,000	30,433	30,000
010-560-428	INVESTIGATOR SPEC. TRAINII	4,766	4,500	5,000	6,367	5,000

SHERIFF (CONT.)

Detail Expenditures (Continued)

Departments		2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-560-450	REIMB. INS. - AUTO REPAIR	12,044	34,822	-	20,504	-
010-560-454	VEHICLE REPAIR	34,722	40,051	40,000	35,485	40,000
010-560-463	TOWER RENT	3,676	3,868	10,080	10,080	10,080
010-560-480	BONDS/LIABILITY INSURANCE	29,238	27,213	30,000	23,749	30,000
010-560-490	MISCELLANEOUS	6,377	2,487	11,500	718	11,500
	Sub-Total : Operating	509,704	509,905	537,494	549,424	557,994
010-560-555	OJP GRANT	36,116	-		-	-
010-560-563	TOBACCO COMP. GRANT		1,028		174	-
010-560-565	CJD GRANT #2237201		89,323		-	-
010-560-571	HOMELAND SECURITY LEAP	-	34,556	7,479	191,081	-
010-560-572	OFFICE EQUIPMENT	622	27,915	-	-	-
010-560-573	CAPITAL OUTLAY PURCHASES	53,019	9,150	-	5,990	-
010-560-574	CAPITAL OUTLAY - DETCOG GRANT				25,000	-
010-560-575	VEHICLES	271,876	335,422	-	285,269	-
010-560-576	DRUG DOG	-		-		-
	Sub-Total : Capital Outlay	361,633	497,393	7,479	507,514	-
	* EXP. SUMMARY - SHERIFF	3,592,825	3,726,668	3,352,435	3,823,813	3,418,455



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 agreement 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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-512-105	SALARIES	894,807	920,130	989,988	942,729	1,142,606
010-512-108	SALARIES / PART-TIME	22,464	18,525	29,809	16,479	29,809
010-512-120	CERTIFICATE PAY	6,277	5,550	6,600	3,923	5,400
010-512-150	Juvenile Transport	-	-	-	-	-
010-512-200	LONGEVITY PAY	4,680	6,480	7,320	7,560	6,960
010-512-201	SOCIAL SECURITY	69,711	70,095	78,096	71,053	89,712
010-512-202	COUNTY GROUP INSURANCE	196,840	198,546	266,641	228,620	324,612
010-512-203	RETIREMENT	86,915	100,936	112,938	107,506	133,056
010-512-204	WORKERS COMPENSATION	23,671	17,285	16,013	19,600	18,451
010-512-206	UNEMPLOYMENT INSURANCE	1,412	1,169	1,378	2,525	1,642
	Sub-Total : Personnel	1,306,777	1,338,715	1,508,783	1,399,995	1,752,247
010-512-300	UNIFORMS	4,755	4,770	5,000	4,978	5,000
010-512-315	OFFICE SUPPLIES	6,627	6,619	7,500	7,512	8,500
010-512-300	FUEL & OIL	(EXPENSED FROM SHERIFF'S DEPARTMENT)				
010-512-333	GROCERIES	137,423	133,081	160,000	155,272	181,332
010-512-334	JAIL PAPER/SUNDRY SUPPLIES	19,876	17,809	20,000	22,318	25,000
010-512-342	LAUNDRY SUPPLIES	7,194	7,484	6,500	5,270	7,500
010-512-391	MED SERVICES-IN COUNTY	96,665	85,868	91,000	56,411	84,000
010-512-392	MED SUPPLIES-IN COUNTY	4,056	4,990	5,000	27,709	6,000
010-512-393	MED SUPP/SERV-OUT OF CO	1,793	1,078	2,000	-	-
010-512-405	MEDICAL- DOCTORS/ NURSES	56,400	56,400	56,400	56,400	62,400
010-512-426	TRAVEL-TRANSP PRISONER	16,811	13,719	20,000	18,111	20,000
010-512-427	TRAVEL/TRAINING	3,778	6,177	7,700	3,346	7,700
010-512-440	CONTRACT INMATE HOUSING	258,541	283,480	125,000	66,792	-
010-512-453	EQUIPMENT REPAIRS	6,199	6,437	7,500	15,089	7,500
010-512-456	INMATE WORKCREW EXPENSE	3,317	2,883	3,500	3,415	3,500
010-512-490	MISCELLANEOUS	3,724	4,217	-	-	-
010-512-491	INMATE (supplies)	18,485	25,979	18,500	18,948	25,000
010-512-495	ALARM SYSTEM	13,218	-	-	-	-
	Sub-Total : Operating	658,861	660,992	535,600	461,571	443,432

JAIL (CONT.)

Detail Expenditures (Continued)

Departments	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-512-564 SCAAP EXPENSES		5,020	5,000	10,200	6,500
010-512-571 CAPITAL OUTLAY - BUILDING		-	-	-	-
010-512-572 OFFICE FURNISHINGS/ EQUIPMENT		-	-	-	-
010-512-573 CAPITAL OUTLAY		-	-	-	-
010-512-574 JAIL BEDDING ETC.	2,015	-	2,500	2,038	2,500
010-512-575 VEHICLES	(SEE CAPITAL EXPENSE PLAN FOR ANNUAL VEHICLE REPLACEMENT)				
Sub-Total : Capital Outlay	2,015	5,020	7,500	12,238	9,000
*EXP. SUMMARY- JAIL	1,967,654	2,004,728	2,051,883	1,873,804	2,204,679



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 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. Constable Precinct 1 maintains an office in the Main Courthouse in Livingston

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-551-101	SALARIES	15,045	15,045	25,045	25,003	25,045
010-551-103	CELL PHONE ALLOWANCE	323	840	840	839	840
010-551-200	LONGEVITY PAY	240	300	360	360	420
010-551-201	SOCIAL SECURITY	1,194	1,238	2,008	2,016	2,012
010-551-202	GROUP INSURANCE	6,961	6,343	7,618	7,643	7,917
010-551-203	RETIREMENT	1,460	1,716	2,903	2,917	2,985
010-551-204	WORKERS COMPENSATION	408	302	755	537	756
010-551-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	25,631	25,784	39,530	39,316	39,975
010-551-300	UNIFORMS	-	385	500	412	500
010-551-315	OFFICE SUPPLIES	2,638	2,945	4,500	1,770	4,500
010-551-330	FURNISHED TRANSPORTATIO	2,667	6,509	5,000	7,956	8,000
010-551-423	MOBILE PHONES/PAGERS	477	118	1,440	123	1,440
010-551-427	TRAVEL / TRAINING	-	-	300	-	300
010-551-480	BONDS	50	100	150	100	150
010-551-490	MISCELLANEOUS	-	-	-	-	-
	Sub-Total : Operating	5,832	10,056	11,890	10,361	14,890
010-551-572	RADIO / OFFICE EQUIPMENT	-	-	300	-	300
010-551-575	VEHICLE/S	-	35,356	-	-	-
	Sub-Total : Capital Outlay	-	35,356	300	-	300
	* EXP. SUMMARY - CONSTBL,	31,463	71,196	51,720	49,677	55,165



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. Constable Precinct 2 maintains an office in the Sub-Courthouse located in Onalaska.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-552-101	SALARIES	15,045	15,045	15,045	15,020	15,045
010-552-103	CELL PHONE ALLOWANCE	323	840	840	839	840
010-552-200	LONGEVITY PAY	540	600	660	660	720
010-552-201	SOCIAL SECURITY	1,217	1,261	1,266	1,264	1,270
010-552-202	GROUP INSURANCE	6,916	6,413	7,618	7,643	7,917
010-552-203	RETIREMENT	1,487	1,744	1,830	1,828	1,884
010-552-204	WORKERS COMPENSATION	417	310	600	340	601
010-552-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	25,945	26,213	27,859	27,594	28,277
010-552-300	UNIFORMS	1,954	647	900	1,315	1,150
010-552-315	OFFICE SUPPLIES	1,162	1,917	1,250	401	1,250
010-552-330	FURNISHED TRANSPORTATIO	8,016	2,534	10,000	2,517	10,000
010-552-423	MOBILE PHONES/PAGERS	1,929	996	1,478	990	1,478
010-552-427	TRAVEL / TRAINING	1,712	1,680	2,000	2,640	2,000
010-552-480	BONDS	278	100	478	150	478
	Sub-Total : Operating	15,051	7,873	16,106	8,013	16,356
010-552-572	RADIO / OFFICE EQUIPMENT	-	1,493	-	-	-
010-552-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	1,493	-	-	-
	* EXP. SUMMARY - CONSTBL,	40,995	35,579	43,965	35,606	44,633



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.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-553-101	SALARIES	15,045	15,045	15,045	15,020	15,045
010-553-200	LONGEVITY PAY	960	1,020	1,080	1,080	1,140
010-553-201	SOCIAL SECURITY	1,207	1,212	1,234	1,215	1,238
010-553-202	GROUP INSURANCE	6,916	6,413	7,618	7,643	7,917
010-553-203	RETIREMENT	1,495	1,694	1,784	1,781	1,836
010-553-204	WORKERS COMPENSATION	421	305	593	330	594
010-553-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	26,044	25,688	27,353	27,069	27,770
010-553-300	UNIFORMS	1,238	1,108	1,200	719	1,200
010-553-315	OFFICE SUPPLIES	5,199	1,666	1,000	724	1,000
010-553-330	FURNISHED TRANSPORTATIO	6,608	8,015	8,500	8,874	10,000
010-553-423	MOBILE PHONE/PAGER	2,542	2,972	1,500	2,992	2,000
010-553-427	TRAVEL / TRAINING	1,254	605	1,500	908	1,500
010-553-480	BONDS	228	150	100	150	100
	Sub-Total : Operating	17,069	14,516	13,800	14,367	15,800
010-553-572	RADIO / OFFICE EQUIPMENT	-	1,569	-	-	-
010-553-575	VEHICLE/S	-	-	-	36,025	-
	Sub-Total : Capital Outlay	-	1,569	-	36,025	-
	* EXP. SUMMARY - CONSTBL,	43,113	41,774	41,153	77,461	43,570



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. Constable Precinct 4 maintains an office in the Polk County Office Annex 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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-554-101	SALARIES	15,045	15,045	15,045	15,157	25,045
010-554-200	LONGEVITY PAY	960	60	120	120	180
010-554-201	SOCIAL SECURITY	1,228	1,156	1,160	1,169	1,930
010-554-202	GROUP INSURANCE	6,912	6,483	7,618	7,643	7,917
010-554-203	RETIREMENT	1,495	1,604	1,678	1,691	2,862
010-554-204	WORKERS COMPENSATION	421	281	577	314	739
010-554-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	26,062	24,628	26,198	26,094	38,673
010-554-315	OFFICE SUPPLIES	1,908	2,942	2,000	2,392	2,000
010-554-330	FURNISHED TRANSPORTATIO	7,947	6,446	7,500	6,234	8,000
010-554-423	MOBILE PHONE	600	464	600	500	600
010-554-427	TRAVEL / TRAINING	1,872	2,187	2,000	887	2,000
010-554-480	BONDS	278	100	150	200	200
	Sub-Total : Operating	12,605	12,140	12,250	10,213	12,800
010-554-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-554-575	VEHICLE/S	-	-	-	37,926	-
	Sub-Total : Capital Outlay	-	-	-	37,926	-
	* EXP. SUMMARY - CONSTBL,	38,667	36,768	38,448	74,233	51,473



STATE LAW ENFORCEMENT

Department Description

This Department provides operational support to the local Department of Public Safety Office (State Troopers and License & Weights Div.), the Texas Parks & Wildlife (Game Wardens) and the Texas Ranger stationed in Polk County. The County provides funding for a full-time secretary and certain equipment and provides office space located at the Law Enforcement Center along with the Sheriff's Department and Jail.

Goal/s: Not Provided

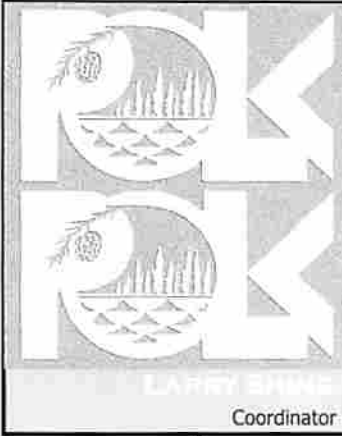
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-402-105	SALARIES	28,613	28,613	28,642	28,566	28,642
010-402-108	SALARIES / PART-TIME	-	-	-	-	-
010-402-200	LONGEVITY PAY	660	720	780	780	840
010-402-201	SOCIAL SECURITY	2,238	2,217	2,251	2,215	2,255
010-402-202	GROUP INSURANCE	6,734	6,413	7,618	7,643	7,917
101-405-203	RETIREMENT	2,737	3,108	3,255	3,248	3,345
010-402-204	WORKERS COMPENSATION	60	42	35	45	35
010-402-206	UNEMPLOYMENT INSURANCE	45	36	40	76	41
	Sub-Total : Personnel	41,088	41,149	42,621	42,574	43,076
010-402-400	DPS OPERATING	10,326	10,456	10,117	9,780	11,827
010-402-410	GAME WARDEN OPERATING	2,994	2,917	2,850	2,844	2,850
010-402-420	LICENSE & WEIGHTS OPERAT.	1,667	1,699	1,710	1,357	(see DPS)
010-402-430	TEXAS RANGER OPERATING	-	3,985	1,710	1,680	1,710
	Sub-Total : Operating	14,986	19,057	16,387	15,662	16,387
010-402-572	OFFICE FURNISHINGS/EQUIP	-	10,275	-	-	-
	Sub-Total : Capital Outlay	-	10,275	-	-	-
	*EXP. SUMMARY- DPS	56,074	70,481	59,008	58,236	59,463



EMERGENCY MNG.

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 and Commissioners Court on emergency situations, maintains the County's emergency plan and arranges emergency response training. This office administers the County Employee Health and Safety/Risk Management Program, flood plain management, rural addressing and the permitting for building and private sewage facilities in unincorporated areas of the County. The Department is located at the Office Annex.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-695-105	SALARIES	153,030	147,810	148,457	149,451	149,808
010-695-108	SALARIES / PART-TIME	2,198	3,130	3,452	2,272	3,452
010-695-200	LONGEVITY PAY	1,620	1,080	1,380	1,380	1,680
010-695-201	SOCIAL SECURITY	11,659	10,997	11,727	11,130	11,853
010-695-202	GROUP INSURANCE	32,312	32,065	38,092	38,216	39,587
010-695-203	RETIREMENT	14,663	16,136	16,958	16,944	17,580
010-695-204	WORKERS COMPENSATION	505	350	303	393	307
010-695-206	UNEMPLOYMENT INSURANCE	246	187	207	399	217
	Sub-Total : Personnel	216,233	211,755	220,575	220,184	224,484
010-695-300	UNIFORMS	636	496	500	500	500
010-695-315	OFFICE SUPPLIES	4,600	3,496	3,500	4,887	3,500
010-695-321	BLDG & SEWAGE EXPENSES	4,027	497	500	439	500
010-695-330	FURNISHED TRANSPORTATIO	8,042	11,035	10,000	12,222	10,000
010-695-394	SAFETY/ TRAINING SUPPLIES	14,470	16,639	15,000	15,431	15,000
010-695-420	TELEPHONE/ MOBILE & SPEC	6,137	7,126	7,200	4,398	7,200
010-695-423	SATELLITE SERVICES	4,091	2,801	3,492	3,401	3,492
010-695-427	TRAVEL/TRAINING	6,969	9,449	10,000	9,949	10,000
010-695-428	CERT CONF/TRAINING	-	1,800	1,800	-	1,800
010-695-463	TOWER RENT	-	396	396	396	396
010-695-490	MISCELLANEOUS	3,002	2,969	3,000	3,417	3,000
010-695-491	STATE SEWAGE FEES	7,267	2,038	2,500	2,570	2,500
010-695-492	911 EXPENSE	2,412	1,789	2,000	1,984	2,000
010-695-493	DISASTER EXPENSES	2,449	-	-	-	-
	Sub-Total : Operating	64,101	60,531	59,888	59,595	59,888
010-695-571	STATE HOMELAND SEC. GRAN	8,060	15,265	29,489	416	-
010-695-572	OFFICE FURNISH/EQUIPMENT	6,170	3,024	-	-	-
010-695-573	CAPITAL OUTLAY PURCHASES	14,098	36,247	-	35,340	-
010-695-594	TEEX MITIGATION ACTION PL	-	-	50,000	-	-
010-695-695	HAZ-MAT CLEANUP	-	-	-	-	-
	Sub-Total : Capital Outlay	28,328	54,537	79,489	35,756	-
	* EXP. SUMMARY - EMERG MC	308,661	326,822	359,952	315,535	284,372



VOL. FIRE DEPT. ASSIST.

