

Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2016 - SEPTEMBER 30, 2017

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

This budget will raise less revenue from property taxes than last year's budget by an amount of \$(3,053) which is a 0.00016 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$363,268.

The vote to adopt the FY2017 Budget is as follows;

Voting Yes:

Sydney Murphy, Ronnie Vincent, Milt Purvis and Tommy Overstreet
Absent: Robert C. "Bob" Willis

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

(Adopted)

Property Tax Rate : (2015) 0.6461/\$100 (2016) 0.6461/\$100

(Calculated)

Effective Tax Rate: (2015) 0.6417 (2016) 0.6600

Effective Maintenance & Operations Tax Rate:

(2015) 0.6124 (2016) 0.6300

Rollback Tax Rate: (2015) 0.7222 (2016) 0.8110

Debt Rate: (2015) 0.1447 (2016) 0.1306

The total amount of County Debt Obligation (10/1/16) is \$24,749,000.

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Polk County

Texas

For the Fiscal Year Beginning

October 1, 2015

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, 2015 and ending September 30, 2016 (FY2016).

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

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

Polk County
OUR GOVERNING BODY



BOB WILLIS
COMMISSIONER, PCT. 1



SYDNEY MURPHY
COUNTY JUDGE

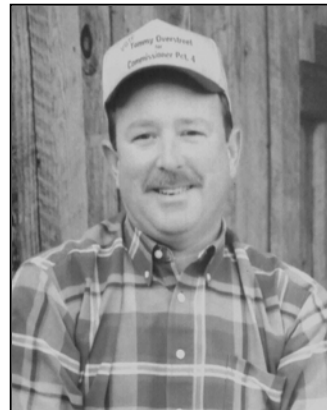


RONNIE VINCENT
COMMISSIONER, PCT. 2



MILT PURVIS
COMMISSIONER, PCT. 3

**COMMISSIONERS
COURT**



TOMMY OVERSTREET
COMMISSIONER, PCT. 4



Reading this Document

Welcome!

This publication represents the Polk County, Texas (the County) budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017. This budget has been designed to help you, the reader, learn about the operation of and issues affecting the County. Although a county budget is a **financial plan** detailing how County funds are received and spent, the budget document serves other functions as well. For example, it is a **policy document**, presenting the major policies guiding the manner in which the County is managed. It is an **operations guide**, giving the public, elected officials and County staff relevant information pertaining to the production and performance of individual County Departments. The document is also as a **communications device** by which information is conveyed verbally and graphically in a way that should be easily understood, even by persons not familiar with County operations. This particular section of the document explains the budget format and will help you locate information that may be of special interest to you.

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

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

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

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

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

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



A Quick Index

Top 10 Common Questions About The Budget

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

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

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

What are other sources of revenue for the County?
Page 40 Summary (Source/Type)

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

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

Does the County have a financial policy that guides how funds are reported, invested and audited? *Pages 137-145*

What does "GAAP" mean? *Page 153*

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

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



Table of Contents

Preface

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

Executive Summary (Budget Message)

Transmittal Letter – Sydney Murphy, County Judge.....	7-10
Revenue Trends.....	8
The Budget in Brief	9
Discussion of Positive/Negative Budget Impacts (changes)	
Strategic and Capital Planning	11
Mission Statement / Vision / Planning	
Statement of Goals	12
The Budget Process	15
(Budget Calendar).....	16
Key Elements of the Budget	
Budget Priorities	17
Major Revenue Sources (with forecasting & assumptions)	18
Capital Expense Plan	22
Capital Purchase Projections	23
Personnel	24
Staffing Levels and Budgeted Change	25

About the County

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

Financial/Operational

BUDGET SUMMARIES (ALL FUNDS)	
Description of Funds	35
Fund Balance Summary (Significant Changes in Fund Balance)	37
Revenue Summary (by Fund) (by Source by Fund)	39
Expenditure Summary (by Fund) (by Type - Function)	42
Revenue To Expenditure Comparison	44
GENERAL FUND	
Revenues by Category.....	45
Detailed Revenues	46
Expenditures by Category/Department	51
Detailed Expenditures (by Department)	53
General Fund Recap (Revenues and Expenses	93



Table of Contents

(continued)

ROAD & BRIDGE FUND	
Summary.....	95
Road & Bridge Capital Lease Fund.....	97
Detailed Revenues and Expenses (by Precinct Fund)	98
DEBT SERVICE FUND	
Summary.....	107
Detailed Revenues & Expenditures	108
Statement of Legal Debt Limits	109
Use of Debt Obligations (by project)	110
Debt Service Requirement (by year).....	112
OTHER FUNDS	
Summary.....	115
Detailed Revenues and Expenses (by Fund)	121

Appendices

A - Statement of Financial Policies.....	137
(EXPANDED Fund Balance Policy, with definitions on 138)	139
B - General Financial and Other Information	143
** Awards **	144
C - Area Profile (population, income & labor statistics).....	147
D - Top 20 Employers	148
E - Top 10 Taxpayers	149
Tax Rate (History).....	149
Order Setting Tax Rate.....	150
F - Glossary of Terms	151

Graphic Illustrations

Taxable Valuations (5 year history)	18
Sales Tax Trends (5 year history).....	19
Texas Counties	28
Estimated Population Growth (U.S./Tx./Polk County).....	31
Comparison of Target/Projected Fund Balances	37
Comparison of Revenues by Fund (% of total).....	39
Comparison of Expenditures by Fund (% of total)	42
Source and Change in General Fund Revenue.....	45
Expenditures by Category – General Fund	51
Expenditures by Type (% of General Fund)	52
Comparison of Revenues & Expenditures – Road & Bridge Fund	95
Comparison of Debt Revenues to Debt Payments.....	107
Debt Service Requirements by Year	112
Polk County Tax Rate (History – 5 year)	149

Directory of County Offices (Back Cover)



SYDNEY MURPHY
POLK COUNTY JUDGE



To the Citizens of Polk County, Texas;

I am pleased to present the Polk County Budget for FY2017, as adopted by the Commissioners Court on September 13, 2016. This document format has been developed to provide you with updated information each year about the process, issues and data used in formulating the County's annual budget and as a means to help citizens better understand how, why and where county funds are generated and spent.

For the 2017 fiscal year, we anticipate revenues totaling \$28,706,437 and expenditures totaling \$28,409,560 for the period beginning October 1, 2016 and ending September 30, 2017. The positive overall budget balance of \$296,877 represents a combined total of balances in the General Fund and Road & Bridge Funds, as well as certain (Special) funds dedicated for a specific purpose, such as the largest budget balance of \$208,279 in the Retiree Health Benefits Trust.

The Commissioners Court voted unanimously to maintain the same County Tax Rate (0.6461) as last year and to balance the FY2017 Budget without the use of the County's reserves. County governments are required by law to adopt a balanced budget. In certain years this has been accomplished by the use of fund balances. For FY2016 and this year's FY2017 budget, however, the County's projected expenditures are within the limits of the estimated revenues to be generated in the year.

The Certified Net Taxable Values, from which the County's primary revenue source - ad valorem tax - is determined, increased by slightly more than one-half percent ($\frac{1}{2}$ %) - to \$3,103,356,329. Modest increases of approximately 5% in real and personal property values, as well as the value of railroad rolling stock certified by the Comptroller, served to offset a nearly 53% decrease in mineral values for this year. After consideration of those values subject to a "freeze" of tax liability - other exemptions - and a 96% collection rate estimated by the Tax Assessor Collector, the change in valuation is expected to reduce ad valorem tax revenue for FY2017 by \$3,053.

The General Fund Balance (Reserve) at the beginning of FY2017 is estimated by the County Auditor to be \$7,932,922, representing a \$492,848 increase from the prior year's (FY2016) beginning balance. The projected balance represents a healthy reserve position for the County and exceeds the goal of maintaining levels of reserves equal to or exceeding three months of operating costs, as set out in the County's Financial Policies found in Appendix A of this document.

In support of the FY2017 Budget, the Commissioners Court voted to adopt a 2016 property tax rate of \$0.6461/\$100 valuation, representing no increase in the rate adopted for the previous tax year (2015). Based on the average taxable value of a residence homestead in Polk County of \$114,727, the amount of taxes imposed on the average home will be \$741.25, a \$39.31 increase from the average of \$701.94 imposed last year on the 2015 average value of \$108,643. The taxes imposed on the average home are \$15.95 less than would be imposed this year had the County adopted the Effective Rate of \$0.66 (the rate that would generate the same amount of tax revenue as last year).

The County annually reviews opportunities to improve employee compensation and FY2017 projected revenues were sufficient to support a 2.5% cost of living increase.



Additionally, the County was able to absorb the nearly 5% increase in employee health insurance premiums, with no changes in benefits.

Capital Purchases and improvements are a priority consideration during each budget process. The Commissioners Court works with the County's financial advisors and bond counsel to utilize favorable financial markets for capital purchases to be paid from fund balances and "reimbursed" from proceeds of annual Tax Notes issued at year end. **The Capital Expense Plan** found in this section includes departmental requests for capital purchases that may be considered individually by the Commissioners Court for approval during this budget year.

pages 22-24

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

- ❖ **Certification of the County's 2016 Net Taxable Value** (for FY2017) by the Polk Central Appraisal District at \$3,103,356,329 reflects a \$15,602,639 increase over last year's certified value of \$3,087,753,690 and includes a \$32,373,385 increase in values subject to the County's "Over 65/Disabled" freeze on tax liability. The Tax Assessor Collector anticipates a collection rate at 96% and the combined changes result in the County's budgeted \$3,053 decrease in ad valorem tax revenues for all tax based funds, combined. More detail regarding the budgeting of tax revenue is provided in the Major Revenue discussion beginning on page 18.
- ❖ **Sales Tax revenue** is projected to increase from \$2,159,169 estimated in the FY2016 Budget to \$2,342,305 in FY2017, as sales continue to recover from the 2008 economic decline. This revenue projection is consistent with state-wide trends reported by the Texas State Comptroller. The County's 1/2¢ sales tax was initiated in 1988. County Sales Tax History and trends are detailed on page 19.
- ❖ **Charges & Fees for Services** are expected to increase in FY2017 by \$51,675 \$1,601,100 while **Court Fines, Fees & Forfeitures** are expected to decrease by nearly 10% from last year's budget estimate to a total of \$734,037. Limits for the majority of fees for county services and fines/fees assessed through the Courts are set by statute and the County contracts for collection of delinquent amounts.
- ❖ **Auto Registration & Vehicle License** renewals represent a significant and relatively stable revenue source for the County, estimated in FY2017 at \$985,000.
- ❖ **Federal and State Funding** in the form of grants, reimbursements and other assistance will increase by \$55,806 as a result of increases in federal funds passed through our Area Agency on Aging for the senior meals program. The \$929,655 total in federal and state funding represents grants and financial assistance awarded to the County for certain law enforcement activities, indigent defense, the judiciary, emergency management, road & bridge departments, rural addressing, economic development projects, and senior citizen nutrition services.
- ❖ **"Other-Miscellaneous" revenues** - derived from non-government reimbursements, contracts, road & bridge capital lease buybacks and miscellaneous sources total \$3,229,582 and reflect an increase in FY2017 of \$540,896 compared to last year's budgeted revenue for this category. The increase is mostly attributed to the \$215,138 increase in Road & Bridge Capital Lease (Equipment) revenues, a \$70,000 estimated increase to inmate phone revenue from the IAH Detention Facility and a \$62,000 estimated increase in mineral royalty and surface lease revenues from Polk County School Lands.

see detailed discussion on pg 21



- ❖ **Interest** earned on funds held on deposit until needed to pay budgeted expenses has experienced an increase in FY2016 and the projection for this revenue more than doubled for FY2017 to \$55,875 – still reflecting the lower returns seen in the private sector and possibly more acute for the County due to the appropriate limitations for public investing to be low risk. This revenue source accounted for over \$300,000 in earnings just nine years ago.

The Budget In Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2016 and ending September 30, 2017 and was developed in accordance with the County's Financial Policies, provided in Appendix A of this publication, and the Budget Process detailed later in this Summary.

Total revenues of \$28,706,437** anticipated for FY2017 represent an increase of \$648,400 from revenues adopted in the prior budget. The increase is a result of offsetting changes described in the listing below;

CHANGES IN REVENUES (By Source) for FY2016				
	Source	Last Year (adopted)	This Year	Change
	Ad Valorem Taxes	19,160,223	19,157,170	-3,053
	Sales Tax	2,159,169	2,342,305	183,136
	Other Tax (Hotel/Motel, Mixed Bvg., Vehicle Sales Tax Commission)	351,500	347,106	-4,394
	Permits & Licenses (Building, Sewer, Sale of Alcoholic Bvg)	147,155	155,855	8,700
	Court Fines, Fees & Forfeitures	813,426	734,037	-79,389
	Charges/Fees for Service	1,549,425	1,601,100	51,675
	Auto Registration & Vehicle License	970,000	985,000	15,000
	Interest	27,432	55,875	28,443
	Federal/State Funding (including grants)	873,849	929,655	55,806
	Other Revenue (includes reimbursements, lease & contract revenue, Road & Bridge Capital Lease/Buyback, transfers between funds)	2,688,686	3,229,582	540,896

FY2017 expenditures were adopted totaling \$28,409,560** and reflect a \$547,930 increase from expenditures adopted last year.

CHANGES IN EXPENDITURES (By Type) for FY2016				
	Type (Use)	Last Year (adopted)	This Year	Change
	Personnel (includes 2.5% Cost of Living and increased health insurance premiums)	14,465,831	14,967,157	501,326
	Operating Costs	9,177,134	9,494,438	317,304
	Capital Outlay (includes Road & Bridge Capital Lease Principal & Interest)	1,078,289	1,230,357	152,068
	Debt Service	3,660,212	3,325,541	-334,671
	Expendable Trust (Available School Fund – no budget impact)	137,992	158,314	20,322
	Nonexpendable Trust (Permanent School Fund – no budget impact)	25,000	65,000	40,000

** Includes reduction for revenue/expenditure transfers between funds totaling \$831,249



page 150

The County's total Tax Rate of \$.6461 per \$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$.5339 and Debt Service rate of \$.1122. 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 \$.1471 portion of the rate which funds the Road & Bridge Precincts the \$.3868 portion of the rate attributed to the General Fund, where the majority of County departments are budgeted. County property taxes are levied October 1 of each year against the assessed taxable values certified by the Polk Central Appraisal District and become delinquent on January 31 of each year.

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

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


Sydney Murphy, County Judge
Polk County, Texas



Strategic and Capital Planning

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

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

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

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

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

Capital Project Planning

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

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

page 23



Statement of Goals

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

To Manage Growth

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

In this 2017 Budget Year:

- The County will continue to seek funding from the Texas Historical Commission (THC) for further restoration of the historic main Courthouse located in Livingston, the County seat. Initial repairs funded through THC grants have allowed previously vacated space to be re-occupied – establishing the County's Permits/Inspections Office, Environmental Enforcement, Pre-Trial Intervention Services and the County Clerk's Elections division with the main Courthouse.
- Road & Bridge Precincts will continue major improvement projects made possible by the award of a County Transportation Infrastructure Fund Grant from the Texas Department of Transportation (TxDOT). Commissioners have developed prioritized project lists for road & bridge improvements that began in FY2015 and will continue through this fiscal year. The Commissioners Court continues to work closely with the TxDOT Off System Bridge Replacement Program to repair and upgrade older bridges throughout the County.
- The former Polk County Industrial & Economic Development Corporation disbanded in 2015 and the County continues to work with stakeholders to re-establish organized economic development support representing county-wide interests. Through tax abatement incentives and additional support in applications for the Texas Enterprise Zone and Texas Capital Fund programs, the County is experiencing the positive impact of major projects such as the East Texas Hydroelectric Plant, Roy O. Martin's construction of the Corrigan OSB Plant and expansion of the Georgia Pacific plant in Camden. Efforts to retain existing business and attract new business and industry to the area serve to increase employment opportunities and strengthen the County's tax base.

To Enhance Revenues and Ensure Financial Stability

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



In this 2017 Budget Year:

- The County continues efforts to increase fine/fee revenues by considering any new assessments that may be made available by legislative change. Fines & fees attached to criminal offenses place the burden on the offender, rather than the taxpayer. The County encourages recovery of unpaid fines & fees by contracting for the collection of delinquent payments and providing salary supplements for Precinct Constables actively serving outstanding warrants;
- The County works with financial advisors and bond counsel to manage debt service in such a way as to offset new debt issued in the budget year with retiring older debt – thereby limiting the budget impact. With the addition of \$2,120,000 in Contractual Obligations for the County Energy Savings Program and \$145,000 in Tax Notes to reimburse fund balances for capital purchases made in FY2016, the County's Debt Service requirement for FY2017 was reduced by \$334,670 under this debt management plan. With a commitment to responsible fiscal management, the County maintains A+ and A2 ratings by Standard & Poor's Rating Services and Moody's Investors Service, respectively.
- The IAH Secure Adult Detention Facility, which was constructed at no cost to the County, has provided jobs and economic stimulus since 2006. The County's portion of contracted per diem and inmate phone revenue has generated in excess of \$10,845,612 during the facility's ten years of operation. In FY2013, the Facility began to experience a decrease in Immigration & Customs Enforcement (ICE) detainee population, which significantly impacted the per diem revenue source for the County. To preserve jobs and stabilize facility operations, the County agreed in February 2016 to relinquish the per diem revenue – allowing the facility to operate on a "cost +" basis until such time that population counts recover. This change significantly impacted county revenue in FY2015 (a nearly \$719,000 reduction) and eliminated the per diem revenue in FY2016 and FY2017. The County will continue to work jointly with the facility operator and ICE to re-establish the population and this important revenue source.
- Federal and State funding from grants and other support programs has increased by an estimated \$55,806 in the FY2017 Budget and remains a significant source of revenue for law enforcement, indigent defense costs, the judiciary, emergency management, road & bridge departments, rural addressing, economic development, and senior citizen nutrition Services – totaling \$929,655. Utilizing federal and state funds made available to local governments relieves a portion of the burden placed on taxpayers for County services mandated by the state & federal governments and allows improvements to County infrastructure that could not otherwise be funded without a tax increase.

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 2017 Budget Year:

- **The County Energy Savings Program, contracted in 2016 with Way Service, Ltd., will serve to replace older, less efficient HVAC, lighting, water and ventilation systems in county buildings. The resulting savings in utility costs are contractually guaranteed to meet or exceed the annual debt service payments for this project over the 20 year maturity of the obligation.**
- **Requests for computer and software upgrades necessary to increase efficiency and productivity are included in the Capital Purchase Projections to be funded by annual Tax Notes. County departments will continue work to expand the availability of information and services on the County's website www.co.polk.tx.us Electronic access to information serves to more efficiently address the needs of the public, while improving County productivity.**

To Improve Employee Environment

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

In this 2017 Budget Year:

- **This budget dedicates an additional \$501,326 to employee compensation, including a 2.5% cost of living increase for all county positions, increased health & retirement benefits costs absorbed by the County, and the addition of critical staffing needs and re-instatement of positions cut from the prior year. The County continues to fund optional employee incentives such as Longevity Pay, Certificate Pay for advanced law enforcement training, Safety Awards to promote an "accident free" workplace, and personal leave policies. In partnership with the Texas Association of Counties, the County's Wellness Program makes services and information readily available to employees and their families. This budget also includes a portion (\$300,000) of the funding recommended by the actuary for the Retiree Health Benefits Trust, to ensure availability of health insurance benefits to eligible County retirees.**

To Increase Communications with Citizens

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

In this 2017 Budget Year:

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



The Budget Process

Requirements of Law and Sound Financial Management

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

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

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

A preliminary budget is reviewed with the Commissioners Court and budget workshops are held with individual departments, if requested. The County Judge files a proposed budget with the County Clerk, for public inspection, and a tax rate is proposed by majority vote of the Commissioners Court to support that budget, based upon the Tax Assessor/Collector's publication of the "Effective Tax Rate" and anticipated collection rate.

Notice of the proposed tax rate is published in the local newspaper and on the County's website. Public hearings are held to receive comments on the proposed budget and, if required by law, 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 various budget related activities as well as notices, public hearings and meetings required by law, are depicted on the table found on the following page.



Budget Calendar

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



Key Elements of the Budget

Budget Priorities

THIS YEAR	LAST YEAR
* Provide a Cost of Living Increase to County Employees	* Maintain existing Tax Rate & balance Budget without using reserves
* Reinstate positions lost (through attrition) in prior year reductions to operating costs	* Identify reductions in operating costs to address revenue loss & preserve jobs
* Balance Budget without a Tax Rate increase or use of Reserves	* Fund Road Improvement Projects without a Tax Rate increase

- Cost of Living increases are an important consideration** and an essential element in maintaining the value of employee compensation and ensuring that the County's pay scale remains competitive with comparable employers. Polk County Employees and Officials received the last cost of living increase three years ago, in the FY2014 Budget. Budget priorities in the succeeding two budget cycles did not allow for this increase, although the County continued to absorb the increasing costs for health insurance, retirement and other employment benefits. At the start of this budget process, the Court expressed unanimous support for including a cost of living increase, which was adopted and applied to the County Pay Schedule at 2.5% of wages.
- Staffing levels were addressed in this budget to the fullest extent possible.** In last year's budget process, reductions in operating costs had to be identified for in order to reach the goal of balancing the budget without tapping into the County's reserve funds – due largely to the loss of IAH Detention Facility revenue. A number of Elected Officials and Department Heads responded by electing not to fill vacant full time positions – opting for part time or labor pool, instead. In this FY2017 Budget, the County has reinstated the majority of those full time positions, returning the effected Departments to previous staffing levels. Additional staff was included in this budget for the Information Technology Department to address the need for technology support and services in all County departments.
- Balancing the Budget without increasing the County Tax Rate was another focus of this year's budget process.** The projected revenue increase of \$648,400 for FY2017 was sufficient to meet the County's budgetary needs and – although the calculation of the County's effective Tax Rate allowed for a 2% increase in the rate, the Commissioners Court voted unanimously to adopt the same total tax rate as last year.

The 2016 Tax Rate, which funds the FY2017 Budget, was adopted as 0.6461 per \$100 value. The table below provides a comparison of the rate distribution in the tax supported funds.

FUND	FY2017 (2016 Tax Year)	FY2016 (2015 Tax Year)
General	.3868	.3798
Road & Bridge	.1471	.1429
M&O Rate =	.5339	.5227
Debt (Service) Rate =	.1122	.1234
TOTAL TAX RATE	.6461	.6461

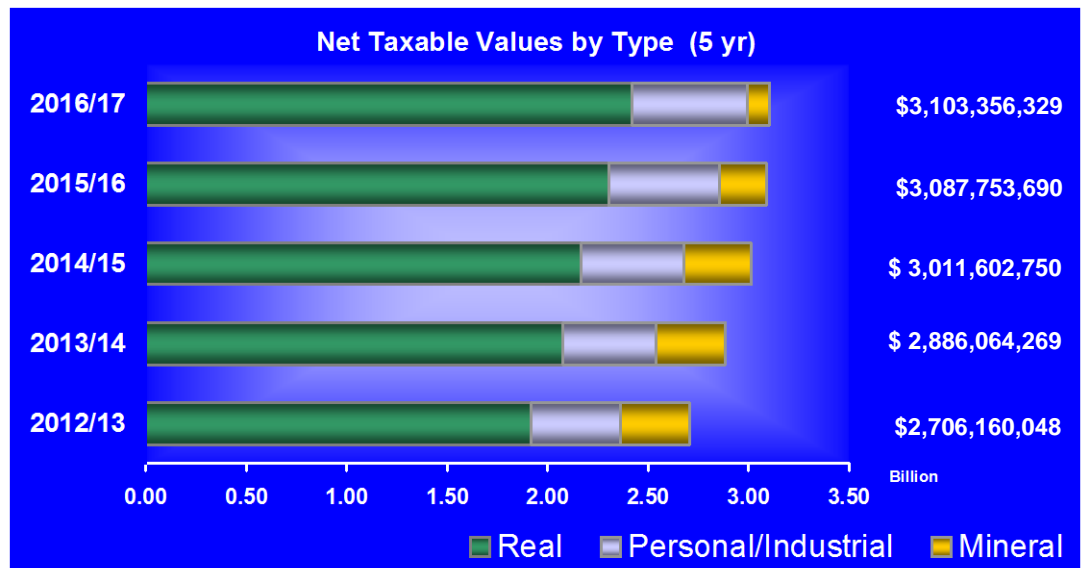


Major Revenue Sources with Forecasting & Assumptions for FY2016

Property Taxes = 66.73 % of total revenue

- **Property Taxes** - or “ad valorem taxes” are the County’s primary revenue source, representing over 64% of General Fund revenue, over 79% of Road & Bridge revenue and 100% of the amount needed to fund the County’s principal and interest payments (Debt Service) for the budgeted year. The County’s 2016 Tax Rate (for the 2017 budget year) is .6461 or 64.61¢ per \$100 valuation. This rate reflects no increase from the total rate adopted in the preceding year and represents a 2% decrease from the Effective Tax Rate (0.66) calculated for the 2016 tax year. In projecting property tax revenues for FY2017, two underlying assumptions were used; the first being that the final assessed taxable value of property would be in proximity to estimates provided by the Polk Central Appraisal District and the second being that collection rates would be 96% of estimated taxes - as verified by the Tax Assessor Collector. The Certified Net Taxable Value for this budget year is \$3,103,356,329 compared to last year’s certified value of \$3,087,753,690 and represents a combined increase of \$15,602,639 in the following categories of value;
 - Increase of \$118,840,928 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
 - Increase of \$20,114,497 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
 - Decrease of **-\$123,352,786** in Mineral value relating to (decreased) production and annual Railroad Commission estimates for the quantity of remaining pools.

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



Value subject to the County’s “freeze” on tax liability for persons over 65 or disabled increased \$32,373,385 to a total of \$459,128,411. Current property taxes in FY2017 are expected to generate \$18,157,170 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$1,000,000.

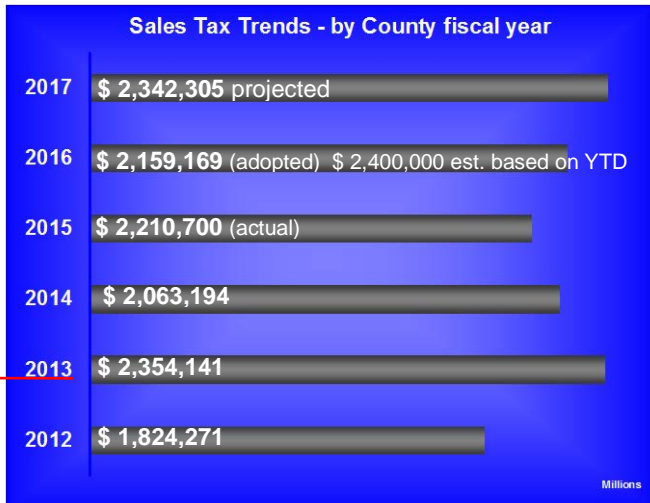


In comparison to last year's projections, combined county ad valorem tax revenue will realize an estimated decrease of \$3,053 in FY2017 after consideration of revenue lost to tax freezes and other exemptions such as those provided to Veterans.

Sales Tax = 8.16 % of total revenue

- **Sales Tax** remains the second largest *single* revenue source for the County. Polk County imposes an optional 1/2¢ sales tax, the maximum allowed by law, expected to generate \$2,342,305 for the 2017 fiscal year – representing over 13% of General Fund revenue. In the unincorporated areas of the County, 6.75% sales tax is collected and remitted to the State Comptroller where 6.25¢ is retained by the state and .5¢ (one-half cent) is returned to the County monthly. Within the City of Livingston, an additional 1.5¢ is collected and returned to the City - bringing the total sales tax within the City limits to 8.25%.

In forecasting sales tax revenue, the County Judge, as Budget Officer, considers trends in historical data provided by the State Comptroller's office, along with information relating to the local economic climate. Economic growth and development translate to sales tax revenues and 2017 Budget preparation included a review of new business and industry potential. The County experienced a consistent increase in sales tax revenue of approximately 10% until FY08, when sales tax revenue fell short of budget projection.



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

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

receipt of approximately \$200,000 is reflected in FY2013 and relates to the Trans-Canada Pipeline construction and was not included in subsequent budget projections. With the last two months of FY2016 still to be allocated by the State, \$2,066,811 had been during the fiscal year at the time of this budget adoption and sales tax revenue is projected to continue a recovery trend – estimating total receipts to reach \$2.4 million in FY2016.

Charges/Fees for Services = 5.58% of total revenue

- **Charges/Fees for Services** rendered through various departments and operations of the County, such as the County & District Clerk document filing and records fees and the Sheriff's & Tax Assessor-Collector's Fees will provide a collective total of \$1,601,000 estimated in FY2017 revenue, an increase of \$51,575 from the amounts budgeted last year. The trend for service fees somewhat follows economic indicators – increasing as the volume of property and other transactions increase.



Court Fines/Fees/Forfeitures = 2.56% of total revenue

- **Court Fines/Fees/Forfeitures** assessed through justice, county and district courts will account for revenue totaling \$734,037 – a \$79,389 decrease from the prior budget. To properly forecast all components of this revenue category, projections are requested from the elected officials and department heads in whose offices the fees are assessed and collected, with year-to-date receipts reviewed closely. Consideration is given for the implementation of any fees newly authorized by the legislature and any appropriate revision of existing fees, as authorized by law. Projections of these fines and fees for FY2017 were carefully analyzed to address any issues that may be corrected through procedural changes and/or technology improvement.

Of the combined total of \$2,335,037 in the service & court related fine/fee revenues categories, 26% (\$602,878) are revenues restricted to a specific use defined by state statutes; \$231,091 are fines/fees to be utilized for Road & Bridge operations within the County; \$261,250 is projected for records management and preservation from fees collected by the County and District Clerks; \$32,711 is projected and designated for courthouse, courtroom and Justice Court security; \$16,026 is projected to be collected in the four Justices of the Peace and the District Courts to be utilized for the advancement of technology in those courts; \$25,000 is projected for the Sheriff's Commissary Funds utilized for inmates of the Polk County Jail; \$22,500 is estimated for fees collected in support of Pre-Trial Intervention Services administered by the District Attorney; \$3,600 represents the District Attorney's collection fees for "hot checks" and \$10,600 is budgeted to be collected in the various courts of the County for maintenance of the Law Library. Details of revenues and expenditures for each of these special purpose funds may be found in the "Financial/Operational" section of this document and a description of each fund's purpose may be found in the "Description of Funds" on page 35.

Auto Reg/License Fees = 3.43% 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 FY2017, \$985,000 in auto registration and licensing revenues will account for 18% of Road & Bridge funding and 3.43% of total County revenue. Forecasting this particular revenue is fairly straightforward and varies only slightly from year to year based on the number of persons obtaining their vehicle license in Polk County - for which a 5% fee is assessed - and by vehicle sales within the County. The State of Texas places a maximum cap on the total amount of Auto Registration Fees that may be retained by the County. By legislation, the portion retained gradually decreased by 10% annually, while the amount of commission received from the state on vehicle sales tax paid in Polk County likewise increased annually to the General Fund. The 2017 budget projection for this revenue remained fairly stable (increasing by \$15,000) based on projections and historical data received from the Tax Assessor/Collector in whose office these fees are paid.

Federal & State Funding = 3.23 % of total revenue

- **Federal & State Funding** received through grants and government assistance programs will account for an estimated \$929,655 in FY2017 revenue. Of the most significant individual sources, \$377,000 in federal and state revenue is received in



support of services and meals provided to our senior population, \$104,200 to defray the County's costs in providing indigent defense; \$56,000 of Federal Payment in Lieu of Taxes (PILT) for federally owned property located within the County; 49,300 in Lateral Road funds for the four County Road & Bridge precincts, \$38,380 will be received in funding relating to emergency management and preparedness efforts in Polk County; \$12,500 in revenue represents payment from the Tobacco Settlement negotiated by the Attorney General and a total of \$292,275 in various federal and state grants and reimbursements budgeted to support certain law enforcement, prosecution and judicial functions, including the 911 Rural Addressing and Emergency Response system.

Other Revenue (combined) = 11.25 % of total revenue

- "Other Revenue" consists of miscellaneous reimbursements, contracts for services, intra-fund transfers and other varied sources of revenue totaling \$3,229,582.

From 2006 through 2014, the largest single source within this category was the County's contractual portion of revenue generated by the IAH Secure Adult Detention Facility. The Facility was built and financed through Project Revenue Bonds issued in 2004 and 2006 by the IAH Public Facility Corporation. The principal and interest on the bonds is payable solely from the revenues derived from the operation of the project and the County holds no liability for the debt. The Department of Homeland Security Immigration and Customs Enforcement (ICE) and U.S. Marshals currently house detainees within the Facility. Until February 2015, the operator was paid a fixed fee for each detainee and, in turn, paid the County a per diem portion – generating over \$1.5 million annually in County revenue. However, a significant reduction in ICE detainees began in 2013 and continued, with the facility population dropping as low as 20% of occupancy. At this level, continued operation of the facility was uncertain. The County contracted with a new operator and entered into a forbearance agreement whereby the operator would be assured to recoup expenses plus a 10% profit – keeping the facility open while the County and operator negotiated for increased occupancy. In May 2016 the numbers began to improve and now appear to be stable at near capacity. Although no contractual per diem revenues are budgeted in FY2017, the County still expects to receive approximately \$135,000 from Inmate Phone system revenues. The facility is located on FM350 South, near the State Prison (Polunsky Unit).

The remaining revenues in this category represent payments made by other agencies and contracting entities to reimburse the cost of services performed by the County and relating to the agency. For instance, as a part of the County's contract with its delinquent tax collection firm, the firm reimburses all personnel and operations costs of the delinquent tax office as well as providing scholarships distributed to students in the county's school districts – totaling an estimated \$194,444 in FY2017. Over \$276,000 is reimbursed by the Trinity River Authority for Sheriff's Department security provided at the Lake Livingston Dam; \$197,338 constitutes reimbursements from Trinity and San Jacinto Counties for operations of the (shared) District Courts; and \$60,000 in revenue is generated from the inmate phone system located in the County Jail. Of the total in this category, \$831,249 represents transfers between a particular fund to support expenses budgeted within another – such as the \$160,000 transfer of all tipping fees from Waste Management to the General Fund.

The County will also collect an estimated \$347,106 in Hotel Occupancy Tax and commissions on Vehicle Inventory Taxes in FY2017 (not incl. above).



Capital Expense Plan

Developing the Plan

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

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

Description of Expenses Included in the Plan

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

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



FY2017 Capital Purchase Projections

The following represents capital requests included by Departments in the FY2017 Budget Request, to be paid by and reimbursed to fund balance with issuance of legally authorized debt (Tax Notes) - IF APPROVED by Commissioners Court

DEPARTMENT	REQUEST / DESCRIPTION	AMOUNT	Budget Impact
The Construction of Improvements to County Buildings			\$ 30,000.00
Museum	Roof Replacement (metal)	\$ 30,000.00	
The Acquisition of Vehicles			\$ 623,403.00
Sheriff	(10) Patrol Vehicles @ \$52,940.30 ea (less trade-in)	\$ 529,403.00	
Information Technology	(1) Economy Vehicle	\$ 20,000.00	
Emergency Management	(1) 2017 Pickup Truck	\$ 27,000.00	
Constable Pct. 2	(1) patrol vehicle	\$ 47,000.00	
The Acquisition of Computer Equipment and Software			\$ 39,894.00
District Clerk	LiveScan (fingerprinting) Equipment & Update	\$ 4,000.00	
County Auditor	Replace (3) Computers- Addtl memory @\$588.53	\$ 1,766.00	
Sheriff	(4) Toughbooks \$6,165 & (2) Laptops \$1,074.22	\$ 7,240.00	
Criminal District Attorney	(1) Printer - Misdemeanor Court	\$ 1,800.00	
	(5) Scanners	\$ 3,100.00	
	(4) Computer w/ extra memory	\$ 2,800.00	
Information Technology	XP Computer Replacements to allow Windows 7/10; (6)County Clerk (2)JP1 (1)JP2 (2)JP3 (4) Courtrooms A,B,C & D (2)Treasurer (1)HR Laptop (1)RB3 = Total 18 @ \$1,066ea	\$ 19,188.00	
The Acquisition of Office Furnishings/Equipment			\$ -
TOTAL \$ 693,297.00			2017 Tax Note Principal & Interest to be offset by retiring debt

Future Impact of the Plan

Some capital expenses, such as smaller equipment purchases, may be included in the annual operating budget and will appear in the "General", "Road & Bridge" and "Other" Fund sections as a "Capital Outlay" portion of the associated department's budget. Major initiatives and those expenses not supported by revenues within the adopted budget are funded by the issuance of legally authorized debt. Purchases considered individually and approved by the Commissioners Court are paid from the appropriate fund balance and the expense is then included on a Reimbursement Resolution, which allows for fund balances to be reimbursed by proceeds of Tax Notes issued at year end for the Capital Expenses approved throughout the year.

The management of such debt has a [direct impact on future operating budgets](#). Debt issued in the current budget year will be payable in subsequent years and any portion of the tax rate that is required for debt service is unavailable for the support of operations in other funds, such as the General and Road & Bridge funds. As discussed earlier in this section, the Commissioners Court has been proactive in the management of the County's debt level so as not to require additional tax revenue to fund principal and interest payments. Additionally, Capital Expenses - whether funded through the issuance of debt or funded in whole or in part in the annual operating budget - may impact future operational budgets by increasing or decreasing maintenance costs, staffing expenses, etc.



Current (FY2017) Impact of the Plan

The FY2017 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. Capital planning for the fiscal year included the purchase/upgrade of various equipment and software requested by Departments, the replacement of older, high mileage patrol vehicles and certain improvements to County buildings for which current funds are not available.

The Contractual Obligations issued by the County in FY2016 for the Energy Savings Program will have an interest payment (only) due in this FY2017 Budget. However, the energy savings to be realized are expected to exceed the payment and – for future budgets – the program contract provides a guarantee for energy savings equal to or exceeding annual principal & interest payments throughout the maturity of the obligation.

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 employment with the County. Cost of Living increases are awarded across the board to County Employees on a percentage basis only in those years in which the Commissioners Court finds that sufficient funds are available. Funding for merit increases may also be considered and, if budgeted, is provided on a salary percentage basis for each department.

Departments may retain salary savings occurring within the department and use the funds for employee promotions, reclassifications and merit raises based on performance evaluations. Larger departments with higher employee "turnover" are more likely to benefit from such retainage than are smaller departments. To equalize the process, the County budgets a limited "Merit Pool" (\$10,000) for departments with five or less full time employees.

The FY2017 Budget includes a 2.5% cost of living increase for all County positions and reinstates the availability for bi-lingual incentive pay that was suspended for new applicants in FY2016. Unlike many employers that have offset the rising cost of healthcare by requiring employees to contribute toward health insurance premiums, Polk County has – again – elected to fund the full cost of Employee healthcare in FY2017. Through the Texas Association of Counties "BlueChoice" program, coverage is provided to 264 eligible Employees at a total annual cost of \$2,634,000.

Some staffing levels were reduced in FY2016 as a result of Departmental efforts to reduce costs by utilizing part time employment where possible. Certain full time positions that became vacant due to resignation, retirement, etc., were voluntarily eliminated by the Department in favor of part time positions - at a lesser cost to the County. This "attrition" provided significant savings without employee layoffs and helped to address the revenue shortfall resulting from the loss of IAH Detention Facility per diem (as discussed in "Other Revenue" on [page 21](#)). The FY2017 Budget re-establishes the majority of those positions lost and includes one additional staff position for the Information Technology department.

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



Staffing Levels & Budgeted Change

FUND	2013	2014	2015	2016	2017 Budget	Difference 2016-2017
County Judge	3	3	3	3	3	-
Commissioners Court	1	1	1	1	1	-
DPS	1	1	1	1	1	-
County Clerk	10	10.4	11.4	10	10.6	0.60
Veterans Service	1.29	1.29	1.29	1	1	-
County Court at Law	4.24	4.24	4.24	4.04	3.25	⁴ -0.79
District Clerk	10.27	10.27	10.27	10.41	9.65	-0.76
Justice of the Peace #1	3.72	3.72	3.72	3.72	3.72	-
Justice of the Peace #2	3.05	3.05	3.05	3.05	3	-0.05
Justice of the Peace #3	3.05	3.05	3.05	3.05	3.05	-
Justice of the Peace #4	3	3	3	3	3	-
258 th Judicial District	4.06	4.06	4.06	4.06	4.06	-
411 th Judicial District	4	4	4.06	4.06	4.06	-
District Attorney	16.38	16.38	18.38	18	18	-
County Auditor	5.05	5.05	5.05	5	5.3	0.30
County Treasurer	3.07	3.07	3.07	3.07	3.07	-
Tax Assessor Collector	14.08	14.08	14.08	14.08	14	-0.08
Delinquent Tax Collect	3	3	3	3	3	-
Information Technology	2	2	2	2	3	1.00
Pre-Trial Services				1	1	-
Maintenance/Engineer.	11	11	12	11.5	11.5	-
Jail	42.40	¹ 41.61	² 46.88	46.88	46.88	-
Constables 1,2,3&4	4	4	4	4	4	-
Sheriff	53.16	54.16	54.16	53.10	53.10	-
Social Services	3.4	3.4	3.4	3	3	-
Museum	2.12	2.12	1.12	1.12	1.14	0.02
Extension	4.06	4.06	4.06	4	4	-
Permits/Inspections				³ 2	2	-
Emergency Mgmt.	5.14	5.14	5.14	3.14	3.21	0.07
Human Resources	3.1	3.1	3.1	2.75	3	0.25
Environ. Enforcement	1	1	1	1	1	-
Total: General Fund	223.64	224.25	232.58	230.03	230.59	0.56
Precinct 1	8.61	8.61	8.61	8.61	8.61	-
Precinct 2	10.26	10.83	9.50	9.50	9.50	-
Precinct 3	13.66	12.66	11.66	11.66	12.66	1
Precinct 4	11.91	11.91	10.91	10.91	11.91	1
Total: Road & Bridge	44.44	44.01	40.68	40.68	42.68	2.00
Total: Security Fund	2.32	2.32	2.62	2.32	⁴ 3.16	0.84
Total: Aging Fund	4.84	4.40	5.00	5.00	5.50	0.50
TOTAL ALL FUNDS	275.24	274.98	280.88	278.03	281.93	3.90

Shown as full-time equivalent (FTE). Includes Elected/Appointed Officials.

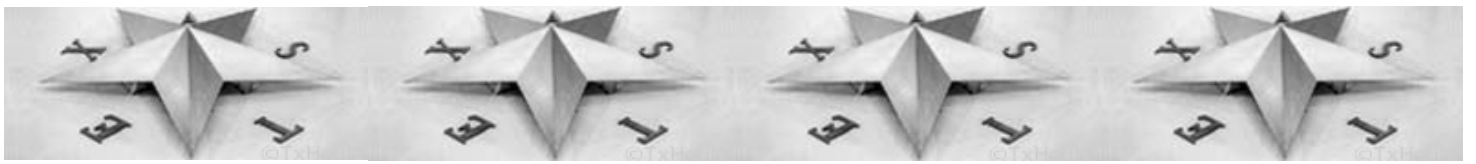
¹ Warrant Officer moved from Jail to Sheriff – increase Jail P/T

² (6) Jail positions added 4/2015

³ Moved from Emergency Mgmt. to Permits Dept.

⁴ Moved from County Court at Law to Security.





Texas County Government Overview



Functions of County Government

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

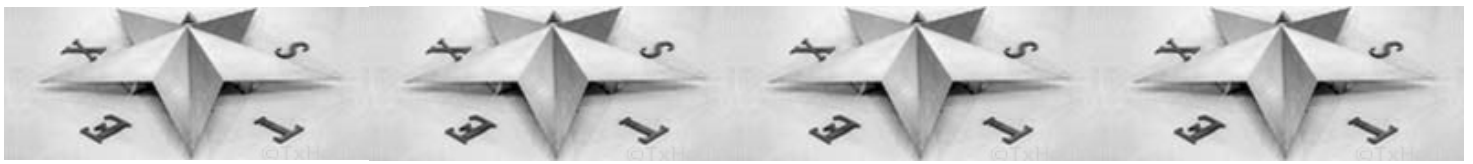
Structure of County Government

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

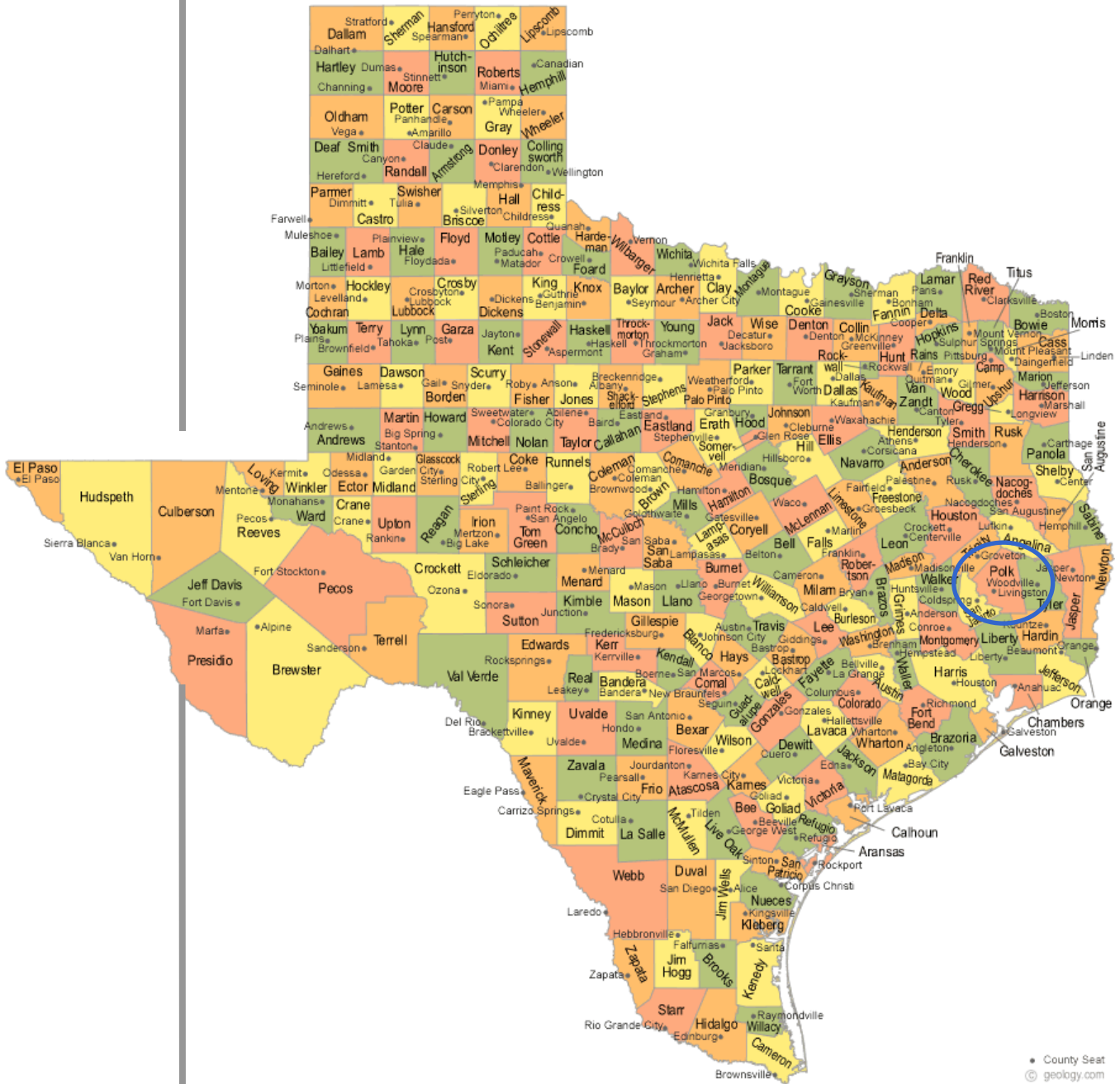
Origin of County Government

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





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





About Polk County

History, Development, and Location

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

Polk County is located in the tall pine forests of Deep East Texas, about 70 miles north of downtown Houston. It is bounded by the Trinity River on the southwest and the Neches River on the northeast. To the north and east lie more than 100 miles of scenic roads, four Texas Woodland Trails, and the home of the Alabama-Coushatta Tribe of Texas. Livingston is the County seat and the largest city in the County with a population of 5,172 according to U.S. Census 2015 estimates. Livingston is less than one hour from Bush International Airport in Houston via U.S. Highway 59 (proposed Interstate 69 Corridor), has the most abundant water supply in the state, and an available labor force of over 200,000 within a 50-mile radius.

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



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

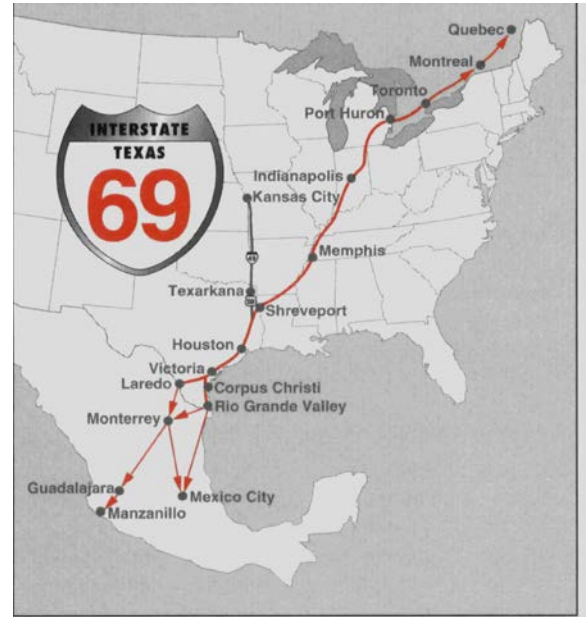


The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation.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

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



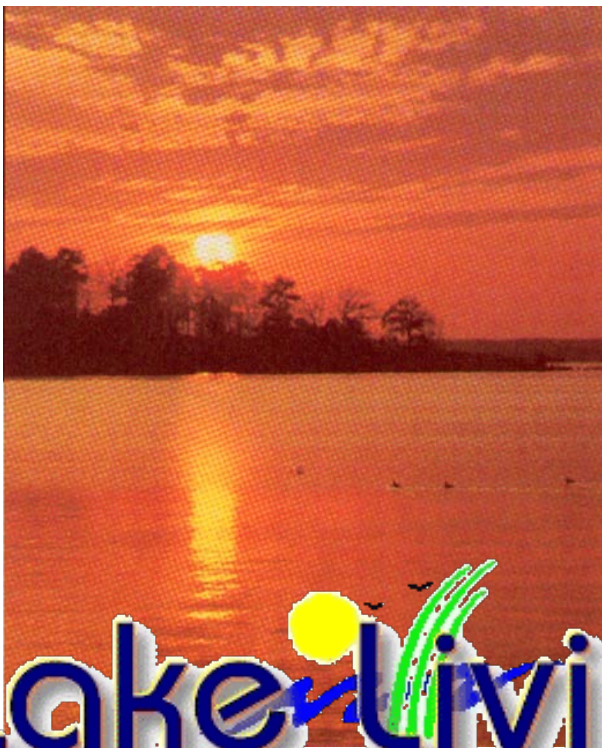
Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County. Also, U.S. 59 is a major route to Houston (North/South) and continues down to the Texas Rio Grande Valley. The US59 corridor is being improved as I-69, the super highway connecting Canada to Mexico.



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

Polk County is a premier destination for recreation. The lake, Lake Livingston State Park and the Alabama-Coushatta Indian Reservation & Naskila Entertainment Center 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. Construction of correctional detention space in Texas continued to move to the forefront and, in 2005, Phasel of the IAH Secure Adult Detention Facility

Lake Livingston

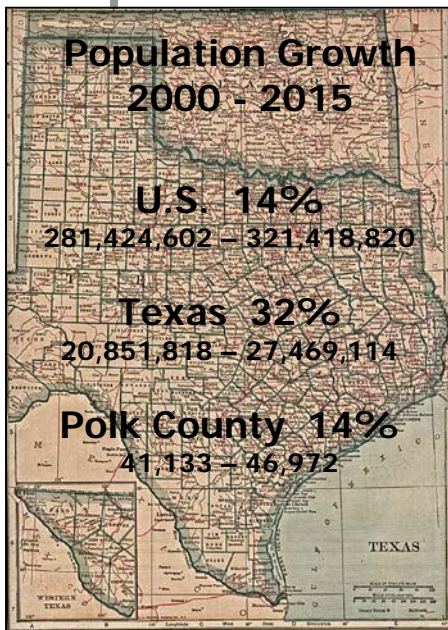


was completed with 526 beds. A request from Immigrations and Customs Enforcement (ICE) prompted immediate expansion with Phase II (528 additional beds), completed in 2007. The Facility provides detention space to contracted agencies, which include ICE, the Federal Bureau of Prisons and the U.S. Marshals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

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



Pleasant springs and falls, long warm summers and mild winters entice vacationers year round and encourage retirement to the area. The average annual rainfall of 51 inches provides abundant forest vegetation and feeds major rivers in the area, making conditions favorable for principal activities such as agriculture, forestry and ranching and the County's overall environment is one of the many reasons Polk County is being selected as home to individuals searching for a better way of life.

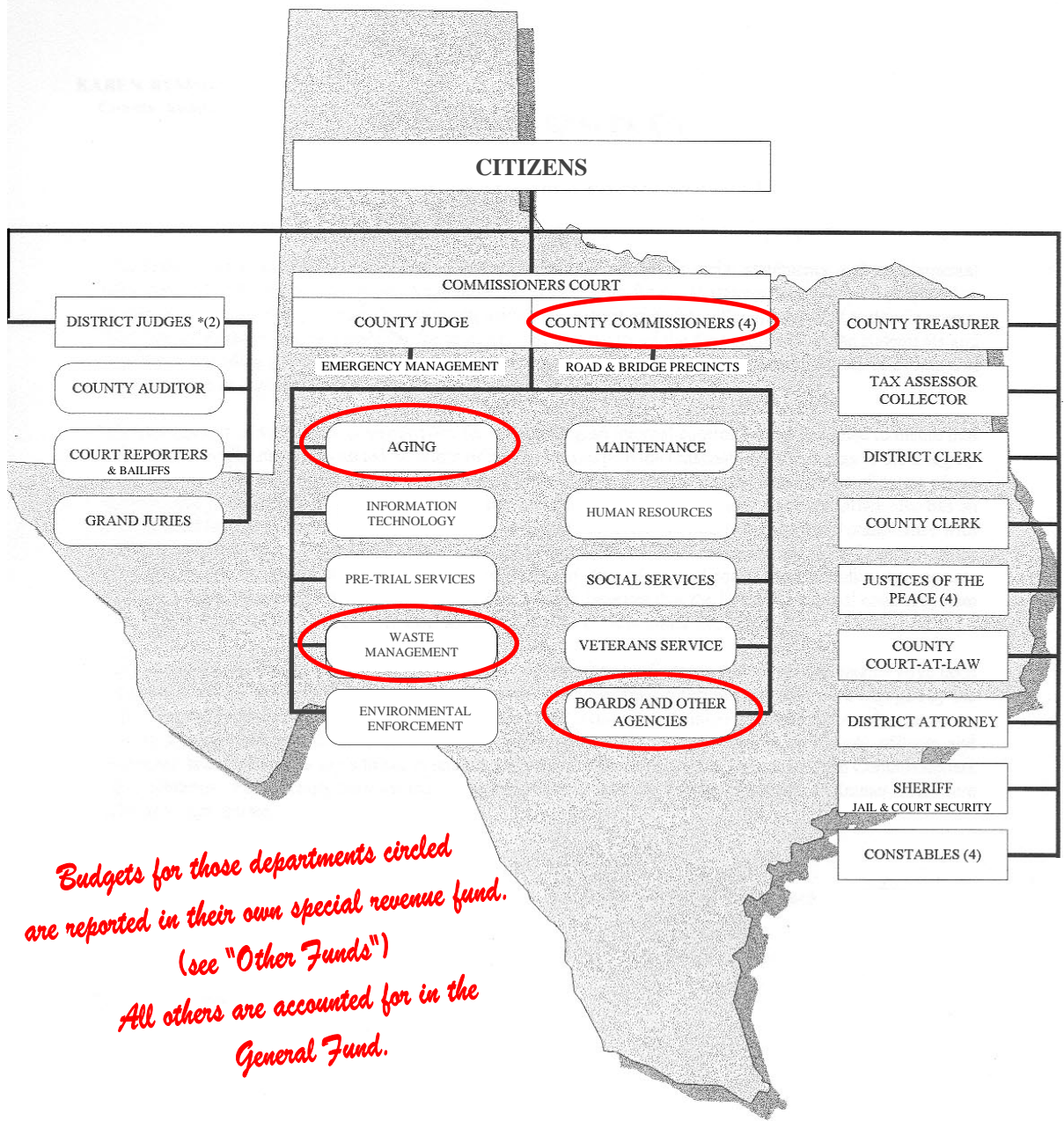


The County experienced a 34% population growth in the ten year period between 1990 and 2000 (41,133) and another 10% by the 2010 Census (45,413). U.S. Census data reflects a July 2015 population estimate of 46,972. Find more County demographics in the Area Profile for Polk County, beginning on page 85.

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



Polk County ORGANIZATION CHART



ELECTED	APPOINTED
---------	-----------

* Including voters of surrounding counties for District Judges.

**Polk County
ELECTED OFFICIALS**

County Judge..... Sydney Murphy

County Commissioners:

Precinct 1 Robert C. "Bob" Willis

Precinct 2 Ronnie Vincent

Precinct 3 Milton Purvis

Precinct 4 Tommy Overstreet

County Treasurer Terri Williams

Tax Assessor/Collector Leslie Jones-Burks

District Clerk Bobbye Richards

County Clerk Schelana Hock

Justice of the Peace:

Precinct 1 Darrell Longino

Precinct 2 David Johnson

Precinct 3 Larry Whitworth

Precinct 4 Jamie Jones

County Court at Law Judge Tom Brown

Criminal District Attorney William Lee Hon

Sheriff Kenneth Hammack

Constables:

Precinct 1 Scott Hughes

Precinct 2 Bill Cunningham

Precinct 3 Ray Myers

Precinct 4 Dana Glen "Bubba" Piper

District Judges:

258th Judicial District Ernest L. McClendon, Jr.

411th Judicial District Kaycee Jones

County Auditor (appointed by District Judges) Margie Ainsworth



Financial/ Operational

Description of Funds

Three major fund types are included within the budget, General, Debt Service and Special Revenue. Annually appropriated budgets are adopted for each of the funds listed, with appropriations lapsing at fiscal year end. The **General Fund** (010) accounts for resources traditionally associated the County, for which a separate fund has not been established. This fund serves as the primary operating fund of the County and accounts for departments associated with General Operating, Administrative, Justice and Public Safety, and Health and Human Services. The **Debt Service Fund** (061) accounts for the accumulation of resources for the payment of principal and interest on the County's long-term debts, such as tax notes and certificates of obligation. The County also uses **Special Revenue Funds** to account for certain government operations. The functions of the respective special revenue funds are provided in the table below. For the purposes of this budget the **Road and Bridge (Precinct) Funds** are considered special revenue funds because property taxes are levied to fund its operation.

Fund	Description
Hotel Tax (011)	Revenues generated from a Hotel Occupancy Tax and expenditures related to promoting tourism within the County.
Justice Court Technology (013)	Fund created by statute for fees collected by the (4) Justice Courts and expended only for improving the technology of those Courts.
Child Abuse Prevention (014)	Fund created by statute for fees paid by persons convicted of certain child related offenses and used only to fund child abuse prevention programs in the County.
Road Bridge Capital Lease (015) Precincts (021-024)	Funds restricted for the maintenance of County roads, bridges and the operations of related facilities. Operations of the (4) Road & Bridge Precincts, capital lease activity, permanent road improvements and lateral road funds received from the state are accounted for in this fund.
Justice Court Building Security (026)	Legislated fee collected by all Justice Courts to be used for solely for security expenses in Justice Courts not located within the County Courthouse.
Security (027)	Legislated fees collected by the District and County Clerks for purposes of providing security in County courtrooms.
Historical Committee (028)	Fund used to account for monies donated for preservation of the history and heritage of Polk County. Although included in the accounting of the County, expenses are not budgeted by the Commissioners Court.
Waste Management (032)	Established to account for revenues generated by the County's waste management services provided by contracted operator at County landfill and collection stations.
Gov't Grant (035)	Funds received from State and/or Federal Grant programs and utilized for restricted purposes, such as disaster recovery.
Law Library (040)	Fund accounts for special fees related to maintaining a law library at the County Courthouse.
Pre-Trial Intervention (047)	Fund accounts for special fees collected and administered by the District Attorney.