Department Description

This Department is utilized to provide financial assistance to 11 Volunteer Fire Departments within the County, 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: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

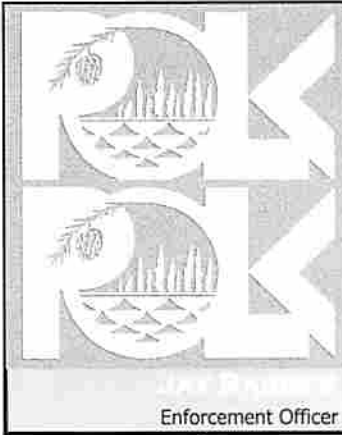
Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-543-330	COMMAND VEHICLE/FUEL-OIL	-	-	1,000	-	1,000
010-543-480	FIRE DEPT - TRAINING FIELD	-	6,500	6,500	6,500	6,500
010-543-485	TRAINING	2,110	12,688	11,000	1,975	11,000
010-543-487	FIRE DEPARTMENTS	95,484	90,343	102,864	104,064	102,864
010-543-690	LIV-ANNUAL AGREEMENT	28,133	37,510	37,510	46,888	37,510
010-543-695	VFD BRUSH TRUCKS - MATCH	-	-	-	-	-
	Sub-Total : Operating	125,727	147,042	158,874	159,426	158,874
	*EXP. SUMMARY- VOL. FIRE D	125,727	147,042	158,874	159,426	158,874

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

Your Polk County Volunteer Fire Departments are:

- Alabama-Coushatta Indian Reservation VFD
- Big Thicket Lake Estates 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



ENVIRONMENTAL ENFORCEMENT

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-697-105	SALARIES	33,115	33,115	33,133	33,061	33,133
010-697-120	CERIFICATE PAY	-	-	-	-	-
010-697-200	LONGEVITY PAY	780	840	900	900	960
010-697-201	SOCIAL SECURITY	2,593	2,598	2,604	2,598	2,608
010-697-202	GROUP INSURANCE	6,896	6,395	7,618	7,610	7,917
010-697-203	RETIREMENT	3,169	3,598	3,765	3,758	3,868
010-697-204	WORKERS COMPENSATION	112	77	546	83	547
010-697-206	UNEMPLOYMENT INSURANCE	58	42	46	88	48
	Sub-Total : Personnel	46,723	46,664	48,612	48,098	49,081
010-697-300	UNIFORMS	516	373	500	599	500
010-697-311	POSTAGE	125	216	150	265	200
010-697-315	OFFICE SUPPLIES	2,421	2,693	1,700	2,415	1,800
010-697-330	FUEL & OIL	2,630	3,263	4,000	4,318	4,000
010-697-354	TIRES/TUBES	252	500	500	500	525
010-697-423	MOBILE PHONES/PAGERS	1,129	1,351	1,700	1,160	1,700
010-697-427	TRAVEL/TRAINING	644	3,031	2,500	300	2,000
010-697-456	EQUIPMENT REPAIRS	11,017	3,207	2,500	6,019	2,500
010-697-457	SURVEYING/LAB FEES	-	1,066	2,000	-	1,000
010-697-458	CONTRACT INSPECTIONS	2,910	2,535	4,000	3,020	3,000
010-697-460	INMATE WORKCREW EXPENSE	4,991	3,867	4,500	4,206	4,500
010-697-480	SUBSCRIPTIONS	-	-	450	-	450
010-697-481	DUES	70	176	250	195	250
010-697-489	COUNTY TIRE DISPOSAL	-	-	-	6,871	2,000
	Sub-Total : Operating	26,706	22,277	24,750	29,868	24,425
010-697-571	DETCOG GRANT - EQUIPMENT	19,600	-	-	-	-
010-697-572	OFFICE FURNISH/EQUIPMENT	3,898	448	-	-	-
010-697-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	23,498	448	-	-	-
	*EXP. SUMMARY- ENV. ENF.	96,928	69,390	73,362	77,967	73,506



SOCIAL SERVICES

Department Description

The Social Services Department was created from a core of support services originally provided from the Senior/Nutrition Centers, serving as a liaison between citizens and various local, state and federal social service agencies including; Indigent Health Care, the Social Security Administration, 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 and inmate medical issues. The Social Services Department is located at 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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-645-105	SALARIES	52,747	53,759	52,747	52,660	52,747
010-645-108	SALARIES / PART-TIME	13,779	14,727	12,622	14,245	12,622
010-645-200	LONGEVITY PAY	480	600	720	720	840
010-645-201	SOCIAL SECURITY	5,084	5,244	5,056	5,081	5,065
010-645-202	GROUP INSURANCE	13,832	12,826	15,237	15,286	15,835
010-645-203	RETIREMENT	6,270	7,360	7,311	7,427	7,512
010-645-204	WORKERS COMPENSATION	149	102	79	106	79
010-645-206	UNEMPLOYMENT INSURANCE	102	83	89	178	93
	Sub-Total : Personnel	92,444	94,701	93,861	95,704	94,793
010-645-315	OFFICE SUPPLIES	3,580	4,329	3,500	3,410	3,500
010-645-352	COMPUTER SUPP/EXPENSE	1,231	2,616	800	162	800
010-645-404	INDIGENT HEALTHCARE	117,927	124,265	125,000	97,606	125,000
010-645-405	CONTRACT SERV. - ADM	76,031	76,031	76,031	76,031	76,031
010-645-411	PAUPER CARE & LUNACY	14,230	5,164	7,500	12,620	13,000
010-645-423	MOBILE PHONE	-	-	-	-	-
010-645-426	TRAVEL/ TRAINING	1,438	490	900	969	900
	Sub-Total : Operating	214,438	212,895	213,731	190,797	219,231
010-645-572	CAPITAL OUTLAY PURCHASES	-	2,494	-	-	-
	Sub-Total : Capital Outlay	-	2,494	-	-	-
	*EXP. SUMMARY - SOCIAL SEF	306,882	310,089	307,593	286,501	314,024



VETERANS SERVICES

Department Description

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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-405-105	SALARIES	54,921	54,921	55,529	41,390	24,741
010-405-108	SALARIES / PART-TIME	343	-	506	506	10,962
010-405-200	LONGEVITY PAY	480	600	720	720	180
010-405-201	SOCIAL SECURITY	4,225	4,195	4,342	3,177	2,745
010-405-202	GROUP INSURANCE	13,832	12,826	15,237	11,452	7,917
101-405-203	RETIREMENT	5,214	5,892	6,279	4,714	4,071
010-405-204	WORKERS COMPENSATION	113	78	68	65	43
010-405-206	UNEMPLOYMENT INSURANCE	84	68	77	112	50
	Sub-Total : Personnel	79,212	78,581	82,756	62,136	50,710
010-405-315	OFFICE SUPPLIES	1,107	1,457	1,500	983	1,500
010-405-352	COMPUTER MAINTENANCE	1,817	862	900	862	900
010-405-427	TRAVEL/TRAINING	660	1,096	900	714	1,000
010-405-481	BONDS/FEES	40		100	-	100
	Sub-Total : Operating	3,624	3,415	3,400	2,558	3,500
010-405-572	OFFICE FURNISHINGS/EQUIP	2,104	1,470	-	-	-
	Sub-Total : Capital Outlay	2,104	1,470	-	-	-
	*EXP. SUMMARY- VET SERV O	84,941	83,465	86,156	64,694	54,210



LIBRARY / MUSEUM

Department Description

Responsible for museum and grounds and the care and condition of artifacts therein. Plan special events, tours and educational programs. Supervise volunteers and assist genealogists in family research. Assists County Offices with historical research for grants, websites and other projects. The Museum is located in Livingston - 514 W. Mill.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-650-105	SALARIES	50,002	50,002	50,020	47,994	50,020
010-650-108	SALARIES/PART-TIME	2,530	3,004	2,624	2,899	2,624
010-650-200	LONGEVITY PAY	1,080	1,200	1,320	1,320	1,440
010-650-201	SOCIAL SECURITY	4,069	4,114	4,128	3,974	4,137
010-650-202	GROUP INSURANCE	13,832	12,826	15,237	14,652	15,835
010-650-203	RETIREMENT	5,014	5,746	5,970	5,789	6,136
010-650-204	WORKERS COMPENSATION	866	631	553	662	554
010-650-206	UNEMPLOYMENT INSURANCE	81	67	73	137	76
	Sub-Total : Personnel	77,474	77,590	79,924	77,425	80,822
010-650-315	OFFICE SUPPLIES	1,402	2,028	1,000	1,508	1,500
010-650-400	CONSERVATION & PRESERVAT	324	1,029	500	553	500
010-650-427	TRAVEL/TRAINING	1,736	1,575	2,250	1,759	2,250
010-650-435	PUBLISHING	631	411	1,000	947	1,000
	Sub-Total : Operating	4,094	5,043	4,750	4,768	5,250
010-650-572	FURNISHINGS OFFICE/ EQUIP	3,746	999	-	-	-
	Sub-Total : Capital Outlay	3,746	999	-	-	-
	*EXP. SUMMARY - LIBRARY &	85,314	83,631	84,674	82,192	86,072



EXTENSION OFFICE

Department Description

The Texas Agricultural Extension Service of Polk County operates in cooperation with the Commissioners Court to provide 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
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
010-665-105	SALARIES	62,391	53,623	81,788	61,989	81,788
010-665-108	SALARIES / PART-TIME	1,096	593	1,124	759	1,124
010-665-200	LONGEVITY PAY	180	60	-	-	60
010-665-201	SOCIAL SECURITY	5,696	4,388	6,517	5,436	6,521
010-665-202	GROUP INSURANCE	5,896	5,257	7,618	7,008	7,917
010-665-203	RETIREMENT	2,371	2,630	2,861	2,757	2,941
010-665-204	WORKERS COMPENSATION	1,794	1,042	1,491	638	285
010-665-206	UNEMPLOYMENT INSURANCE	114	79	128	182	133
010-665-225	TRAVEL ALLOWANCE	12,000	8,769	12,000	7,987	12,000
	Sub-Total : Personnel	91,538	76,440	113,527	86,756	112,769
010-665-315	OFFICE SUPPLIES	1,996	876	2,000	1,808	2,000
010-665-334	DEMONSTRATION SUPPLIES	500	335	500	513	500
010-665-424	CEA-4H TRAVEL FUNDS	3,849	3,252	3,500	2,486	3,500
010-665-225	CEA-AG SPECIAL TRAVEL FUN	3,497	2,792	3,500	1,158	3,500
010-665-226	CEA-FAM. CONSUMER TRAVEL	2,728	1,897	3,500	1,374	3,500
010-665-427	TRAVEL/TRAINING	180	100	180	378	180
010-665-452	COMPUTER MAINTENANCE/ E	203	42	500	50	500
010-665-454	VEHICLE MAINTENANCE	2,428	595	2,250	1,214	2,250
010-665-490	4H EQUIPMENT/ SUPPLIES	4,155	1,940	4,000	3,982	4,000
	Sub-Total : Operating	19,535	11,828	19,930	12,963	19,930
010-665-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - EXTENSION	111,073	88,269	133,457	99,719	132,699

GENERAL FUND (RECAP)

	2009 Actual <small>(per Aud. Rep.)</small>	2010 Actual <small>(per Aud. Rep.)</small>	2011 Budget <small>(as adopted)</small>	2011 Actual <small>(unaudited)</small>	2012 Budget <small>Adopted 9/13/2011</small>
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Fund Balance (year beginning)	5,392,980	6,082,958	6,450,279	5,939,757	6,725,402
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REVENUES

TAX REVENUE SUMMARY	9,482,484	9,593,578	10,533,711	10,548,367	10,598,409
LICENSE & PERMIT FEES SUMMARY	159,036	168,435	168,005	160,603	150,505
FINES, FEES & FORFEITURE SUMMARY	890,498	709,109	730,000	710,963	779,758
FEDERAL REVENUE SUMMARY	374,228	431,066	377,810	529,464	202,226
CHARGES FOR SERVICES SUMMARY	1,243,378	1,235,328	1,168,305	1,193,364	1,146,355
INTEREST SUMMARY	49,723	41,004	21,000	26,484	22,500
OTHER REVENUES SUMMARY	2,904,227	2,949,418	2,650,857	2,868,582	2,840,016
DEBT PROCEEDS SUMMARY	1,076,633	638,973	-	442,175	-
** TOTAL REVENUE	16,180,207	15,766,910	15,649,688	16,480,002	16,038,221

EXPENDITURES

GENERAL AND ADMINISTRATIVE	5,450,677	5,443,537	5,341,303	5,383,508	5,612,250
JUSTICE & PUBLIC SAFETY	9,521,158	9,793,663	9,694,007	9,782,290	9,838,965
HEALTH, HUMAN & OTHER SERVICES	588,209	565,454	611,880	533,106	587,005
** TOTAL EXPENDITURES	15,560,044	15,802,655	15,647,190	15,698,904	16,038,220

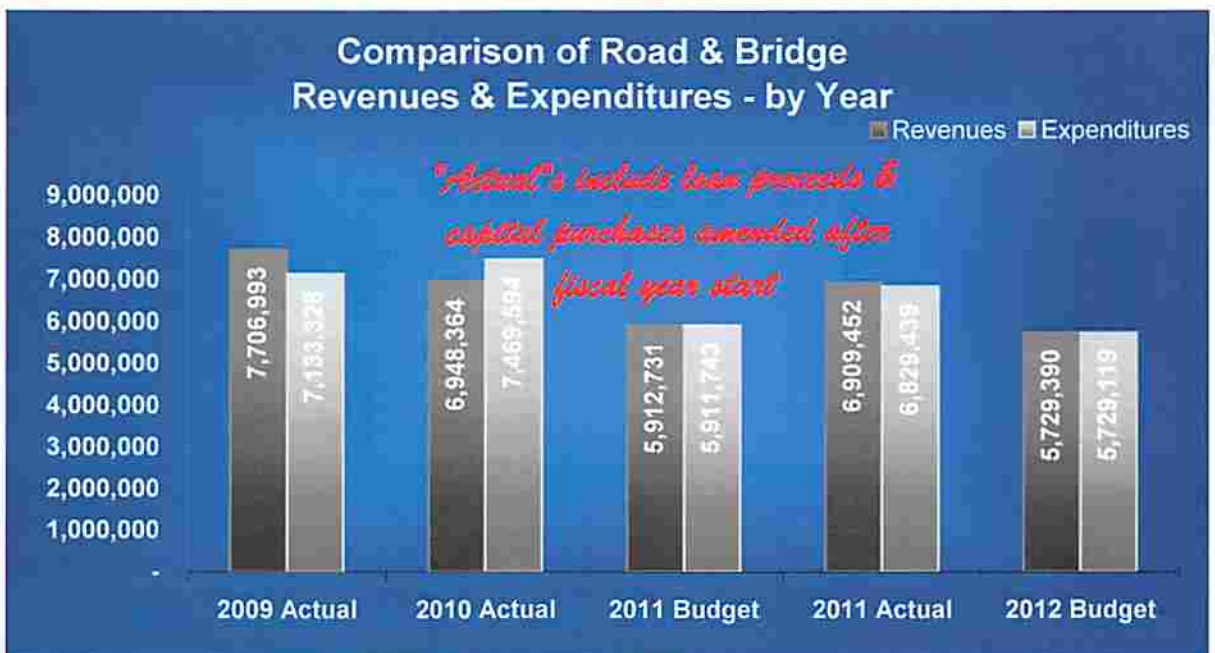
Projected Fund Balance (year ending)	6,013,143	6,047,214	6,452,777	6,720,855	6,725,403
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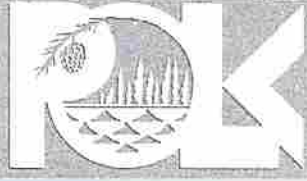
ROAD & BRIDGE - SUMMARY

Summary

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
BEGINNING FUND BALANCE (ALL)	1,439,853	2,013,512	1,114,462	1,464,878	1,861,614
TAX REVENUE	3,598,568	3,739,174	3,945,461	3,862,495	3,983,541
PERMITS/LICENSE	1,006,190	1,012,368	970,000	968,540	971,800
FINE/FORFEITURES	137,495	77,566	81,000	74,070	81,000
FED/STATE (LATERAL ROAD)	62,314	48,242	48,250	48,755	48,250
INTEREST	13,684	4,669	4,020	3,007	4,020
OTHER (LEASE PROCEEDS & MISK)	1,439,429	1,876,426	864,000	1,945,760	640,779
LOAN PROCEEDS	1,449,313	189,920	-	6,825	-
TOTAL REVENUES	7,706,993	6,948,364	5,912,731	6,909,452	5,729,390
TOTAL AVAILABLE FUNDS	9,146,846	8,961,876	7,027,193	8,374,330	7,591,004
ROAD & BRIDGE EXPENDITURES					
PRECINCT 1	1,583,270	1,933,802	1,333,179	1,300,696	1,233,441
PRECINCT 2	1,950,382	1,814,615	1,357,530	1,468,952	1,344,614
PRECINCT 3	1,672,818	1,993,441	1,651,252	1,587,538	1,570,103
PRECINCT 4	1,926,858	1,727,737	1,569,782	1,726,474	1,580,960
CAPITAL LEASES (EQUIPMENT)	-	-	-	745,779	-
TOTAL EXPENDITURES	7,133,328	7,469,594	5,911,743	6,829,439	5,729,119
ENDING FUND BALANCE	\$2,013,518	\$1,492,283	\$1,115,449	\$1,544,891	\$1,861,886
<i>Fund balance as a % of expenditures</i>	<i>28%</i>	<i>20%</i>	<i>19%</i>	<i>23%</i>	<i>32%</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 the precincts 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	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
REVENUE					
015-390-621 PCT1 LEASE PROCEEDS				105,397	-
015-390-622 PCT2 LEASE PROCEEDS				210,794	-
015-390-623 PCT3 LEASE PROCEEDS				210,794	-
015-390-624 PCT4 LEASE PROCEEDS				218,794	-
*TOTAL REVENUE	-	-	-	745,779	-