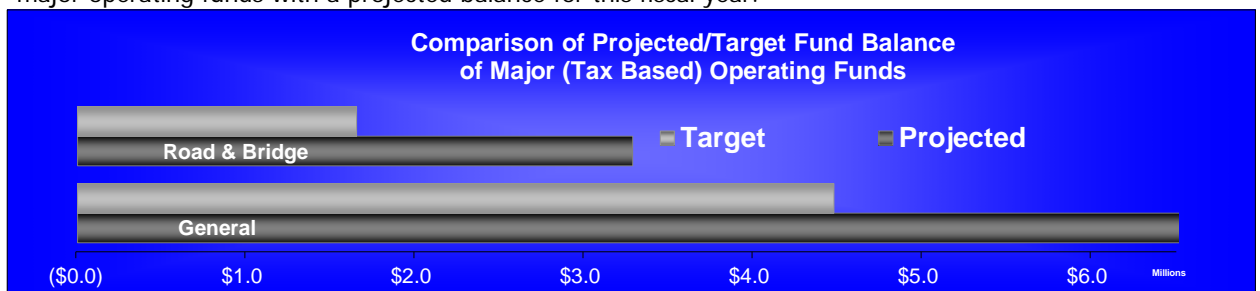


Fund	Description
District Attorney Special (048)	Fund used to account for State monies received to support operations of the Criminal District Attorney's Office and expended at the discretion of the District Attorney.
District Attorney Collection (049)	Fund used to account for fees collected pursuant to Code of Criminal Procedure Art. 102.007(f) and administered by the District Attorney.
Aging (051)	Fund used to account for nutritional support services to senior citizens of Polk County. Revenue sources include participant contributions, federal monies administered by DETCOG and a county subsidy.
Jail-Commissary (056)	Fund created to account for proceeds from the operation of the Commissary at the County Jail. Funds may be spent as authorized by law, for the benefit of inmates (L.G.C. Sec. 351.0415).
Retiree Health Benefits Trust (083)	Fund created to account for Other Post Employment Benefits (OPEB) offered to eligible County Retirees – currently, the payment of County Health Insurance premiums.
Drug Forfeiture (090)	Funds forfeited to Sheriff, District Attorney and/or Constable in certain drug related cases and expended for legally authorized purposes at the discretion of the subject official.
Permanent School (091)	Fund established from the proceeds received from the sale of lands granted by the State of Texas for educational purposes. Earnings accrue directly to the Available School Fund, except for oil royalties, which are deposited to this fund to increase the principal.
Available School (092)	Fund established from the proceeds received from the lease of school lands. Lease revenues are distributed to county school districts.
Co. Clerks Records Management (093)	Fees collected by the County Clerk for filing official documents, such as birth and death certificates, and expended for the preserving, restoring or automation of records within the County Clerk's office.
County Records Management (094)	Fees collected by the District and County Clerks for filing documents (other than those for which the County Clerk records management fee is collected) and expended only for approved records management and automation projects.
Sheriff's Federal Revenue Sharing (095)	To account for the receipt and the Sheriff's discretionary expenditure of federal funds to supplement law enforcement agencies.
District Clerk Records Management (098)	Fees collected by the District Clerk for filing official documents and expended for the preserving, restoration or automation of records within the District Clerk's office.
County & District Court Technology (099)	Fund created by statute for fees collected by the District Courts for certain cases and expended only for improving the technology of those Courts.
Capital Projects 2016 Energy Savings Program (018)	Funds may be established in a given year for specific capital project/s. Revenues may be received through proceeds of debt issuance or grant from federal/state agencies. In FY2016, Fund 018 accounts for the receipt of contractual obligations and expenditures for capital energy improvements in County facilities.

Fund Balance Summary

Category/Department	Beginning Fund Balance	FY2017 Revenues	FY2017 Expenditures	(Est.) Ending Fund Balance	Target* Fund Balance
Major Funds:		<i>Balance as % of expense in Operating Funds</i>			
	<i>Estimated by Co. Auditor</i>				
General	\$ 7,932,922	\$17,902,173	\$17,899,520	\$ 7,935,575	44.3% \$4,474,880
Road & Bridge (combined)	3,282,063	6,604,873	6,602,846	3,284,089	49.7% 1,650,712
Debt Service	\$41,979	3,328,083	3,325,541	44,521	N/A
Reserved for Landfill Post Closure	762,484			762,484	
Other Funds:					
Hotel Tax	41,469	20,000	20,000	41,469	N/A
Justice Court Technology	(3,562)	34,200	34,200	(3,562)	N/A
Judicial Center Construction	-	-	-	-	N/A
County Child Abuse Prevention	-	100	100	-	N/A
Energy Savings Program	1,556,512	-	-	1,556,512	N/A
Justice Court Bldg Security	38,310	4,361	4,361	38,310	N/A
Security	27,005	146,889	173,894	(0)	0.0% 43,474
Historical Commission	342,015	-	-	342,015	N/A
College / Commerce Center	-	-	-	-	N/A
Waste Management	5,132	160,000	160,000	5,132	N/A
FEMA Disaster	-	-	-	-	N/A
Grant Fund	-	-	-	-	N/A
Law Library	72,868	10,600	10,600	72,868	687% 2,650
Pre-Trial Intervention	99,662	22,500	22,500	99,662	N/A
District Attorney Special	923	28,200	28,200	923	N/A
District Attorney Hot Check	34,798	3,600	3,600	34,798	N/A
Aging Services	298,073	387,500	372,634	312,939	84% 93,158
Commissary (Sheriff)	49,095	25,000	25,000	49,095	N/A
Retiree Health Benefits Trust	1,163,896	353,957	145,678	1,372,176	N/A
Drug Forfeiture	215,516	-	-	215,516	N/A
Permanent School	589,685	65,000	65,000	589,685	N/A
Available School	247,795	158,314	158,314	247,795	N/A
County Clerk Records Mgmt.	441,653	234,650	149,784	526,519	N/A
County Records Mgmt.	(12,095)	14,000	14,000	(12,095)	N/A
Sheriff's Fed. Rev. Sharing	18,800	20,000	20,000	18,800	N/A
District Clerk Records Mgmt	60,236	12,650	4,000	68,886	N/A
Co. & Dist. Court Technology	5,559	1,035	1,035	5,559	N/A
(Less Transfers between Funds)		(831,249)	(831,249)		
Total	17,312,792	28,706,437	28,409,560	17,609,669	6,264,874

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



Fund Balance Summary (cont')

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

- use of fund balance for revenue shortfall
- General Fund support (transfer) required to meet Security Fund expenses

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

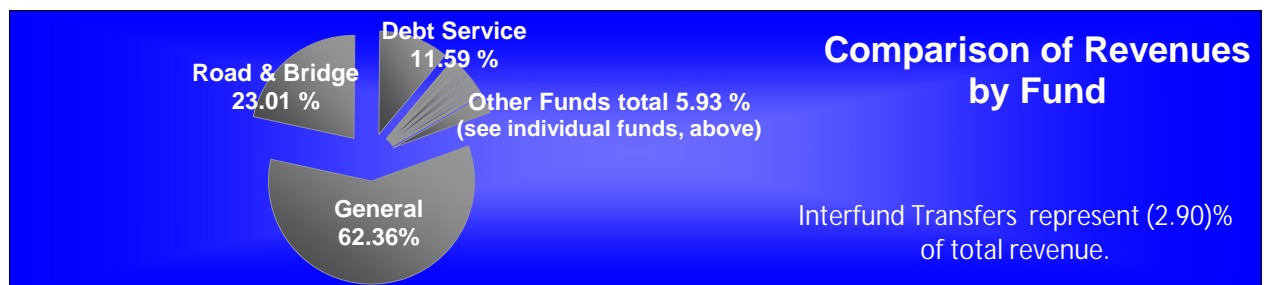
A significant change in Fund Balance is considered to occur if the fund balance of a major fund (i.e., General - Road & Bridge - Debt Service) or of the non-major funds in the aggregate increases or decreases by 10% or more from one budget year to the next. The County realized no significant change in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

Significant Changes in Fund Balance

Category/Department	Beginning Fund Balance	FY2017 Revenues	FY2017 Expenditures	(Est.) Ending Fund Balance	Change in Fund Balance
Other Funds: Aggregate Balance	5,293,344	1,702,557	1,412,900	5,583,000	5.47%
General	7,932,922	17,902,173	17,899,520	7,935,575	0.03%
Road & Bridge (combined)	3,282,063	6,604,873	6,602,846	3,284,089	0.06%
Debt Service	41,979	3,328,083	3,325,541	44,521	6.05%
TOTAL Change in Fund Balance (All Funds - Major and Other)	17,312,792	28,706,437	28,409,560	17,609,669	\$ 296,877 1.71%

Revenue Summary

Revenues by Fund					
Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted 9/13/16
General	\$19,044,106	\$18,593,065	\$17,444,843	\$18,478,923	\$17,902,173
Road & Bridge (All)	7,282,530	7,817,301	6,241,984	8,170,542	6,604,873
Debt Service	3,738,659	3,498,514	3,660,226	3,674,487	3,328,083
Other Funds:					
Hotel Tax	20,575	18,278	20,000	29,699	20,000
Justice Court Technology	16,471	18,003	26,328	23,540	34,200
Judicial Center Constructio	16	-	-	-	-
County Child Abuse Prevent	-	-	-	7	100
Energy Savings Program	-	-	-	2,116,470	-
Justice Court Bldg. Security	4,046	4,438	4,361	3,593	4,361
Security (Courthouse)	106,720	137,601	129,346	127,859	146,889
Historical Commission	6,999	15,933	-	18,643	-
College/Commerce Center	-	145	-	-	-
Waste Management	129,908	143,880	132,000	145,677	160,000
FEMA Disaster	-	-	-	-	-
Grant Fund	2,974,410	1,614,481	-	1,954,180	-
Law Library	12,239	12,685	11,500	11,297	10,600
Pre-Trial Intervention	25,725	29,339	57,950	24,075	22,500
District Attorney Special	28,279	13,692	24,000	42,093	28,200
District Attorney Hot Check	3,514	2,774	5,000	3,247	3,600
Aging Services	350,649	371,588	314,795	420,799	387,500
Commissary (Sheriff)	19,835	17,397	15,000	31,259	25,000
District Clerk TDCJ	-	-	-	-	-
Retiree Health Benefits Tru	306,117	264,766	305,800	306,058	353,957
Drug Forfeiture	16,835	1,831	-	32,818	-
Permanent School	51,556	32,347	25,000	65,016	65,000
Available School	136,870	137,256	137,992	158,840	158,314
County Clerk Records Mgmt	211,431	250,546	132,100	260,132	234,650
County Records Mgmt.	29,349	31,693	14,400	15,478	14,000
Sheriff's Fed. Rev. Sharing	12,000	36,269	20,000	24,500	20,000
District Clerk Records Mgmt	13,240	15,876	17,325	13,541	12,650
Co. & Dist. Court Technology	858	1,154	915	1,066	1,035
(Less Interfund Transfers)	(692,252)	(761,208)	(682,828)	(703,642)	(831,249)
Total Revenues	\$33,850,687	\$32,319,645	\$28,058,037	\$35,450,198	\$28,706,437
Total Expenses (see summary pg 42-43)	\$31,353,399	\$32,412,404	\$27,861,628	\$32,519,130	\$28,409,560
Net Revenue (Expense)	2,497,287	(92,759)	196,409	2,931,068	296,877



Revenue Summary

Revenues by Source (Type)

Category/Department	2014 Actual <small>(per Aud. Rep.)</small>	2015 Actual <small>(per Aud. Rep.)</small>	2016 Budget <small>(as adopted)</small>	2016 Actual <small>(unaudited)</small>	2017 Budget <small>Adopted 9/13/16</small>
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Tax Revenue (Ad Valorem, Sales & Hotel)

General	\$12,515,840	\$13,421,265	\$13,753,713	\$14,089,441	\$14,138,214
Road & Bridge	4,194,363	4,280,595	4,237,728	4,251,489	4,361,585
Debt Service	3,737,140	3,498,121	3,659,451	3,668,758	3,326,783
Hotel Tax	20,575	18,278	20,000	29,699	20,000
	20,467,919	21,218,260	21,670,892	22,039,388	21,846,582

Permits / Licenses / Veh. Reg.

General	173,658	160,261	147,155	174,746	155,855
Road & Bridge (Veh. Reg.)	999,040	964,638	970,000	979,379	985,000
	1,172,698	1,124,899	1,117,155	1,154,125	1,140,855

Court Fines, Fees & forfeitures

General	563,290	592,670	586,000	525,241	542,500
Justice Court Technology	16,471	18,003	26,328	23,540	34,200
County Child Abuse Prevention				7	100
Road & Bridge	67,812	105,240	100,000	108,232	106,000
JP Court Building Security	4,046	4,438	4,361	3,593	4,361
Security	30,061	31,976	30,350	28,863	28,350
Law Library	11,640	12,685	11,500	11,297	10,600
Pre-Trial Intervention (D.A.)	25,725	29,339	57,950	24,075	22,500
District Attorney Hot Check	3,514	2,774	5,000	3,247	3,600
Drug Forfeiture	16,801	1,778	-	32,522	-
County & District Court Technology	858	1,154	915	1,066	1,035
	740,217	800,057	822,404	761,684	753,246

Federal / State Funding - Direct

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

General	363,046	393,004	343,478	454,681	319,805
Road & Bridge	50,447	298,020	48,925	229,889	49,300
FEMA Disaster	-	-	-	-	-
Grants Fund	2,974,410	1,614,481	-	1,954,180	-
District Attorney Special	779	785	-	-	700
Aging Services	330,568	348,232	299,711	405,814	377,000
District Clerk TDCJ	-	-	-	-	-
Sheriff's Federal Revenue Sharing	12,000	36,269	20,000	24,500	20,000
	3,731,250	2,690,792	712,114	3,069,064	766,805

Charges for services/Fees

General	1,298,495	1,466,656	1,345,000	1,304,814	1,299,350
Aging	13,576	17,010	11,700	10,592	10,500
County Clerk Records Management	211,431	250,546	132,100	260,076	234,650
County Records Management	12,907	15,269	13,300	14,378	13,950
District Clerks Records Mgmt.	13,240	15,876	17,325	13,541	12,650
	1,549,649	1,765,356	1,519,425	1,603,400	1,571,100

Revenue Summary (cont')

Revenues by Source (Type)					
Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted 9/13/16

Interest

General	7,261	27,749	22,000	47,361	44,000
Judicial Center Construction	16	-	-	-	-
Energy Savings Program	-	-	-	-	-
Road & Bridge	718	1,105	2,357	6,168	4,875
Debt Service	1,519	393	775	2,199	1,300
Historical Commission	335	605	-	1,460	-
Law Library	599	-	-	-	-
Pre-Trial Intervention (D.A.)	-	-	-	-	-
Retiree Health Benefits Trust	1,416	1,877	800	4,363	4,000
Drug Forfeiture	35	53	-	296	-
Permanent School	251	315	-	1,721	-
Available School	379	338	1,500	650	1,700
	12,528	32,435	27,432	64,297	55,875

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

General	2,649,974	1,672,951	1,247,496	1,827,638	1,402,449
Road & Bridge	1,853,806	1,966,211	882,975	2,505,386	1,098,113
Security	73,996	105,625	98,996	98,996	118,539
Historical Commission	6,664	15,328	-	17,182	-
College/Commerce Center	-	145	-	-	-
Waste Management	129,908	143,880	132,000	145,677	160,000
District Attorney Special	27,500	12,907	24,000	42,093	27,500
Aging	6,505	2,898	3,385	4,370	-
Commissary (Sheriff)	19,835	17,397	15,000	31,259	25,000
Debt Service	-	-	-	-	-
Retiree Health Benefits Trust	304,701	262,889	305,000	301,695	349,957
Permanent School	51,305	32,032	25,000	63,295	65,000
Available School	136,491	136,918	136,492	158,190	156,614
County Records Management	16,442	16,424	1,100	1,100	50
	5,277,128	4,385,606	2,871,443	5,196,881	3,403,223

Other Sources (loan proceeds)

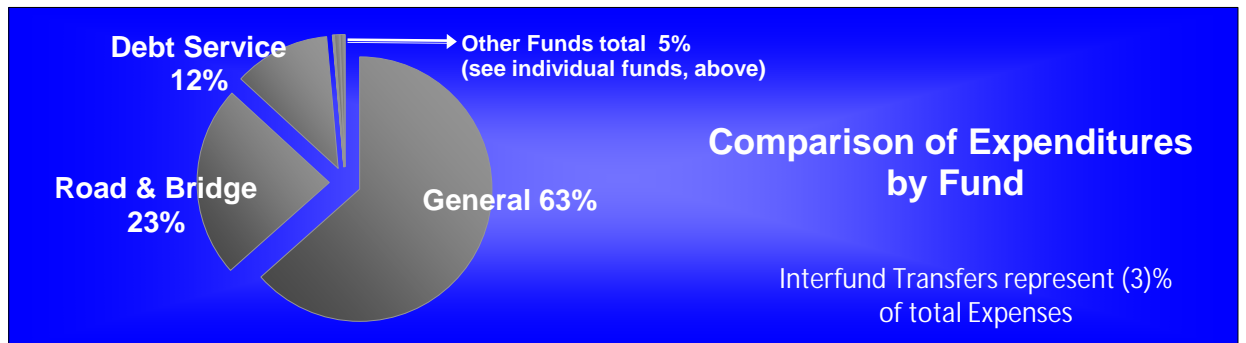
General	1,472,543	858,509	-	55,000	-
Energy Savings Program	-	-	-	2,116,470	-
Road & Bridge	116,344	201,491	-	90,000	-
Debt Service	-	-	-	3,530	-
	1,588,887	1,060,000	-	2,265,000	-

Total Revenues	34,540,275	33,077,404	28,740,866	36,153,840	29,537,685
Less Transfers (between Funds)	(692,252)	(761,208)	(682,828)	(703,642)	(831,249)
(Adjusted) Revenue	33,848,024	32,316,196	28,058,037	35,450,198	28,706,437
Projected Use of Fund Balance	-	-	-	-	-
	33,848,024	32,316,196	28,058,037	35,450,198	28,706,437

Expenditure Summary

Expenditures by Fund

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted 9/13/16
General	\$17,930,865	\$19,002,462	\$17,442,153	\$17,555,920	\$17,899,520
Road & Bridge (All Pcts.)	6,040,979	7,968,692	6,241,984	8,103,014	6,602,846
Debt Service	3,732,122	3,489,913	3,660,212	3,656,887	3,325,541
Hotel Tax	14,781	12,810	20,000	16,563	20,000
Justice Court Technology	38,733	37,729	33,869	35,638	34,200
Judicial Center Constructio	111,800	-	-	-	-
County Child Abuse Prevention				-	100
Construction Fund (Jail Exp:	-	-	-	559,958	-
Justice Court Building Secu	-	-	1,000	2,800	4,361
Security (Courthouse)	124,878	120,883	129,346	122,519	173,894
Historical Commission	4,018	2,971	-	166,431	-
College / Commerce Center	-	53,772	-	-	-
Waste Management	134,533	140,000	132,000	132,000	160,000
FEMA Disaster	-	-	-	-	-
Grant Fund	2,964,713	1,467,536	-	1,884,517	-
Law Library	6,918	6,090	11,500	8,297	10,600
Pre-Trial Intervention	6,360	5,880	49,060	5,880	22,500
District Attorney Special	27,500	13,692	24,000	42,793	28,200
District Attorney Hot Check	1,382	3,268	5,000	2,190	3,600
Aging Services	366,081	345,043	313,570	394,815	372,634
Commissary (Sheriff)	17,731	13,815	15,000	19,352	25,000
District Clerk TDCJ	-	4,050	-	-	-
Retiree Health Benefits Tru:	53,416	86,035	123,202	125,694	145,678
Drug Forfeiture	31,013	12,411	-	27,119	-
Permanent School	99,043	53,588	25,000	33,950	65,000
Avail able School	138,415	139,219	137,992	139,524	158,314
County Clerk Records Mgmt	144,578	138,491	126,930	108,705	149,784
County Records Managemen	29,348	29,743	14,400	14,400	14,000
Sheriffs Fed Rev Sharing	21,199	25,520	20,000	33,269	20,000
District Clerk Records Mgmt	5,245	-	17,325	30,238	4,000
County & Dist. Court Techno	-	-	915	300	1,035
Total Expenditures	\$32,045,651	\$33,173,612	\$28,544,456	\$33,222,772	\$29,240,808
(Less Transfers Between Funds)	(692,252)	(761,208)	(682,828)	(703,642)	(831,249)
	\$31,353,399	\$32,412,404	\$27,861,628	\$32,519,130	\$28,409,560



Expenditure Summary

Expenditures by Type (Function)

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted 9/13/16
General & Administrative					
General	\$6,286,338	\$6,845,549	\$5,940,183	\$6,018,002	\$6,152,195
District Clerk TDCJ	-	4,050	-	-	-
County Clerk Records Management	144,578	138,491	126,930	108,705	149,784
County Records Management	29,348	29,743	14,400	14,400	14,000
District Clerk Records Mgmt.	5,245	-	17,325	30,238	4,000
County & District Court Technology	-	-	915	300	1,035
	<u>\$6,465,508</u>	<u>\$7,017,834</u>	<u>\$6,099,753</u>	<u>\$6,171,645</u>	<u>\$6,321,014</u>
Justice and Public Safety					
General	11,067,256	10,901,166	10,967,878	11,027,179	11,242,087
Security (Courthouse)	124,878	120,883	129,346	122,519	173,894
Law Library	6,918	6,090	11,500	8,297	10,600
Justice Court Technology	38,733	37,729	33,869	35,638	34,200
Pre-Trial Intervention	6,360	5,880	49,060	5,880	22,500
District Attorney Special	27,500	13,692	24,000	42,793	28,200
District Attorney Hot Check	1,382	3,268	5,000	2,190	3,600
Sheriff - Commissary	17,731	13,815	15,000	19,352	25,000
Drug Forfeiture	31,013	12,411	-	27,119	-
Judicial Center Construction	111,800	-	-	-	-
Justice Court Building Security	-	-	1,000	2,800	4,361
Sheriff Federal Revenue Sharing	21,199	25,520	20,000	33,269	20,000
	<u>11,454,770</u>	<u>11,140,454</u>	<u>11,256,653</u>	<u>11,886,993</u>	<u>11,564,442</u>
Health & Human Services					
General	577,271	536,166	534,092	500,715	505,239
County Child Abuse Prevention	-	-	-	-	100
Aging Services	366,081	345,043	313,570	394,815	372,634
Grant Fund	2,964,713	1,467,536	-	1,884,517	-
College / Commerce Center	-	53,772	-	-	-
	<u>3,908,065</u>	<u>2,402,516</u>	<u>847,662</u>	<u>2,780,046</u>	<u>877,973</u>
Roads & Bridges					
Precincts 1, 2, 3 & 4)	6,040,979	7,968,692	6,241,984	8,103,014	6,602,846
Waste Mangement					
Waste Mangement	134,533	140,000	132,000	132,000	160,000
Debt Service					
Debt Service	3,732,122	3,489,913	3,660,212	3,656,887	3,325,541
Other					
Hotel Tax	14,781	12,810	20,000	16,563	20,000
Historical Committee	4,018	2,971	-	166,431	-
Permanent School	99,043	53,588	25,000	33,950	65,000
Available School	138,415	139,219	137,992	139,524	158,314
Retiree Health Benef. Trust (OPEB)	53,416	86,035	123,202	125,694	145,678
	<u>309,673</u>	<u>294,622</u>	<u>306,193</u>	<u>482,162</u>	<u>388,992</u>
Total Expenditures	<u>\$32,045,651</u>	<u>\$32,454,030</u>	<u>\$28,544,456</u>	<u>\$33,222,772</u>	<u>\$29,240,808</u>
Less Transfers (between) Funds	<u>(692,252)</u>	<u>(761,208)</u>	<u>(682,828)</u>	<u>(703,642)</u>	<u>(831,249)</u>
	\$31,353,399	\$31,692,822	\$27,861,628	\$32,519,130	\$28,409,560

Total County Budget for 2017

Revenue to Expenditure Comparison

Category/Department	2014 Actual <small>(per Aud. Rep.)</small>	2015 Actual <small>(per Aud. Rep.)</small>	2016 Budget <small>(as adopted)</small>	2016 Actual <small>(unaudited)</small>	2017 Budget <small>Adopted 9/13/16</small>
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Total Revenues (All Funds)	\$ 33,848,024	\$ 32,316,196	\$ 28,058,037	\$ 35,450,198	\$ 28,706,437
Total Expenditures (All Funds)	\$ 31,353,399	\$ 31,692,822	\$ 27,861,628	\$ 32,519,130	\$ 28,409,560
	\$ 2,494,624	\$ 623,374	\$ 196,409	\$ 2,931,068	\$ 296,877
				Amount restricted to Special Purpose, by statute:	292,198
				Unreserved Budget Balance Adopted:	4,679

In Fiscal Year 2016, "Actual" revenues for all funds exceeded budget projections by \$7,392,161 and actual expenses exceeded budget projections by \$4,657,502. Major factors impacting the 2016 Budget after adoption included;

- * Proceeds of \$2,120,000 in Contractual Obligations issued and held while the Energy Savings Program is ongoing and funding of the Retiree Health Benefits Trust until future expenses are incurred accounts for the difference in actual revenues and expenditures;
- * Federal & State Funding exceeding budget projections by nearly \$2,357,000 - mostly attributed to grant expenditures and reimbursement received after the start of the fiscal year for Disaster Recovery (GLO), Courthouse Restoration and the Texas Capital Fund project for Corrigan OSB;
- * Tax related receipts exceeding budget estimates by \$368,496,842 (Ad Valorem, Sales, and Hotel / Motel Tax revenues)
- * Other Revenues, including non-government grants, received after the start of the fiscal year, such as additional Lease/Buyback proceeds for Road & Bridge equipment - reimbursement of \$211,258 for a capital improvement and increased inmate phone revenue at the IAH Facility - as well as \$84,000 in proceeds from insurance claims - totaling \$2,325,438;
- * The recording of debt proceeds and Capital Expenses relating to the County's FY2016 Tax Note issue in the amount of \$145,000 - detailed in the Debt Service section of this document.

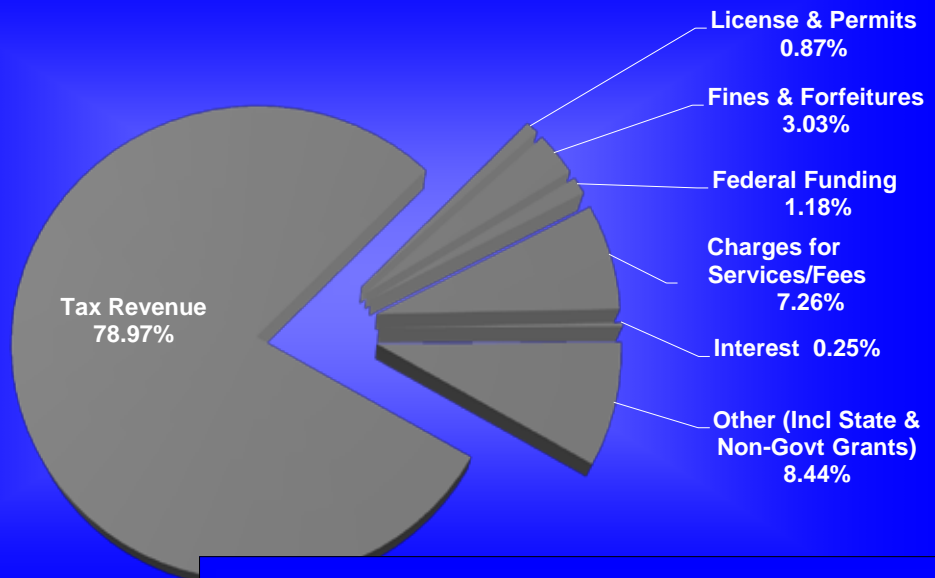
*Find the details
on Page 111*

General Fund Revenues

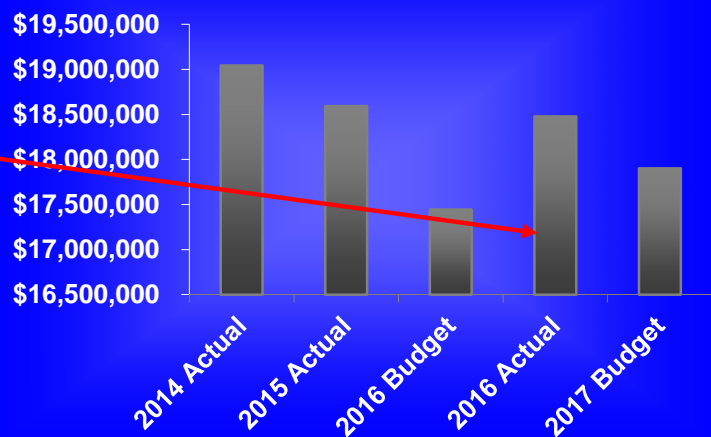
Revenues by Category

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Tax Revenue	\$12,515,840	\$13,421,265	\$13,753,713	\$14,089,441	\$14,138,214
License & Permits	173,658	160,261	147,155	174,746	155,855
Fines & Forfeitures	563,290	592,670	586,000	525,241	542,500
Federal Funding	239,532	284,155	226,773	348,439	211,765
Charges for Services/Fees	1,298,495	1,466,656	1,345,000	1,304,814	1,299,350
Interest	7,261	27,749	22,000	47,361	44,000
Other (Incl State & Non-Govt)	2,773,488	1,781,799	1,364,201	1,933,880	1,510,489
Loan Proceeds	1,472,543	858,509	-	55,000	-
	\$19,044,106	\$18,593,065	\$17,444,843	\$18,478,923	\$17,902,173
Use of fund balance	-	-	-	-	-
	\$19,044,106	\$18,593,065	\$17,444,843	\$18,478,923	\$17,902,173

SOURCE OF GENERAL REVENUE - 2017



CHANGE IN GENERAL FUND REVENUE



2016 actual revenue in the General Fund exceeded budget projections by \$1,034,080. The excess is attributable to proceeds from Tax Notes issued for capital purchases during the fiscal year, receipt of unbudgeted federal funding, Sales Tax receipts that exceeded budget estimates, insurance proceeds for claims made and other offsetting variances.