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
EXPENSE					
015-621-571 PCT.1 ROAD MACHINERY/EQUIP				105,397	-
015-622-571 PCT.2 ROAD MACHINERY/EQUIP				210,794	-
015-623-571 PCT.3 ROAD MACHINERY/EQUIP				210,794	-
015-624-571 PCT.4 ROAD MACHINERY/EQUIP				218,794	-
*TOTAL EXPENSE	-	-	-	745,779	-

This fund was created to account separately for Road & Bridge equipment leases. Prior to "2011 Actual", capital lease revenues and lease payments were recorded in each related Precinct Fund



Commissioner

PRECINCT 1

Department Description

The major function of the Precinct is to maintain, improve and repair County road and bridge infrastructure. Precincts may also be called upon to assist during emergency situations occurring within the precinct. D217 The Road & Bridge Precinct 1 office is located in Goodrich.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

Category/Department		2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
REVENUE	Fund Balance (year beginning)	249,566	434,938	46,522	94,609	111,886
021-310-110	TAXES - CURRENT	790,831	814,654	841,517	813,574	842,335
021-310-120	TAXES - DELINQUENT	62,815	47,766	46,157	55,434	46,628
021-310-135	REFUNDED TAXES				-	
	* A/V TAX REVENUE SUMMARY	853,646	862,420	887,674	869,007	888,963
021-319-300	FINES	33,959	17,571	18,630	17,036	18,630
021-321-200	AUTO REGISTRATION FEES	115,705	105,541	103,500	98,655	103,500
021-321-300	LICENSE TAX FEE	107,272	119,178	112,700	115,547	112,700
021-321-400	TXDOT GROSS WEIGHT	8,447	8,126	6,900	8,562	7,314
021-321-500	SPECIAL LICENSE PLATE FEE			-		-
	* FINE/FEE REVENUE SUMMARY	265,383	250,415	241,730	239,800	242,144
021-333-330	LATERAL ROAD (STATE) REVE	14,332	11,096	11,098	11,214	11,098
021-342-566	REFUND - UNEMPLOYMENT					
021-342-570	STATE REIMB. BRIDGE					
021-342-620	REIMBURSE TRAVEL EXP					
021-342-621	ROAD REPAIR REIMBURSEMENT	210			76,365	
021-360-100	DEPOSITORY INTEREST	3,040	853	900	512	900
021-360-102	INTEREST - LATERAL ROAD	57	88		57	
021-360-200	MISCELLANEOUS REVENUE	227				
021-364-100	SALE OF SURPLUS	4,513	1,590			
021-369-100	CULVERT/MATERIAL REIMB	6,896	24,425		73,506	
021-370-034	TRANSFER FROM FEMA					
021-370-100	INSURANCE MONIES					
021-390-400	TAX NOTE PROCEEDS	437,140	44,488			
021-390-611	BUYBACK PROCEEDS (EQUIP)	183,200	194,000	192,000	192,000	90,397
021-390-621	LEASE PROCEEDS		210,124	<i>(see Capital Lease Fund 015)</i>		
	OTHER REVENUE	649,614	486,663	203,998	353,653	102,395
	**TOTAL REVENUES	1,768,643	1,599,498	1,333,401	1,462,460	1,233,502

Detail Expenditures						
Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
021-621-101	SALARY - COMMISSIONERS	45,719	45,719	45,719	45,643	45,719
021-621-103	CELL PHONE ALLOWANCE/S	2,520	1,551	840	839	840
021-621-105	SALARIES	235,070	252,014	268,000	243,550	260,000
021-621-108	SALARIES / PART-TIME	9,607	5,481	16,345	3,624	16,345
021-621-200	LONGEVITY PAY	2,580	3,120	3,660	3,660	2,580
021-621-201	SOCIAL SECURITY	23,893	24,777	26,443	23,974	26,360
021-621-202	GROUP INSURANCE	53,335	58,469	68,565	64,283	71,256
021-621-203	RETIREMENT	29,429	34,718	38,240	34,987	39,096
021-621-204	WORKERS COMPENSATION	11,193	8,770	8,385	9,591	8,288
021-621-206	UNEMPLOYMENT INSURANCE	373	319	377	657	390
021-621-225	COMM -VEHICLE ALLOWANCE	19,094	19,094	19,094	19,062	19,094
	Sub-Total : Personnel	432,813	454,031	495,668	449,872	489,967
021-621-100	BUDGET CARRYOVER	170,286				
021-621-300	UNIFORMS	5,525	5,111	5,500	5,062	5,000
021-621-315	OFFICE SUPPLIES	1,600	1,472	1,500	1,349	1,500
021-621-330	FUEL/OIL	68,218	68,738	60,000	54,940	60,000
021-621-337	MATERIAL/SUPPLIES	1,842	1,508	2,000	942	1,000
021-621-338	CULVERTS	6,827	6,840	7,000	4,330	5,000
021-621-339	ROAD MATERIAL	319,122	810,043	431,301	480,310	457,677
021-621-354	TIRES/TUBES	10,138	14,862	15,000	8,294	15,000
021-621-377	ROAD SIGNAGE	1,815	2,732	3,000	2,534	3,000
021-621-420	TELEPHONE	2,613	3,072	3,500	2,843	3,500
021-621-423	MOBIL PHONE/PAGERS	-	95	1,300	1,047	1,300
021-621-427	TRAVEL/TRAINING	3,059	2,724	3,000	2,093	3,000
021-621-440	ELECTRICITY	3,776	3,996	4,000	3,524	4,000
021-621-441	GAS/HEAT	436	-	600	418	600
021-621-442	WATER	505	541	600	435	600
021-621-456	PARTS AND REPAIR	36,703	29,927	30,000	29,785	30,000
021-621-461	EQUIPMENT RENTAL	3,814	4,306	4,000	427	2,500
021-621-463	TOWER RENT	495	396	396	396	396
021-621-480	BONDS	-	-	-	-	-
021-621-481	DUES & FEES	-	-	-	-	-
021-621-490	MISCELLANEOUS	46,996	49,265	45,000	32,700	38,500
021-621-491	EQUIPMENT INSURANCE	4,062	1,863	1,842	1,421	1,421
	Sub-Total : Operating	687,832	1,007,489	619,538	632,851	633,994
021-621-561	BRIDGE REPAIR/S					-
021-621-569	LEASE INTEREST PAYMENTS	11,630	10,316	7,849	7,849	4,083
021-621-570	LEASE PAYMENTS	194,680	207,354	210,124	210,124	105,397
021-621-571	ROAD MACHINERY/EQUIP/VEH	170,346	210,124			-
021-621-572	OFFICE FURNISHINGS/EQUIP	-				-
021-621-573	CAPITAL OUTLAYS	-	44,488			-
021-621-575	CAPITAL OUTLAY - BRIDGE	35,970				-
021-621-622	PERMANENT ROAD EXPENSE	50,000				-
021-621-623	RIGHT-OF-WAY					-
	Sub-Total : Capital Outlay	462,625	472,281	217,973	217,973	109,480
	* EXP. SUMMARY - PRECINCT	1,583,270	1,933,802	1,333,179	1,300,696	1,233,441

Projected Fund Balance - Precinct 1

256,373

111,947

PRECINCT 2



RONNIE VINCENT
Commissioner

Department Description

The major function of the Precinct is to maintain, improve and repair County road and bridge infrastructure. Precincts may also be called upon to assist during emergency situations occurring within the precinct. The Commissioner of each of the County's four precincts serves on the Commissioners Court as one of the five member governing board of the County. The Road & Bridge Precinct 2 office is located in Onalaska.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

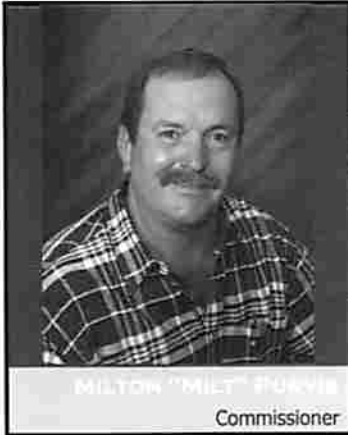
Category/Department		2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
REVENUE	Fund Balance (year beginning)	235,190	349,250	126,846	100,571	70,961
022-310-110	TAXES - CURRENT	809,291	829,872	864,873	836,156	862,288
022-310-120	TAXES - DELINQUENT	64,277	48,877	47,438	56,972	47,733
022-310-135	REFUNDED TAXES				-	
	* A/V TAX REVENUE SUMMARY	873,568	878,750	912,311	893,128	910,021
022-319-300	FINES	32,257	17,549	18,630	17,036	18,630
022-321-200	AUTO REGISTRATION FEES	115,705	105,541	103,500	98,655	103,500
022-321-300	LICENSE TAX FEE	107,272	119,178	112,700	115,547	112,700
022-321-400	TXDOT GROSS WEIGHT	8,447	8,126	6,900	8,562	7,314
022-321-500	SPECIAL LICENSE PLATE FEE			-		-
	* FINE/FEE REVENUE SUMMARY	263,680	250,393	241,730	239,800	242,144
022-333-330	LATERAL ROAD (STATE) REVE	14,332	11,096	11,098	11,214	11,098
022-342-566	REFUND - UNEMPLOYMENT					-
022-342-570	STATE REIMB. BRIDGE					-
022-342-620	REIMBURSE TRAVEL EXP					-
022-342-621	ROAD REPAIR REIMBURSEMENT				6,033	-
022-360-100	DEPOSITORY INTEREST	2,872	688	620	323	620
022-360-102	INTEREST - LATERAL ROAD		63		41	-
022-360-200	MISCELLANEOUS REVENUE	454	225			-
022-364-100	SALE OF SURPLUS				521	-
022-369-100	CULVERT/MATERIAL REIMB	150,295	26,991		140,514	-
022-370-010	TRANSFER FROM GENERAL FUND					-
022-370-032	TRANSFER FROM WASTE MGMT					-
022-370-034	TRANSFER FROM FEMA					-
022-370-100	INSURANCE MONIES					-
022-390-400	TAX NOTE PROCEEDS	460,284			6,825	-
022-390-611	BUYBACK PROCEEDS (EQUIP)	91,600	194,000	192,000	192,000	180,794
022-390-621	LEASE PROCEEDS	207,354	210,124			(see Capital Lease Fund 015)
	OTHER REVENUE	927,192	443,186	203,718	357,471	192,512
	**TOTAL REVENUES	2,064,440	1,572,329	1,357,759	1,490,400	1,344,677

Detail Expenditures						
Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
022-622-101	SALARY - COMMISSIONERS	45,719	45,719	45,719	45,643	45,719
022-622-103	CELL PHONE ALLOWANCE/S	840	840	840	839	840
022-622-105	SALARIES	242,177	264,142	275,702	257,922	292,036
022-622-108	SALARIES / PART-TIME	6,493	6,273	5,654	17,842	5,654
022-622-200	LONGEVITY PAY	3,720	4,140	4,380	4,380	4,980
022-622-201	SOCIAL SECURITY	24,013	25,387	26,881	26,115	28,177
022-622-202	GROUP INSURANCE	61,146	60,385	68,565	75,471	79,174
022-622-203	RETIREMENT	29,612	36,169	38,874	38,224	41,790
022-622-204	WORKERS COMPENSATION	11,678	9,289	8,858	11,021	9,413
022-622-206	UNEMPLOYMENT INSURANCE	384	334	385	734	423
022-622-225	COMM -VEHICLE ALLOWANCE	19,094	19,094	19,094	19,062	19,094
	Sub-Total : Personnel	444,875	471,771	494,950	497,252	527,299
022-622-100	Pct. 2 Budget Carryover- Oper	33,680				
022-622-300	UNIFORMS	2,458	2,987	3,000	2,153	3,000
022-622-315	OFFICE SUPPLIES	663	110	2,000	1,647	3,000
022-622-330	FUEL/ OIL	70,486	104,695	70,000	97,992	80,000
022-622-337	MATERIAL/ SUPPLIES	24,848	20,906	10,000	10,290	7,500
022-622-338	CULVERTS	32,380	23,004	30,000	19,027	18,000
022-622-339	ROAD MATERIAL	668,699	671,078	446,022	466,686	420,665
022-622-354	TIRES/ TUBES	9,412	8,598	10,000	23,028	10,000
022-622-377	ROAD SIGNAGE	1,554	3,075	3,500	2,562	3,500
022-622-420	TELEPHONE	1,775	2,045	2,000	2,032	2,000
022-622-423	MOBILE PHONES/PAGERS	405	499	500	502	500
022-622-427	TRAVEL/TRAINING	4,328	2,929	3,000	2,994	3,000
022-622-440	ELECTRICITY	2,641	1,286	2,700	-	3,100
022-622-441	GAS & HEAT	-	51	1,000	126	250
022-622-442	WATER	666	877	800	749	800
022-622-456	PARTS & REPAIR	87,055	63,750	55,000	75,893	40,000
022-622-461	EQUIPMENT RENTAL		6,026		-	-
022-622-463	TOWER RENT	495	396	495	396	396
022-622-480	BONDS	-	-	-	-	-
022-622-490	MISCELLANEOUS	670	359	990	278	-
022-622-491	EQUIPMENT INSURANCE	4,806	2,380	3,600	2,645	2,645
	Sub-Total : Operating	947,019	915,050	644,607	709,002	598,356
022-622-561	BRIDGE REPAIR/S					
022-622-569	LEASE INTEREST PAYMENTS	4,967	10,316	7,849	7,849	8,165
022-622-570	LEASE PAYMENTS	97,617	207,354	210,124	210,124	210,794
022-622-571	ROAD MACHINERY/EQUIP/VEH	18,265	210,124		37,900	-
022-622-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
022-622-573	CAPITAL OUTLAYS	437,638			6,825	-
022-622-575	CAPITAL OUTLAY - BRIDGE	-				-
022-622-622	PERMANENT ROAD EXPENSE	-				-
022-622-623	RIGHT-OF-WAY	-				-
	Sub-Total : Capital Outlay	558,487	427,794	217,973	262,698	218,959
	* EXP. SUMMARY - PRECINCT	1,950,382	1,814,615	1,357,530	1,468,952	1,344,614

Projected Fund Balance - Precinct 2

71,023

PRECINCT 3



Department Description

The major function of the Precinct is to maintain, improve and repair County road and bridge infrastructure. Precincts may also be called upon to assist during emergency situations occurring within the precinct. The Commissioner of each of the County's four precincts serves on the Commissioners Court as one of the five member governing board of the County. The Road & Bridge Precinct 3 office is located in Corrigan.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

Category/Department		2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
REVENUE	Fund Balance (year beginning)	272,749	661,843	582,168	691,727	1,025,648
023-310-110	TAXES - CURRENT	811,022	922,123	1,010,212	976,667	1,033,775
023-310-120	TAXES - DELINQUENT	64,500	48,466	55,410	66,546	57,225
023-310-135	REFUNDED TAXES				-	
	* A/V TAX REVENUE SUMMARY	875,522	970,589	1,065,622	1,043,213	1,091,000
023-319-300	FINES	36,239	21,275	21,870	19,999	21,870
023-321-200	AUTO REGISTRATION FEES	135,827	123,896	121,500	115,813	121,500
023-321-300	LICENSE TAX FEE	125,928	139,905	132,300	135,642	132,300
023-321-400	TXDOT GROSS WEIGHT	9,916	9,539	8,100	10,051	8,586
023-321-500	SPECIAL LICENSE PLATE FEE	-	-		-	
	* FINE/FEE REVENUE SUMMARY	307,911	294,615	283,770	281,505	284,256
023-333-330	LATERAL ROAD (STATE) REVE	16,825	13,025	13,028	13,164	13,028
023-342-566	REFUND - UNEMPLOYMENT	-			-	-
023-342-570	STATE REIMB. BRIDGE	-			-	-
023-342-620	REIMBURSE TRAVEL EXP	-	165		-	-
023-342-621	ROAD REPAIR REIMBURSEME	-			-	-
023-360-100	DEPOSITORY INTEREST	3,726	1,188	1,100	890	1,100
023-360-102	INTEREST - LATERAL ROAD	-	161		105	-
023-360-200	MISCELLANEOUS REVENUE	-	134		-	-
023-364-100	SALE OF SURPLUS	2,100			12,640	-
023-369-100	CULVERT/MATERIAL REIMB	-			147	-
023-370-010	TRANSFER FROM GENERAL FU	-			-	-
023-370-032	TRANSFER FROM WASTE MGMT	-			-	-
023-370-034	TRANSFER FROM FEMA	-			-	-
023-370-100	INSURANCE MONIES	-			-	-
023-390-400	TAX NOTE PROCEEDS	270,000	145,432		-	-
023-390-611	BUYBACK PROCEEDS (EQUIP)	274,800	291,000	288,000	288,000	180,794
023-390-621	LEASE PROCEEDS	311,031	315,186			
						<i>(see Capital Lease Fund 015)</i>
	OTHER REVENUE	878,481	766,292	302,128	314,946	194,922
	**TOTAL REVENUES	2,061,913	2,031,495	1,651,519	1,639,664	1,570,178