General Fund Revenues (cont.)

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	6,618,781	7,120,776	6,919,908	7,440,074	7,932,922
Tax Revenue					
010-310-110 TAXES - CURRENT (w/ P&I)	9,554,456	10,236,859	10,707,540	10,592,144	10,870,134
010-310-120 TAXES - DELINQUENT (w/P&I)	573,025	593,618	555,504	699,556	598,669
010-310-135 TAX REFUNDS	* (incl. above)	(22,549)			
010-318-115 SHERIFF'S TAX SALE	32,031	69,105		-	
010-318-150 SALES TAX	2,063,194	2,210,700	2,159,169	2,470,991	2,342,305
010-318-152 VEHICLE SALES TAX COMM.	232,239	271,701	275,000	272,133	272,500
010-318-155 MIXED BEVERAGE TAX	51,416	53,188	53,000	51,150	51,106
010-318-160 OTHER TAX	9,479	8,643	3,500	3,467	3,500
* TAX REVENUE SUMMARY	12,515,840	13,421,265	13,753,713	14,089,441	14,138,214
License & permits					
010-320-100 BEER & LIQUOR	-	2,265	2,500	8,400	3,500
010-321-100 SEWAGE / FLOODPLAIN	65,430	68,681	62,500	67,650	65,000
010-321-105 COMMERCIAL (LIFE SAFETY)	2,210	-			
010-321-200 UTILITY / PIPELINE PERMIT FE	600	200	500	100	500
010-321-501 CHILD SAFETY FEE	93,393	77,430	71,000	86,156	75,000
010-321-502 HAULERS LICENSE FEE	3,225	3,450	3,225	3,375	3,225
010-321-560 WRECKER PERMIT FEES	-	-	430	340	430
010-321-800 991-ADDRESSING FEE	8,800	8,235	7,000	8,725	8,200
* LICENSE & PERMIT FEES	173,658	160,261	147,155	174,746	155,855
Fines & forfeitures					
010-325-300 SERVICE FEES ON FINES	79,051	70,019	67,000	59,891	63,000
010-325-801 JUSTICE OF PEACE, PCT #1	146,503	176,400	178,000	132,311	136,500
010-325-802 JUSTICE OF PEACE, PCT #2	141,453	133,408	126,000	115,001	116,000
010-325-803 JUSTICE OF PEACE, PCT #3	145,998	154,483	150,000	158,210	165,000
010-325-804 JUSTICE OF PEACE, PCT #4	50,285	58,360	65,000	59,828	62,000
* FINES & FORFEITURE SUM	563,290	592,670	586,000	525,241	542,500
Federal / State revenue					
010-330-401 911-GRANT (DETCOG)		-		25,000	
010-330-402 TITLE IV-E CHILD WELFARE	1,038	2,293	-	-	
010-330-475 VCLG GRANT (Victims' Asst.)	39,693	40,084	41,834	41,452	41,834
010-330-512 SCAAP (Criminal Alien Asst.)	2,231	1,517	1,500	1,037	1,500
010-330-562 SHERIFF'S DEPT. STEP GRANT	-		-	1,679	
010-330-695 STATE HOMELAND SECURITY	-	49,333	-	82,040	
010-330-696 EMA ASSISTANCE (SLA 50)	37,277	37,678	36,944	38,063	38,380
010-332-110 FEDERAL PAYMENT IN LIEU OF	60,443	55,172	55,172	60,878	56,000
010-332-560 SSA-INCENTIVE PAYMENTS	11,600	12,400	8,000	19,400	8,000
010-333-100 UNCLAIMED CAPITAL CREDITS	9,901	31,822	-	27,868	
010-333-426 INDIGENT DEFENSE GRANT	77,349	53,493	52,000	46,659	62,200
010-333-475 STATE REIMB ERS SUPP - D.A.		364	4,183	4,362	3,851
010-330-505 INDIGENT DEFENSE COOD GRANT			27,140	-	
* FEDERAL REVENUE SUMM	239,532	284,155	226,773	348,439	211,765

Audited
Unaudited

General Fund Revenues (cont.)

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fees/Charges for Services						
010-339-450	UNCLAIMED TRUST MONIES		292	-	-	
010-340-000	EDUCATION FEE - JUDGE	1,500	1,485	1,500	1,550	1,600
010-340-100	COUNTY JUDGE	2,876	3,413	3,500	3,770	3,500
010-340-220	SHERIFFS FEES	154,403	257,460	200,000	182,013	184,000
010-340-305	FIRE REPORT FEE	10		-	-	
010-340-310	LIFE SAFETY INSPECTION FEES	130				
010-340-400	COUNTY CLERK FEES	417,712	336,414	350,000	342,268	326,000
010-340-445	CRF - COST RECOVERY FEE		2,330	-	7,594	7,500
010-340-450	ALT. DISPUTE RESOLUTION SY	110	229	150	108	150
010-340-500	TAX COLLECTOR FEES	258,511	307,217	285,000	273,540	270,000
010-340-555	CONSTABLE PCT.1 SERVING FE	5,250	6,350	5,700	8,135	7,500
010-340-556	CONSTABLE PCT.2 SERVING FE	1,650	3,140	2,600	12,059	10,000
010-340-557	CONSTABLE PCT.3 SERVING FE	3,704	6,070	4,000	3,210	3,500
010-340-558	CONSTABLE PCT.4 SERVING FE	4,275	4,065	4,000	5,303	5,850
010-340-559	CONSTABLE CLASS C SERVICE	250	150	-	497	
010-340-600	DISTRICT ATTORNEY FEES	11,051	14,594	14,500	15,568	15,500
010-340-645	SAA REPRESENTATION FEE	9,934		-	-	
010-340-700	DISTRICT CLERK FEES	404,156	470,089	450,000	382,785	400,000
010-340-710	DIST. COURT RECORDS TECHN	4,555	5,661	5,000	8,036	7,500
010-340-730	FAMILY PROTECTION FEE		17,675	-	2,640	2,500
010-340-750	COURT REPORTER FEES	11,010	11,698	11,000	10,812	11,000
010-340-900	SUPV. PRE-TRIAL BOND FEE		9,828	-	37,335	36,000
010-340-910	TRAFFIC FEE	6,610	7,221	7,000	6,384	6,000
010-340-915	AUTOPSY COPY FEE	-		50	30	50
010-340-920	UA TEST FEE		245	-	50	100
010-340-925	IGNITION INTERLOCK MONITORING		15	-	65	50
010-340-930	JURY FEES	193	194	200	151	200
010-340-940	VISUAL RECORDING FEE	604	821	800	913	850
-	* CHARGES FOR SERVICES	1,298,495	1,466,656	1,345,000	1,304,814	1,299,350

Interest

010-341-100	DEPOSITORY INTEREST	7,261	27,749	22,000	47,361	44,000
-	* INTEREST SUMMARY	7,261	27,749	22,000	47,361	44,000

Other

010-342-391	REIMB. BY INMATE - MEDICAL	51	6	4,500	23,974	4,500
010-342-400	COUNTY JUDGE TRAVEL REIMB	-		-	-	
010-342-401	RURAL TRANSIT REIMB.	5,565	5,775	5,635	5,775	5,775
010-342-402	BLACKBOARD CONNECT REIMB					653
010-342-403	CO. CLERK REIMB.	259	225	-	721	
010-342-404	ELECTION EXPENSE REIMB.	31,481	10,669	20,000	32,281	20,000

General Fund Revenues (cont.)

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Other (continued)						
010-342-426	REIMB. TRANSPORT OF PRISONERS	7,267	13,372	-	9,484	
010-342-440	UTILITIES REIMBURSEMENT	8,314	3,978	-	10,380	
010-342-451	DIST. CLERK REIMB.		4,151	-	11,890	
010-342-455	REIMB. - EXTRADITION FEE	-		-		
010-342-465	TRINITY CO. PRO-RATA REIMB.	42,886	65,777	68,545	64,558	70,359
010-342-466	SAN JAC. CO. PRO RATA REIMB.	89,385	119,557	123,706	116,510	126,979
010-342-470	STATE REIMB -ASST DA LONGE	7,760	8,723	10,320	10,160	10,540
010-342-473	BOND FORFEITURE RECOVERY				1,000	1,000
010-342-474	REIMBURSE WITNESS EXPENSE	1,570	188	-	101	
010-342-475	REIMB - DA OFFICE	3,635	1,170	-	688	
010-342-485	SB1704 JUROR FEE REIMB.	37,146	18,190	25,000	23,494	21,000
010-342-512	REIMB. INMATE HOUSING				35,574	20,000
010-342-525	SCHOLARSHIP SPONSORSHIPS	16,000	6,000	6,000		6,000
010-342-549	DELO. TAX OFFICE EXP. REIMB.	26,372	8,394	11,119	3,509	11,119
010-342-550	DELO. TAX PERSONNEL REIMB.	131,830	171,150	170,233	121,475	177,325
010-342-551	TRA PATROL REIMBURSEMENT	259,114	260,674	244,673	263,430	246,077
010-342-552	TRA SECURITY REIMB. (ADM.FI	38,867	39,101	30,000	39,515	30,000
010-342-560	CH19 VOTER REGIS. REIMBURS	11,287	1,461	7,000	4,830	7,000
010-342-565	REIMB. WORKERS COMP	1,020	9,579	2,700	7,766	7,500
010-342-566	REIMB.-UNEMPLOYMENT TAX	10,136	2,472	2,500	20,106	7,500
010-342-569	REIMB. SHERIFF'S DEPT.	4,456	703	-		
010-342-571	STATE-REIMB. SHERIFF DEPT.	10,202	10,161	15,000	4,506	10,000
010-342-600	INSURANCE CLAIMS	164,121	109,049	-	84,748	
010-342-605	SHERIFF-STATE TRAINING	5,861	8,181	-	6,756	5,000
010-342-620	INSURANCE REIMB - ANGELINA	12,136	14,135	14,135	14,575	13,535
010-342-645	PAUPER CARE REIMBURSEMENT				1,000	
010-342-695	REIMB. EMRG. MGMT. TRAVEL	941	182	-	-	
010-342-700	COURT APPOINTED ATTY. REIM	33,236	45,780	45,000	43,326	42,000
010-342-900	MISCELLANEOUS REVENUE	99,870	87,850	12,150	254,125	12,150
010-342-950	HB66 - COUNTY COURT AT LAV	84,000	84,000	84,000	84,000	84,000
010-342-951	STATE JUDICIAL - EXCESS FUN	10,000	-	150	84	150
010-342-952	STATE SUPP. - CO. JUDGE	10,177	12,206	25,200	25,200	25,200
010-360-200	MIN. ROYALTY NON-SCHOOL	1,546	801	850	510	550
010-367-110	ANIMAL SHELTER	23,297	4,944	1,000	-	1,000
010-367-130	SHERIFF'S DONATED MONIES	632	7,279	-	3,575	
010-367-135	SHERIFF - MISC. REVENUE	1,723	2,390	-	19,246	
010-367-136	SHERIFF - FUEL REIMBURSE	1,995	-	-		
010-367-695	LEPC C/O OEM				3,000	
010-367-801	DETCOG 911 MAINTENANCE	25,750	25,750	25,000	28,336	25,000
010-370-015	TRANSFER FROM ROAD & BRIDGE			25,208	26,708	26,251
010-370-027	TRANSFER FROM SECURITY				2,000	

\$211,258 reimbursed for IAH Capital Project

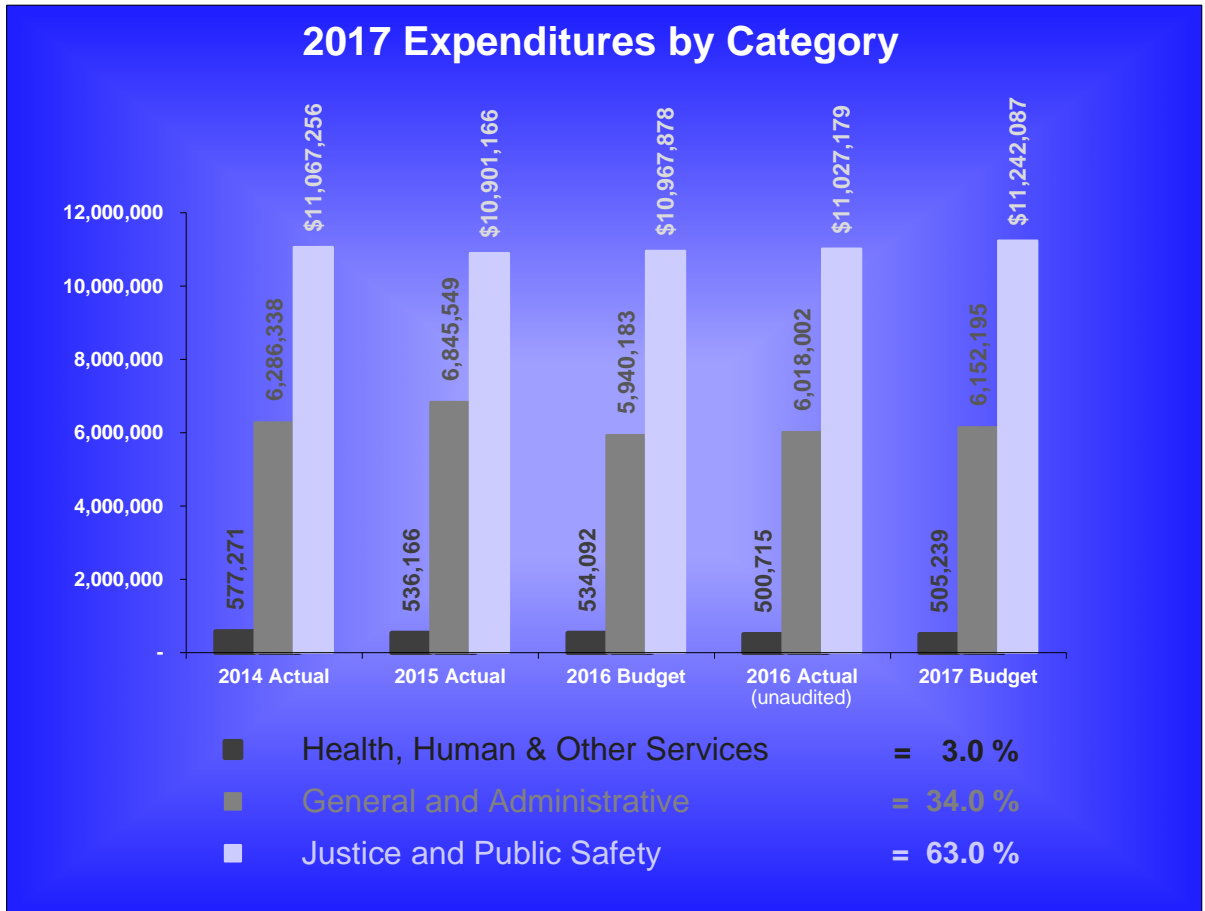
General Fund Revenues (cont.)

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Other (continued)						
010-370-032	TRANSFER FROM WASTE MGM	134,533	140,000	132,000	132,000	160,000
010-370-090	TRANSFER FROM DRUG FORF.				7,289	
010-370-093	TRANSFER FROM CO. CLERK R.	85,401	96,036	74,572	74,572	92,926
010-370-100	RENT - COUNTY PROPERTY	23,750	25,750	24,900	34,300	27,400
010-370-175	COUNTY ACTION (SURLUS) PR	5,500	3,795	2,500	4,270	4,000
010-370-409	POSTAGE REIMBURSEMENT	452	675	-	684	
010-370-420	INMATE PHONE-COUNTY JAIL	64,363	71,751	70,000	59,571	60,000
010-370-425	INMATE PHONE - IAH FACILITY	177,689	133,028	65,000	199,377	135,000
010-370-426	IAH FACILITY - PER DIEM	1,046,756	131,012	-	-	
010-370-630	INDIGENT HEALTH REIMB.	163	-	-		
010-370-695	TOBACCO SETTLEMENT	14,386	15,183	14,385	12,483	12,500
010-370-696	SALE OF GIS/MAPPING DATA	605	545	1,220	420	500
	* OTHER REVENUES - SUMM	2,773,488	1,781,799	1,364,201	1,933,880	1,510,489
Other Financing Sources						
010-390-400	TAX NOTES / LOAN PROCEEDS	1,472,543	858,509		55,000	
010-390-408	PREMIUM ON TAX NOTES					
	* DEBT PROCEEDS SUMMA	1,472,543	858,509	-	55,000	-
	** TOTAL REVENUE	19,044,106	18,593,065	17,444,843	18,478,923	17,902,173
**	USE OF (GENERAL) FUND BALANCE					
		19,044,106	18,593,065	17,444,843	18,478,923	17,902,173



General Fund Expenditures



Expenditures by Department					
Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted

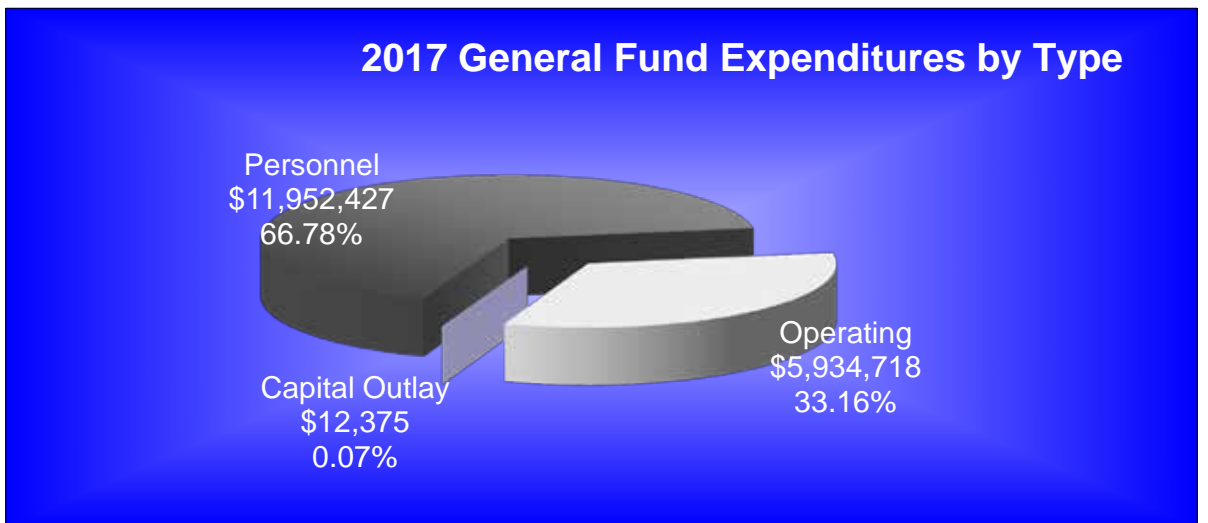
General and Administrative

County Judge	\$230,386	\$233,713	\$239,131	\$241,456	\$245,599
Commissioners Court	667,870	1,039,885	605,164	788,548	716,023
County Clerk	535,703	583,914	566,074	547,604	600,933
County Treasurer	163,523	166,882	168,961	168,548	174,634
County Auditor	262,518	253,538	267,082	257,526	284,243
Tax Assessor/Collector	671,149	881,862	704,961	697,190	728,367
Delinquent Tax Collectio	164,810	175,843	168,167	113,293	174,236
Information Technology	285,544	372,441	308,692	279,837	338,909
Human Resources	142,502	134,174	132,562	124,934	153,260
Maintenance	1,019,991	831,398	823,700	786,655	830,313
General Operating	1,426,406	1,449,024	1,257,492	1,307,633	1,192,052
All Other -Non Departme	715,934	722,875	698,200	704,779	713,626
	6,286,338	6,845,549	5,940,183	6,018,002	6,152,195

General Fund Expenditures (cont.)

Expenditures by Department

Departments	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Justice and Public Safety					
Jury	78,056	43,030	59,500	49,019	60,500
County Court at Law	568,383	684,807	593,066	686,918	581,699
District Clerk	463,875	482,501	477,354	435,674	466,563
Judicial	127,349	123,084	137,442	142,123	141,683
Pre-Trial Services	-	-	50,484	36,358	47,380
258th District Court	364,742	396,806	391,370	399,854	400,988
411th District Court	406,202	476,517	393,225	390,198	401,337
Justice of the Peace #1	173,177	175,578	180,603	177,515	186,847
Justice of the Peace #2	153,052	155,622	155,680	158,107	162,562
Justice of the Peace #3	156,491	157,841	160,378	157,654	165,069
Justice of the Peace #4	145,973	145,127	150,963	152,978	154,494
Criminal District Attorney	996,428	1,097,113	1,110,711	1,104,494	1,140,083
Sheriff	4,106,259	3,673,273	3,601,892	3,677,174	3,644,584
Jail	2,421,895	2,429,669	2,651,655	2,651,019	2,820,356
Constable Pct. #1	55,245	59,205	62,506	55,648	53,152
Constable Pct. #2	55,111	56,649	62,361	60,161	63,560
Constable Pct. #3	79,798	57,664	62,072	55,483	63,649
Constable Pct. #4	52,484	50,814	55,119	51,836	56,308
State Law Enforcement	100,359	69,588	64,681	63,568	66,409
Emergency Management	356,925	348,879	201,811	200,772	213,965
Volunteer Fire Departme	130,369	157,012	172,900	156,382	172,912
Permit / Inspections	-	-	102,000	101,415	108,210
Environmental Enforcem	75,084	60,389	70,105	62,829	69,777
	11,067,256	10,901,166	10,967,878	11,027,179	11,242,087
Health, Human & Other Services					
Social Services	304,608	304,341	303,165	274,608	269,893
Veterans Services	50,423	48,912	50,527	48,892	52,250
Museum	87,173	55,567	55,510	55,448	55,183
Extension Office	135,067	127,346	124,890	121,767	127,913
	577,271	536,166	534,092	500,715	505,239
(Debt Proceed Transfer to Other Fund:		719,581		10,024	
Total Expenditures	17,930,865	19,002,462	17,442,153	17,555,920	17,899,520



County Judge



Sydney Murphy
County Judge

DESCRIPTION/FUNCTION

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

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

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

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-400-101	SALARY - COUNTY JUDGE	55,499	55,498	55,347	56,258	56,730
010-400-102	COUNTY JUDGE SUPPLEMENT	15,177	14,441	20,996	20,999	20,856
010-400-103	CELL PHONE ALLOWANCE	842	842	840	854	840
010-400-105	SALARIES	71,995	72,761	72,562	73,758	74,376
010-400-200	LONGEVITY PAY	3,600	3,600	2,460	2,460	2,520
010-400-201	SOCIAL SECURITY	12,572	12,722	13,177	13,128	13,416
010-400-202	COUNTY GROUP INSURANCE	26,137	28,018	28,512	28,630	29,932
010-400-203	RETIREMENT	20,390	20,620	20,438	20,723	22,263
010-400-204	WORKERS COMPENSATION	826	852	870	841	850
010-400-206	UNEMPLOYMENT INSURANCE	178	182	180	180	167
010-400-225	VEHICLE ALLOWANCE	20,103	20,103	20,048	20,379	20,048
	Sub-Total : Personnel	227,319	229,640	235,431	238,209	241,999
010-400-315	OFFICE SUPPLIES	1,199	1,263	1,400	1,092	1,400
010-400-427	TRAVEL/TRAINING	1,597	2,432	2,000	1,884	2,000
010-400-480	BONDS	71	178	100	71	
010-400-481	DUES	200	200	200	200	200
	Sub-Total : Operating	3,067	4,073	3,700	3,246	3,600
010-400-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CO JUDGE	230,386	233,713	239,131	241,456	245,599

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



Commissioners Court

Department Description

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

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

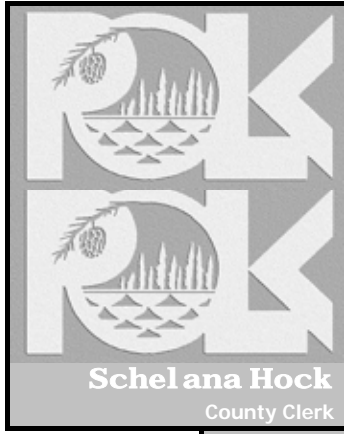
- Objective/s:**
1. Scan and post full year (archive) access to Court Agendas & Minutes.
 2. Initiate online video access to Commissioners Court meetings.

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-401-105	SALARIES	26,697	27,343	27,254	27,675	27,935
010-401-108	SALARIES / PART-TIME	-	702	-	-	
010-401-200	LONGEVITY PAY	180	240	-	-	60
010-401-201	SOCIAL SECURITY	2,022	2,129	2,085	2,117	2,142
010-401-202	COUNTY GROUP INSURANCE	8,712	7,785	9,504	9,543	9,977
010-401-203	RETIREMENT	3,284	3,443	3,234	3,279	3,554
010-401-204	WORKERS COMPENSATION	132	143	138	132	136
010-401-206	UNEMPLOYMENT INSURANCE	64	69	65	65	61
	Sub-Total : Personnel	41,093	41,853	42,280	42,813	43,865
010-401-013	TRANSFER TO JP TECHNOLOGY			8,978	8,978	19,209
010-401-027	COURTHOUSE SECURITY SUB	73,996	100,845	98,996	98,996	118,539
010-401-315	OFFICE SUPPLIES	1,490	1,985	1,530	1,206	1,530
010-401-334	SOUTHLAND PARK IMPROVEM	620	-	-	620	
010-401-352	CONTINGENCIES	14,566	7,194	35,000	14,789	40,000
010-401-360	RETIREE HEALTH & TRUST	250,000	250,000	250,000	250,000	300,000
010-401-400	ATTORNEY FEES/COMM COUR	42,266	16,715	15,000	17,999	27,500
010-401-401	AUDITING FEES	66,826	70,101	67,000	60,126	67,000
010-401-403	GFOA BUDGET AWARD PRGM	330	330	330	330	330
010-401-425	RURAL TRANSIT	35,000	35,000	35,000	35,000	35,000
010-401-427	TRAVEL/TRAINING	2,258	3,467	2,500	2,940	2,500
010-401-460	INMATE PHONE CARDS	36,000	16,650	27,000	29,700	27,000
010-401-480	SCHOLARSHIP DISBURSEMEN	16,000	6,000	6,000	6,000	6,000
010-401-481	DUES - CJ/CC ASSOC & DETD	2,100	2,550	2,550	2,550	2,550
010-401-483	MERIT POOL	-	-	10,000	-	10,000
010-401-486	BI-LINGUAL INCENTIVE PROG	100	-	-	-	10,000
010-401-487	SERVICE AWARDS	8,846	10,749	3,000	5,244	5,000
	Sub-Total : Operating	550,399	521,584	562,884	534,477	672,158
010-401-572	OFFICE EQUIPMENT/FURNISH					
010-401-573	CAPITAL OUTLAY	76,378	476,447	-	211,258	
	Sub-Total : Capital Outlay	76,378	476,447	-	211,258	-
	* EXP. SUMMARY - COMM CO	667,870	1,039,885	605,164	788,548	716,023



County Clerk

Department Description

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

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

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-403-101	SALARY - COUNTY CLERK	48,136	48,136	48,005	48,796	49,205
010-403-103	CELL PHONE ALLOWANCE		148	840	854	840
010-403-105	SALARIES	232,124	251,117	237,099	232,996	243,026
010-403-107	ELECTION WORK/PART-TIME	30,697	22,250	25,290	25,762	35,000
010-403-108	SALARIES / PART-TIME	1,029	6,105	-	-	12,243
010-403-200	LONGEVITY PAY	3,300	3,180	3,300	3,300	3,300
010-403-201	SOCIAL SECURITY	21,893	23,491	24,062	20,634	26,286
010-403-202	COUNTY GROUP INSURANCE	80,632	97,280	95,040	91,474	99,773
010-403-203	RETIREMENT	35,322	37,503	37,319	34,360	39,179
010-403-204	WORKERS COMPENSATION	1,439	1,573	1,589	1,418	1,496
010-403-206	UNEMPLOYMENT INSURANCE	576	633	635	565	560
	Sub-Total : Personnel	455,146	491,416	473,179	460,160	510,908
010-403-315	OFFICE SUPPLIES	13,898	13,174	15,000	14,744	15,000
010-403-330	FURNISHED TRANSPORTATION		343	2,500	-	500
010-403-405	E-FILE INTEGRATION/MAINTENANCE					2,500
010-403-423	MOBILE PHONES/PAGERS	1,602	792	525	228	525
010-403-427	TRAVEL/TRAINING	6,846	7,051	6,000	5,057	6,000
010-403-480	BONDS/ LIABILITY INSURANCE		621	625	-	
010-403-481	DUES	260	260	1,500	260	500
010-403-484	ELECTION EXPENSE	49,753	62,390	66,744	60,818	65,000
	Sub-Total : Operating	72,359	84,632	92,894	81,106	90,025
010-403-572	OFFICE EQUIPMENT	8,198	7,866	-	6,337	
	Sub-Total : Capital Outlay	8,198	7,866	-	6,337	-
	*EXP. SUMMARY-COUNTY CLE	535,703	583,914	566,074	547,604	600,933



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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-497-101	SALARY -TREASURER	48,136	48,136	48,005	48,796	49,205
010-497-105	SALARIES	59,535	60,900	60,771	61,476	62,291
010-497-108	SALARIES / PART-TIME	66	-	1,436	-	1,471
010-497-200	LONGEVITY PAY	300	480	660	660	840
010-497-201	SOCIAL SECURITY	8,216	8,254	8,482	8,308	8,706
010-497-202	GROUP INSURANCE	26,137	28,018	28,512	28,617	29,932
010-497-203	RETIREMENT	13,204	13,330	13,155	13,147	14,448
010-497-204	WORKERS COMPENSATION	533	552	560	532	552
010-497-206	UNEMPLOYMENT INSURANCE	143	148	150	146	140
	Sub-Total : Personnel	156,271	159,819	161,731	161,682	167,584
010-497-315	OFFICE SUPPLIES	5,203	3,491	3,350	3,298	3,350
010-497-423	MOBILE PHONE	1,874	-	-	-	-
010-497-427	TRAVEL/ TRAINING	175	3,194	3,500	3,369	3,500
010-497-480	BONDS	-	178	180	-	-
010-497-481	DUES	-	200	200	200	200
	Sub-Total : Operating	7,252	7,064	7,230	6,867	7,050
010-497-572	OFFICE EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO. TREAS	163,523	166,882	168,961	168,548	174,634



County Auditor

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-495-102	SALARY- AUDITOR	49,664	56,808	56,652	57,586	58,069
010-495-105	SALARIES	117,095	105,420	111,736	109,001	115,029
010-495-108	SALARIES / PART-TIME	365	1,062	-	-	6,121
010-495-200	LONGEVITY PAY	1,440	1,260	1,440	1,440	1,740
010-495-201	SOCIAL SECURITY	12,824	12,341	13,334	12,466	14,185
010-495-202	COUNTY GROUP INSURANCE	39,234	41,243	47,520	43,718	49,886
010-495-203	RETIREMENT	21,138	20,582	20,681	19,754	23,540
010-495-204	WORKERS COMPENSATION	857	854	881	827	899
010-495-206	UNEMPLOYMENT INSURANCE	415	410	418	408	403
010-495-225	TRAVEL ALLOWANCE	4,654	4,482	4,470	4,543	4,470
	Sub-Total : Personnel	247,685	244,461	257,132	249,742	274,343
010-495-315	OFFICE SUPPLIES	7,971	5,454	5,000	5,429	5,000
010-495-390	SUBSCRIPTIONS	28	30	150	30	100
010-495-427	TRAVEL/ TRAINING	2,247	3,002	4,000	1,613	4,000
010-495-480	BONDS/ LIABILITY INSURANC	250	200	400	321	400
010-495-481	DUES	385	391	400	391	400
	Sub-Total : Operating	10,880	9,077	9,950	7,784	9,900
010-495-572	OFFICE EQUIPMENT/FURNISH	3,953	-	-	-	-
	Sub-Total : Capital Outlay	3,953	-	-	-	-
	*EXP. SUMMARY - CO. AUDIT	262,518	253,538	267,082	257,526	284,243



Tax Assessor/Collector

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-499-101	SALARY- TAX ASSESS/ COLLE	48,136	48,136	48,005	48,796	49,205
010-499-105	SALARIES	348,493	347,489	352,704	355,758	361,522
010-499-108	SALARIES / PART-TIME	-	-	1,723	-	-
010-499-200	LONGEVITY PAY	5,340	6,000	6,600	6,600	7,320
010-499-201	SOCIAL SECURITY	29,257	29,472	31,291	30,264	31,981
010-499-202	GROUP INSURANCE	119,810	127,644	133,056	133,608	139,682
010-499-203	RETIREMENT	49,101	49,259	48,532	48,739	53,071
010-499-204	WORKERS COMPENSATION	1,984	2,023	2,067	1,971	2,026
010-499-206	UNEMPLOYMENT INSURANCE	846	852	864	853	800
	Sub-Total : Personnel	602,967	610,874	624,841	626,590	645,606
010-499-315	OFFICE SUPPLIES	8,519	9,441	10,000	6,705	10,000
010-499-330	FURNISHED TRANSPORTATIO	1,082	414	1,500	163	1,500
010-499-427	TRAVEL/ TRAINING	4,405	1,858	5,000	1,758	5,000
010-499-452	MAINTENANCE - TAX SOFTWARE			22,720	11,360	23,761
010-499-481	DUES / BONDS	1,795	2,205	1,500	1,981	2,000
010-499-484	CH19 VOTER REGISTRATION	10,127	1,161	7,000	5,055	7,000
010-499-485	VOTER REGISTRATION CARDS	10,544	950	-	11,013	-
010-499-487	TAX STATEMENT EXPENSE	31,710	33,732	32,400	32,564	32,000
	Sub-Total : Operating	68,182	49,761	80,120	70,599	81,261
010-499-572	OFFICE EQUIPMENT	-	-	-	-	1,500
010-499-573	CAPITAL OUTLAY	-	221,227	-	-	-
	Sub-Total : Capital Outlay	-	221,227	-	-	1,500
	*EXP. SUMMARY- TAX ASSESS	671,149	881,862	704,961	697,190	728,367



Information Technology (IT)

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-503-103	CELL PHONE ALLOWANCE	401	401	400	407	800
010-503-105	SALARIES	85,841	87,969	87,895	77,677	112,687
010-503-200	LONGEVITY PAY	1,380	1,440	300	360	480
010-503-201	SOCIAL SECURITY	6,292	6,435	6,778	5,451	8,719
010-503-202	GROUP INSURANCE	17,425	17,887	19,008	19,087	29,932
010-503-203	RETIREMENT	10,703	10,751	10,512	9,298	14,468
010-503-204	WORKERS COMPENSATION	432	458	456	393	560
010-503-206	UNEMPLOYMENT INSURANCE	210	216	213	187	248
	Sub-Total : Personnel	122,684	125,558	125,561	112,859	167,894
010-503-315	OFFICE SUPPLIES	-	-	1,000	968	1,500
010-503-330	FURNISHED TRANSPORTATIO	1,681	508	1,000	974	2,000
010-503-352	COMPUTER EXPENSE/ SUPPLI	7,031	6,685	10,500	9,464	10,500
010-503-410	CONTRACT SERVICES	5,806	6,530	10,000	12,679	10,000
010-503-423	Mobile Phones / Pagers	-	-	300	499	849
010-503-427	TRAVEL/ TRAINING	358	2,142	2,000	-	3,000
010-503-428	CIRA WEBSITE SERVICE	2,102	2,278	1,990	2,176	2,566
010-503-452	COMPUTER MAINTENANCE/ E	145,883	144,175	156,341	140,219	140,600
	Sub-Total : Operating	162,860	162,318	183,131	166,978	171,015
010-503-572	OFFICE EQUIPMENT	-	-	-	-	-
010-503-573	CAPITAL OUTLAY PURCHASES	-	84,565	-	-	-
	Sub-Total : Capital Outlay	-	84,565	-	-	-
	*EXP. SUMMARY- DATA PROC	285,544	372,441	308,692	279,837	338,909



Delinquent Tax Collection

Department Description

The functions and expenses of Delinquent Tax Collection had historically been included in the Tax Assessor Collector Department until the FY2004 Budget, when this function was separated from the Tax Office into its' own department to more accurately reflect the costs associated with delinquent collections. The County contracts with an independent law firm for the collection of delinquent taxes which - as a part of the firm's contract responsibility - reimburses the County for all costs of the operation of this department. The Delinquent Tax Collection Department operates with three employees and is located adjacent to the Tax Office in Livingston. The County is currently contracting with Linebarger Goggan Blair & Sampson, LLP.

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-501-105	SALARIES- PERSONNEL	108,505	115,395	106,281	75,679	109,307
010-501-200	LONGEVITY PAY	1,560	1,680	600	600	720
010-501-201	SOCIAL SECURITY	7,855	8,049	8,176	4,785	8,417
010-501-202	COUNTY GROUP INSURANCE	23,973	27,226	28,512	19,087	29,932
010-501-203	RETIREMENT	13,446	14,250	12,681	9,055	13,968
010-501-204	WORKERS COMPENSATION	542	573	540	388	533
010-501-206	UNEMPLOYMENT INSURANCE	264	275	257	190	239
	Sub-Total : Personnel	156,145	167,449	157,048	109,783	163,117
010-501-315	OFFICE SUPPLIES	2,425	2,237	3,000	1,619	3,000
010-501-420	TELEPHONE	2,325	1,878	1,864	967	1,864
010-501-427	TRAVEL/TRAINING	2,274	2,489	3,000	-	3,000
010-501-430	DUES	80	120	255	-	255
	Sub-Total : Operating	7,103	6,724	8,119	2,586	8,119
010-501-572	OFFICE FURNISHING/EQUIPM	1,561	1,669	3,000	924	3,000
	Sub-Total : Capital Outlay	1,561	1,669	3,000	924	3,000
	*EXP. SUMMARY - DELINQUEN	164,810	175,843	168,167	113,293	174,236



Adrena Gilbert
Human Resource Supervisor

Human Resources

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-696-103	CELL PHONE ALLOWANCE	602	602	600	610	600
010-696-105	SALARIES- PERSONNEL	80,460	74,431	62,555	63,586	84,515
010-696-108	SALARIES / PART-TIME	177	114	14,929	8,771	-
010-696-200	LONGEVITY PAY	300	480	540	540	660
010-696-201	SOCIAL SECURITY	5,454	4,750	6,015	4,857	6,562
010-696-202	COUNTY GROUP INSURANCE	26,137	24,118	19,008	19,087	29,932
010-696-203	RETIREMENT	9,968	9,206	9,329	8,706	10,889
010-696-204	WORKERS COMPENSATION	406	383	397	351	416
010-696-206	UNEMPLOYMENT INSURANCE	197	184	189	173	187
	Sub-Total : Personnel	123,702	114,267	113,562	106,681	133,760
010-696-315	OFFICE SUPPLIES	2,576	2,723	3,000	1,946	3,000
010-696-405	EMPLOYEE PHYSICALS	11,982	15,087	13,000	13,469	13,000
010-696-427	TRAVEL/TRAINING	2,458	973	2,000	1,539	2,000
010-696-430	ADVERTISING / PUBLICATION	1,088	1,123	1,000	1,299	1,500
010-696-491	HEALTHY COUNTY REWARD E	-	-	-	-	-
	Sub-Total : Operating	18,104	19,907	19,000	18,252	19,500
010-696-572	OFFICE FURNISHING/EQUIPM	696	-	-	-	-
	Sub-Total : Capital Outlay	696	-	-	-	-
	*EXP. SUMMARY - HUMAN RE	142,502	134,174	132,562	124,934	153,260

Maintenance



Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-511-105	SALARIES	302,999	300,674	303,901	291,416	311,499
010-511-108	SALARIES / PART-TIME	-	-	10,962	4,848	11,236
010-511-200	LONGEVITY PAY	1,920	2,520	3,120	3,120	2,760
010-511-201	SOCIAL SECURITY	21,287	21,556	24,326	21,504	24,900
010-511-202	GROUP INSURANCE	92,896	99,626	104,544	96,187	109,750
010-511-203	RETIREMENT	36,811	36,908	37,729	35,494	41,322
010-511-204	WORKERS COMPENSATION	8,783	10,980	11,565	10,267	11,349
010-511-206	UNEMPLOYMENT INSURANCE	732	733	763	708	708
	Sub-Total : Personnel	465,427	472,996	496,910	463,545	513,523
010-511-300	UNIFORMS	2,724	4,024	1,500	1,605	1,500
010-511-315	OFFICE SUPPLIES	649	710	1,000	932	1,000
010-511-330	FURNISHED TRANSPORTATIO	22,061	20,956	20,000	22,824	20,000
010-511-332	SUPPLIES/REPAIRS CUSTODIA	46,123	38,605	40,000	38,977	40,000
010-511-335	PEST CONTROL	5,680	6,800	8,000	6,780	8,000
010-511-423	MOBILE PHONE/ PAGER	2,965	2,040	3,000	1,566	3,000
010-511-427	TRAVEL/ TRAINING	1,035	872	1,000	536	1,000
010-511-449	GROUNDS MAINTENANCE	29,450	16,386	-	-	-
010-511-450	REPAIR/ REPLACEMENT - BUI	194,450	199,184	200,000	198,334	185,000
010-511-451	MAINTENANCE INSPECTIONS	19,689	29,618	30,790	27,621	30,790
010-511-452	SUPPLIES/ REPAIRS - OFFICE	2,666	1,680	3,000	311	3,000
010-511-454	AUTOMOTIVE MAINTENANCE	14,673	14,481	15,000	14,386	20,000
010-511-460	BUILDING SIGNAGE	3,465	2,331	3,500	3,538	3,500
	Sub-Total : Operating	345,629	337,686	326,790	317,411	316,790
010-511-571	CAPITAL OUTLAY - ANIMAL SI	25,120	-	-	-	-
010-511-573	CAPITAL OUTLAY PURCHASES	32,327	-	-	5,700	-
010-511-574	CAPITAL OUTLAY BUILDINGS	151,487	20,715	-	-	-
	Sub-Total : Capital Outlay	208,935	20,715	-	5,700	-
-	*EXP. SUMMARY - MAINT./EN	1,019,991	831,398	823,700	786,655	830,313



General Operating

Department Description

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

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-409-206	UNEMPLOYMENT INSURANCE	-	6,186	10,000	-	10,000
010-409-311	POSTAGE	74,907	96,693	70,000	52,041	70,000
010-409-312	OFFICE/COMPUTER SUPPLIES	13,000	16,500	17,500	15,842	15,000
010-409-331	POSTAGE/COPY MACH. EXP.	113,246	108,430	120,000	105,281	95,000
010-409-419	CABLE TV - JUDICIAL CENTER	379	461	400	683	750
010-409-420	TELEPHONE	204,251	223,784	145,000	164,108	156,000
010-409-440	ELECTRICITY	559,336	575,680	500,000	562,899	465,000
010-409-441	GAS/HEAT	62,852	40,487	55,000	37,855	42,000
010-409-442	WATER	79,929	69,341	60,000	83,712	68,000
010-409-482	PROPERTY INSURANCE	133,902	125,081	125,100	117,649	121,000
010-409-490	AUTOMOBILE INSURANCE	79,228	84,373	84,500	83,663	80,900
010-409-492	GENERAL LIABILITY INSURANCE	15,066	14,846	14,846	14,846	14,300
010-409-493	PUBLIC OFFICIALS LIABILITY	41,943	51,051	50,146	51,053	49,102
010-409-495	COUNTY EMP. CRIME POLICY	1,647	1,647	-	-	-
	Sub-Total : Operating	1,379,686	1,414,560	1,252,492	1,289,632	1,187,052
010-409-553	BOND ISSUE COSTS	45,187	31,226	-	16,913	-
010-409-572	OFFICE FURNISHINGS/EQUIPMENT	1,533	3,238	5,000	1,088	5,000
010-409-573	CAPITAL OUTLAYS	-	-	-	-	-
	Sub-Total : Capital Outlay	46,720	34,464	5,000	18,001	5,000
	*EXP. SUMMARY-GENERAL OPERATING	1,426,406	1,449,024	1,257,492	1,307,633	1,192,052



All Other -Non Departmentalized

Department Description

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

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-691-402	CHILD WELFARE	11,038	12,293	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	147,075	179,637	153,250	166,166	175,000
010-691-406	APPRAISAL DISTRICT	414,642	402,454	410,964	410,964	403,640
010-691-407	REGION I WATER PLANNING	122	93	149	100	149
010-691-413	RSVP PROGRAM					1,000
010-691-415	ADAC COUNSELING SERVICES	2,500	2,500	2,500	-	2,500
010-691-430	ADVERTISING/PUBLICATIONS	1,799	4,172	5,000	3,803	5,000
010-691-466	PARKING LOT LEASE	7,650	9,000	9,000	9,000	9,000
010-691-470	ORGANIZATION MEMBERSHIP	25,586	20,086	14,275	13,625	14,275
010-691-471	CERTF. RETIREMENT COMMU	17,620	4,000	-	-	-
010-691-481	DUES - COUNTY ORGANIZATI	5,898	5,898	5,933	5,898	5,933
010-691-490	MISCELLANEOUS	526	369	-	-	-
010-691-495	COUNTY LANDSCAPING	36,850	37,245	42,000	40,094	42,000
010-691-670	SOIL CONSERVATION	1,000	1,500	1,500	1,500	1,500
	Sub-Total : Operating	715,934	722,875	698,200	704,779	713,626
010-691-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	715,934	722,875	698,200	704,779	713,626



Jury

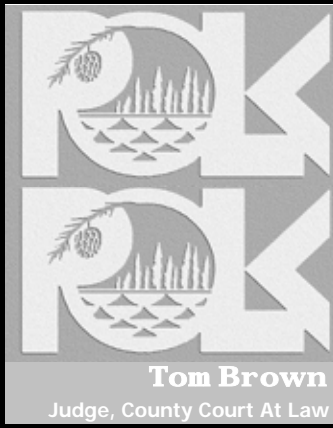
Department Description

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

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-435-408	PRO-RATA JUDGE	1,821	2,003	2,500	2,203	2,500
010-435-485	JURY-PETIT, GRAND, COMMIS	74,909	40,159	55,000	44,825	55,000
010-435-490	JUROR SUPPLIES	1,326	868	2,000	1,992	3,000
	Sub-Total : Operating	78,056	43,030	59,500	49,019	60,500
	*EXP. SUMMARY- JURY	78,056	43,030	59,500	49,019	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 the District Courts. The County Court-at-Law Judge is currently the only resident Judge with judicial authority at the district level and regularly speaks to schools, civic groups and the public promoting programs targeted at juvenile intervention. In September 2011, the County Court-at-Law relocated from the Courthouse to the Judicial Center at 101 W. Mill.

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-426-101	SALARY - CCL JUDGE	139,382	139,382	139,000	141,291	142,475
010-426-105	SALARIES	103,662	132,365	128,835	127,458	100,505
010-426-108	SALARIES-PART TIME	-	437	1,000	-	6,000
010-426-120	CERTIFICATE PAY	237	363	1,200	1,622	
010-426-200	LONGEVITY PAY	2,880	4,140	2,400	2,400	2,160
010-426-201	SOCIAL SECURITY	17,191	19,048	20,841	19,101	19,212
010-426-202	COUNTY GROUP INSURANCE	27,580	36,581	38,016	36,550	29,932
010-426-203	RETIREMENT	29,445	34,325	32,324	32,332	31,882
010-426-204	WORKERS COMPENSATION	1,345	2,025	2,049	1,930	1,217
010-426-206	UNEMPLOYMENT INSURANCE	253	327	320	313	236
	Sub-Total : Personnel	321,975	368,993	365,986	362,998	333,619
010-426-315	OFFICE SUPPLIES	1,366	714	1,500	1,164	1,500
010-426-352	PRODUCTIVITY ENHANCEMEN	4,723	129	1,100	683	1,100
010-426-400	ATTORNEY FEES- CCL	225,161	303,893	200,000	305,001	230,000
010-426-402	INTERPRETER FEES - CCL	895	360	2,000	1,951	2,000
010-426-405	PSYCHOLOGICAL EVALUATIONS	-	-	-	-	
010-426-407	APPEALS & TRANSCRIPTS	5,947	6,336	10,000	1,084	5,000
010-426-408	VISITING JUDGE	2,445	-	3,000	-	1,500
010-426-426	TRAVEL/TRAINING	2,172	575	3,500	3,312	2,000
010-426-481	FEES/DUES	525	483	780	345	780
010-426-485	JURY FEES	6	-	1,000	(36)	
010-426-486	CONTRACT COURT REPORTER	3,167	3,325	4,200	10,417	4,200
	Sub-Total : Operating	246,408	315,814	227,080	323,921	248,080
010-426-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO CT AT	568,383	684,807	593,066	686,918	581,699

District Clerk



Bobbye Richards
District Clerk

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-450-101	SALARIES- DISTRICT CLERK	48,136	48,137	48,005	48,796	49,205
010-450-103	CELL PHONE ALLOWANCE	602	473	-		600
010-450-105	SALARIES	204,234	225,912	225,734	206,773	213,392
010-450-108	SALARIES / PART-TIME	32,425	16,476	8,098	5,225	13,341
010-450-200	LONGEVITY PAY	3,540	4,440	2,820	2,640	2,880
010-450-201	SOCIAL SECURITY	21,350	21,636	21,776	18,194	21,375
010-450-202	COUNTY GROUP INSURANCE	75,471	87,163	95,040	83,515	89,796
010-450-203	RETIREMENT	34,964	35,658	33,775	31,231	35,472
010-450-204	WORKERS COMPENSATION	1,424	1,491	1,438	1,265	1,354
010-450-206	UNEMPLOYMENT INSURANCE	573	596	568	508	499
	Sub-Total : Personnel	422,719	441,983	437,254	398,146	427,913
010-450-315	OFFICE SUPPLIES	17,766	16,700	16,850	13,975	16,850
010-450-405	COMPUTER/SOFTWARE MAINTENANCE					4,100
010-450-427	TRAVEL/TRAINING	5,203	2,820	7,500	2,985	7,500
010-450-450	RECORDS ARCHIVE EXPENSE					7,500
010-450-452	EQUIPMENT REPAIR	1,745	1,609	2,000	-	1,825
010-450-480	BONDS/LIABILITY INSURANCE	-	1,243	650	-	650
010-450-481	DUES				-	175
	Sub-Total : Operating	24,714	22,372	27,000	16,960	38,600
010-450-572	OFFICE FURNISHINGS/ EQUIPMENT		1,723	12,000	19,468	
010-450-573	CAPITAL PROJECT EXPENSE		-	-		
010-450-590	TRNSF TO RMF - BOOK REPAI	16,442	16,424	1,100	1,100	50
	Sub-Total : Capital Outlay	16,442	18,147	13,100	20,568	50
	*EXP. SUMMARY- DISTRICT C	463,875	482,501	477,354	435,674	466,563

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	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-465-101	SALARY - JUVENILE BOARD	25,546	29,481	29,400	29,884	29,400
010-465-105	SALARIES - PRE TRIAL SERV. COOD		4,141	-	-	
010-465-201	SOCIAL SECURITY	1,940	2,473	1,338	2,206	1,338
010-465-202	COUNTY GROUP INSURANCE		1,569	-	-	-
010-465-203	RETIREMENT	2,947	2,296	3,488	1,771	3,732
010-465-204	WORKERS COMPENSATION	73	93	74	72	71
010-465-206	UNEMPLOYMENT INSURANCE		9	-	-	-
	Sub-Total : Personnel	30,506	40,060	34,300	33,933	34,541
010-465-315	OFFICE SUPPLIES		637	-		-
010-465-330	FURNISHED TRANSPORTATIO	1,580	1,729	-		-
<i>pro-rata share in</i> <i>Regional Public</i> <i>Defender Program</i>	010-465-415	966	679	1,000	75	1,000
	010-465-416			-	-	-
	010-465-417	15,910	23,864	26,841	26,841	26,841
	010-465-420	-		500	-	500
	010-465-427		15	-	-	-
	010-465-452		1,250	-	-	-
	010-465-465	-		-	-	-
	010-465-475	44,115	44,115	44,115	44,115	44,115
	010-465-476	27,885	-	16,885	16,885	20,885
	010-465-477	5,000	5,000	5,000	5,000	5,000
	010-465-478	-	5,000	5,000	5,000	5,000
	010-465-480	1,387	736	1,301	839	1,301
	010-465-485	-	-	2,500	-	2,500
	010-465-490	-	-	-	-	-
	Sub-Total : Operating	96,842	83,024	103,141	98,755	107,141
010-465-572	FURNISHINGS/EQUIP	-	-	-	9,435	-
	Sub-Total : Capital Outlay	-	-	-	9,435	-
	*EXP. SUMMARY- JUDICIAL	127,349	123,084	137,442	142,123	141,683



Pre-Trial Services

Department Description

This Department was created in FY2016 Budget to administer three primary functions: to collect and analyze defendant information for use in determining risk, to make recommendations to the court concerning conditions of release, and to supervise defendants who are released from secure custody during the pretrial phase with the goal of reducing the inmate population in the County Jail by release of low-risk defendants and increase the efficiency of the judicial process.

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name			2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-505-105	SALARIES			27,923	20,628	24,745
010-505-200	LONGEVITY PAY			-	60	-
010-505-201	SOCIAL SECURITY			2,136	1,546	1,893
010-505-202	COUNTY GROUP INSURANCE			9,504	6,375	9,977
010-505-203	RETIREMENT			3,313	2,454	3,141
010-505-204	WORKERS COMPENSATION			141	100	120
010-505-206	UNEMPLOYMENT INSURANCE			67	49	54
	Sub-Total : Personnel	-	-	43,084	31,213	39,930
010-505-315	OFFICE SUPPLIES			2,400	1,496	1,200
010-505-330	FURNISHED TRANSPORTATION			2,500	146	1,000
010-505-405	URINALYSIS TESTING				-	500
010-505-427	TRAVEL/TRAINING			2,500	234	1,250
010-505-452	COMPUTER MAINTENANCE				3,268	3,000
010-505-485	IGNITION INTERLOCK				-	500
	Sub-Total : Operating	-	-	7,400	5,145	7,450
010-467-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - PRE-TRIAL SERVICES	-	-	50,484	36,358	47,380



Ernest L. McClendon
Judge, 258th Judicial District

258th District Court

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-466-103	CELL PHONE ALLOWANCE	777	809	775	854	775
010-466-105	SALARIES	89,507	131,006	131,338	128,727	134,621
010-466-108	SALARIES / PART-TIME	683	1,481	1,050	5,043	2,000
010-466-120	CERTIFICATE PAY	1,203	1,203	1,200	1,220	1,200
010-466-201	SOCIAL SECURITY	6,429	10,134	10,423	10,081	10,747
010-466-202	COUNTY GROUP INSURANCE	15,982	28,018	28,512	23,878	29,932
010-466-203	RETIREMENT	12,512	16,979	16,166	16,162	17,835
010-466-204	WORKERS COMPENSATION	1,176	1,509	1,538	1,570	1,532
010-466-206	UNEMPLOYMENT INSURANCE	225	330	327	326	306
010-466-225	TRAVEL ALLOWANCE-BAILIFF	1,895	1,971	1,890	2,081	1,890
	Sub-Total : Personnel	130,389	193,440	193,220	189,942	200,838
010-466-311	POSTAGE	311	147	750	-	750
010-466-315	OFFICE SUPPLIES	3,058	911	2,500	828	2,500
010-466-400	ATTORNEY FEES	186,025	181,057	170,000	178,823	170,000
010-466-402	INTERPRETER FEES	988	2,949	1,500	3,062	3,000
010-466-404	EXPERT WITNESS	-	-	1,000	1,500	1,000
010-466-405	PSYCHOLOGICAL EVALUATION	8,717	11,542	6,000	7,254	7,500
010-466-407	APPEALS & TRANSCRIPTS	7,379	4,793	11,000	13,849	12,000
010-466-420	TELEPHONE/MOBILE/SPEC. LI	623	615	400	587	400
010-466-427	TRAVEL/TRAINING	2,542	1,352	5,000	1,827	3,000
010-466-486	COURT REPORTER SERVICE	24,710	-	-	2,183	-
	Sub-Total : Operating	234,353	203,366	198,150	209,912	200,150
010-466-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 258TH CRT	364,742	396,806	391,370	399,854	400,988



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

Kaycee Jones

Judge, 411th Judicial District

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-467-103	CELL PHONE ALLOWANCE	778	777	775	788	775
010-467-105	SALARIES	128,576	131,698	131,338	125,514	135,521
010-467-108	SALARIES / PART-TIME	60	150	2,000	250	2,050
010-467-120	CERTIFICATE PAY	1,805	1,805	1,800	1,830	1,800
010-467-201	SOCIAL SECURITY	10,182	10,382	10,542	9,769	10,866
010-467-202	COUNTY GROUP INSURANCE	26,137	25,687	28,512	26,254	29,932
010-467-203	RETIREMENT	16,270	16,591	16,350	15,427	18,032
010-467-204	WORKERS COMPENSATION	1,392	1,514	1,536	1,443	1,512
010-467-206	UNEMPLOYMENT INSURANCE	319	329	331	307	309
010-467-225	TRAVEL ALLOWANCE-BAILIFF	1,895	1,895	1,890	1,921	1,890
	Sub-Total : Personnel	187,415	190,830	195,075	183,504	202,687
010-467-311	POSTAGE	380	392	750	392	750
010-467-315	OFFICE SUPPLIES	1,925	977	2,500	2,105	2,500
010-467-400	ATTORNEY FEES	193,187	254,550	170,000	186,058	170,000
010-467-402	INTERPRETER FEES	135	8,810	1,500	4,325	3,000
010-467-404	EXPERT WITNESS	-	-	1,000	-	1,000
010-467-405	PSYCHOLOGICAL EVALUATION	3,050	6,350	6,000	5,200	7,500
010-467-407	APPEALS & TRANSCRIPTS	17,482	12,157	11,000	5,288	11,000
010-467-420	TELEPHONE/MOBILE/SPEC. LI	212	168	400	580	400
010-467-427	TRAVEL/TRAINING	2,417	2,283	5,000	2,235	2,500
010-467-486	CONTRACT SERV/COURT REPORTER		-	-	510	
	Sub-Total : Operating	218,788	285,687	198,150	206,694	198,650
010-467-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT	406,202	476,517	393,225	390,198	401,337



Justice of the Peace #1

Department Description

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

Goal/s: Not Provided

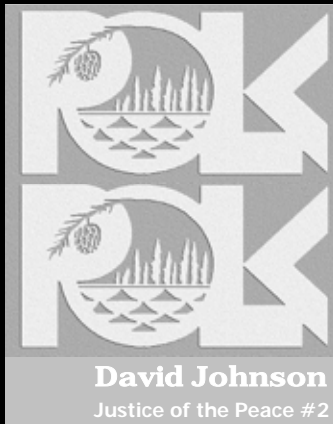
Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-455-101	SALARY-JP #1	33,319	33,319	33,227	33,775	44,484
010-455-105	SALARIES	56,168	56,900	56,745	57,562	58,163
010-455-108	SALARIES / PART-TIME	15,666	15,301	16,552	15,214	16,965
010-455-200	LONGEVITY PAY	2,280	2,460	2,640	2,640	2,820
010-455-201	SOCIAL SECURITY	7,807	7,300	9,397	7,593	9,634
010-455-202	COUNTY GROUP INSURANCE	26,137	28,018	28,512	28,630	29,932
010-455-203	RETIREMENT	14,795	14,815	14,574	14,594	15,987
010-455-204	WORKERS COMPENSATION	598	613	621	591	610
010-455-206	UNEMPLOYMENT INSURANCE	176	178	180	176	167
010-455-225	TRAVEL ALLOWANCE	13,709	13,709	13,671	13,896	3,500
	Sub-Total : Personnel	170,654	172,613	176,119	174,671	182,263
010-455-315	OFFICE SUPPLIES	1,188	705	1,200	717	1,200
010-455-351	EQUIPMENT MAINTENANCE	44	220	750	540	750
010-455-390	SUBSCRIPTIONS	95	-	-	-	-
010-455-423	MOBILE PHONE / PAGER	188	192	185	192	185
010-455-425	INTERNET EXPENSE	-	-	204	-	204
010-455-427	TRAVEL/ TRAINING	865	1,575	1,900	1,154	2,000
010-455-480	BONDS	142	178	75	71	75
010-455-481	DUES	-	95	170	170	170
010-455-483	PROSECUTOR PRO-TEM	-	-	-	-	-
	Sub-Total : Operating	2,523	2,965	4,484	2,844	4,584
010-455-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #1	173,177	175,578	180,603	177,515	186,847