Detail Expenditures						
Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
023-623-101	SALARY - COMMISSIONERS	45,719	45,719	45,719	45,643	45,719
023-623-103	CELL PHONE ALLOWANCE/S	840	840	840	839	840
023-623-105	SALARIES	329,145	342,668	357,938	315,920	357,938
023-623-108	SALARIES / PART-TIME	38,335	33,186	40,000	14,387	40,000
023-623-200	LONGEVITY PAY	6,120	5,640	6,660	6,660	6,780
023-623-201	SOCIAL SECURITY	32,556	32,586	35,974	29,563	35,983
023-623-202	GROUP INSURANCE	87,561	76,956	106,656	85,980	110,843
023-623-203	RETIREMENT	41,076	47,414	52,024	44,483	53,368
023-623-204	WORKERS COMPENSATION	16,734	12,591	11,808	13,334	12,557
023-623-206	UNEMPLOYMENT INSURANCE	569	466	546	884	566
023-623-225	COMM -VEHICLE ALLOWANCE	19,094	19,094	19,094	19,062	19,094
	Sub-Total : Personnel	617,749	617,160	677,259	576,755	683,688
023-623-100	Pct. #3 Budget Carryover	-	-	-	-	-
023-623-300	UNIFORMS	2,542	1,786	3,000	1,622	3,000
023-623-315	OFFICE SUPPLIES	2,469	1,295	3,000	2,962	3,000
023-623-330	FUEL/OIL	120,425	122,311	150,000	137,830	150,000
023-623-337	MATERIAL SUPPLIES	7,706	9,947	15,000	4,140	5,000
023-623-338	CULVERTS	8,548	35,713	40,000	829	40,000
023-623-339	ROAD MATERIAL	77,273	86,631	200,000	367,908	210,000
023-623-354	TIRES/TUBES	13,096	13,902	20,000	25,322	20,000
023-623-377	ROAD SIGNAGE	2,120	3,414	4,000	3,233	4,000
023-623-420	TELEPHONE	4,864	4,758	5,000	4,929	5,000
023-623-423	MOBILE PHONES/ PAGERS	2,780	3,193	3,000	2,741	3,000
023-623-427	TRAVEL/TRAINING	5,277	2,322	4,000	3,577	4,000
023-623-440	ELECTRICITY	5,289	4,559	6,000	4,683	6,000
023-623-441	GAS/HEAT	-	-	-	-	-
023-623-442	WATER	1,003	1,165	1,000	1,061	1,000
023-623-456	PARTS & REPAIRS	111,637	57,219	75,000	72,464	75,000
023-623-461	EQUIPMENT RENTAL	-	8,550	10,000	1,350	10,000
023-623-463	TOWER RENT	495	396	396	396	396
023-623-480	BONDS	-	-	-	-	-
023-623-490	MISCELLANEOUS	7,720	1,420	27,746	2,903	35,133
023-623-491	EQUIPMENT INSURANCE	5,776	3,201	2,909	3,444	3,444
	Sub-Total : Operating	379,023	361,782	570,051	641,393	577,973
023-623-561	BRIDGE REPAIR/S	2,219	-	-	-	-
023-623-569	LEASE INTEREST PAYMENTS	14,836	20,463	14,429	14,429	10,820
023-623-570	LEASE PAYMENTS	313,563	328,024	334,514	334,514	230,122
023-623-571	ROAD MACHINERY/EQUIP/VEH	15,958	332,346	10,000	-	20,000
023-623-572	OFFICE FURNISHINGS/EQUIP	3,540	-	2,500	-	2,500
023-623-573	CAPITAL OUTLAYS	311,031	145,432	-	-	-
023-623-574	ROCK CRUSHER - REPAIRS	14,899	6,787	20,000	2,687	20,000
023-623-575	CAPITAL OUTLAY - BRIDGE	-	30,012	22,500	17,760	25,000
023-623-622	PERMANENT ROAD EXPENSE	-	151,434	-	-	-
023-623-623	RIGHT-OF-WAY	-	-	-	-	-
	Sub-Total : Capital Outlay	676,046	1,014,499	403,943	369,390	308,442
	* EXP. SUMMARY - PRECINCT	1,672,818	1,993,441	1,651,252	1,587,538	1,570,103

Projected Fund Balance - Precinct 3

1,025,722

PRECINCT 4



Department Description

The major function of the Precinct is to maintain, improve and repair County road and bridge infrastructure. Precincts may also be called upon to assist during emergency situations occurring within the precinct. The Commissioner of each of the County's four precincts serves on the Commissioners Court as one of the five member governing board of the County. The Road & Bridge Precinct 4 office is located on Hwy 190 West, outside of Livingston.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2008	FY2009	FY2010	FY2011	FY2012
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

Category/Department		2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
REVENUE	Fund Balance (year beginning)	682,348	567,481	358,926	577,971	653,119
024-310-110	TAXES - CURRENT	894,046	966,678	1,023,705	989,711	1,036,198
024-310-120	TAXES - DELINQUENT	71,037	54,071	56,150	67,435	57,359
024-310-135	REFUNDED TAXES				-	
	* A/V TAX REVENUE SUMMARY	965,083	1,020,749	1,079,854	1,057,145	1,093,557
024-318-165	SPECIAL TAX - BIG THICKET L	30,750	6,667			
024-319-300	FINES	35,040	21,171	21,870	19,999	21,870
024-321-200	AUTO REGISTRATION FEES	135,827	123,896	121,500	115,813	121,500
024-321-300	LICENSE TAX FEE	125,928	139,905	132,300	135,642	132,300
024-321-400	TXDOT GROSS WEIGHT	9,916	9,539	8,100	10,051	8,586
024-321-500	SPECIAL LICENSE PLATE FEE	-	-		-	-
	* FINE/FEE REVENUE SUMMARY	306,711	301,177	283,770	281,505	284,256
024-333-330	LATERAL ROAD (STATE) REVE	16,825	13,025	13,028	13,164	13,028
024-342-566	REFUND - UNEMPLOYMENT	-			-	
024-342-570	STATE REIMB. BRIDGE	-			-	
024-342-600	INSURANCE CLAIMS				24,715	
024-342-620	REIMBURSE TRAVEL EXP	-			-	
024-342-621	ROAD REPAIR REIMBURSEME	12,000	1,774		-	
024-360-100	DEPOSITORY INTEREST	3,846	1,488	1,400	986	1,400
024-360-102	INTEREST - LATERAL ROAD	143	141		93	
024-360-200	MISCELLANEOUS REVENUE	(50)	1,414			
024-364-100	SALE OF SURPLUS	-	1,150			
024-369-100	CULVERT/MATERIAL REIMB	6,598				
024-370-010	TRANSFER FROM GENERAL FU	-				
024-370-032	TRANSFER FROM WASTE MGM	-				
024-370-034	TRANSFER FROM FEMA	-				
024-370-100	INSURANCE MONIES	5,002			1,541	
024-390-400	TAX NOTE PROCEEDS	281,889				
024-390-611	BUYBACK PROCEEDS (EQUIP)	183,200	194,000	192,000	192,000	188,794
024-390-621	LEASE PROCEEDS	-	210,124			
	OTHER REVENUE	509,453	423,116	206,428	232,498	203,222
	**TOTAL REVENUES	1,781,247	1,745,042	1,570,052	1,571,148	1,581,035

Detail Expenditures						
Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
024-624-101	SALARY - COMMISSIONERS	45,719	45,719	45,719	45,643	45,719
024-624-103	CELL PHONE ALLOWANCE/S	1,616	1,680	1,680	1,677	1,680
024-624-105	SALARIES	278,679	290,152	300,385	290,831	312,309
024-624-108	SALARIES / PART-TIME	22,707	20,525	31,923	18,196	20,000
024-624-200	LONGEVITY PAY	5,340	4,800	5,400	5,400	6,000
024-624-201	SOCIAL SECURITY	27,734	28,917	30,921	28,488	30,967
024-624-202	GROUP INSURANCE	73,092	67,848	83,802	84,076	87,091
024-624-203	RETIREMENT	33,518	40,577	44,717	42,169	45,929
024-624-204	WORKERS COMPENSATION	14,646	11,220	10,777	12,782	10,794
024-624-206	UNEMPLOYMENT INSURANCE	1,849	388	456	821	474
024-624-225	COMM -VEHICLE ALLOWANCE	19,094	19,094	19,094	19,062	19,094
	Sub-Total : Personnel	523,992	530,920	574,874	549,146	580,056
024-624-100	Pct. #4 Carryover - Operating	-	-	-	-	-
024-624-300	UNIFORMS	6,215	6,356	6,500	7,294	6,500
024-624-315	OFFICE SUPPLIES	1,381	1,237	1,850	546	1,850
024-624-330	FUEL/ OIL	105,811	146,301	134,936	154,002	147,000
024-624-337	MATERIAL/ SUPPLIES	6,996	7,024	9,575	9,167	9,575
024-624-338	CULVERTS	27,370	13,829	50,000	2,910	40,000
024-624-339	ROAD MATERIAL	355,486	411,804	400,000	310,935	400,000
024-624-354	TIRES/ TUBES	23,457	15,894	20,000	17,322	20,000
024-624-377	ROAD SIGNAGE	1,821	3,414	3,780	844	3,780
024-624-420	TELEPHONE	626	638	1,000	538	1,000
024-624-423	MOBIL PHONES / PAGERS	-	-	-	-	-
024-624-427	TRAVEL/TRAINING	2,805	4,336	5,000	3,845	5,000
024-624-440	ELECTRICITY	3,911	3,510	4,450	4,167	4,450
024-624-442	WATER	496	704	1,000	491	1,000
024-624-456	PARTS & REPAIRS	81,049	69,228	100,000	76,108	100,000
024-624-461	EQUIPMENT RENTAL	250	-	5,500	3,679	5,500
024-624-463	TOWER RENT	495	396	396	396	396
024-624-490	MISCELLANEOUS	46,858	27,091	30,000	11,410	24,014
024-624-491	EQUIPMENT INSURANCE	5,603	2,982	2,948	3,316	3,571
	Sub-Total : Operating	670,629	714,745	776,934	606,970	773,636
024-624-561	BRIDGE REPAIR/S	-	-	-	-	-
024-624-569	LEASE INTEREST PAYMENTS	11,630	10,316	7,849	7,849	8,475
024-624-570	LEASE PAYMENTS	193,570	207,354	210,124	210,124	218,794
024-624-571	ROAD MACHINERY/EQUIP/VEH	-	210,124	-	-	-
024-624-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
024-624-573	CAPITAL OUTLAYS	-	42,931	-	21,937	-
024-624-575	CAPITAL OUTLAY - BRIDGE	11,889	-	-	-	-
024-624-576	CAPITAL PROJECT BIG THICK	30,750	6,667	-	-	-
024-624-622	PERMANENT ROAD EXPENSE	484,399	4,680	-	330,447	-
024-624-623	RIGHT-OF-WAY	-	-	-	-	-
	Sub-Total : Capital Outlay	732,237	482,072	217,973	570,357	227,269
	* EXP. SUMMARY - PRECINCT	1,926,858	1,727,737	1,569,782	1,726,474	1,580,960

Projected Fund Balance - Precinct 4

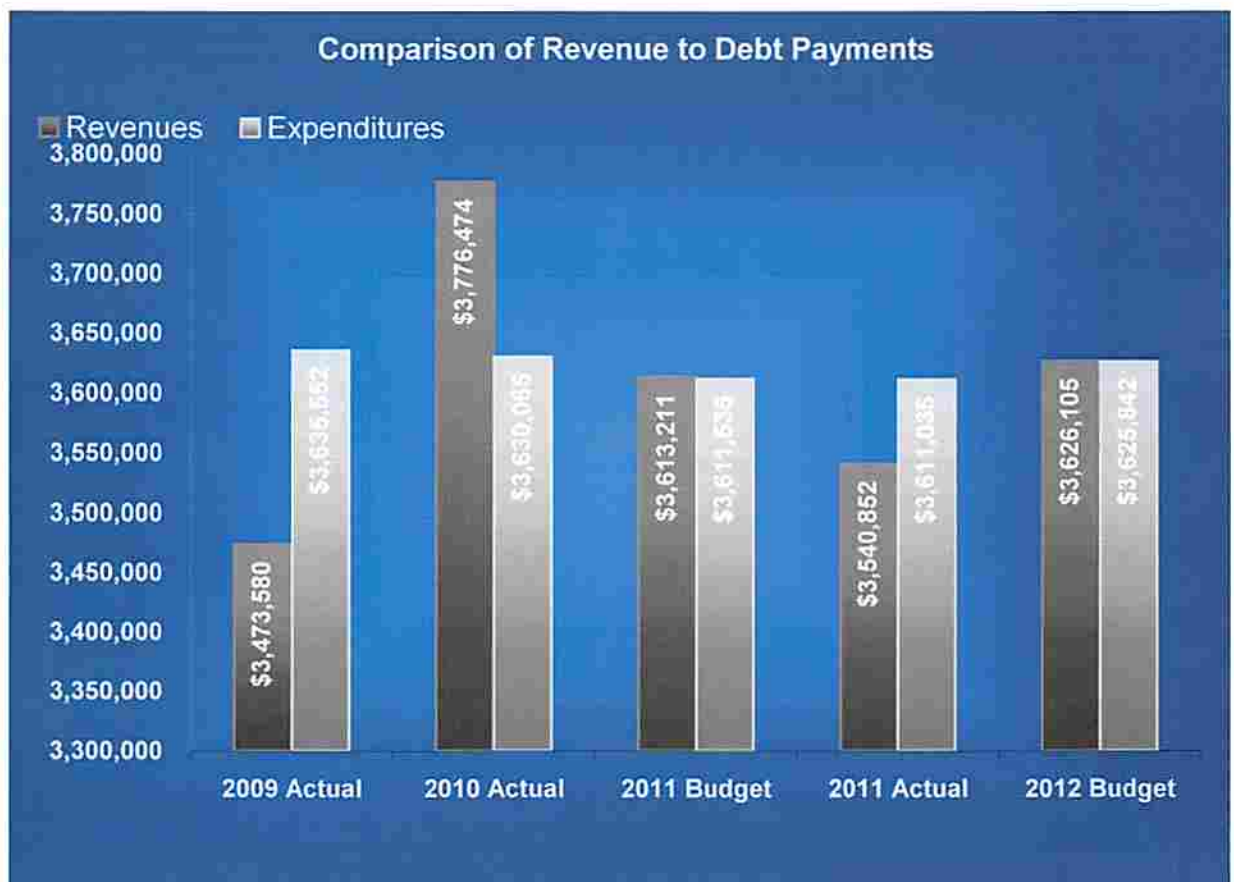
653,194



DEBT SERVICE FUND - SUMMARY

Summary

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
BEGINNING FUND BALANCE	\$78,924	\$40,825	\$63,933	\$56,042	\$0
<i>Reserved for Landfill Post Closure</i>	749,843	625,968	627,000	757,160	746,113
TAX REVENUE <i>Transferred from General Fund to reimburse Landfill Post Closure Account</i>	3,460,319	3,523,442	3,609,511	3,533,609	3,622,105
INTEREST	13,260	23,033	3,700	7,243	4,000
OTHER	-	-	-	-	-
OTHER FINANCING SOURCES	-	230,000	-	-	-
TOTAL REVENUES	3,473,580	3,776,474	3,613,211	3,540,852	3,626,105
TOTAL FUNDS AVAILABLE	3,552,504	3,817,299	3,677,144	3,596,894	3,626,105
DEBT SERVICE					
PRINCIPAL	2,210,686	2,235,000	2,285,000	2,285,000	2,371,000
INTEREST	1,422,366	1,391,065	1,323,535	1,323,535	1,251,842
OTHER	2,500	4,000	3,000	2,500	3,000
TOTAL EXPENDITURES	3,635,552	3,630,065	3,611,535	3,611,035	3,625,842
ENDING FUND BALANCE	(\$83,048)	\$187,234	\$65,609	(\$14,141)	\$264
<i>(Post closure reserve not included)</i>					
Fund balance as a percent of expenditures	-2%	5%	2%	0%	0%



DEBT SERVICE

Detailed Revenues						
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011	
FUND BALANCE (BEGINNING)	\$78,924	\$40,825	\$63,933	\$56,042	\$0	
<i>Reserved for Landfill Post Closure</i>	749,843	625,968	627,000	757,160	746,113	
TAX REVENUE						
061-310-110 TAXES - CURRENT	3,249,104	3,330,463	3,421,825	3,308,201	3,432,118	
061-310-120 TAXES - DELINQUENT	211,215	192,979	187,685	225,408	189,987	
061-310-135 REFUNDED TAXES				-		
* TAX REVENUE SUMMARY	3,460,319	3,523,442	3,609,511	3,533,609	3,622,105	
INTEREST						
061-360-100 DEPOSITORY INTEREST	13,260	23,033	3,700	7,243	4,000	
*INTEREST REVENUE SUMMA	13,260	23,033	3,700	7,243	4,000	
OTHER FINANCING SOURCES						
061-390-010 TRANSFER FROM GENERAL		230,000	-	-	-	
* TRANSFERS REVENUE SUMI	-	230,000	-	-	-	
061-399-999 **TOTAL REVENUE	3,473,580	3,776,474	3,613,211	3,540,852	3,626,105	

DEBT SERVICE

Detailed Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
PRINCIPAL						
061-816-581	2004 GEN. OBLG. REFUNDING	195,000				
061-830-019	2001/02 SERIES TIME WARRANTS	5,686				
061-830-510	2004 TAX NOTES	80,000				
061-830-511	2005 TAX NOTES	175,000	175,000			
061-830-512	2006 TAX NOTES	270,000	155,000	155,000	155,000	
061-830-513	C.O. SERIES 2007-JAIL EXPAN	200,000	250,000	300,000	300,000	400,000
061-830-514	2007 TAX NOTES	370,000	385,000	405,000	405,000	420,000
061-830-515	C.O. SERIES 2008-JUDICIAL C	505,000	525,000	545,000	545,000	570,000
061-830-516	2008 TAX NOTES	410,000	425,000	440,000	440,000	460,000
061-830-517	2009 TAX NOTES		320,000	330,000	330,000	345,000
061-830-518	2010 TAX NOTES			110,000	110,000	115,000
061-830-519	2011 TAX NOTES					61,000
	* PRINCIPAL SUMMARY	2,210,686	2,235,000	2,285,000	2,285,000	2,371,000
INTEREST						
061-857-581	INT - 2004 GEN OBLG. REFUN	6,825				
061-873-019	INT - 2001/02 SERIES T/W	256				
061-873-510	INT - 2004 TAX NOTES	2,800				
061-873-511	INT - 2005 TAX NOTES	11,288	5,688			
061-873-512	INT - 2006 TAX NOTES	21,750	11,625	5,813	5,813	
061-873-513	INT - CO SERIES 2007-JAIL	788,191	780,191	770,191	770,191	758,191
061-873-514	INT - 2007 TAX NOTES	105,675	84,400	69,000	69,000	52,800
061-873-515	INT - CO SERIES 2008-JUDIC	405,894	385,694	364,694	364,694	342,894
061-873-516	INT - 2008 TAX NOTES	79,688	65,338	50,463	50,463	35,063
061-873-517	INT - 2009 TAX NOTES		58,130	51,630	51,630	44,880
061-873-518	INT - 2010 TAX NOTES			11,745	11,745	11,200
061-873-519	INT - 2011 TAX NOTES					6,814
	* INTEREST SUMMARY	1,422,366	1,391,065	1,323,535	1,323,535	1,251,842
OTHER						
061-890-690	BOND FEES	2,500	4,000	3,000	2,500	3,000
061-999-999	** TOTAL EXPENDITURES	3,635,552	3,630,065	3,611,535	3,611,035	3,625,842

STATEMENT OF LEGAL DEBT LIMITS

**As of October 1, 2011 - the beginning of this budget year -
the County's outstanding debt obligation (principal only)
totals \$32,094,000**

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

2011 Assessed valuation of Real Property: \$ 1,888,429,689

Debt Limit (25% of above value): \$ 472,107,422

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

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

2011 Assessed valuation of all property (real, personal, mineral): \$ 2,620,266,789

Debt Limit (5% of above value): \$ 131,013,339

USE OF CURRENT DEBT OBLIGATIONS

Certificates of Obligation

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

Series 2007: In March, 2007, the County issued CO's in the amount of \$19,000,000 for the expansion of the County Jail Facility to relieve inmate overcrowding which is strictly enforced by the Texas Commission on Jail Standards and to eliminate the cost of housing excess inmates at alternate locations (\$330,000 this year).

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.

Tax Notes

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

USE OF DEBT OBLIGATIONS (CONTINUED)

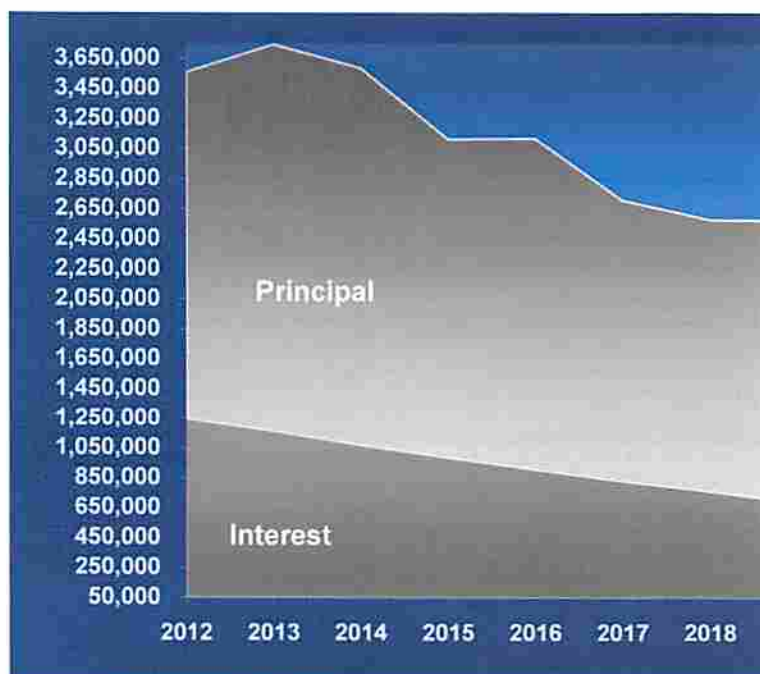
Tax Notes (continued)

- 2008 Series: This Tax Note series was issued in the amount of \$2,210,000 in August of 2008 to reimburse the General, Road & Bridge and Aging Funds for capital purchases made from fund balance during the fiscal year. Approximately \$517,380 of this issue was used to complete major renovations to the County's Office Annex. \$713,634 represents capital purchases of vehicles and communications upgrades for the Sheriff's Department. \$84,562 of the total represented the County's 25% cost share of a federal grant for major culvert/bridge repairs and another \$434,871 is attributable to Road & Bridge improvement projects and equipment acquisition. Other smaller building improvements, the purchase of a meal delivery van for the senior nutrition program and \$10,000 for the District Clerk's records imaging make up the balance of the issue.
- 2009 Series: This \$2,525,000 Tax Note series was issued in August, 2009 reimbursing the General and Road & Bridge Funds for capital purchases made from fund balances during Fiscal Year 2009. \$459,377 represents the purchase and renovation of property and building for the relocation of the County's Maintenance Department to a facility centrally located within the County - also providing climate controlled records storage, fleet maintenance with an access controlled fueling station and warehousing and centralized distribution for disaster supplies. \$271,876 of the issue was utilized for the purchase of Sheriff's Dept. patrol vehicles, retiring older vehicles from service. An additional \$26,600 provided Sheriff's Department computer and server upgrades. The County's main network server received a \$75,400 upgrade, The District Attorney's Office purchased laptop computers, software and printers for \$10,000 and \$4,800 was spent in computer upgrades for the County Clerk's office. Finally, \$40,300 was included in this issue for roof replacement at the Dunbar Complex and \$9,800 for the removal of trees presenting a safety hazard at the County's Emergency Operations
- 2010 Series: \$830,000 was issued at 2010 fiscal year end to reimburse the General and Road & Bridge Funds for capital purchases made from fund balance during the year. \$370,000 of this issue was the purchase and replacement of vehicles utilized by the Sheriff's Department. Road and Bridge Precinct 3 equipment purchases included in this year's Tax Notes totaled \$145,432 and Precinct 1 totaled \$44, 488. \$60,644 was used for the purchase of Maintenance equipment including a tractor, manlift and Inmate Workcrew transport van. Computer equipment and software purchases and upgrades accounted for \$56,043 and \$58,421 was used for (unscheduled) renovations & repairs to County buildings - including \$12,500 for roof repairs at the Dunbar Adm. building and \$12,700 for a generator transfer switch installation at the Onalaska Sub-Courthouse. Automated External Defibrillators for all public County buildings were purchased as a part of the Health & Safety Div. CPR Training initiative - totaling \$30,600. \$17,360 was included to finish erecting the metal building located at the Animal Shelter site being developed in Leggett.
- 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.

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

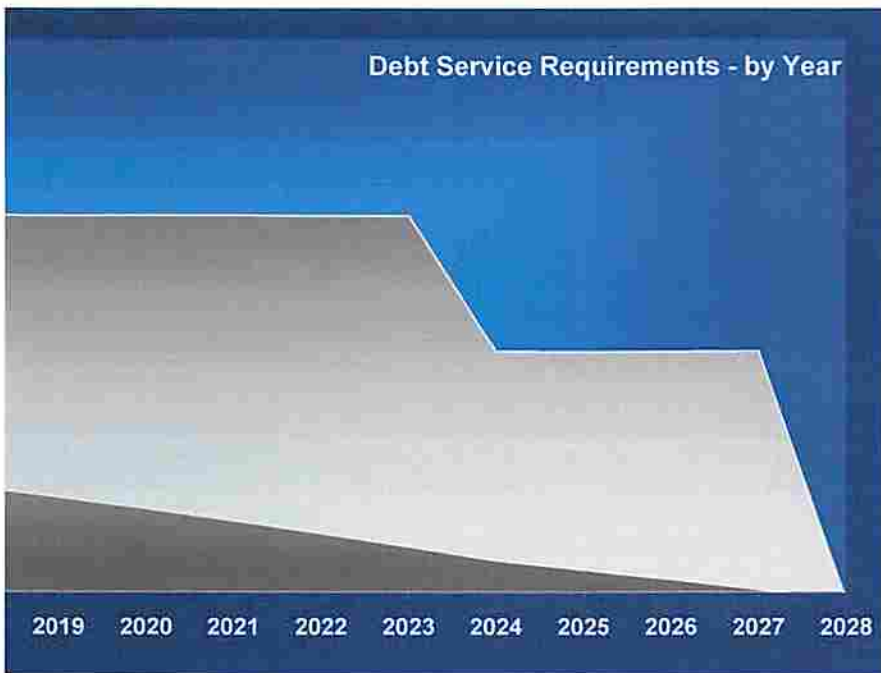
DEBT SERVICE REQUIREMENT (BY YEAR)

		2012	2013	2014	2015	2016
<i>CERTIFICATES OF OBLIGATION</i>						
2007 SERIES - Certif. of Obligation Jail Expansion	Principal	400,000	600,000	950,000	975,000	1,015,000
	Interest	758,191	742,191	720,441	685,291	648,729
2008 SERIES - Certif. of Obligation Judicial Center	Principal	570,000	590,000	615,000	640,000	665,000
	Interest	342,894	320,094	296,494	271,894	246,294
	Subtotal - Principal	970,000	1,190,000	1,565,000	1,615,000	1,680,000
	Subtotal - Interest	1,101,085	1,062,285	1,016,935	957,185	895,023
<i>TAX NOTES</i>						
SERIES A & B 2006 TAX NOTES	Principal	-	-	-	-	-
	Interest	-	-	-	-	-
SERIES 2007 TAX NOTES	Principal	420,000	440,000	460,000	-	-
	Interest	52,800	36,000	18,400	-	-
SERIES 2008 TAX NOTES	Principal	460,000	475,000	-	-	-
	Interest	35,063	17,813	-	-	-
SERIES 2009 TAX NOTES	Principal	345,000	360,000	375,000	390,000	405,000
	Interest	44,880	36,930	27,555	24,000	8,100
SERIES 2010 TAX NOTES	Principal	115,000	115,000	115,000	120,000	125,000
	Interest	11,200	9,475	7,750	5,838	3,694
SERIES 2011 TAX NOTES	Principal	61,000	62,000	63,000	64,000	65,000
	Interest	6,814	6,533	5,389	4,227	3,047
	Subtotal - Principal	1,340,000	1,390,000	950,000	510,000	530,000
	Subtotal - Interest	143,943	100,218	53,705	29,838	11,794
	Total - Principal	2,310,000	2,580,000	2,515,000	2,125,000	2,210,000
	Total - Interest	1,245,028	1,162,503	1,070,640	987,023	906,816
	TOTAL ANNUAL DEBT SERVICE REQUIREMENTS	3,555,028	3,742,503	3,585,640	3,112,023	3,116,816



2017	2018	2019	2020	2021	2022	2023	2024	2025
1,055,000	1,095,000	1,135,000	1,185,000	1,235,000	1,285,000	1,340,000	1,400,000	1,460,000
610,159	569,541	525,741	478,923	429,153	376,665	321,410	263,120	201,520
690,000	720,000	750,000	780,000	810,000	840,000	875,000	-	-
219,694	192,094	163,294	133,294	102,094	69,694	36,094	-	-
1,745,000	1,815,000	1,885,000	1,965,000	2,045,000	2,125,000	2,215,000	1,400,000	1,460,000
829,853	761,635	689,035	612,216	531,246	446,359	357,504	263,120	201,520

130,000								
1,300								
66,000	68,000							
1,848	622							
130,000	-	-	-	-	-	-	-	-
1,300	-	-	-	-	-	-	-	-
1,875,000	1,815,000	1,885,000	1,965,000	2,045,000	2,125,000	2,215,000	1,400,000	1,460,000
831,153	761,635	689,035	612,216	531,246	446,359	357,504	263,120	201,520
2,706,153	2,576,635	2,574,035	2,577,216	2,576,246	2,571,359	2,572,504	1,663,120	1,661,520



DEBT SERVICE (CONTINUED)

2026	2027	2028	TOTAL
1,525,000	1,595,000	-	18,250,000
137,280	70,180	-	7,538,535
		-	8,545,000
		-	2,393,925
1,525,000	1,595,000	-	26,795,000
137,280	70,180	-	9,932,460
			-
			-
			1,320,000
			107,200
			935,000
			52,875
			1,875,000
			141,465
			720,000
			39,256
			449,000
			28,481
-	-		5,299,000
-	-		369,278
1,525,000	1,595,000	-	32,094,000
137,280	70,180	-	10,301,738
1,662,280	1,665,180	-	42,395,738

DEBT MANAGEMENT AND ADMINISTRATION

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

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

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

OTHER FUNDS - SUMMARY

By Category

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
REVENUE SOURCES (BY TYPE)					
TAX REVENUE (HOTEL/MOTEL)	\$ 32,513	\$ 29,874	\$ 24,000	\$ 20,280	\$ 24,000
FINES & FORFEITURES	38,124	26,870	-	9,819	-
FEDERAL/STATE FUNDING	8,406,852	613,867	264,100	764,198	197,320
CHARGES FOR SERVICES / FEES	261,640	224,308	221,950	232,353	228,800
INTEREST	262,053	95,508	3,800	12,920	3,500
OTHER (INCL. NON-GOVT GRANTS)	474,057	354,388	329,851	582,859	479,406
LOAN PROCEEDS	-	1,107	-	-	-
	<u>9,475,239</u>	<u>1,345,922</u>	<u>843,701</u>	<u>1,622,429</u>	<u>933,026</u>

By Fund (with Beginning & Ending Balances)

HOTEL TAX

BEGINNING FUND BALANCE	\$24,306	\$11,143	\$10,489	\$12,919	\$12,971
REVENUES	32,513	29,874	24,000	20,280	24,000
TOTAL AVAILABLE FUNDS	<u>56,819</u>	<u>41,017</u>	<u>34,489</u>	<u>33,199</u>	<u>36,971</u>
EXPENDITURES	45,676	28,098	24,000	16,608	24,000
ENDING FUND BALANCE	<u>\$11,143</u>	<u>\$12,919</u>	<u>\$10,489</u>	<u>\$16,591</u>	<u>\$12,971</u>

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

JUSTICE COURT TECHNOLOGY

BEGINNING FUND BALANCE	126,134	128,606	120,276	120,361	115,838
REVENUES	28,340	20,862	21,700	21,290	23,050
TOTAL AVAILABLE FUNDS	<u>154,474</u>	<u>149,468</u>	<u>141,976</u>	<u>141,651</u>	<u>138,888</u>
EXPENDITURES	25,868	29,107	21,700	26,705	23,050
ENDING FUND BALANCE	<u>\$128,606</u>	<u>\$120,361</u>	<u>\$120,276</u>	<u>\$114,947</u>	<u>\$115,838</u>