Justice of the Peace #2

Department Description

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

Goal/s: Not Provided

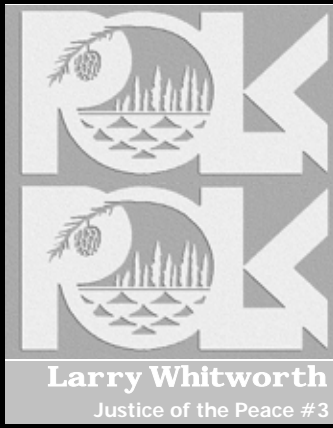
Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-456-101	SALARY JP #2	33,319	33,319	33,227	33,775	44,484
010-456-105	SALARIES	53,409	53,409	53,263	54,141	54,595
010-456-108	SALARIES / PART-TIME	-	-	1,107	-	-
010-456-200	LONGEVITY PAY	1,500	1,620	1,740	1,740	1,860
010-456-201	SOCIAL SECURITY	7,626	7,488	7,880	7,596	7,990
010-456-202	COUNTY GROUP INSURANCE	26,137	28,018	28,512	28,630	29,932
010-456-203	RETIREMENT	12,451	12,424	12,222	12,275	13,258
010-456-204	WORKERS COMPENSATION	503	514	520	497	506
010-456-206	UNEMPLOYMENT INSURANCE	129	130	132	129	120
010-456-225	TRAVEL ALLOWANCE	13,709	13,709	13,671	13,896	3,500
	Sub-Total : Personnel	148,783	150,631	152,275	152,680	156,244
010-456-315	OFFICE SUPPLIES	2,055	2,716	2,000	2,021	2,000
010-456-425	INTERNET EXPENSE				1,421	2,573
010-456-427	TRAVEL/TRAINING	1,938	1,046	1,200	1,779	1,500
010-456-480	BONDS	71	249	-	-	75
010-456-481	DUES	205	130	205	205	170
	Sub-Total : Operating	4,269	4,140	3,405	5,427	6,318
010-456-572	FURNISHINGS/ EQUIP	-	850	-	-	-
	Sub-Total : Capital Outlay	-	850	-	-	-
	*EXP. SUMMARY - JP #2	153,052	155,622	155,680	158,107	162,562



Justice of the Peace #3

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-457-101	SALARY - JP #3	33,319	33,319	33,227	33,775	44,484
010-457-105	SALARIES	55,374	55,374	55,223	56,133	56,603
010-457-108	SALARIES / PART-TIME	-	-	1,021	88	1,047
010-457-200	LONGEVITY PAY	2,460	2,640	2,820	2,820	3,000
010-457-201	SOCIAL SECURITY	7,986	7,992	8,106	8,093	8,310
010-457-202	COUNTY GROUP INSURANCE	26,115	27,997	28,512	27,817	29,932
010-457-203	RETIREMENT	12,804	12,789	12,572	12,653	13,791
010-457-204	WORKERS COMPENSATION	518	529	535	512	527
010-457-206	UNEMPLOYMENT INSURANCE	137	139	140	138	130
010-457-225	TRAVEL ALLOWANCE	13,709	13,709	13,671	13,896	3,500
	Sub-Total : Personnel	152,420	154,487	155,828	155,926	161,324
010-457-315	OFFICE SUPPLIES	1,290	1,249	1,500	856	1,500
010-457-423	MOBILE PHONE	-	-	-	-	-
010-457-427	TRAVEL/TRAINING	2,651	1,689	2,500	635	2,000
010-457-480	BONDS	-	249	250	71	75
010-457-481	DUES	130	166	300	166	170
	Sub-Total : Operating	4,070	3,353	4,550	1,728	3,745
010-457-572	FURNISHINGS/ EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #3	156,491	157,841	160,378	157,654	165,069



Justice of the Peace #4

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-458-101	SALARY- JP #4	33,319	33,319	33,227	33,775	44,484
010-458-105	SALARIES	48,484	47,028	50,199	50,438	51,454
010-458-108	SALARIES / PART-TIME	-	-	-	-	-
010-458-200	LONGEVITY PAY	900	1,080	180	180	360
010-458-201	SOCIAL SECURITY	7,283	7,206	7,442	7,381	7,634
010-458-202	COUNTY GROUP INSURANCE	26,137	24,910	28,512	28,630	29,932
010-458-203	RETIREMENT	11,779	11,581	11,542	11,648	12,669
010-458-204	WORKERS COMPENSATION	476	479	492	471	484
010-458-206	UNEMPLOYMENT INSURANCE	117	114	121	119	112
010-458-225	TRAVEL ALLOWANCE	13,709	13,709	13,671	13,896	3,500
	Sub-Total : Personnel	142,204	139,427	145,385	146,539	150,629
010-458-315	OFFICE SUPPLIES	1,835	2,938	2,500	2,513	1,500
010-458-390	SUBSCRIPTIONS	196	216	250	210	120
010-458-423	MOBILE PHONE/PAGER	92	-	-	-	-
010-458-427	TRAVEL TRAINING	1,646	2,368	2,500	1,400	2,000
010-458-480	BONDS	-	178	178	-	75
010-458-481	DUES	-	-	150	-	170
	Sub-Total : Operating	3,769	5,700	5,578	4,123	3,865
010-458-572	FURNISHINGS/EQUIP	-	-	-	2,316	-
	Sub-Total : Capital Outlay	-	-	-	2,316	-
	*EXP. SUMMARY JP #4	145,973	145,127	150,963	152,978	154,494



Criminal District Attorney

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-475-101	SALARY - D.A.	7,370	7,543	10,850	11,241	10,548
010-475-105	SALARIES	625,542	692,281	711,316	708,785	729,291
010-475-108	SALARIES - PART TIME	-	-	-	-	
010-475-120	CERTIFICATE PAY	1,452	869	1,200	1,220	3,000
010-475-200	LONGEVITY PAY	5,280	5,820	5,160	5,160	4,800
010-475-201	SOCIAL SECURITY	49,942	52,695	55,732	56,634	57,194
010-475-202	COUNTY GROUP INSURANCE	129,188	145,561	161,568	155,863	169,614
010-475-203	RETIREMENT	81,550	85,579	86,440	91,106	94,913
010-475-204	WORKERS COMPENSATION	3,275	3,362	3,481	3,449	3,476
010-475-206	UNEMPLOYMENT INSURANCE	1,586	1,686	1,722	1,790	1,603
	Sub-Total : Personnel	905,186	995,395	1,037,468	1,035,249	1,074,438
010-475-315	OFFICE SUPPLIES	15,384	14,723	15,000	19,808	15,000
010-475-317	TRIAL SUPPLIES/EXPENSES	9,204	2,434	7,000	2,936	7,000
010-475-330	FURNISHED TRANSPORTATIO	12,669	10,069	8,025	8,673	8,025
010-475-390	SUBSCRIPTIONS	2,169	2,125	2,500	1,758	2,500
010-475-401	ONLINE RESEARCH	5,058	5,099	4,000	6,579	4,000
010-475-406	APPELLATE EXPENSES	34	351	6,000	42	2,800
010-475-412	VCLG GRANT TRAVEL	250	-	2,099	285	-
010-475-413	VCLG GRANT EQUIPMENT	1,725	823	1,680		-
010-475-414	VCLG GRANT SUPPLIES	901	402	619		-
010-475-423	MOBILE PHONES/PAGERS	4,739	4,626	5,820	5,338	5,820
010-475-427	TRAVEL	22,060	23,099	17,000	20,643	17,000
010-475-481	FEES/ DUES	3,162	3,077	3,500	3,182	3,500
010-475-490	MISCELLANEOUS	13,887	5,301	-		-
	Sub-Total : Operating	91,242	72,128	73,243	69,245	65,645
010-475-572	FURNISHINGS & EQUIPMENT	-	-	-		-
010-475-573	CAPITAL OUTLAYS	-	29,590	-		-
	Sub-Total : Capital Outlay	-	29,590	-	-	-
	*EXP. SUMMARY - DIST. ATTY	996,428	1,097,113	1,110,711	1,104,494	1,140,083

Sheriff



Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

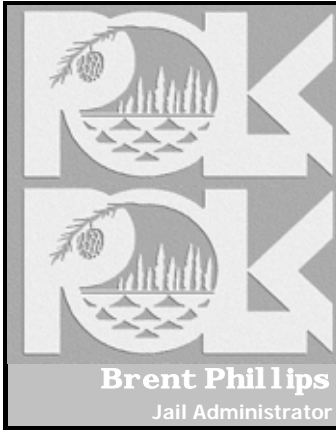
Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-560-101	SALARY- SHERIFF	48,136	48,136	48,005	48,796	49,205
010-560-103	CELL PHONE ALLOWANCES	26,148	24,691	27,840	27,073	26,760
010-560-104	STEP GRANT SALARIES	-	-		1,319	
010-560-105	SALARIES	1,717,014	1,677,897	1,702,595	1,687,353	1,745,160
010-560-106	TRA OVERTIME SALARIES	213,029	213,054	200,000	222,887	200,000
010-560-108	SALARIES / PART-TIME	76,935	73,213	53,166	71,025	54,495
010-560-120	CERTIFICATE PAY	34,374	30,893	38,400	33,767	41,400
010-560-200	LONGEVITY PAY	19,860	19,140	20,280	19,800	22,140
010-560-201	SOCIAL SECURITY	153,315	150,064	161,441	151,209	165,179
010-560-202	GROUP INSURANCE	436,872	441,300	484,704	449,849	508,841
010-560-203	RETIREMENT	262,705	255,595	250,391	252,744	274,111
010-560-204	WORKERS COMPENSATION	45,053	45,852	48,088	44,989	47,201
010-560-206	UNEMPLOYMENT INSURANCE	4,996	4,922	4,898	4,864	4,542
010-560-225	TRAVEL ALLOWANCE-SHERIFF	20,103	20,103	20,048	20,379	20,048
	Sub-Total : Personnel	3,058,542	3,004,860	3,059,855	3,036,053	3,159,083
010-560-300	UNIFORMS	25,811	29,196	20,000	13,513	20,000
010-560-315	OFFICE SUPPLIES	11,857	21,100	4,000	3,811	4,000
010-560-330	FUEL & OIL	263,960	225,119	238,381	136,984	185,000
010-560-336	FINGERPRINT SUPPLIES/ EQU	2,444	2,471	-	-	
010-560-341	FILM/PHOTOS	3,341	3,227	-	-	
010-560-354	TIRE/TUBES	26,364	29,854	30,000	23,293	30,000
010-560-392	ANIMAL SHELTER OPERATION	17,103	13,156	10,000	9,387	10,000
010-560-393	LAW ENFORCEMENT SUPPLIES	37,693	38,833	37,500	64,945	37,500
010-560-394	DRUG DOG EXPENSE/SUPPLIE	3,652	3,843	4,500	4,253	4,500
010-560-396	SEXUAL ASSAULT KITS	10,797	10,161	15,000	4,506	10,000
010-560-421	TxDPS REMOTE RECORDS MG	20,913	21,123	21,123	21,334	21,123
010-560-422	RADIO/COMMUNICATION	3,522	4,407	3,155	4,312	3,155
010-560-423	MOBILE DATA	18,244	27,594	30,963	20,195	27,893
010-560-427	TRAVEL/TRAINING	24,947	26,987	25,000	24,909	25,000
010-560-428	INVESTIGATOR SPEC. TRAINI	2,263	3,039	5,000	600	5,000

Sheriff (cont.)

Detail Expenditures (Continued)

Departments		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-560-450	REIMB. INS. - AUTO REPAIR	4,354	24,086	-	3,384	
010-560-454	VEHICLE REPAIR	50,922	41,257	40,000	52,475	40,000
010-560-463	TOWER RENT	10,080	10,120	10,080	9,240	10,080
010-560-480	BONDS/LIABILITY INSURANCE	51,294	60,340	47,336	49,567	52,250
010-560-490	MISCELLANEOUS	1,159	2,572	-		-
	Sub-Total : Operating	590,716	598,484	542,037	446,707	485,501
010-560-571	HOMELAND SECURITY GRANT EXP.			-	80,228	
010-560-572	OFFICE EQUIPMENT	65,608	39,380	-		-
010-560-573	CAPITAL OUTLAY PURCHASES	11,614	-	-	86,282	-
010-560-574	CAPITAL OUTLAY				27,903	
010-560-575	VEHICLES	379,779	30,548	-		-
	Sub-Total : Capital Outlay	457,001	69,928	-	194,413	-
	* EXP. SUMMARY - SHERIFF	4,106,259	3,673,273	3,601,892	3,677,174	3,644,584



Jail

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

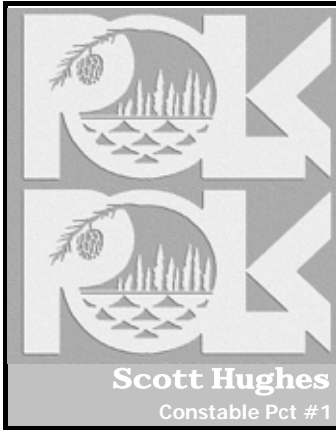
Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-512-105	SALARIES	1,155,628	1,193,193	1,314,351	1,275,864	1,347,210
010-512-108	SALARIES / PART-TIME	45,481	26,730	22,404	26,598	22,964
010-512-120	CERTIFICATE PAY	6,677	8,483	9,000	8,507	10,200
010-512-200	LONGEVITY PAY	8,520	9,240	10,440	9,660	9,420
010-512-201	SOCIAL SECURITY	89,670	91,702	103,749	96,664	106,319
010-512-202	COUNTY GROUP INSURANCE	300,580	340,920	437,184	380,196	458,955
010-512-203	RETIREMENT	146,914	150,995	160,913	156,944	176,434
010-512-204	WORKERS COMPENSATION	28,629	30,655	34,435	31,893	33,851
010-512-206	UNEMPLOYMENT INSURANCE	2,890	2,993	3,255	3,124	3,023
	Sub-Total : Personnel	1,784,988	1,854,911	2,095,730	1,989,451	2,168,376
010-512-300	UNIFORMS	4,578	4,690	5,650	4,800	5,650
010-512-315	OFFICE SUPPLIES	9,220	8,421	9,605	8,143	9,605
010-512-300	FUEL & OIL	(EXPENSED FROM SHERIFF'S DEPARTMENT)				-
010-512-333	INMATE MEALS	265,080	257,021	275,395	244,459	265,000
010-512-334	PAPER/SUNDRIES (NON-MEAL)	30,685	30,740	31,075	37,551	35,000
010-512-342	LAUNDRY SUPPLIES	6,876	4,436	8,475	4,286	3,500
010-512-391	MED SERVICES-IN COUNTY	136,980	110,423	65,000	197,496	141,000
010-512-392	MED SUPPLIES-IN COUNTY	4,457	4,313	5,000	5,465	6,500
010-512-394	JAIL PHARMACY		17,134	20,000	810	45,000
010-512-405	MEDICAL- DOCTORS/ NURSES	62,400	62,400	62,400	62,400	68,400
010-512-426	TRAVEL-TRANSP PRISONER	11,659	10,136	20,000	13,965	16,000
010-512-427	TRAVEL/TRAINING	4,791	8,401	7,500	15,937	12,000
010-512-453	EQUIPMENT REPAIRS	6,675	9,619	10,000	9,351	8,500
010-512-456	INMATE WORKCREW EXPENSES	7,821	6,695	8,000	7,147	8,000
010-512-490	MISCELLANEOUS	5,752	10,791	-	-	
010-512-491	INMATE (supplies)	24,611	28,021	25,000	24,338	25,000
	Sub-Total : Operating	581,586	573,241	553,100	636,145	649,155

Jail (cont.)

Detail Expenditures (Continued)

Departments		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-512-564	SCAAP EXPENSES	2,231	1,517	-	-	
010-512-571	CAPITAL OUTLAY - BUILDING	6,088	-	-	20,000	
010-512-572	OFFICE FURNISHINGS/ EQUIPMENT		-	-	-	
010-512-573	CAPITAL OUTLAY	8,316	-	-	2,903	
010-512-574	JAIL BEDDING ETC.	2,348	-	2,825	2,519	2,825
010-512-575	VEHICLES	36,337	-			
	Sub-Total : Capital Outlay	55,320	1,517	2,825	25,422	2,825
	*EXP. SUMMARY- JAIL	2,421,895	2,429,669	2,651,655	2,651,019	2,820,356



Constable Pct. #1

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-551-101	SALARIES	25,868	25,868	25,797	26,222	26,192
010-551-103	CELL PHONE ALLOWANCE	842	824	-	-	-
010-551-200	LONGEVITY PAY	60	120	180	180	240
010-551-201	SOCIAL SECURITY	2,048	2,051	1,987	2,020	2,022
010-551-202	GROUP INSURANCE	47	(1,519)	9,504	864	35
010-551-203	RETIREMENT	3,272	3,264	3,082	3,129	3,356
010-551-204	WORKERS COMPENSATION	650	680	1,476	650	1,427
010-551-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	32,786	31,288	42,026	33,065	33,272
010-551-300	UNIFORMS	387	-	500	-	500
010-551-315	OFFICE SUPPLIES	12,719	1,270	4,500	546	4,500
010-551-330	FURNISHED TRANSPORTATIO	7,588	12,250	12,000	1,529	12,000
010-551-390	SUBSCRIPTIONS		-	1,140	-	1,140
010-551-423	MOBILE PHONES/PAGERS	1,189	493	1,440	456	1,140
010-551-427	TRAVEL / TRAINING	325	200	300	325	300
010-551-480	BONDS	250	300	300	350	300
010-551-490	MISCELLANEOUS	-	13,405	-	19,377	-
	Sub-Total : Operating	22,459	27,917	20,180	22,583	19,880
010-551-572	RADIO / OFFICE EQUIPMENT	-	-	300	-	-
010-551-575	VEHICLE/S	-	-		-	-
	Sub-Total : Capital Outlay	-	-	300	-	-
	* EXP. SUMMARY - CONSTBL,	55,245	59,205	62,506	55,648	53,152



Constable Pct. #2

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-552-101	SALARIES	25,868	25,868	25,797	26,222	26,192
010-552-103	CELL PHONE ALLOWANCE	842	842	840	854	840
010-552-200	LONGEVITY PAY	840	900	960	960	1,020
010-552-201	SOCIAL SECURITY	2,108	2,112	2,111	2,145	2,146
010-552-202	GROUP INSURANCE	8,712	9,339	9,504	9,543	9,977
010-552-203	RETIREMENT	3,363	3,362	3,274	3,325	3,561
010-552-204	WORKERS COMPENSATION	669	698	1,518	692	1,467
010-552-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	42,402	43,122	44,004	43,740	45,203
010-552-300	UNIFORMS	1,637	777	1,150	2,670	1,150
010-552-315	OFFICE SUPPLIES	810	114	1,250	1,763	1,250
010-552-330	FURNISHED TRANSPORTATIO	8,984	10,861	12,000	10,438	12,000
010-552-423	MOBILE PHONES/PAGERS	912	912	1,478	912	1,478
010-552-427	TRAVEL / TRAINING	266	613	2,000	489	2,000
010-552-480	BONDS	100	250	478	150	478
	Sub-Total : Operating	12,709	13,526	18,356	16,421	18,356
010-552-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-552-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	55,111	56,649	62,361	60,161	63,560



Constable Pct. #3

Department Description

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

Goal/s: Not Provided

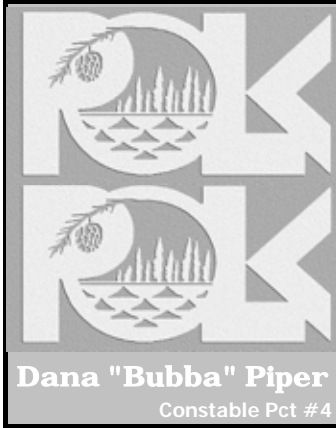
Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-553-101	SALARIES	25,868	25,868	25,797	26,222	26,192
010-553-103	CELL PHONE ALLOWANCE		245	840	854	840
010-553-200	LONGEVITY PAY	1,200	1,200	1,200	1,200	1,200
010-553-201	SOCIAL SECURITY	2,042	1,993	2,130	1,769	2,160
010-553-202	GROUP INSURANCE	8,712	9,339	9,504	9,543	9,977
010-553-203	RETIREMENT	3,302	3,326	3,303	3,354	3,584
010-553-204	WORKERS COMPENSATION	658	690	1,524	698	1,471
010-553-206	UNEMPLOYMENT INSURANCE		-	-	-	-
	Sub-Total : Personnel	41,782	42,661	44,297	43,640	45,424
010-553-300	UNIFORMS	1,557	799	1,500	699	1,500
010-553-315	OFFICE SUPPLIES	2,188	811	1,500	1,075	1,500
010-553-330	FURNISHED TRANSPORTATIO	6,397	10,736	12,000	7,532	12,000
010-553-423	MOBILE PHONE/PAGER	1,669	1,729	975	912	925
010-553-427	TRAVEL / TRAINING	906	728	1,500	1,225	2,000
010-553-480	BONDS	300	200	300	400	300
	Sub-Total : Operating	13,016	15,003	17,775	11,843	18,225
010-553-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-553-575	VEHICLE/S	25,000	-	-	-	-
	Sub-Total : Capital Outlay	25,000	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	79,798	57,664	62,072	55,483	63,649



Constable Pct. #4

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

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

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-554-101	SALARIES	25,868	25,868	25,797	26,222	26,192
010-554-200	LONGEVITY PAY	300	360	420	420	480
010-554-201	SOCIAL SECURITY	1,859	1,854	2,006	1,877	2,040
010-554-202	GROUP INSURANCE	8,712	9,339	9,504	9,543	9,977
010-554-203	RETIREMENT	3,197	3,193	3,111	3,158	3,386
010-554-204	WORKERS COMPENSATION	635	664	1,482	657	1,433
010-554-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	40,571	41,277	42,319	41,877	43,508
010-554-315	OFFICE SUPPLIES	1,745	1,762	2,000	1,345	1,570
010-554-330	FURNISHED TRANSPORTATIO	6,442	5,009	8,000	7,027	8,000
010-554-423	MOBILE PHONE	912	912	600	912	930
010-554-427	TRAVEL / TRAINING	2,664	1,753	2,000	425	2,000
010-554-480	BONDS	150	100	200	250	300
	Sub-Total : Operating	11,912	9,536	12,800	9,959	12,800
010-554-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-554-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	52,484	50,814	55,119	51,836	56,308



State Personnel
as assigned

State Law Enforcement

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-402-105	SALARIES	30,866	30,866	30,782	31,289	31,551
010-402-200	LONGEVITY PAY	960	1,020	1,080	1,080	1,140
010-402-201	SOCIAL SECURITY	2,417	2,439	2,437	2,475	2,501
010-402-202	GROUP INSURANCE	8,712	9,339	9,504	9,543	9,977
101-405-203	RETIREMENT	3,885	3,883	3,780	3,839	4,150
010-402-204	WORKERS COMPENSATION	157	161	161	155	158
010-402-206	UNEMPLOYMENT INSURANCE	76	77	76	76	71
	Sub-Total : Personnel	47,074	47,785	47,821	48,458	49,549
010-402-400	DPS & LW OPERATING	10,786	11,460	12,150	11,839	12,150
010-402-410	GAME WARDEN OPERATING	2,770	2,962	3,000	2,610	3,000
010-402-420	LICENSE & WEIGHTS OPERAT	342	* included in DPS Operating *			
010-402-430	TEXAS RANGER OPERATING		1,371	1,710	661	1,710
	Sub-Total : Operating	13,898	15,792	16,860	15,110	16,860
010-402-572	OFFICE FURNISHINGS/EQUIP	2,190	6,010	-	-	-
010-402-573	CAPITAL PROJECT	37,197		-	-	-
	Sub-Total : Capital Outlay	39,387	6,010	-	-	-
	*EXP. SUMMARY- DPS	100,359	69,588	64,681	63,568	66,409



Emergency Management

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-695-105	SALARIES	152,732	159,171	99,424	102,050	101,910
010-695-108	SALARIES / PART-TIME	7,481	3,214	3,624	2,368	5,000
010-695-200	LONGEVITY PAY	2,160	2,460	1,140	1,140	1,320
010-695-201	SOCIAL SECURITY	12,245	12,319	7,970	7,909	8,280
010-695-202	GROUP INSURANCE	43,562	46,697	28,512	28,630	29,932
010-695-203	RETIREMENT	19,839	20,069	12,362	12,515	13,740
010-695-204	WORKERS COMPENSATION	674	779	492	482	490
010-695-206	UNEMPLOYMENT INSURANCE	390	398	250	253	235
	Sub-Total : Personnel	239,083	245,107	153,775	155,348	160,907
010-695-300	UNIFORMS	943	749	500	474	500
010-695-315	OFFICE SUPPLIES	5,597	7,527	3,500	4,622	4,500
010-695-321	BLDG & SEWAGE EXPENSES	-	333	see "Permits"		---
010-695-330	FURNISHED TRANSPORTATIO	9,007	6,856	6,000	4,379	6,000
010-695-394	SAFETY/ TRAINING SUPPLIES	14,283	14,080	18,000	16,827	17,000
010-695-420	TELEPHONE/ MOBILE & SPEC	4,041	5,695	6,000	5,526	6,000
010-695-423	SATELLITE SERVICES	3,639	3,851	6,640	5,013	4,500
010-695-427	TRAVEL/TRAINING	9,551	7,602	5,000	3,987	6,500
010-695-428	CERT CONF/TRAINING	-	302	-	-	-
010-695-463	TOWER RENT	396	396	396	396	396
010-695-485	BLACKBOARD CONNECT					5,662
010-695-490	MISCELLANEOUS	8,283	4,195	-	24	-
010-695-491	STATE SEWAGE FEES	795	860	see "Permits"		---
010-695-492	911 EXPENSE	2,162	316	2,000	2,539	2,000
010-695-493	DISASTER EXPENSES	-	-	-	-	-
	Sub-Total : Operating	58,696	52,762	48,036	43,786	53,058
010-695-571	STATE HOMELAND SEC. GRAN	-	-	-	1,638	-
010-695-572	OFFICE FURNISH/EQUIPMENT	-	1,723	-	-	-
010-695-573	CAPITAL OUTLAY PURCHASES	59,146	49,288	-	-	-
010-695-695	HAZ-MAT CLEANUP	-	-	-	-	-
	Sub-Total : Capital Outlay	59,146	51,010	-	1,638	-
	* EXP. SUMMARY - EMERG MC	356,925	348,879	201,811	200,772	213,965



Volunteer Fire Departments

Department Description

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

Goal/s: N/A

Objective/s: N/A

Community Based

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-543-330	COMMAND VEHICLE/FUEL-OIL	1,000	-	1,000	912	1,000
010-543-480	FIRE DEPT - TRAINING FIELD	-	-	-	-	
010-543-485	TRAINING	1,255	2,600	136	-	148
010-543-487	FIRE DEPARTMENTS	90,604	113,151	130,450	114,156	130,450
010-543-690	LIV-ANNUAL AGREEMENT	37,510	41,261	41,314	41,314	41,314
	Sub-Total : Operating	130,369	157,012	172,900	156,382	172,912
	*EXP. SUMMARY- VOL. FIRE D	130,369	157,012	172,900	156,382	172,912

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

The Volunteer Fire Departments currently serving Polk County are:

Alabama-Coushatta Indian Reservation VFD

Corrigan VFD

Goodrich VFD

Holiday Lake Estates VFD

Indian Springs VFD

Livingston VFD

Onalaska VFD

Scenic Loop VFD

Segno VFD

South Polk County VFD



Deryl Oates
Enforcement Officer

Environmental Enforcement

Department Description

This Department is responsible for identifying and responding to illegal waste disposal, public nuisance defined by the Health & Safety Code and other environmental crime occurring in the unincorporated areas of the County. The department will identify offenders and take necessary measures to alleviate the problem. The Environmental Enforcement Office is located in the Polk County Courthouse - 101 W. Church St., Suite 105 in Livingston.