Fund balance as a % of expenditures 497.16% 413.51% 554.27% 430.44% 502.55%

JUDICIAL CENTER CONSTRUCTION

BEGINNING FUND BALANCE	9,655,080	9,526,710	6,759,449	6,759,449	624,661
REVENUES	78,896	17,154	-	5,161	-
TOTAL AVAILABLE FUNDS	<u>9,733,977</u>	<u>9,543,864</u>	<u>6,759,449</u>	<u>6,764,610</u>	<u>624,661</u>
EXPENDITURES	166,955	2,824,727	-	6,139,949	-
ENDING FUND BALANCE	<u>\$9,567,022</u>	<u>\$6,719,137</u>	<u>\$6,759,449</u>	<u>\$624,660</u>	<u>\$624,661</u>

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

CONSTRUCTION FUND (JAIL EXPANSION)

BEGINNING FUND BALANCE	18,254,485	17,039,884	7,152,576	7,151,126	1,021,721
REVENUES	174,006	75,095	-	5,730	-
TOTAL AVAILABLE FUNDS	<u>18,428,491</u>	<u>17,114,979</u>	<u>7,152,576</u>	<u>7,156,856</u>	<u>1,021,721</u>
EXPENDITURES	1,637,373	9,715,087	-	6,135,135	-
ENDING FUND BALANCE	<u>\$16,791,118</u>	<u>\$7,399,892</u>	<u>\$7,152,576</u>	<u>\$1,021,721</u>	<u>\$1,021,721</u>

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
JUSTICE COURT BUILDING SECURITY					
BEGINNING FUND BALANCE	15,348	19,436	18,832	23,602	23,674
REVENUES	6,945	5,004	5,200	5,144	5,350
TOTAL AVAILABLE FUNDS	22,292	24,440	24,032	28,746	29,024
EXPENDITURES	2,856	838	5,200	4,616	5,350
ENDING FUND BALANCE	\$19,436	\$23,602	\$18,832	\$24,130	\$23,674
<i>Fund balance as a % of expenditures</i>	<i>680.52%</i>	<i>2816.47%</i>	<i>362.15%</i>	<i>522.69%</i>	<i>442.50%</i>
SECURITY (COURTHOUSE)					
BEGINNING FUND BALANCE	226	7,923	9,858	4,830	14,458
REVENUES	70,748	68,778	69,390	71,094	116,167
TOTAL AVAILABLE FUNDS	70,975	76,701	79,248	75,925	130,625
EXPENDITURES	63,050	71,173	69,390	67,247	116,167
ENDING FUND BALANCE	\$7,925	\$5,528	\$9,858	\$8,677	\$14,458
<i>Fund balance as a % of expenditures</i>	<i>12.57%</i>	<i>7.77%</i>	<i>14.21%</i>	<i>12.90%</i>	<i>12.45%</i>
HISTORICAL COMMISSION					
BEGINNING FUND BALANCE	\$381,987	\$387,920	\$387,846	\$394,225	\$394,551
REVENUES	10,574	10,159	-	9,381	-
TOTAL AVAILABLE FUNDS	392,561	398,079	387,846	403,606	394,551
EXPENDITURES	4,640	3,854	-	3,937	-
ENDING FUND BALANCE	\$387,920	\$394,225	\$387,846	\$399,670	\$394,551
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				
COLLEGE / COMMERCE CENTER					
BEGINNING FUND BALANCE	-	15,000	-	-	-
REVENUES	28,120	-	-	-	-
TOTAL AVAILABLE FUNDS	28,120	15,000	-	-	-
EXPENDITURES	13,120	15,000	-	-	-
ENDING FUND BALANCE	\$15,000	\$0	\$0	\$0	\$0
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				
WASTE MANAGEMET					
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0
REVENUES	148,421	138,900	140,000	141,252	138,000
TOTAL AVAILABLE FUNDS	148,421	138,900	140,000	141,252	138,000
EXPENDITURES	148,421	138,900	140,000	140,000	138,000
ENDING FUND BALANCE	\$0	\$0	\$0	\$1,252	\$0
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				

OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
FEMA DISASTER					
BEGINNING FUND BALANCE	-	216,729	-	193,185	693,217
REVENUES	6,914,952	-	-	-	-
TOTAL AVAILABLE FUNDS	6,914,952	216,729	-	193,185	693,217
EXPENDITURES	6,817,784	23,545	-	21,961	-
ENDING FUND BALANCE	\$97,167	\$193,185	\$0	\$171,224	\$693,217
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
GRANT FUND					
BEGINNING FUND BALANCE	-	16,096	-	1,696	-
REVENUES	1,152,826	287,064	-	410,931	-
TOTAL AVAILABLE FUNDS	1,152,826	303,160	-	412,626	-
EXPENDITURES	1,152,912	287,064	-	410,570	-
ENDING FUND BALANCE	(\$86)	\$16,096	\$0	\$2,056	\$0
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
LAW LIBRARY					
BEGINNING FUND BALANCE	-	49,972	49,267	52,754	53,038
REVENUES	15,356	15,354	15,100	14,970	14,800
TOTAL AVAILABLE FUNDS	15,356	65,326	64,367	67,724	67,838
EXPENDITURES	10,190	12,389	14,800	13,627	14,800
ENDING FUND BALANCE	\$5,166	\$52,937	\$49,567	\$54,097	\$53,038
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
DISTRICT ATTORNEY SPECIAL					
BEGINNING FUND BALANCE	-	1,378	-	-	1,425
REVENUES	49,524	35,224	25,000	34,379	25,000
TOTAL AVAILABLE FUNDS	49,524	36,602	25,000	34,379	26,425
EXPENDITURES	48,584	36,602	25,000	34,379	25,000
ENDING FUND BALANCE	\$940	(\$0)	\$0	\$0	\$1,425
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
DISTRICT ATTORNEY HOT CHECK					
BEGINNING FUND BALANCE	-	14,007	13,652	21,332	21,332
REVENUES	11,276	7,988	8,000	7,921	8,000
TOTAL AVAILABLE FUNDS	11,276	21,995	21,652	29,253	29,332
EXPENDITURES	144	663	8,000	1,574	8,000
ENDING FUND BALANCE	\$11,133	\$21,332	\$13,652	\$27,679	\$21,332
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					

OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
AGING SERVICES					
BEGINNING FUND BALANCE	\$100,833	\$151,194	\$172,582	\$150,199	\$124,708
REVENUES	370,552	322,942	255,100	336,552	245,500
TOTAL AVAILABLE FUNDS	471,385	474,136	427,682	486,752	370,208
EXPENDITURES	320,191	321,938	255,100	305,545	245,500
ENDING FUND BALANCE	\$151,195	\$152,197	\$172,582	\$181,206	\$124,708
<i>Fund balance as a % of expenditures</i>	47.22%	47.28%	67.65%	59.31%	50.80%
COMMISSARY (SHERIFF)					
BEGINNING FUND BALANCE	13,593	20,537	19,738	28,576	20,401
REVENUES	9,471	11,447	9,700	9,323	9,700
TOTAL AVAILABLE FUNDS	23,064	31,984	29,438	37,899	30,101
EXPENDITURES	2,529	3,406	9,700	16,819	9,700
ENDING FUND BALANCE	\$20,536	\$28,578	\$19,738	\$21,079	\$20,401
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				
RETIREE HEALTH BENEFITS TRUST					
BEGINNING FUND BALANCE	-	-	-	-	196,957
REVENUES	-	-	-	200,082	-
TOTAL AVAILABLE FUNDS	-	-	-	200,082	196,957
EXPENDITURES	-	-	-	9,075	-
ENDING FUND BALANCE	\$0	\$0	\$0	\$191,007	\$196,957
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				
DRUG FORFEITURE					
BEGINNING FUND BALANCE	244,564	245,375	249,405	263,996	258,435
REVENUES	40,607	27,070	-	9,950	-
TOTAL AVAILABLE FUNDS	285,171	272,445	249,405	273,946	258,435
EXPENDITURES	39,796	8,448	-	23,658	-
ENDING FUND BALANCE	\$245,375	\$263,996	\$249,405	\$250,288	\$258,435
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				
PERMANENT SCHOOL					
BEGINNING FUND BALANCE	282,382	412,791	383,627	412,767	412,713
REVENUES	33,430	882	1,150	20,534	1,150
TOTAL AVAILABLE FUNDS	315,812	413,673	384,777	433,301	413,863
EXPENDITURES	3,021	906	1,150	574	1,150
ENDING FUND BALANCE	\$312,791	\$412,766	\$383,627	\$432,727	\$412,713
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				

OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
AVAILABLE SCHOOL					
BEGINNING FUND BALANCE	227,697	219,908	219,746	208,425	214,745
REVENUES	118,268	114,970	117,243	137,264	139,992
TOTAL AVAILABLE FUNDS	345,965	334,878	336,989	345,689	354,737
EXPENDITURES	126,059	126,451	117,243	117,699	139,992
ENDING FUND BALANCE	\$219,906	\$208,426	\$219,746	\$227,990	\$214,745
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
COUNTY CLERK RECORDS MANAGEMENT					
BEGINNING FUND BALANCE	120,010	152,905	151,437	157,726	133,746
REVENUES	139,583	116,055	112,200	118,492	140,850
TOTAL AVAILABLE FUNDS	259,593	268,960	263,637	276,217	274,596
EXPENDITURES	106,688	111,234	112,200	116,129	140,850
ENDING FUND BALANCE	\$152,905	\$157,725	\$151,437	\$160,088	\$133,746
<i>Fund balance as a % of expenditures 143.32% 141.80% 134.97% 137.85% 94.96%</i>					
COUNTY RECORDS MANAGEMENT					
BEGINNING FUND BALANCE	(4,810)	194	8,996	1,243	8,097
REVENUES	34,739	30,753	29,718	29,937	29,718
TOTAL AVAILABLE FUNDS	29,929	30,947	38,714	31,181	37,815
EXPENDITURES	29,736	29,703	29,718	29,718	29,718
ENDING FUND BALANCE	\$194	\$1,244	\$8,996	\$1,463	\$8,097
<i>Fund balance as a % of expenditures 0.65% 4.19% 30.27% 4.92% 27.25%</i>					
DISTRICT CLERK RECORDS MANAGEMENT					
BEGINNING FUND BALANCE	6,673	12,762	12,370	3,142	11,871
REVENUES	6,090	10,175	10,100	12,103	11,100
TOTAL AVAILABLE FUNDS	12,763	22,937	22,470	15,245	22,971
EXPENDITURES	-	19,795	10,100	12,528	11,100
ENDING FUND BALANCE	\$12,763	\$3,142	\$12,370	\$2,717	\$11,871
<i>Fund balance as a % of expenditures #DIV/0! 15.87% 122.48% 106.95%</i>					
COUNTY & DISTRICT COURT TECHNOLOGY					
BEGINNING FUND BALANCE	-	-	-	173	558
REVENUES	-	173	100	659	650
TOTAL AVAILABLE FUNDS	-	173	100	832	1,208
EXPENDITURES	-	-	100	130	650
ENDING FUND BALANCE	\$0	\$173	\$0	\$702	\$558
<i>Fund balance as a % of expenditures</i>					





HOTEL TAX

Fund Description

Revenues generated by a hotel/motel occupancy tax established by the County are distributed to the Chamber of Commerce and Tourism Council for the promotion of tourism within the County. The County retains a portion for certain expenditures related to the County-wide Fourth of July Celebration attended by thousands at Lake Livingston.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	24,306	11,143	10,489	12,919	12,971
011-318-140 HOTEL OCCUPANCY TAX	32,513	29,874	24,000	20,280	24,000
011-365-200 OTHER (Contrib.) REVENUE					-
011-399-999 **TOTAL REVENUE	32,513	29,874	24,000	20,280	24,000

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
011-401-488	HOTEL TAX DISTRIBUTION	39,281	23,304	19,200	10,337	19,200
011-401-489	PRO-RATA HOTEL TAX SHARE	6,396	4,794	4,800	6,271	4,800
011-401-500	OTHER EXPENSE (from contrib.)					-
011-999-999	**TOTAL EXPENDITURES	45,676	28,098	24,000	16,608	24,000



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	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	126,134	128,606	120,276	120,361	115,838
013-340-800 Justice Court Technology Fees					
013-340-801 JUSTICE TECH FEES - PCT. 1	7,813	6,469	6,900	7,341	8,100
013-340-802 JUSTICE TECH FEES - PCT. 2	4,979	4,057	4,300	3,939	4,000
013-340-803 JUSTICE TECH FEES - PCT. 3	13,616	8,512	8,700	7,834	8,650
013-340-804 JUSTICE TECH FEES - PCT. 4	1,932	1,824	1,800	2,177	2,300
INTEREST					-
**TOTAL REVENUE	28,340	20,862	21,700	21,290	23,050

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
013-450-503	NET DATA JP SOFTWARE MAINT	17,655	19,420	20,974	20,974	21,603
013-451-350	JP1 Technology Expense	4,408	2,749	231	2,301	508
013-452-350	JP2 Technology Expense	2,339	3,741	144	3,170	251
013-453-350	JP3 Technology Expense	-	3,197	291	130	543
013-452-350	JP4 Technology Expense	1,466	-	60	130	144
	**TOTAL EXPENDITURES	25,868	29,107	21,700	26,705	23,050



JUDICIAL CENTER CONSTRUCTION

Fund Description

This fund was created at the request of the County Auditor to be utilized 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.

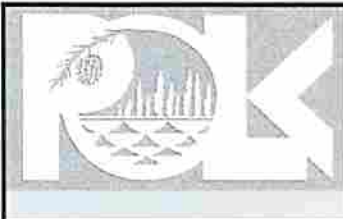
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	9,655,080	9,526,710	6,759,449	6,759,449	624,661
019-341-100 INTEREST-2007 C/O SERIES	78,896	17,154		5,161	
019-390-400 PROCEEDS FROM FUND BALAN	-				
019-390-408 PREMIUM ON CO'S	-				
019-390-409 CO PROCEEDS	-				
* TOTAL FUND REVENUE	78,896	17,154	-	5,161	-

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
019-465-550	ARCHITECT/ENG. FEE	148,743	70,868		55,718	
019-465-551	PRECONSTRUCTION EXPENSE	18,212			110,629	
019-465-552	CONST. MGR. FEE	-			551,596	
019-465-553	BOND ISSUE COSTS	-				
019-465-554	DISCOUNT - C/O ISSUE	-				
019-465-555	CONSTRUCTION COSTS	-	2,753,860		5,399,223	
019-465-572	CAPITAL OUTLAY	-			22,783	
019-700-061	TRANSFER TO DEBT SERVICE	-				
* TOTAL FUND EXPENSE		166,955	2,824,727	-	6,139,949	-



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. Currently, the fund relates to the Jail expansion project for which Series 2007 Certificates of Obligation were issued in the amount of \$19,000,000.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	18,254,485	17,039,884	7,152,576	7,151,126	1,021,721
020-340-100 INTEREST-2007 C/O SERIES	174,006	75,095		5,730	
020-000-000 PROCEEDS-2007C/O SERIES					
* TOTAL FUND REVENUE	174,006	75,095	-	5,730	-

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
020-512-550	ARCHITECT/ENG. FEE	905,408	212,968		76,376	
020-512-551	PRECONSTRUCTION EXPENSE	153,945	400		208,438	
020-512-552	CONST. MGR. FEE	22,011	4,667		222,008	
020-512-553	BOND ISSUE COSTS	-				
020-512-554	DISCOUNT -2007 C/O ISSUE	-				
020-512-555	CONSTRUCTION COSTS	440,249	9,484,916		5,628,312	
020-512-556	LAND ACQUISITION	115,761	12,135			
020-512-573	CAPITAL OUTLAY					
020-700-061	TRANSFER TO DEBT SERVICE	-				
* TOTAL FUND EXPENSE		1,637,373	9,715,087	-	6,135,135	-



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 Courts. The Fund, by statute is to be administered by the Commissioners Court and may be expended only for security related activities/purchases in the justice courts not located in the County Courthouse. This fund is not performance related.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	15,348	19,436	18,832	23,602	23,674
026-340-801 JP Court Bldg Security JP#1	2,054	1,576	1,700	1,788	1,900
026-340-802 JP Court Bldg Security JP#2	1,180	966	1,000	950	900
026-340-803 JP Court Bldg Security JP#3	3,240	2,018	2,000	1,873	2,000
026-340-804 JP Court Bldg Security JP#4	471	444	500	533	550
INTEREST					-
* TOTAL FUND REVENUE	6,945	5,004	5,200	5,144	5,350

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
026-580-456	JP#2 SECURITY EXPENSES	-	-	1,567	-	-
026-580-457	JP#3 SECURITY EXPENSES	-	-	2,567	-	-
026-580-458	JP#4 SECURITY EXPENSES	-	-	1,067	-	-
	Sub-Total : Operating	-	-	5,200	-	-
026-580-571	JP#1 CAPITAL OUTLAY	-	-	-	-	1,900
026-580-572	JP#2 CAPITAL OUTLAY	2,856	838	-	-	900
026-580-573	JP#3 CAPITAL OUTLAY	-	-	-	-	2,000
026-580-574	JP#4 CAPITAL OUTLAY	-	-	-	4,616	550
	Sub-Total : Capital Outlay	2,856	838	-	4,616	5,350
	* TOTAL FUND EXPENSE	2,856	838	5,200	4,616	5,350



Georgia Superior
Court Judicial System
Courtroom 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.

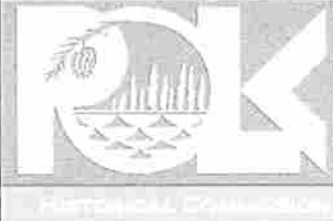
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	226	7,923	9,858	4,830	14,458
027-340-010 TRANSFER FROM GENERAL	29,750	33,297	34,940	34,940	79,567
027-340-400 COUNTY CLERK FEES	14,360	13,357	13,250	13,700	13,400
027-340-700 DISTRICT CLERK FEES	4,802	5,628	5,200	6,455	6,800
027-340-800 JP #1-#4 FEES				-	
027-340-801 JP #1 Security Fees	6,364	4,861	5,200	5,524	6,000
027-340-802 JP #2 Security Fees	3,749	3,052	3,200	2,982	3,000
027-340-803 JP #3 Security Fees	10,282	6,406	6,600	5,921	5,800
027-340-804 JP #4 Security Fees	1,441	1,071	1,000	1,572	1,600
027-342-566 MISCELLANEOUS				-	-
027-360-100 DEPOSITORY INTEREST				-	-
027-390-400 TAX NOTES PROCEEDS		1,107		-	-
**TOTAL REVENUES	70,748	68,778	69,390	71,094	116,167

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
027-580-105	SALARIES - BAILIFFS	33,115	33,115	33,133	33,061	65,457
027-580-108	SALARIES / PART-TIME	9,088	13,238	9,500	9,917	9,500
027-580-120	CERTIFICATE PAY	-	-	1,200	1,216	1,200
027-580-200	LONGEVITY	780	840	900	900	960
027-580-201	SOCIAL SECURITY	3,157	3,586	3,422	3,396	5,899
027-580-202	GROUP INSURANCE	6,994	6,413	7,618	7,643	15,835
027-580-203	RETIREMENT	4,010	5,016	4,949	4,948	8,750
027-580-204	WORKERS COMPENSATION	86	66	53	70	1,238
027-580-206	UNEMPLOYMENT INSURANCE	65	58	60	118	108
	Sub-Total : Personnel	57,295	62,330	60,835	61,269	108,947
027-580-300	UNIFORMS	1,005	486	1,005	547	500
027-580-315	OFFICE SUPPLIES	349	136	400	442	400
027-580-423	MOBILE PHONES/PAGER	861	1,023	850	1,008	1,020
027-580-427	TRAVEL/TRAINING	80	2,351	2,500	281	1,500
027-580-495	SECURITY EXPENSES	3,460	3,739	3,800	3,700	3,800
	Sub-Total : Operating	5,755	7,736	8,555	5,978	7,220
027-580-573	CAPITAL PURCHASES		1,107	-	-	-
	Sub-Total : Operating	-	1,107	-	-	-
	**TOTAL EXPENSES	63,050	71,173	69,390	67,247	116,167



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	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	381,987	387,920	387,846	394,225	394,551
028-318-140 HOTEL/MOTEL TAX	5,000	5,000		5,000	
028-342-105 WEBSTER TRUST / SALARY RE	-			-	
028-360-100 DEPOSITORY INTEREST	3,120	767		510	
* TAX/INT REVENUE SUMMAR	8,120	5,767	-	5,510	-
028-367-100 CONTRIBUTIONS	2,454	4,329		3,871	
028-342-200 WEBSTER TRUST REIMBURSE	-			-	
083-347-100 WEBSTER TRUST CONTRIB	-			-	
028-367-200 POLK COUNTY CONTRIBUTION	-			-	
* CONTRIBUTIONS REVENUE	2,454	4,329	-	3,871	-
028-370-010 DUE FROM GENERAL FUND	-	-	-	-	-
028-370-500 Miscellaneous Income	-	62		-	
* OTHER REVENUE	-	62	-	-	-
**TOTAL REVENUES	10,574	10,159	-	9,381	-

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
028-661-334	OPERATING EXPENSE	4,640	3,854		3,937	
	Sub-Total : Operating	4,640	3,854	-	3,937	-
028-661-531	CAPITAL PROJECTS - BUILDING					
	Sub-Total : Capital Outlay	-	-	-	-	-
	**TOTAL EXPENDITURES	4,640	3,854	-	3,937	-



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.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)		15,000			
030-341-100 INTEREST					
030-367-100 CONTRIBUTIONS	28,120				
030-367-200 EDA GRANT FUNDS					
030-370-500 MISCELLANEOUS					
* TOTAL FUND REVENUE	28,120	-	-	-	-

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
030-651-435	PUBLISHING					
030-651-550	ARCHITECT/ENG. FEE					
030-651-551	PRECONSTRUCTION EXPENSE	13,120	15,000			
030-651-552	CONST. MGR. FEE					
030-651-555	CONSTRUCTION COSTS					
* TOTAL FUND EXPENSE		13,120	15,000	-	-	-



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	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)				-	-
032-344-601 SANTEK CONTRACT PYMTS.	148,421	138,900	140,000	141,252	138,000
** TOTAL REVENUES	148,421	138,900	140,000	141,252	138,000

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
032-700-010	TRANSFER TO GENERAL FUNC	148,421	138,900	140,000	140,000	138,000
032-700-061	TRANSFER TO DEBT (POST CLOSURE)					-
	Sub-Total : Capital Outlay	148,421	138,900	140,000	140,000	138,000
* EXP SUMMARY - WASTE MG		148,421	138,900	140,000	140,000	138,000

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	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)		216,729		193,185	693,217
034-330-100 OTHER FEMA REVENUES	51,384				
034-330-105 HURRICANE RITA-COUNTY					
034-330-610 GENERAL FEMA - REIMB.	6,666,805				
034-330-621 PCT #1 FEMA REVENUES	40,516				
034-330-622 PCT #2 FEMA REVENUES	76,781				
034-330-623 PCT #3 FEMA REVENUES	31,873				
034-330-624 PCT #4 FEMA REVENUES	34,615				
034-330-627 CHS FEMA REVENUES	-				
034-330-651 AGING FEMA REVENUE	5,578				
034-330-694 HURR. IKE DISASTER REIMB.	7,400				
034-330-695 HURR. GUSTAV DISASTER REI	-				
*TOTAL FUND REVENUE	6,914,952	-	-	-	-

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
034-694-105	SALARIES	25,143				
034-694-108	SALARIES - PART TIME	277,188				
034-694-201	SOCIAL SECURITY	23,023				
034-694-202	GROUP INSURANCE	1,734				
034-694-203	RETIREMENT	2,390				
034-694-204	WORKERS COMPENSATION	3,986				
034-694-206	UNEMPLOYMENT	679				
	SALARIES & BENEFITS SUMMA	334,143	-	-	-	-
034-694-339	CONSTRUCTION					
034-694-427	MILEAGE REIMB - DEBRIS MO	66,990				
034-694-489	DEBRIS REMOVAL	6,131,025				
034-694-490	PROJECT EXPENDITURES	-				
034-694-491	COUNTY DISASTER EXP (GEN)	204,996			21,961	
034-694-543	VFD DISASTER EXPENSES	50,712				
034-694-544	AGING DISASTER EXPENSE	-				
034-694-621	PCT. #1 DISASTER EXPENSES	6,299				
034-694-622	PCT. #2 DISASTER EXPENSES	20,792				
034-694-623	PCT. #3 DISASTER EXPENSES	2,827	23,545			
034-694-624	PCT. #4 DISASTER EXPENSES					
034-695-110	HURRICANE RITA-COMMUNITY					
034-695-999	HURR. GUSTAV DISASTER EXPENSE					
034-700-010	TRANSFER TO GENERAL FUND					
034-700-015	TRANSFER TO ROAD & BRIDGE					
	**TOTAL FUND EXPENDITURE	6,817,784	23,545	-	21,961	-

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	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)		16,096		1,696	-
035-331-050 FEMA PROJECT REVENUES				109,500	
035-331-100 DISASTER PROJECT (DRS)	235,022	4,178			
035-331-200 FLOOD DISASTER PROJECT	175,274				
035-331-201 DISASTER RELIEF 216280	17,237	75,767		114,253	
035-331-203 DISASTER RELIEF 2526701				187,178	
035-331-300 HOME PROGRAM #1000762	675,113				
035-331-400 MEMORIAL POINT SEWER (TC	50,180	207,120			
**TOTAL REVENUE	1,152,826	287,064	-	410,931	-

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
035-409-590	FEMA PROJECT EXPENSES				109,500	
035-409-600	DISASTER PROJECT (DRS)	235,022	4,178			
035-409-601	FLOOD PROJECT	175,274				
035-409-602	HOME PROGRAM #1000762	674,838				
035-409-603	MEMORIAL POINT SEWER (TC	50,180	207,120			
035-409-612	DISASTER RELIEF 216280	17,598	75,767		113,892	
035-409-613	DISASTER RELIEF 2526701				187,178	
	**TOTAL EXPENDITURES	1,152,912	287,064	-	410,570	-

Following the initial grant award, revenues & expenditures are determined by actual project costs and the budget is amended based on "Drawdowns" made during the year from the state or grant agency

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	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)		49,972	49,267	52,754	53,038
040-340-400 COUNTY COURT FEES	2,970	3,230	3,300	3,314	3,300
040-340-700 DISTRICT COURT FEES	11,355	11,940	11,500	11,656	11,500
* COURT FEES REVENUE SUMI	14,325	15,170	14,800	14,970	14,800
040-360-100 DEPOSITORY INTEREST	1,030	184	300	-	-
* INTEREST REVENUE SUMMA	1,030	184	300	-	-
**TOTAL REVENUES	15,356	15,354	15,100	14,970	14,800

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
040-650-334	OPERATING EXPENSE	10,190	12,389	14,800	13,627	14,800
	Sub-Total : Operating	10,190	12,389	14,800	13,627	14,800
040-650-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	** TOTAL EXPENDITURES	10,190	12,389	14,800	13,627	14,800

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	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)		1,378		-	1,425
048-333-300 STATE MONIES	-	-	-	-	-
048-333-400 LEOSE INVESTIG. TRAINING	800	774		791	
048-342-400 SALARY SUPPLEMENT REIMB.	48,723	34,450	25,000	33,589	25,000
048-342-566 UNEMPLOYMENT REIMB	-	-			
*TOTAL FUND REVENUE	49,524	35,224	25,000	34,379	25,000

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
048-476-105	SALARY SUPP/BENEFITS	48,584	34,450	25,000	33,589	25,000
048-476-334	INVESTIGATOR TRAVEL/TRAI	-	2,152		791	
	*TOTAL FUND EXPENSE	48,584	36,602	25,000	34,379	25,000



DISTRICT ATTORNEY HOT CHECK

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)		14,007	13,652	21,332	21,332
049-340-600 FEES	11,276	7,988	8,000	7,921	8,000
049-342-400 SALARY SUPP/REFUND					-
049-342-566 REFUND - UNEMPLOYMENT					-
* TOTAL FUND REVENUE	11,276	7,988	8,000	7,921	8,000

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
049-476-105	SALARY SUPP/BENEFITS					
049-476-334	OPERATING	144	663	8,000	1,574	8,000
	* TOTAL FUND EXPENSE	144	663	8,000	1,574	8,000

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 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. Prepared meals are delivered to the Senior Centers.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	100,833	151,194	172,582	150,199	124,708
051-330-000 USE OF FUND BALANCE					57,644
051-330-051 AGRI-GRANT MONIES	22,277	23,814	20,000	21,825	20,000
051-330-451 DETCOG REIMBURSEMENT	1,699	27	-	68,311	-
051-339-110 TITLE IIIB SENIOR CENTER	14,903	6,668	4,100	-	-
051-339-120 TITLE IIIC1 CONGREGATE ME.	68,085	69,093	55,000	62,688	46,000
051-339-130 TITLE IIIC2 HOME DELIVERY I	65,660	71,659	60,000	64,470	50,500
051-339-140 TITLE XX - DHS	105,377	114,569	95,000	101,593	55,820
051-339-150 TITLE III B TRANSPORTATION		82		-	-
051-339-170 POLK COUNTY SUBSIDY	60,000		-	-	-
051-339-180 EFSP - National Board	11,550	5,667	5,000	-	-
051-339-185 HOME DELIVERY CONTRIBUTI	-	25	-	495	1,200
051-339-190 LIVINGSTON CONTRIBUTIONS	3,236	3,428	3,000	1,897	2,276
051-339-193 CORRIGAN CONTRIBUTIONS	2,672	3,287	3,000	1,749	2,060
051-339-195 ONALASKA CONTRIBUTIONS	11,869	10,942	10,000	11,612	10,000
051-342-440 UTILITY REIMBURSEMENT	-		-	-	-
051-342-600 INSURANCE CLAIMS				1,311	-
051-360-100 DEPOSITORY INTEREST	-		-	-	-
051-360-150 MISCELLANEOUS REVENUE	3,227	13,680	-	600	-
051-370-010 AGRI-GRANT MATCH			-	-	-
051-390-409 LOAN PROCEEDS			-	-	-
** TOTAL REVENUES	370,552	322,942	255,100	336,552	245,500

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
051-645-105	SALARIES	94,895	90,371	101,497	99,870	101,497
051-645-108	SALARIES / PART-TIME	28,313	5,736	6,646	13,446	6,646
051-645-200	LONGEVITY PAY	2,220	1,380	1,620	1,620	1,860
051-645-201	SOCIAL SECURITY	9,496	7,293	8,397	8,584	8,415
051-645-202	GROUP INSURANCE	24,361	23,027	30,473	30,573	31,669
051-645-203	RETIREMENT	11,683	10,338	12,143	12,722	12,481
051-645-204	WORKER'S COMPENSATION	1,180	407	947	792	950
051-645-206	UNEMPLOYMENT COMPENSAT	195	119	148	299	154
	Sub-Total : Personnel	172,342	138,672	161,872	167,906	163,672

(Continued)

AGING SERVICES (CONT.)

Detail Expenditures						
Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
051-645-315	OFFICE SUPPLIES	3,681	976	-	2,425	28
051-645-330	VAN GAS/ OIL	4,346	6,081	4,000	7,732	7,000
051-645-332	MAINTENANCE - CUSTODIAL S	94		-	-	-
051-645-333	RAW FOOD	35,150	62,141	57,960	75,946	40,000
051-645-334	FOOD DELIVERY		34,200		-	-
051-645-340	FEMA FOOD RELATED ITEMS	9,955	4,372	5,000	-	-
051-645-343	PAPER GOODS/SUPPLIES	14,492	13,181	8,590	14,529	10,000
051-645-344	KITCHEN SUPPLIES	752	5,327	2,000	4,286	2,000
051-645-350	MAINTENANCE - BLDG.	-	3,000		-	-
051-645-351	EQUIPMENT MAINT/REPAIR	2,299		-	-	-
051-645-353	COMPUTER SOFTWARE EXP.	2,935		-	-	-
051-645-360	RAW FOOD - AGRI GRANT	8,831	24,288	12,179	17,488	20,000
051-645-361	PAPER GOODS/PCKG AGRI GR	6,626		-	2,700	-
051-645-362	VAN GAS/ OIL AGRI GRANT	1,206	1,556	-	-	-
051-645-396	STATE NUTRITIONIST GUIDE	-	2,595	1,000	1,800	1,000
051-645-419	CABLE TV	-		-	-	-
051-645-420	TELEPHONE EXPENSE	1,171	628	1,500	695	800
051-645-427	TRAVEL - SEMINARS	1,137	79	-	15	-
051-645-440	ELECTRICITY	-		-	-	-
051-645-441	GAS/ HEAT	-		-	-	-
051-645-442	WATER	-		-	-	-
051-645-443	GARBAGE & SEWER	-		-	-	-
051-645-454	AUTO REPAIRS	2,183	687	1,000	3,914	1,000
051-645-463	STORAGE- EQUIPMENT LEASE		872		-	-
051-645-470	COUNTY SUBSIDY EXPENSES	256	460		4,210	-
	Sub-Total : Operating	95,113	160,442	93,228	135,739	81,828
051-645-572	EQUIPMENT	2,265		-	-	-
051-645-573	CAPITAL OUTLAY	50,470	22,824	-	1,900	-
	Sub-Total : Capital Outlay	52,735	22,824	-	1,900	-
051-999-990	** TOTAL EXPENDITURES	320,191	321,938	255,100	305,545	245,500



COMMISSARY (SHERIFF)

Fund Description

This fund was created by budget amendment in FY2006 and is 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.