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

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-697-105	SALARIES	34,707	34,034	34,789	34,500	35,659
010-694-108	PART TIME(FIRE MARSHAL)	6,528	(FY2014 Budget Revision - Position terminated)			
010-697-120	CERIFICATE PAY	1,568	1,805	1,800	1,830	1,800
010-697-200	LONGEVITY PAY	360	420	480	480	540
010-697-201	SOCIAL SECURITY	3,217	2,711	2,836	2,752	2,907
010-697-202	GROUP INSURANCE	7,270	9,339	9,504	9,543	9,977
010-697-203	RETIREMENT	5,281	4,414	4,185	4,363	4,595
010-697-204	WORKERS COMPENSATION	218	130	957	147	941
010-697-206	UNEMPLOYMENT INSURANCE	102	88	89	87	83
	Sub-Total : Personnel	59,251	52,941	54,640	53,702	56,502
010-697-300	UNIFORMS	561	284	500	288	500
010-697-311	POSTAGE	-	-	200	-	-
010-697-315	OFFICE SUPPLIES	1,696	834	1,800	2,338	1,800
010-697-330	FUEL & OIL	4,487	2,767	3,350	1,555	3,350
010-694-330	FUEL & OIL(FIRE MARSHAL)	680	(FY2014 Budget Revision - Position terminated)			
010-697-354	TIRES/TUBES	248	70	525	-	525
010-697-423	MOBILE PHONES/PAGERS	1,456	1,135	1,700	1,013	1,500
010-694-423	MOBILE(FIRE MARSHAL)	318	(FY2014 Budget Revision - Position terminated)			
010-697-427	TRAVEL/TRAINING	200	592	2,000	798	2,000
010-697-456	EQUIPMENT REPAIRS	1,256	836	1,500	1,657	1,500
010-697-457	SURVEYING/LAB FEES	-	-	500	-	50
010-697-458	CONTRACT INSPECTIONS	-	-	-	-	-
010-697-480	SUBSCRIPTIONS	-	155	1,140	-	-
010-697-481	DUES	-	35	250	-	50
010-697-489	COUNTY TIRE DISPOSAL	507	740	2,000	1,477	2,000
	Sub-Total : Operating	11,410	7,448	15,465	9,127	13,275
010-697-572	OFFICE FURNISH/EQUIPMENT	4,423	-	-	-	-
010-697-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	4,423	-	-	-	-
	*EXP. SUMMARY- ENV. ENF.	75,084	60,389	70,105	62,829	69,777



Lisa El lis
Supervisor

Permit / Inspections

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	* prior, see Emergency Mgmt *	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-694-105	SALARIES		59,904	59,903	61,401
010-694-108	SALARIES PART/TIME			-	2,000
010-694-200	LONGEVITY PAY		1,620	1,620	1,740
010-694-201	SOCIAL SECURITY		4,707	4,507	4,983
010-694-202	COUNTY GROUP INSURANCE		19,008	19,087	19,955
010-694-203	RETIREMENT		7,300	7,292	8,270
010-694-204	WORKERS COMPENSATION		314	292	319
010-694-206	UNEMPLOYMENT INSURANCE		148	142	142
	Sub-Total : Personnel	- -	93,000	92,843	98,810
010-694-300	UNIFORMS		250	-	250
010-694-315	OFFICE SUPPLIES		1,500	2,566	2,000
010-694-321	BUILDING & SEWAGE EXPENSE		500	-	-
010-694-330	FUEL & OIL		3,000	1,958	2,500
010-694-354	TIRES & TUBES			-	500
010-694-409	MOBILE PHONE/PAGER		850	948	850
010-694-427	TRAVEL/TRAINING		1,500	1,401	1,500
010-694-452	SOFTWARE MAINTENANCE				400
010-694-456	EQUIPMENT PARTS/REPAIR		500	103	500
010-694-491	STATE SEWAGE FEES		900	1,000	900
	Sub-Total : Operating	- -	9,000	7,976	9,400
010-694-572	OFFICE FURNISHINGS/EQUIPMENT		-	595	-
010-694-573	CAPITAL OUTLAY	- -	-	-	-
	Sub-Total : Capital Outlay	- -	-	595	-
	*EXP. SUMMARY - PERMITS	- -	102,000	101,415	108,210

Social Services



Barbara Hayes
Contract Administrator

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-645-105	SALARIES	55,695	56,160	56,007	39,048	32,259
010-645-108	SALARIES / PART-TIME	15,627	3,338	-	-	-
010-645-200	LONGEVITY PAY	1,080	1,200	1,320	1,320	600
010-645-201	SOCIAL SECURITY	5,525	4,525	4,386	3,017	2,514
010-645-202	GROUP INSURANCE	17,425	18,679	19,008	12,711	12,477
010-645-203	RETIREMENT	8,842	7,395	6,802	4,800	4,171
010-645-204	WORKERS COMPENSATION	359	306	290	195	159
010-645-206	UNEMPLOYMENT INSURANCE	174	147	138	96	71
	Sub-Total : Personnel	104,727	91,751	87,949	61,186	52,252
010-645-315	OFFICE SUPPLIES	3,131	2,517	2,500	1,052	1,000
010-645-352	COMPUTER SUPP/EXPENSE	41	-	800	-	800
010-645-404	INDIGENT HEALTHCARE	111,896	128,165	125,000	123,873	125,000
010-645-405	CONTRACT SERV. - ADM	73,015	73,015	73,016	73,015	74,841
010-645-411	PAUPER CARE & LUNACY	11,487	8,651	13,000	15,383	16,000
010-645-426	TRAVEL/ TRAINING	311	242	900	-	-
	Sub-Total : Operating	199,881	212,590	215,216	213,323	217,641
010-645-572	CAPITAL OUTLAY PURCHASES	-	-	-	98	-
	Sub-Total : Capital Outlay	-	-	-	98	-
	*EXP. SUMMARY - SOCIAL SEI	304,608	304,341	303,165	274,608	269,893



Veterans Services

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-405-105	SALARIES	30,866	30,866	30,782	31,174	31,551
010-405-108	SALARIES / PART-TIME	1,758	88	-	-	
010-405-200	LONGEVITY PAY	300	360	420	420	480
010-405-201	SOCIAL SECURITY	2,100	1,473	2,387	1,494	2,450
010-405-202	GROUP INSURANCE	8,712	9,339	9,504	9,543	9,977
101-405-203	RETIREMENT	4,021	3,812	3,702	3,745	4,066
010-405-204	WORKERS COMPENSATION	163	158	158	151	155
010-405-206	UNEMPLOYMENT INSURANCE	79	76	75	75	70
	Sub-Total : Personnel	47,999	46,172	47,027	46,603	48,750
010-405-315	OFFICE SUPPLIES	954	447	1,500	666	1,500
010-405-352	COMPUTER MAINTENANCE	741	700	900	700	900
010-405-427	TRAVEL/TRAINING	729	1,593	1,000	852	1,000
010-405-481	BONDS/FEES	-	-	100	71	100
	Sub-Total : Operating	2,424	2,740	3,500	2,289	3,500
010-405-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- VET SERV O	50,423	48,912	50,527	48,892	52,250

Museum



Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-650-105	SALARIES	48,636	30,126	30,062	31,160	30,062
010-650-108	SALARIES/PART-TIME	4,138	2,494	2,755	3,510	2,824
010-650-200	LONGEVITY PAY	1,560	1,200	1,200	1,200	-
010-650-201	SOCIAL SECURITY	4,109	2,623	2,602	2,744	2,516
010-650-202	GROUP INSURANCE	15,910	9,327	9,504	8,701	9,977
010-650-203	RETIREMENT	6,627	4,175	4,036	4,252	4,175
010-650-204	WORKERS COMPENSATION	774	161	168	163	156
010-650-206	UNEMPLOYMENT INSURANCE	131	83	82	82	72
	Sub-Total : Personnel	81,884	50,189	50,410	51,811	49,783
010-650-315	OFFICE SUPPLIES	1,560	2,531	1,500	1,101	1,500
010-650-400	CONSERVATION & PRESERVA	499	587	500	382	500
010-650-427	TRAVEL/TRAINING	2,550	1,259	1,000	1,076	2,000
010-650-435	PUBLISHING	680	1,001	1,000	678	1,000
010-650-495	SECURITY ALARM EXPENSE			400	400	400
	Sub-Total : Operating	5,290	5,378	4,400	3,637	5,400
010-650-572	FURNISHINGS OFFICE/ EQUIP	-	-	700	-	-
	Sub-Total : Capital Outlay	-	-	700	-	-
	*EXP. SUMMARY - MUSEUM	87,173	55,567	55,510	55,448	55,183

Extension Office



Agents

as assigned by Texas Agri-Life

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
010-665-105	SALARIES	85,600	79,100	82,915	82,484	84,988
010-665-108	SALARIES / PART-TIME	2,092	5,004	-	-	-
010-665-200	LONGEVITY PAY	180	240	-	-	60
010-665-201	SOCIAL SECURITY	7,336	7,050	6,474	7,184	6,637
010-665-202	GROUP INSURANCE	8,712	5,442	9,504	7,167	9,977
010-665-203	RETIREMENT	5,856	5,369	2,730	4,000	3,002
010-665-204	WORKERS COMPENSATION	146	123	116	103	115
010-665-206	UNEMPLOYMENT INSURANCE	230	223	221	222	205
010-665-225	TRAVEL ALLOWANCE	8,022	8,022	9,000	8,132	9,000
	Sub-Total : Personnel	118,174	110,573	110,960	109,293	113,983
010-665-315	OFFICE SUPPLIES	1,938	1,689	2,000	1,697	2,000
010-665-334	DEMONSTRATION SUPPLIES	480	579	500	406	500
010-665-424	CEA-4H TRAVEL FUNDS	2,475	3,125	1,500	3,199	1,500
010-665-225	CEA-AG SPECIAL TRAVEL FUN	3,037	2,001	1,500	1,451	1,500
010-665-226	CEA-FAM. CONSUMER TRAVEL	3,155	2,465	1,500	748	1,500
010-665-427	TRAVEL/TRAINING	-	-	180	31	180
010-665-452	COMPUTER MAINTENANCE/ E	450	-	500	-	500
010-665-454	VEHICLE MAINTENANCE	1,939	2,926	2,250	544	2,250
010-665-490	4H EQUIPMENT/ SUPPLIES	3,419	3,987	4,000	4,396	4,000
	Sub-Total : Operating	16,893	16,773	13,930	12,473	13,930
010-665-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - EXTENSION	135,067	127,346	124,890	121,767	127,913

General Fund (recap)

	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
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Auditor's estimate

Fund Balance (year beginning)	6,618,781	7,120,776	6,919,908	7,440,074	7,932,922
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REVENUES

TAX REVENUE SUMMARY	12,515,840	13,421,265	13,753,713	14,089,441	14,138,214
LICENSE & PERMIT FEES SUMMARY	173,658	160,261	147,155	174,746	155,855
FINES, FEES & FORFEITURE SUMMARY	563,290	592,670	586,000	525,241	542,500
FEDERAL REVENUE SUMMARY	239,532	284,155	226,773	348,439	211,765
CHARGES FOR SERVICES SUMMARY	1,298,495	1,466,656	1,345,000	1,304,814	1,299,350
INTEREST SUMMARY	7,261	27,749	22,000	47,361	44,000
OTHER REVENUES SUMMARY	2,773,488	1,781,799	1,364,201	1,933,880	1,510,489
DEBT PROCEEDS SUMMARY	1,472,543	858,509	-	55,000	-

** TOTAL REVENUE	19,044,106	18,593,065	17,444,843	18,478,923	17,902,173
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<i>Use of Fund Balance (Projected in Budget)</i>			-	-	-
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EXPENDITURES

GENERAL AND ADMINISTRATIVE	6,286,338	6,845,549	5,940,183	6,018,002	6,152,195
JUSTICE & PUBLIC SAFETY	11,067,256	10,901,166	10,967,878	11,027,179	11,242,087
HEALTH, HUMAN & OTHER SERVICES	577,271	536,166	534,092	500,715	505,239
(DEBT PROCEED)TRNSF TO OTHER F	-	719,581	-	10,024	-

** TOTAL EXPENDITURES	17,930,865	19,002,462	17,442,153	17,555,920	17,899,520
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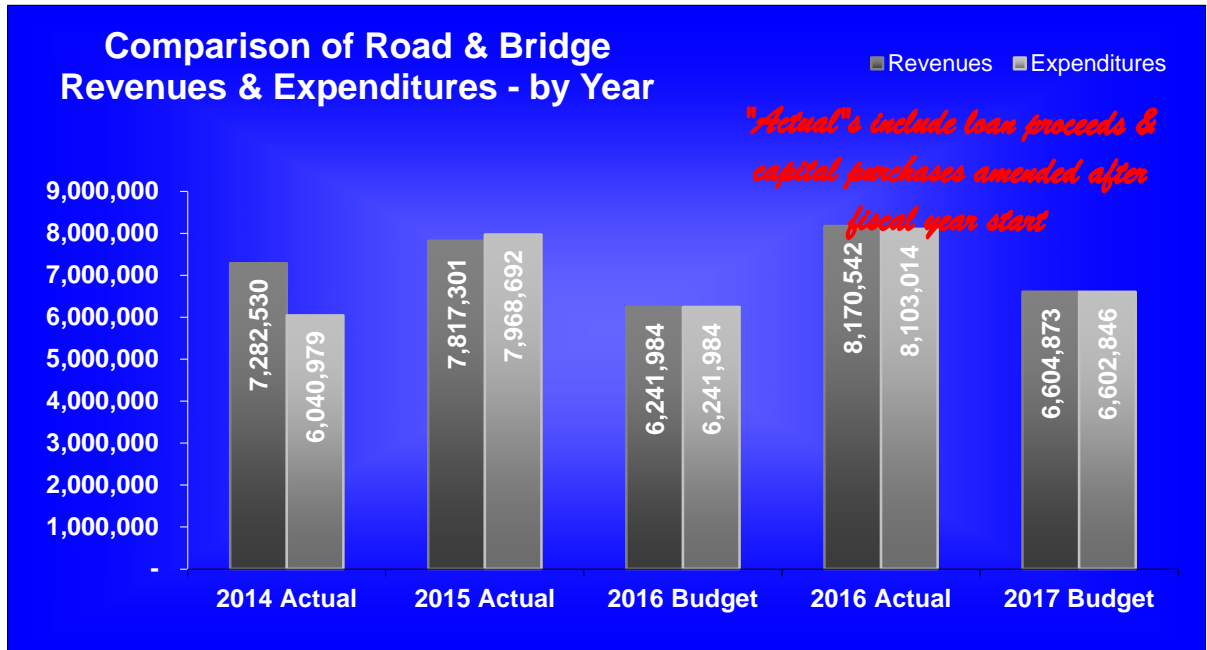
Projected Fund Balance (year ending)	7,732,022	6,711,379	6,922,598	8,363,077	7,935,575
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Road & Bridge - Summary

Summary

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
(All Pct.) Beginning Fund Balance	2,291,287	3,235,416	<i>3,091,174</i>	3,105,701	<i>3,282,063</i>
Tax Revenue	4,194,363	4,280,595	4,237,728	4,251,489	4,361,585
Permits/License	999,040	964,638	970,000	979,379	985,000
Fine/Forfeitures	67,812	105,240	100,000	108,232	106,000
Fed/State Funding	50,447	298,020	48,925	229,889	49,300
Interest	718	1,105	2,357	6,168	4,875
Other (Lease & Misc.)	1,853,806	1,966,211	882,975	2,505,386	1,098,113
Loan Proceeds (Tax Notes)	116,344	201,491	-	90,000	-
Total Revenues	7,282,530	7,817,301	6,241,984	8,170,542	6,604,873
Total Available funds	9,573,817	11,052,717	9,333,159	11,276,243	9,886,936
Road & Bridge Expenditures					
Precinct 1	812,110	1,481,648	1,192,973	1,405,676	1,247,976
Precinct 2	1,235,301	1,515,090	1,199,526	1,584,862	1,258,588
Precinct 3	1,351,192	1,585,006	1,478,871	1,212,195	1,501,787
Precinct 4	1,411,757	1,677,976	1,487,640	1,709,980	1,496,383
Capital Leases (Equipment)	1,230,619	1,708,973	882,975	2,190,301	1,098,113
Total Expenditures	6,040,979	7,968,692	6,241,984	8,103,014	6,602,846
Ending Fund Balance	\$3,532,838	\$3,084,025	\$3,091,174	\$3,173,229	\$3,284,089
<i>Fund balance as a % of expenditures</i>	<i>58%</i>	<i>39%</i>	<i>50%</i>	<i>39%</i>	<i>50%</i>







(Road & Bridge) Capital Lease Fund

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Beginning Fund Balance	(281,247)	21,677	-	-	-
Revenue					
015-390-621 PCT. 1 OPERATING TRANSFER		9,841	13,139	13,139	35,365
015-390-622 PCT. 2 OPERATING TRANSFER		19,852	26,278	26,278	26,303
015-390-623 PCT. 3 OPERATING TRANSFER		19,852	26,278	26,278	26,303
015-390-624 PCT. 4 OPERATING TRANSFER		19,852	26,278	26,278	26,303
015-380-611 PCT. 1 BUYBACK PROCEEDS	101,169	108,000	113,000	113,000	245,960
015-380-612 PCT. 2 BUYBACK PROCEEDS	202,169	216,000	226,000	226,000	245,960
015-380-613 PCT. 3 BUYBACK PROCEEDS	202,169	216,000	226,000	226,000	245,960
015-380-614 PCT. 4 BUYBACK PROCEEDS	202,169	216,000	226,000	226,000	245,960
015-390-621 PCT1 LEASE PROCEEDS	117,981	123,171		509,326	
015-390-622 PCT2 LEASE PROCEEDS	235,961	246,242		266,000	
015-390-623 PCT3 LEASE PROCEEDS	235,961	246,242		266,000	
015-390-624 PCT4 LEASE PROCEEDS	235,961	246,242		266,000	
*TOTAL REVENUE	1,533,542	1,687,296	882,975	2,190,301	1,098,113

Detailed Expenses

Expense					
015-621-569 PCT1 LEASE INTEREST PAYME	735	3,031	2,968	2,968	12,298
015-621-570 PCT1 LEASE PAYMENT	57,092	117,980	123,171	123,171	269,027
015-621-571 PCT1 ROAD MACHINERY/EQUI	117,981	123,171	-	509,326	
015-622-569 PCT2 LEASE INTEREST PAYME	1,458	6,061	5,936	5,936	6,263
015-622-570 PCT2 LEASE PAYMENT	114,184	235,960	246,342	246,342	266,000
015-622-571 PCT2 ROAD MACHINERY/EQUI	235,961	246,242	-	266,000	
015-623-569 PCT3 LEASE INTEREST PAYME	1,458	6,061	5,936	5,936	6,263
015-623-570 PCT3 LEASE PAYMENT	114,184	235,960	246,342	246,342	266,000
015-623-571 PCT3 ROAD MACHINERY/EQUI	235,961	246,242	-	266,000	
015-624-569 PCT4 LEASE INTEREST PAYME	1,458	6,061	5,936	5,936	6,263
015-624-570 PCT4 LEASE PAYMENT	114,184	235,960	246,342	246,342	266,000
015-624-571 PCT4 ROAD MACHINERY/EQUI	235,961	246,242	-	266,000	
*TOTAL EXPENSE	1,230,619	1,708,973	882,975	2,190,301	1,098,113

Precinct 1



Robert C. "Bob" Willis
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

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

Detailed Revenues

(Auditor estimate)

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
REVENUE	Beginning Fund Balance	656,565	1,090,625	1,050,472	1,083,821	1,054,970
021-310-110	TAXES - CURRENT	869,316	910,578	889,094	879,511	933,891
021-310-120	TAXES - DELINQUENT	51,458	52,803	46,126	58,087	51,434
021-310-135	REFUNDED TAXES		(2,006)			
	* A/V TAX SUMMARY	920,775	961,375	935,220	937,598	985,325
021-319-300	FINES	16,146	25,096	23,000	25,592	24,380
021-321-200	AUTO REGISTRATION FEES	88,420	82,799	82,800	82,915	82,800
021-321-300	LICENSE TAX FEE	120,790	117,869	119,600	121,286	118,450
021-321-400	TXDOT GROSS WEIGHT	20,570	21,198	20,700	21,019	25,300
	* FINE/FEE/LICENSE SUMMAR	245,925	246,962	246,100	250,813	250,930
021-333-330	LATERAL ROAD (STATE) REVE	11,603	11,341	11,253	11,339	11,339
021-333-335	CTIF GRANT PROGRAM		93,807		31,736	
021-333-336	FEMA		42,215		-	
021-342-570	STATE REIMB. BRIDGE		-		-	
	* FED/STATE SUMMARY	11,603	147,363	11,253	43,075	11,339
021-342-600	INSURANCE CLAIMS		-		-	
021-342-620	REIMBURSE TRAVEL EXP		-		-	
021-342-621	ROAD REPAIR REIMBURSEMEN	64,865	66,605		-	
021-360-100	DEPOSITORY INTEREST	109	168	400	937	840
021-360-102	INTEREST - LATERAL ROAD	15	23		130	
021-360-200	MISCELLANEOUS REVENUE		32,883		-	
021-364-100	SALE OF SURPLUS		-		-	
021-369-100	CULVERT/MATERIAL REIMB	1,590	19,466		45,000	
021-390-400	TAX NOTE PROCEEDS				-	
	* OTHER REV. SUMMARY	66,579	119,145	400	46,067	840
	**TOTAL REVENUES	1,244,882	1,474,844	1,192,973	1,277,553	1,248,434

Precinct 1 (continued)

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
021-621-101	SALARY - COMMISSIONERS	48,005	48,136	48,005	48,796	49,205
021-621-103	CELL PHONE ALLOWANCE/S	840	842	840	854	840
021-621-105	SALARIES	254,930	262,218	275,520	246,252	282,408
021-621-108	SALARIES / PART-TIME	4,156	4,449	17,163	2,322	17,592
021-621-200	LONGEVITY PAY	3,480	3,960	4,440	3,780	3,000
021-621-201	SOCIAL SECURITY	25,181	25,382	28,000	24,483	28,542
021-621-202	GROUP INSURANCE	69,683	73,911	76,032	67,584	79,818
021-621-203	RETIREMENT	40,716	41,353	43,428	38,227	47,364
021-621-204	WORKERS COMPENSATION	9,171	9,040	9,643	8,234	10,333
021-621-206	UNEMPLOYMENT INSURANCE	629	649	711	597	657
021-621-225	COMM -VEHICLE ALLOWANCE	20,048	20,103	20,048	20,379	20,048
	Sub-Total : Personnel	476,838	490,044	523,829	461,507	539,807
021-621-300	UNIFORMS	4,978	5,340	6,300	6,227	
021-621-315	OFFICE SUPPLIES	306	597	500	211	
021-621-330	FUEL/OIL	55,846	48,429	52,000	31,842	
021-621-337	MATERIAL/SUPPLIES	935	684	1,000	400	
021-621-338	CULVERTS	4,845	1,900	5,000	3,893	
021-621-339	ROAD MATERIAL	184,743	790,634	475,587	516,604	
021-621-354	TIRES/TUBES	7,041	9,407	10,000	3,984	
021-621-377	ROAD SIGNAGE	681	930	3,000	1,472	
021-621-420	TELEPHONE	4,038	4,126	4,500	4,312	
021-621-423	MOBIL PHONE/PAGERS	1,144	1,147	1,200	1,029	
021-621-427	TRAVEL/TRAINING	1,209	308	1,000	-	
021-621-440	ELECTRICITY	4,573	4,271	4,000	4,138	
021-621-441	GAS/HEAT	-	375	900	378	
021-621-442	WATER	528	563	600	533	
021-621-456	PARTS AND REPAIR	28,610	13,283	30,000	29,709	
021-621-461	EQUIPMENT RENTAL	-	-	2,000	600	
021-621-463	TOWER RENT	396	396	396	396	396
021-621-480	BONDS		-	-	-	
021-700-010	TRANSFER TO GENERAL FUND			6,302	7,802	6,563
021-621-490	MISCELLANEOUS	34,038	22,566	50,000	315,767	664,073
021-621-491	EQUIPMENT INSURANCE	1,362	1,311	1,720	1,733	1,772
	Sub-Total : Operating	335,272	906,266	656,004	931,030	672,804
021-621-571	ROAD MACHINERY/EQUIP/VEHICLE				-	
021-621-572	OFFICE FURNISHINGS/EQUIP				-	
021-621-573	CAPITAL OUTLAYS		74,996		-	
021-621-575	CAPITAL OUTLAY - BRIDGE				-	
021-621-576	SPECIAL REPAIR PROJECT		500		-	
021-621-622	PERMANENT ROAD EXPENSE				-	
021-621-623	RIGHT-OF-WAY				-	
021-700-015	TRANSFER TO 015 LEASE FUND		9,841	13,139	13,139	35,365
	Sub-Total : Capital Outlay	-	85,338	13,139	13,139	35,365
	* EXP. SUMMARY - PRECINCT	812,110	1,481,648	1,192,973	1,405,676	1,247,976

(Unaudited)

Projected Ending Balance - Precinct 1	1,089,337	1,083,822	1,050,472	955,698	1,055,428
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Precinct 2



Ronnie Vincent
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

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

Detailed Revenues

(Auditor estimate)

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
REVENUE	Beginning Fund Balance	35,969	205,468	<i>221,795</i>	289,898	<i>296,132</i>
022-310-110	TAXES - CURRENT	902,691	918,561	895,431	885,780	944,196
022-310-120	TAXES - DELINQUENT	53,434	53,266	46,455	58,501	52,001
022-310-135	REFUNDED TAXES		(2,023)			
	* A/V TAX SUMMARY	956,125	969,803	941,886	944,281	996,197
022-319-300	FINES	16,326	24,432	23,000	24,645	24,380
022-321-200	AUTO REGISTRATION FEES	103,544	82,799	82,800	82,915	82,800
022-321-300	LICENSE TAX FEE	119,851	117,869	119,600	121,286	118,450
022-321-400	TXDOT GROSS WEIGHT	20,570	21,199	20,700	21,019	25,300
	* FINE/FEE/LICENSE SUMMAR	260,291	246,299	246,100	249,866	250,930
022-333-330	LATERAL ROAD (STATE) REVE	11,603	11,341	11,253	11,339	11,339
022-333-335	CTIF GRANT PROGRAM		-		119,507	
022-333-336	FEMA		29,831		29,345	
022-342-570	STATE REIMB. BRIDGE		-		-	
	* FED/STATE SUMMARY	11,603	41,172	11,253	160,191	11,339
022-342-600	INSURANCE CLAIMS		5,630		-	
022-342-620	REIMBURSE TRAVEL EXP		-		-	
022-342-621	ROAD REPAIR REIMBURSEMEN	40,047	1,531		-	
022-360-100	DEPOSITORY INTEREST	76	117	287	654	585
022-360-102	INTEREST - LATERAL ROAD	11	17		93	
022-360-200	MISCELLANEOUS REVENUE	62	400		-	
022-364-100	SALE OF SURPLUS		7,401		181	
022-369-100	CULVERT/MATERIAL REIMB	108,948	125,658		258,167	
022-390-400	TAX NOTE PROCEEDS	26,293	201,491		-	
	* OTHER REV. SUMMARY	175,438	342,246	287	259,094	585
	**TOTAL REVENUES	1,403,456	1,599,520	1,199,526	1,613,432	1,259,051

Precinct 2 (continued)

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
022-622-101	SALARY - COMMISSIONERS	48,005	48,136	48,005	48,796	49,205
022-622-103	CELL PHONE ALLOWANCE/S	840	842	840	854	840
022-622-105	SALARIES	262,897	248,706	278,108	271,842	285,060
022-622-108	SALARIES / PART-TIME	19,610	20,891	19,061	5,490	19,538
022-622-200	LONGEVITY PAY	4,260	4,860	5,460	5,460	5,700
022-622-201	SOCIAL SECURITY	26,714	25,368	28,421	26,029	29,100
022-622-202	GROUP INSURANCE	78,412	81,709	85,536	85,891	89,796
022-622-203	RETIREMENT	43,682	41,830	44,081	41,820	48,291
022-622-204	WORKERS COMPENSATION	12,155	11,089	12,242	10,721	11,910
022-622-206	UNEMPLOYMENT INSURANCE	688	665	725	663	673
022-622-225	COMM -VEHICLE ALLOWANCE	20,048	20,103	20,048	20,379	20,048
	Sub-Total : Personnel	517,310	504,198	542,527	517,944	560,160
022-622-300	UNIFORMS	2,224	2,233	2,250	2,156	
022-622-315	OFFICE SUPPLIES	998	976	1,000	936	
022-622-330	FUEL/ OIL	102,659	71,281	75,000	42,046	
022-622-337	MATERIAL/ SUPPLIES	7,571	7,725	7,500	7,353	
022-622-338	CULVERTS	32,395	32,917	35,000	32,671	
022-622-339	ROAD MATERIAL	448,960	513,857	438,058	836,927	
022-622-354	TIRES/ TUBES	12,944	8,574	7,500	15,811	
022-622-377	ROAD SIGNAGE	3,515	4,670	3,500	3,176	
022-622-420	TELEPHONE	3,729	4,242	3,700	4,591	
022-622-423	MOBILE PHONES/PAGERS	-	-	-	-	
022-622-427	TRAVEL/TRAINING	1,667	1,414	3,000	1,128	
022-622-440	ELECTRICITY	2,004	2,397	3,500	2,040	
022-622-441	GAS & HEAT	203	177	350	-	
022-622-442	WATER	1,044	688	1,000	690	
022-622-456	PARTS & REPAIR	67,078	60,697	40,000	56,163	
022-622-461	EQUIPMENT RENTAL	-	-	-	4,500	
022-622-463	TOWER RENT	396	396	396	396	396
022-622-480	BONDS	-	-	-	-	
022-700-010	TRANSFER TO GENERAL FUND			6,302	6,302	6,563
022-622-490	MISCELLANEOUS	-	-	-	21,000	662,414
022-622-491	EQUIPMENT INSURANCE	2,452	2,308	2,664	2,753	2,752
	Sub-Total : Operating	689,838	714,552	630,720	1,040,639	672,125
022-622-571	ROAD MACHINERY/EQUIP/VEHICLE					
022-622-572	OFFICE FURNISHINGS/EQUIP	1,860				
022-622-573	CAPITAL OUTLAYS	26,293	276,487			
022-622-575	CAPITAL OUTLAY - BRIDGE					
022-622-622	PERMANENT ROAD EXPENSE					
022-622-623	RIGHT-OF-WAY					
022-700-015	TRANSFER TO 015 LEASE FUND		19,852	26,278	26,278	26,303
	Sub-Total : Capital Outlay	28,153	296,339	26,278	26,278	26,303
	* EXP. SUMMARY - PRECINCT	1,235,301	1,515,090	1,199,526	1,584,862	1,258,588

(Unaudited)

Projected Ending Balance - Precinct 2

204,124

289,898

221,795

318,468

296,595

Precinct 3



Milton "Milt" Purvis
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

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

Detailed Revenues

(Auditor estimate)