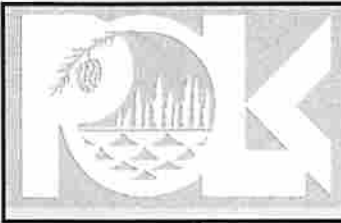
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	13,593	20,537	19,738	28,576	20,401
056-367-135 COMMISSION ON COMMISSAF	9,471	11,447	9,700	9,323	9,700
056-367-426 WORK RELEASE PROGRAM				-	-
056-367-512 REFUNDS / REIMB				-	-
* TOTAL FUND REVENUE	9,471	11,447	9,700	9,323	9,700

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
056-512-491	INMATE SUPPLIES	2,529	3,406	9,700	16,819	9,700
056-700-010	TRANSFER TO GENERAL				-	-
	* TOTAL FUND EXPENSE	2,529	3,406	9,700	16,819	9,700



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 health insurance premiums for Retirees meeting certain eligibility criteria.

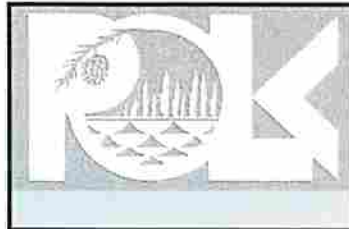
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)					196,957
083-341-100 DEPOSITORY INTEREST				82	-
083-370-010 TRANSFER FROM GENERAL FUND				200,000	-
* TOTAL FUND REVENUE	-	-	-	200,082	-

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
083-401-202	RETIREE HEALTH INSURANCE PREM.				3,125	-
083-401-205	ADMINISTRATIVE EXPENSE				5,950	-
	* TOTAL FUND EXPENSE	-	-	-	9,075	-



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.

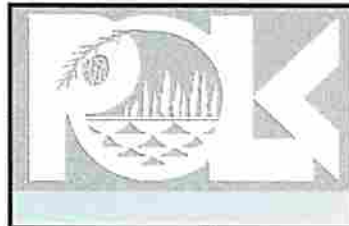
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	244,564	245,375	249,405	263,996	258,435
090-340-200 SHERIFF'S ACCOUNT	27,396	18,403		6,536	-
090-340-600 DISTRICT ATTORNEY ACCT.	10,728	7,872		3,028	-
090-340-700 CONSTABLES ACCT.		595		255	-
090-342-476 REIMB/REFUND - D.A.	1,657			-	-
090-360-100 DEPOSITORY INTEREST	826	199		131	-
* TOTAL FUND REVENUE	40,607	27,070	-	9,950	-

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
090-476-100	SALARIES/BENEFITS - D.A.				-	-
090-476-499	DIST. ATTY. ACCOUNT	15,714	3,080		1,558	-
090-552-499	CONSTABLE PCT. 2 ACCT.		368		-	-
090-560-499	SHERIFF'S ACCOUNT	24,082	5,000		22,100	-
* TOTAL FUND EXPENSE		39,796	8,448	-	23,658	-



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. Any funds to be distributed to the schools are transferred to the Available School Fund for that purpose.

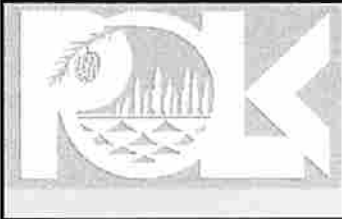
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	282,382	412,791	383,627	412,767	412,713
091-360-100 DEPOSITORY INTEREST	3,119	882		534	-
091-370-200 MINERAL ROYALTIES	30,311		1,150	20,000	1,150
* TOTAL FUND REVENUE	33,430	882	1,150	20,534	1,150

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
091-700-092	TRANSFER TO AVAILABLE FUN	3,021	906	1,150	574	1,150
* TOTAL FUND EXPENSE		3,021	906	1,150	574	1,150



AVAILABLE SCHOOL

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	227,697	219,908	219,746	208,425	214,745
092-360-100 DEPOSITORY INTEREST	1,056	1,227	3,500	773	3,500
092-370-091 TRANSFER FROM PERM. SCHC	3,470			-	
092-370-200 LEASE REVENUES	113,743	113,743	113,743	136,491	136,492
* TOTAL FUND REVENUE	118,268	114,970	117,243	137,264	139,992

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
092-699-450	PROPERTY TAXES	12,317	12,709	12,400	12,856	12,400
092-699-489	SCHOOL PYMTS/DISTRIBUTIC	113,743	113,743	104,843	104,843	127,592
	* TOTAL FUND EXPENSE	126,059	126,451	117,243	117,699	139,992



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.

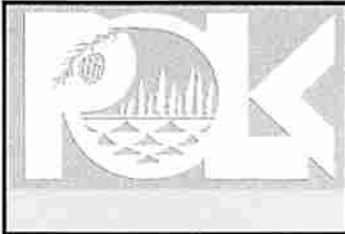
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	120,010	152,905	151,437	157,726	133,746
093-370-010 TRANSFER FROM GENERAL				-	
093-340-271 USE OF FUND BALANCE					28,000
093-340-400 COUNTY CLERK FEES	61,627	56,843	56,000	58,568	56,000
093-340-403 MISCELLANEOUS / REIMB		1,029		-	-
093-340-405 COURT RECORDS PRESERV.		710		1,240	1,000
093-340-410 RECORDS ARCHIVE FEE	73,421	53,358	52,000	54,457	52,000
093-340-415 PROBATE ARCHIVE FEE	1,455	1,615	1,700	1,755	1,600
093-340-420 PRESV. - VITAL STATISTIC	3,080	2,500	2,500	2,471	2,250
*FEES REVENUE SUMMARY	139,583	116,055	112,200	118,492	140,850
093-360-100 DEPOSITORY INTEREST					
* INTEREST REVENUE SUMMA	-	-	-	-	-
** TOTAL REVENUES	139,583	116,055	112,200	118,492	140,850

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
093-403-410	RECORDS ARCHIVE EXPENSE		900		4,839	25,000
093-403-415	PROBATE ARCHIVE EXPENSE				-	-
093-403-420	PRESERVATION-VITAL STATISTICS		2,993		1,279	1,900
093-403-435	MICROFILM & REPAIR	4,888	2,201		-	-
093-403-500	COMPUTER NETWORK MAINT	30,939	33,507	42,488	40,212	42,870
093-403-572	EQUIPMENT/COMPUTERS	3,872	4,459	1,275	1,363	1,773
093-403-573	CAPITAL OUTLAYS				-	-
093-700-403	Transfer to Co. Clerk General F	66,989	67,175	68,437	68,437	69,307
	* EXPENSE SUMMARY	106,688	111,234	112,200	116,129	140,850
	** TOTAL EXPENDITURES	106,688	111,234	112,200	116,129	140,850



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.

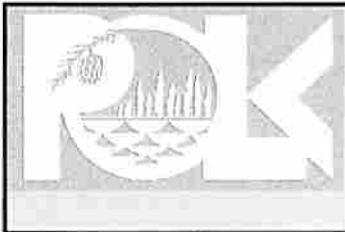
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	(4,810)	194	8,996	1,243	8,097
094-340-400 COUNTY CLERK FEES	6,088	6,218	6,500	6,619	6,900
094-340-700 DISTRICT CLERK FEES	7,996	9,318	8,900	9,001	9,500
094-370-098 TRANSFER DIST CLK REC. MGMT				-	-
094-390-450 Transfer from General	20,656	15,218	14,318	14,318	13,318
* CLERK FEES REVENUE SUMM	34,739	30,753	29,718	29,937	29,718
** TOTAL REVENUES	34,739	30,753	29,718	29,937	29,718

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
094-426-450	DIST. CLERK IMAGING	29,736	29,703	29,718	29,718	29,718
	* EXPENSE SUMMARY	29,736	29,703	29,718	29,718	29,718
	** TOTAL EXPENDITURES	29,736	29,703	29,718	29,718	29,718



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	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)	6,673	12,762	12,370	3,142	11,871
098-340-450 RECORDS PRESERVATION FEE	6,090	5,225	4,600	4,795	4,600
098-340-700 COURT RECORDS PRESV. FEE		4,950	5,500	7,308	6,500
Use of Fund Balance					
* TOTAL FUND REVENUE	6,090	10,175	10,100	12,103	11,100

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
098-450-450	REC. PRESERV. EXPENSE	-	19,795	10,100	12,528	11,100
098-700-094	TRANSFER TO CO. REC. MGM1	-	-		-	
	* TOTAL FUND EXPENSE	-	19,795	10,100	12,528	11,100



Co. & District Court Technology

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	NEW LEGISLATION	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
Fund Balance (year beginning)				173	558
099-340-400 COUNTY COURT & CCL FEES		157	100	491	500
099-340-700 DISTRICT COURT FEES		16		168	150
* TOTAL FUND REVENUE	-	173	100	659	650

Detail Expenditures

Account #	Account Name	NEW LEGISLATION	2010 Actual (per Aud. Rep.)	2011 Budget (as adopted)	2011 Actual (unaudited)	2012 Budget Adopted 9/13/2011
099-450-300	OPERATING EXPENSES		-	100	130	650
	* TOTAL FUND EXPENSE	-	-	100	130	650





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 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.



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.

Appendix B
**General
Financial
and Other
Information**

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. 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.



Texas Comptroller
Leadership Circle
Gold Member

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. Polk County's Gold Level is awarded to entities that are setting the bar with their transparency efforts. We applaud the efforts of the Polk County Auditor and his staff in achieving this recognition for the County.





Appendix C

Area Profile for POLK COUNTY

Sources: Texas Workforce Commission & U.S. Census Bureau

Population 2010 (U.S. Census est.)

	2000 (Census)	2010 (Census)
Polk County	41,139	45,413
Texas	20,851,818	25,145,561
United States	281,424,602	308,745,538

*10.4% County growth
compared to
9.7% US growth!*

Income (most current available for all jurisdictions)

	Polk County	Texas	United States
Median Household Income 2009	\$36,467	\$48,286	\$50,221
% of Persons Below Poverty Level 2009	22.6%	17.1%	14.3%

Labor Force Statistics (LAUS) for (July 2011 – not seasonally adjusted)

	Polk County	Texas	United States
Labor Force	18,407	12,318,000	154,812,000
Employed	16,474	11,241,156	140,384,000
Unemployed	1,933	1,076,844	14,428,000
Unemployment Rate	10.5%	8.7%	9.3%



Appendix D

TOP 20 POLK COUNTY EMPLOYERS

Georgia Pacific	*1000
Texas Department of Criminal Justice	767
Livingston I.S.D.	630
Wal-Mart Super Center	400
Memorial Medical Center Livingston	388
Polk County	300
Alabama Coushatta Indian Reservation	250
CEC Int'l (IAH Detention Facility)	245
Brookshire Bros. (Corrigan, Livingston, Onalaska)	206
Corrigan/Camden ISD	182
Sam Houston Electric Cooperative	160
The Bradford	160
Onalaska ISD	152
Timberwood Nursing & Rehabilitation	148
Lowe's Home Improvement	130
Pine Ridge Health Care	101
First National Bank	82
City of Livingston	79
First State Bank	75
H-E-B (Grocery)	67

* estimated from 2009-10 (current N/A)

Sources: (2010/11) Current data collection
Polk County Industrial Development Corporation



Appendix E

TOP 10 POLK COUNTY TAXPAYERS

TAXPAYER (Ranked in order of Taxes Paid)	2011 Assessed Valuation	% of Total Certified Value \$2,620,266,789
Comstock Oil & Gas Inc (Oil & Gas)	60,402,976	2.31%
Georgia Pacific (Timberland/Plant)	59,173,925	2.26%
ETC Katy Pipeline (Oil & Gas)	42,897,010	1.64%
BBX Operating (Oil & Gas)	39,576,078	1.51%
Enbridge Pipelines (Oil & Gas)	34,393,241	1.31%
RMS Texas Timberlands (Timberland)	27,933,845	1.07%
Eastex Telephone Cooperative, Inc (Utility)	19,456,581	0.74%
Unit Petroleum Company (Oil & Gas)	19,179,335	0.73%
Union Pacific Railroad Co (Railway)	15,931,690	0.61%
Kinder Morgan Texas / Natural Gas Pipeline (Oil & Gas)	15,597,960	0.60%

Source: Polk Central Appraisal District – Polk County Tax Assessor/Collector (August 2011)

POLK COUNTY TAX RATE (History)





ORDER

OF THE POLK COUNTY COMMISSIONERS COURT

Setting the 2011 Tax Rate (to fund the FY2012 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 2011 Tax Rate have been satisfied; and

THE COMMISSIONERS COURT, meeting on this the 13th day of September, 2011 in a properly called session with all members of the Court present, considered a motion made by Milt Purvis, Commissioner Precinct 3 and second by Ronnie Vincent, Commissioner Precinct 2 to adopt a rate of \$0.4874 for Maintenance and Operation and a Debt rate of \$0.1403 for a total 2011 County Tax Rate of \$0.6277/\$100 valuation. This rate represents the same total rate adopted by the County last year, and is \$0.0035 less than the 2011 Effective Tax Rate of \$0.6312. The vote on said motion was recorded as follows; AYES; John P. Thompson, Robert C. "Bob" Willis, Ronnie Vincent, Milton Purvis and Tommy Overstreet NAYS; NONE

THEREFORE, BE IT ORDERED that the Polk County 2011 Tax Rate is set as follows:

Maintenance & Operation	. 3331 (General Fund)
	. 1543 (Road & Bridge Fund)
Sub-Total M&O	. 4874
Debt Service (I&S)	. 1403
TOTAL COUNTY TAX RATE	. 6277


John P. Thompson
 County Judge, Polk County, Texas

Attest;



Schelana Walker, County Clerk

Date: September 13, 2011





Appendix F

Glossary of Terms

A

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

B

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



C

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

D

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

E

Effective Tax Rate	The tax rate that would be required, based upon adjusted value, revenue estimates, projected balances and debt obligations, to maintain the same amount of tax revenue as was received by the County in the previous year
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Encumbrance A commitment relating to an unperformed contract for goods or services, used in accounting to represent the estimated expenditure or liability which will result if the unperformed contract is completed.

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

F

FEMA Federal Emergency Management Agency.

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

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

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

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

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

G

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

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

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

General Fund The County's primary operating fund.

GFOA Acronym for Government Finance Officers Association.



I

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

J

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

L

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

M

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

N

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

P

- PCAD** Acronym for the Polk Central Appraisal District located in Livingston, Tx.



Performance Measures Specific quantitative measure of work performed within an activity or program (i.e., the total number of investigations conducted by the Sheriff's Office). Types of performance measurers include workload, efficiency and effectiveness indicators.

Permanent Road (improvements) Road Improvements (either construction or reconstruction) that meet minimum standards adopted by the Commissioners Court in April 1992. In order to use Permanent Road funds, a Precinct must obtain approval of the work from the Commissioners Court.

R

Reserve Balance of monies held for the specific purpose of funding the operations of the County during a financial emergency. The County has established a goal of accruing and maintaining a reserve equal to three months of estimated operating expense. (see **Operating Reserve**)

Resources Total monies available for appropriation within a budget, including estimated revenues, fund transfers and beginning fund balances.

Revenue Monies collected or received by the County.

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

S

Standard & Poor's one of the top three companies publishing financial research and analysis and ratings on stocks and bonds, along with Moody's Investor Service and Fitch Ratings

T

Target Balance The County's goal for the amount of excess revenues over expenditures within a specific Department/Fund for the budget year, based on three months expenditures for operating accounts and 10% of principal outstanding for Debt Service Fund.

Tax Note(s) Authorized under Chapter 1431 of the Texas Government Code, as amended, and by an order adopted by the Commissioners Court, a tax note is a direct obligation (debt) of the County payable from and secured by an annual ad valorem tax levied against all taxable property within the County.

Tax Rate The total amount of tax levied for each \$100 of assessed value.

Time Warrant An alternative form of financing, Time warrants were once the most commonly used method of issuing debt for small projects/purchases for short periods of time. This method has been replaced by the use of tax notes.

U

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





THE 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

DATA PROCESSING... 327-6888

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

COUNTY TREASURER 327-6816

DISTRICT CLERK..... 327-6814

SHERIFF 327-6810

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

DISTRICT ATTORNEY 327-6868

MUSEUM..... 327-8192

JUSTICE OF THE PEACE:

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

CONSTABLES:

(CONTACT SHERIFF).... 327-6810

AGING SERVICES: 327-6844

HUMAN RESOURCE... 327-6802

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

MAINTENANCE (ENG.) 327-6808

VETERANS SERVICE . 327-6838

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

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

DISTRICT JUDGES
(CONTACT DIST CLERK). 327-6814

COUNTY AUDITOR..... 327-6811

LANDFILL (SANTEK) 327-6829

(OFFICE SPACE PROVIDED TO):

TEXAS AGRILIFE
EXTENSION..... 327-6828

TEXAS RANGER..... 327-6836

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

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

GAME WARDEN 327-6839

RED CROSS 327-6867

SAAFE HOUSE..... 327-6427

DETCOG 327-6825

OTHER:

POLK CENTRAL
APPRAISAL DISTRICT 327-2461