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
REVENUE	Beginning Fund Balance	788,675	885,079	<i>853,541</i>	826,880	<i>1,111,403</i>
023-310-110	TAXES - CURRENT	1,076,192	1,108,729	1,117,886	1,105,836	1,130,403
023-310-120	TAXES - DELINQUENT	63,704	64,293	57,996	73,035	62,257
023-310-135	REFUNDED TAXES		(2,442)		-	
	* A/V TAX SUMMARY	1,139,896	1,170,580	1,175,881	1,178,871	1,192,660
023-319-300	FINES	17,852	28,613	27,000	28,663	28,620
023-321-200	AUTO REGISTRATION FEES	103,797	97,198	97,200	100,105	97,200
023-321-300	LICENSE TAX FEE	141,797	138,368	140,400	139,609	139,050
023-321-400	TXDOT GROSS WEIGHT	24,147	24,886	24,300	24,675	29,700
	* FINE/FEE/LICENSE SUMMAR	287,593	289,065	288,900	293,052	294,570
023-333-330	LATERAL ROAD (STATE) REVE	13,621	13,314	13,210	13,311	13,311
023-333-335	CTIF GRANT PROGRAM		-		-	
023-333-336	FEMA		44,591		-	
023-342-570	STATE REIMB. BRIDGE		-		-	
	* FED/STATE SUMMARY	13,621	57,904	13,210	13,311	13,311
023-342-600	INSURANCE CLAIMS	4,701	8,596		-	
023-342-620	REIMBURSE TRAVEL EXP		-		-	
023-342-621	ROAD REPAIR REIMBURSEMENT		-		-	
023-360-100	DEPOSITORY INTEREST	239	368	880	2,055	1,800
023-360-102	INTEREST - LATERAL ROAD	28	43		239	
023-360-200	MISCELLANEOUS REVENUE	51	250		-	
023-364-100	SALE OF SURPLUS		-		-	
023-369-100	CULVERT/MATERIAL REIMB		-		890	
023-370-010	TRANSFER FROM GENERAL FUND				10,024	
023-390-400	TAX NOTE PROCEEDS		-			
	* OTHER REV. SUMMARY	5,019	9,257	880	13,208	1,800
	**TOTAL REVENUES	1,446,128	1,526,807	1,478,871	1,498,442	1,502,341

Precinct 3 (continued)

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
023-623-101	SALARY - COMMISSIONERS	48,005	48,136	48,005	48,796	49,205
023-623-103	CELL PHONE ALLOWANCE/S	840	842	840	854	840
023-623-105	SALARIES	298,202	304,423	375,835	304,142	385,231
023-623-108	SALARIES / PART-TIME	24,939	28,734	42,000	16,695	43,050
023-623-200	LONGEVITY PAY	6,900	7,440	6,780	6,780	6,660
023-623-201	SOCIAL SECURITY	29,269	30,108	37,753	29,167	38,635
023-623-202	GROUP INSURANCE	87,124	89,494	95,040	98,642	109,750
023-623-203	RETIREMENT	48,995	49,876	58,555	47,144	64,114
023-623-204	WORKERS COMPENSATION	13,718	13,666	17,437	12,597	17,124
023-623-206	UNEMPLOYMENT INSURANCE	791	823	1,018	765	945
023-623-225	COMM -VEHICLE ALLOWANCE	20,048	20,103	20,048	20,379	20,048
	Sub-Total : Personnel	578,832	593,645	703,311	585,960	735,602
023-623-300	UNIFORMS	2,337	4,016	4,500	2,533	
023-623-315	OFFICE SUPPLIES	2,130	1,582	3,000	1,342	
023-623-330	FUEL/OIL	132,981	101,455	150,000	65,651	
023-623-337	MATERIAL SUPPLIES	7,503	10,067	15,000	4,382	
023-623-338	CULVERTS	2,757	22,148	20,000	26,069	
023-623-339	ROAD MATERIAL	443,681	577,722	225,000	280,929	
023-623-354	TIRES/TUBES	19,510	19,393	25,000	13,206	
023-623-377	ROAD SIGNAGE	1,432	660	4,000	-	
023-623-420	TELEPHONE	2,986	3,165	5,000	3,106	
023-623-423	MOBILE PHONES/ PAGERS	2,290	2,302	3,000	2,407	
023-623-427	TRAVEL/TRAINING	4,089	3,594	4,000	2,807	
023-623-440	ELECTRICITY	4,438	4,312	5,000	3,270	
023-623-441	GAS/HEAT	-	-	-	-	
023-623-442	WATER	1,229	1,220	2,000	1,290	
023-623-456	PARTS & REPAIRS	118,402	124,010	100,000	89,857	
023-623-461	EQUIPMENT RENTAL		-	20,000	-	
023-623-463	TOWER RENT	396	396	396	396	396
023-623-480	BONDS		-		-	
023-700-010	TRANSFER TO GENERAL FUND		-	6,302	6,302	6,563
023-623-490	MISCELLANEOUS	600	17,334	77,575	40,728	729,898
023-623-491	EQUIPMENT INSURANCE	3,114	3,136	3,008	3,026	3,025
	Sub-Total : Operating	749,876	896,512	672,781	547,304	739,882
023-623-571	ROAD MACHINERY/EQUIP/VEHICLE			25,000		
023-623-572	OFFICE FURNISHINGS/EQUIP	984		1,500		
023-623-573	CAPITAL OUTLAYS		74,996		34,628	
023-623-574	ROCK CRUSHER - REPAIRS			20,000		
023-623-575	CAPITAL OUTLAY - BRIDGE	21,500		30,000	8,000	
023-623-622	PERMANENT ROAD EXPENSE					
023-623-623	RIGHT-OF-WAY				10,024	
023-700-015	TRANSFER TO 015 LEASE FUND		19,852	26,278	26,278	26,303
	Sub-Total : Capital Outlay	22,484	94,848	102,778	78,931	26,303
	* EXP. SUMMARY - PRECINCT	1,351,192	1,585,006	1,478,871	1,212,195	1,501,787

<i>(Unaudited)</i>	Projected Ending Balance - Precinct 3	883,612	826,880	853,541	1,113,127	1,111,957
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Precinct 4



Tommy Overstreet
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

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

Detailed Revenues

(Auditor estimate)

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted	
REVENUE	Beginning Fund Balance	810,078	1,054,244	965,366	905,102	819,558
024-310-110	TAXES - CURRENT	1,087,402	1,116,550	1,126,308	1,114,169	1,125,421
024-310-120	TAXES - DELINQUENT	64,368	64,747	58,432	73,585	61,982
024-310-135	REFUNDED TAXES		(2,459)			
	* A/V TAX SUMMARY	1,151,769	1,178,837	1,184,740	1,187,754	1,187,403
024-318-165	SPECIAL TAX - BIG THICKET L	25,799			2,985	
024-319-300	FINES	17,487	27,099	27,000	29,332	28,620
024-321-200	AUTO REGISTRATION FEES	93,222	97,198	97,200	97,335	97,200
024-321-300	LICENSE TAX FEE	138,186	138,368	140,400	142,380	139,050
024-321-400	TXDOT GROSS WEIGHT	24,147	24,887	24,300	24,833	29,700
	* FINE/FEE/LICENSE SUMMAR	273,042	287,552	288,900	296,865	294,570
024-333-330	LATERAL ROAD (STATE) REVE	13,621	13,314	13,210	13,311	13,311
024-333-335	CTIF GRANT PROGRAM		-		-	
024-333-336	FEMA		38,267		-	
024-342-570	STATE REIMB. BRIDGE				-	
	* FED/STATE SUMMARY	13,621	51,581	13,210	13,311	13,311
024-342-600	INSURANCE CLAIMS		-		-	
024-342-620	REIMBURSE TRAVEL EXP		-		-	
024-342-621	ROAD REPAIR REIMBURSEMENT		588		-	
024-360-100	DEPOSITORY INTEREST	216	331	790	1,850	1,650
024-360-102	INTEREST - LATERAL ROAD	24	38		210	
024-360-200	MISCELLANEOUS REVENUE	100,000	250		-	
024-364-100	SALE OF SURPLUS		9,657		-	
024-369-100	CULVERT/MATERIAL REIMB				824	
024-370-100	INSURANCE MONIES				-	
024-390-400	TAX NOTE PROCEEDS	90,051			90,000	
	* OTHER REV. SUMMARY	190,291	10,863	790	92,884	1,650
	**TOTAL REVENUES	1,628,723	1,528,834	1,487,640	1,590,814	1,496,934

Precinct 4 (continued)

Detail Expenditures

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
024-624-101	SALARY - COMMISSIONERS	48,005	48,136	48,005	48,796	49,205
024-624-103	CELL PHONE ALLOWANCE/S	1,680	1,685	1,680	1,708	1,680
024-624-105	SALARIES	288,162	302,034	327,924	332,415	341,488
024-624-108	SALARIES / PART-TIME	1,806	1,327	21,000	2,300	21,525
024-624-200	LONGEVITY PAY	5,700	4,680	5,220	5,220	5,760
024-624-201	SOCIAL SECURITY	27,363	28,153	32,427	30,401	33,638
024-624-202	GROUP INSURANCE	81,353	92,617	95,040	98,642	109,750
024-624-203	RETIREMENT	46,133	45,036	50,293	48,684	55,821
024-624-204	WORKERS COMPENSATION	12,311	13,282	14,172	12,814	14,131
024-624-206	UNEMPLOYMENT INSURANCE	710	745	848	800	800
024-624-225	COMM -VEHICLE ALLOWANCE	20,048	20,103	20,048	20,379	20,048
	Sub-Total : Personnel	533,270	557,798	616,656	602,158	653,845
024-624-300	UNIFORMS	7,876	8,300	8,300	8,300	
024-624-315	OFFICE SUPPLIES	1,316	1,741	2,000	1,824	
024-624-330	FUEL/ OIL	114,690	105,603	172,000	70,522	
024-624-337	MATERIAL/ SUPPLIES	4,011	6,448	7,500	3,501	
024-624-338	CULVERTS	16,934	17,765	30,000	35,057	
024-624-339	ROAD MATERIAL	326,455	434,960	400,000	515,815	
024-624-354	TIRES/ TUBES	14,168	16,593	20,000	9,561	
024-624-377	ROAD SIGNAGE	1,955	518	3,780	3,195	
024-624-420	TELEPHONE	532	761	1,000	808	
024-624-423	MOBIL PHONES / PAGERS	-	-	-	-	
024-624-427	TRAVEL/TRAINING	4,095	3,819	5,500	3,649	
024-624-440	ELECTRICITY	5,232	4,704	4,450	3,439	
024-624-442	WATER	558	507	1,000	471	
024-624-456	PARTS & REPAIRS	132,137	64,724	100,000	111,920	
024-624-461	EQUIPMENT RENTAL	-	-	15,000	1,400	
024-624-463	TOWER RENT	396	396	396	396	396
024-700-010	TRANSFER TO GENERAL FUND		-	6,302	6,302	6,563
024-624-490	MISCELLANEOUS	6,663	33,833	64,640	14,055	806,266
024-624-491	EQUIPMENT INSURANCE	3,098	2,983	2,837	3,011	3,010
	Sub-Total : Operating	640,118	703,654	844,705	793,227	816,235
024-624-571	ROAD MACHINERY/EQUIP/VEHICLE				90,000	
024-624-572	OFFICE FURNISHINGS/EQUIP					
024-624-573	CAPITAL OUTLAYS	73,051	109,085			
024-624-575	CAPITAL OUTLAY - BRIDGE	17,000				
024-624-576	CAPITAL PROJECT BIG THICKE	25,799	3,504		2,985	
024-624-622	PERMANENT ROAD EXPENSE	122,519	284,082		195,332	
024-624-623	RIGHT-OF-WAY					
024-700-015	TRANSFER TO 015 LEASE FUND		19,852	26,278	26,278	26,303
	Sub-Total : Capital Outlay	238,369	416,523	26,278	314,596	26,303
	* EXP. SUMMARY - PRECINCT	1,411,757	1,677,976	1,487,640	1,709,980	1,496,383

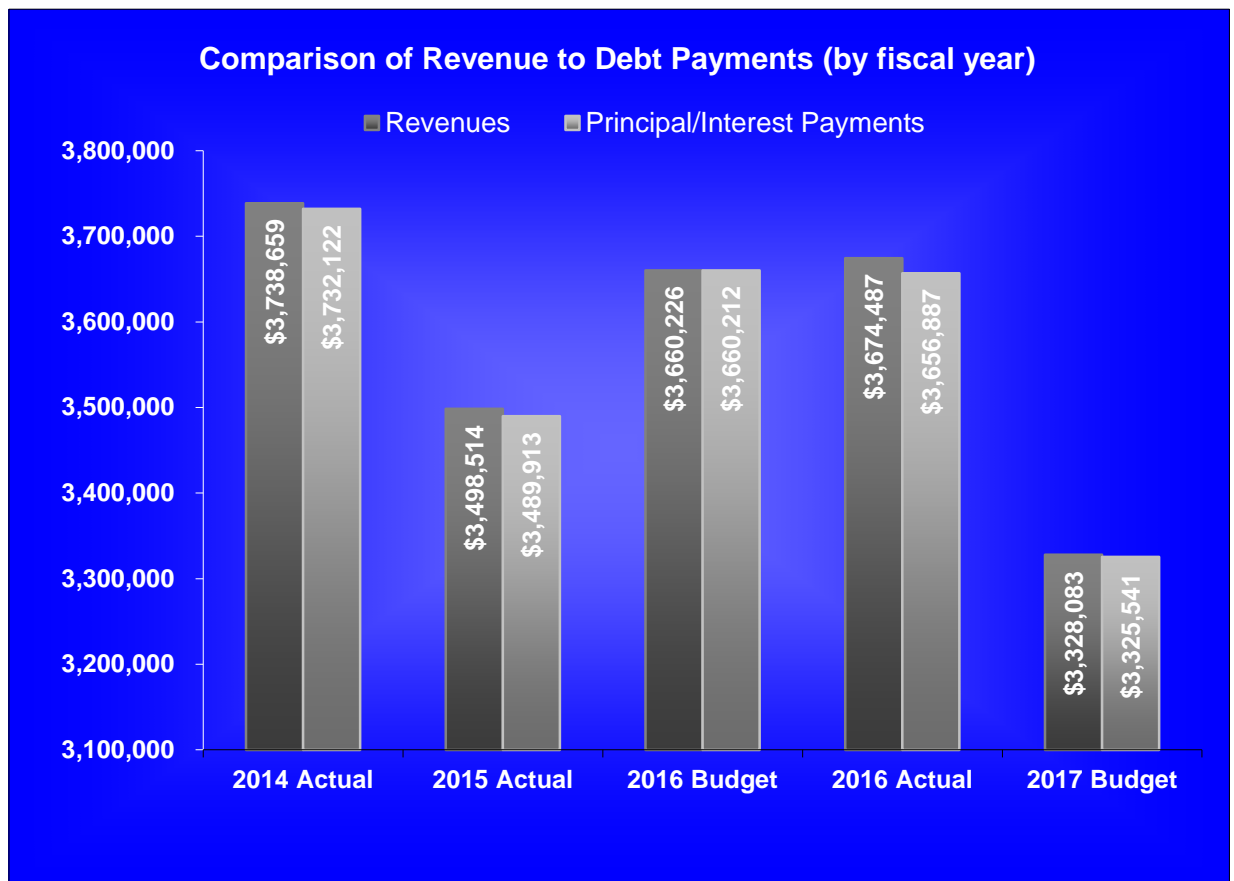
(Unaudited)

Projected Ending Balance - Precinct 4	1,027,044	905,102	965,366	785,936	820,110
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Debt Service Fund - Summary

Summary					
Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Beginning Fund Balance	\$793,322	\$799,859	<i>\$808,387</i>	\$808,460	<i>\$804,463</i>
Reserved for Landfill Post Closure (included in Balance)	759,884	759,884	760,217	760,277	762,484
Tax revenue	3,737,140	3,498,121	3,659,451	3,668,758	3,326,783
Interest	1,519	393	775	2,199	1,300
Other financing sources	-	-	-	3,530	-
Total Revenues	3,738,659	3,498,514	3,660,226	3,674,487	3,328,083
Total Funds Available	4,531,981	4,298,373	4,468,614	4,482,947	4,132,546
Debt Service					
Principal	2,868,000	2,684,000	2,900,000	2,900,000	2,586,000
Interest	860,822	803,413	756,712	754,687	736,371
Other	3,300	2,500	3,500	2,200	3,170
Total Expenditures	3,732,122	3,489,913	3,660,212	3,656,887	3,325,541
Ending Fund Balance	\$799,859	\$808,461	\$808,402	\$826,060	\$807,005
Fund balance as a percent of expenditures	21.43%	23.17%	22.09%	22.59%	24.27%



Debt Service

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (beginning)		\$793,322	\$799,859	<i>\$808,387</i>	<i>\$808,460</i>	<i>\$804,463</i>
Reserved for Landfill Post Closure		759,884	759,884	<i>760,217</i>	<i>760,277</i>	<i>762,484</i>
Tax Revenue						
061-310-110	TAXES - CURRENT	3,528,287	3,313,286	3,478,964	3,441,467	3,153,126
061-310-120	TAXES - DELINQUENT	208,854	192,133	180,488	227,291	173,657
061-310-135	REFUNDED TAXES		(7,298)			
	* TAX REVENUE SUMMARY	3,737,140	3,498,121	3,659,451	3,668,758	3,326,783
Interest						
061-360-100	DEPOSITORY INTEREST	1,519	393	775	2,199	1,300
	* INTEREST REVENUE SUMMARY	1,519	393	775	2,199	1,300
Other financing sources						
061-390-400	BOND PROCEEDS				3,530	
	* TRANSFERS REVENUE SUMMARY	-	-	-	3,530	-
061-399-999	**TOTAL REVENUE	3,738,659	3,498,514	3,660,226	3,674,487	3,328,083

Detailed Expenditures

Account #	Account Name	(per Aud. Rep.)	(per Aud. Rep.)	(as adopted)	(unaudited)	Adopted
Principal						
061-830-514	2007 TAX NOTES	460,000	Retired			
061-830-515	C.O. 2008 JUDICIAL CNT	615,000	640,000	665,000	665,000	690,000
061-830-517	2009 TAX NOTES	375,000	390,000	405,000	405,000	Retired
061-830-518	2010 TAX NOTES	115,000	120,000	125,000	125,000	130,000
061-830-519	2011 TAX NOTES	63,000	64,000	65,000	65,000	66,000
061-830-520	GEN. OBLIG. REF BONDS, 201	1,030,000	1,045,000	1,065,000	1,065,000	1,090,000
061-830-521	2012 TAX NOTES	140,000	140,000	145,000	145,000	150,000
061-830-522	2013 TAX NOTES	70,000	70,000	75,000	75,000	75,000
061-830-523	2014 TAX NOTES		215,000	210,000	210,000	220,000
061-830-524	2015 TAX NOTES			145,000	145,000	145,000
061-830-525	CONTRACTUAL OBLIG 2016 (ENERGY)					-
061-830-526	2016 TAX NOTES					20,000
	* PRINCIPAL SUMMARY	2,868,000	2,684,000	2,900,000	2,900,000	2,586,000
Interest						
061-873-514	INT - 2007 TAX NOTES	18,400	Retired			
061-873-515	INT - CO 2008 JUDICIAL CNT	296,494	271,894	246,294	246,294	219,694
061-873-517	INT - 2009 TAX NOTES	27,555	17,415	8,100	6,075	Retired
061-873-518	INT - 2010 TAX NOTES	7,750	5,838	3,694	3,694	1,300
061-873-519	INT - 2011 TAX NOTES	5,373	4,218	3,047	3,047	1,848
061-873-520	INT - GEN. OBLIG. REFUND B	480,700	460,100	439,200	439,200	417,900
061-873-521	INT - 2012 TAX NOTES	16,200	13,400	10,550	10,550	7,600
061-873-522	INT - 2013 TAX NOTES	8,350	7,783	6,439	6,439	5,049
061-873-523	INT - 2014 TAX NOTES		22,766	21,750	21,750	19,600
061-873-524	INT - 2015 TAX NOTES			17,638	17,638	16,260
061-873-525	INT - CONTRACTUAL OBLIG 2016					44,554
061-873-526	INT - 2016 TAX NOTES					2,565
	* INTEREST SUMMARY	860,822	803,413	756,712	754,687	736,371
Other						
061-890-690	BOND FEES & ISSUE COST	3,300	2,500	3,500	2,200	3,170
061-999-999	*TOTAL EXPENDITURES	3,732,122	3,489,913	3,660,212	3,656,887	3,325,541

Statement of Legal Debt Limits

As of October 1, 2016 (the beginning of this budget year) the County's outstanding (principal) debt obligation totals \$24,749,000

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

2016 Assessed valuation of Real Property:	\$2,421,503,898
Debt Limit (25% of above value):	\$605,375,975
Amount of Debt Applicable to Limit:	\$0

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

Tax Rate Limit:	\$0.80 per \$100
2016 Total Tax Rate:	\$0.6461 per \$100
2016 Debt Rate:	\$0.1122 per \$100
Amount of Debt Applicable to Limit: \$	24,749,000

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

2016 Assessed valuation of all property:	\$3,103,356,329
Debt Limit (5% of above value):	\$155,167,816
Amount of Debt Applicable to Limit:	\$0

Use of Current Debt Obligations

Public Property Finance Contractual Obligations

A Contractual Obligation is a constitutionally authorized debt which may be issued in accordance with Texas Local Government Code, Chapter 271, for the purpose of paying all or a portion of contractual obligation to be incurred in connection with the acquisition or purchase of personal property and to pay professional services and costs of issuance.

Series 2016: The County issued \$2,120,000 in June, 2016 to fund water and energy savings improvements in county buildings with outdated and inefficient systems. By contract, savings realized through this project are guaranteed to meet or exceed the annual principal and interest payments of this debt.

General Obligation Refunding Bonds

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

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

Use of Debt Obligations (continued)

Cetificates of Obligation

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

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

Tax Notes

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

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 Leqgett.

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

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

2013 Series: Tax Note Series 2013 was issued in the amount of \$525,000 to reimburse the General Fund balance for capital purchases made during the fiscal year, including; \$312,892 for Sheriff's Department vehicles and equipment; \$111,375 for bulkheading of a public boat ramp located in Precinct 2; \$8,100 for Constables Pct. 2 and 3 computer/software upgrades; \$1,996 for Game Warden equipment; \$27,450 for equipment and software

Use of Debt Obligations (continued)

Tax Notes (continued)

2013 Series: upgrades in the offices of the County Auditor, County Treasurer, County Clerk, District Clerk, (continued) District Attorney, Human Resources, Emergency Management and the Polk County Memorial Museum; and the costs of issuance

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

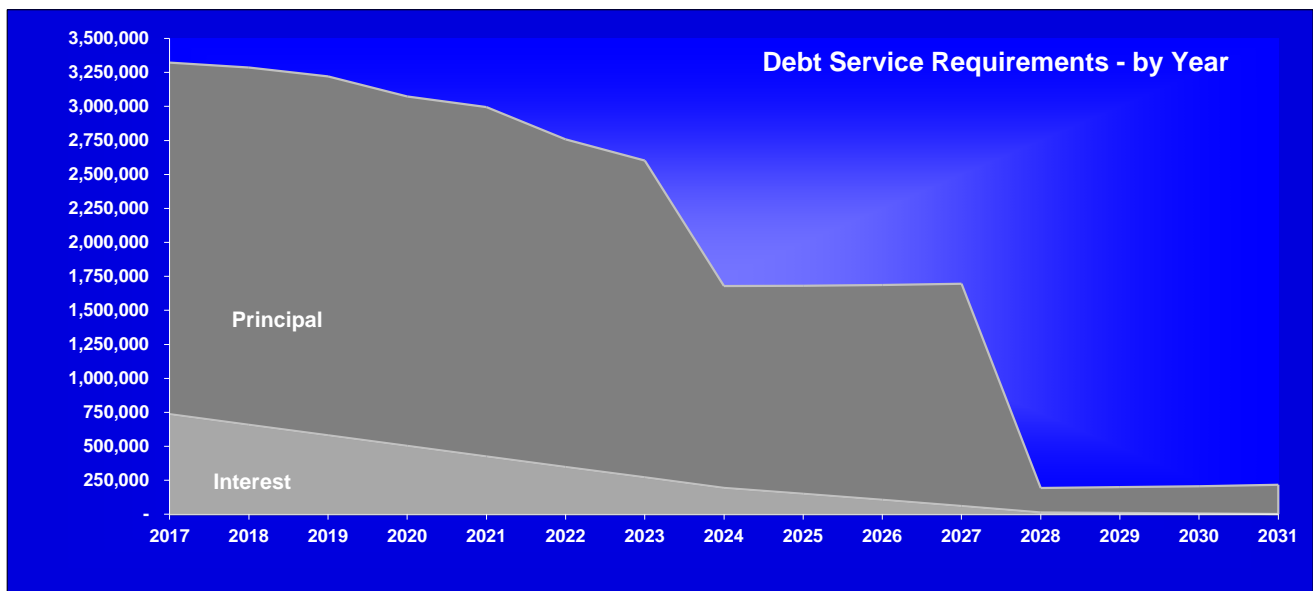
2015 Series: The County's Tax Note Series 2015 was issued in the amount of \$1,060,000 at FY2015 end (September) to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$247,087 representing the County's match to a Texas Historical Commission Grant for Courthouse roof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

2016 Series: During FY2016, capital purchases were held to a minimum and the County issued Tax Note Series 2016 in the amount of \$145,000 at fiscal year end to reimburse fund balances for the following: \$90,000 for a Road & Bridge Precinct 4 Backhoe; \$20,000 Boiler replacement at County Jail; \$6,336 for Electronic Voting Machine Batteries; \$9,435 to replace Judicial Video Conferencing monitors; and \$2,316 for Justice of the Peace Precinct 4 computer/office equipment. The Series total also includes the costs of issuance.

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

Debt Service Requirement (by year)

		2017	2018	2019	2020	2021	2022
<i>OBLIGATIONS AND BONDS</i>							
2008 SERIES - Certif. of Obligation Judicial Center	Principal	690,000	720,000	750,000	780,000	810,000	840,000
	Interest	219,694	192,094	163,294	133,294	102,094	69,694
2012 SERIES - Gen. Oblig. Refunding Bonds	Principal	1,090,000	1,120,000	1,150,000	1,190,000	1,225,000	1,260,000
	Interest	417,900	385,200	351,600	317,100	281,400	244,650
2016 SERIES - Contractual Obligations Energy Savings Program	Principal		100,000	105,000	115,000	120,000	130,000
	Interest	44,554	40,055	38,071	35,943	33,669	31,250
Subtotal - Principal		1,780,000	1,940,000	2,005,000	2,085,000	2,155,000	2,230,000
Subtotal - Interest		682,148	617,348	552,965	486,336	417,163	345,594
<i>TAX NOTES</i>							
SERIES 2010 TAX NOTES	Principal	130,000					
	Interest	1,300					
SERIES 2011 TAX NOTES	Principal	66,000	68,000				
	Interest	1,848	622				
SERIES 2012 TAX NOTES	Principal	150,000	150,000	155,000			
	Interest	7,600	4,600	1,550			
SERIES 2013 TAX NOTES	Principal	75,000	75,000	80,000	80,000		
	Interest	5,049	3,660	2,224	741		
SERIES 2014 TAX NOTES	Principal	220,000	225,000	230,000	230,000	240,000	
	Interest	19,600	16,250	11,700	7,100	2,400	
SERIES 2015 TAX NOTES	Principal	145,000	150,000	150,000	155,000	155,000	160,000
	Interest	16,260	13,414	10,519	7,575	4,584	1,544
SERIES 2016 TAX NOTES	Principal	20,000	20,000	20,000	20,000	20,000	20,000
	Interest	2,565	2,346	1,938	1,530	1,122	714
Subtotal - Principal		806,000	688,000	635,000	485,000	415,000	180,000
Subtotal - Interest		54,222	40,892	27,931	16,946	8,106	2,258
Total - Principal		2,586,000	2,628,000	2,640,000	2,570,000	2,570,000	2,410,000
Total - Interest		736,371	658,240	580,896	503,282	425,269	347,852
TOTAL ANNUAL DEBT SERVICE REQUIREMENTS		3,322,371	3,286,240	3,220,896	3,073,282	2,995,269	2,757,852



2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
875,000	-								5,465,000
36,094	-								916,256
1,295,000	1,340,000	1,375,000	1,420,000	1,465,000					13,930,000
206,850	168,000	127,800	86,550	43,950					2,631,000
135,000	145,000	155,000	160,000	170,000	180,000	190,000	200,000	215,000	2,120,000
28,686	25,977	23,075	20,027	16,835	13,448	9,869	6,095	2,080	369,635
2,305,000	1,485,000	1,530,000	1,580,000	1,635,000	180,000	190,000	200,000	215,000	21,515,000
271,630	193,977	150,875	106,577	60,785	13,448	9,869	6,095	2,080	3,916,891
									130,000
									1,300
									134,000
									2,471
									455,000
									13,750
									310,000
									11,674
									1,145,000
									57,050
									915,000
									53,896
25,000									145,000
255									10,470
25,000	-	-	-	-	-	-	-	-	3,234,000
255	-	-	-	-	-	-	-	-	150,611
2,330,000	1,485,000	1,530,000	1,580,000	1,635,000	180,000	190,000	200,000	215,000	24,749,000
271,885	193,977	150,875	106,577	60,785	13,448	9,869	6,095	2,080	4,067,501
2,601,885	1,678,977	1,680,875	1,686,577	1,695,785					28,816,501

DEBT MANAGEMENT AND ADMINISTRATION

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

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

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



Other Funds - Summary

By Category

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
REVENUE SOURCES (BY TYPE)					
Tax revenue (Hotel /Motel)	\$ 20,575	\$ 18,278	\$ 20,000	\$ 29,699	\$ 20,000
Fines & forfeitures	16,801	1,778	-	32,530	100
Federal /state funding	3,348,056	1,961,701	347,095	2,429,971	425,200
Charge for Service/fees	329,894	382,059	290,151	374,698	346,687
Interest	3,030	3,188	2,300	8,570	5,700
Other (incl. non-govt grants)	756,625	804,969	734,266	587,950	904,870
Loan Proceeds	2,663	-	-	2,116,470	-
	4,477,643	3,171,974	1,393,812	5,579,888	1,702,557

* Audited
Unaudited

By Fund (with Beginning & Ending Balances)

Hotel Tax

Beginning Fund Balance	\$27,192	\$32,987	\$36,871	\$38,457	\$41,469
Revenues	20,575	18,278	20,000	29,699	20,000
Total Available Funds	47,767	51,265	56,871	68,156	61,469
Expenditures	14,781	12,810	20,000	16,563	20,000
Ending Fund Balance	\$32,987	\$38,456	\$36,871	\$51,593	\$41,469

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

Justice Court Technology

Beginning Fund Balance	50,525	28,263	7,542	8,536	(3,562)
Revenues	16,471	18,003	26,328	23,540	34,200
Total Available Funds	66,996	46,266	33,870	32,076	30,638
Expenditures	38,733	37,729	33,869	35,638	34,200
Ending Fund Balance	\$28,263	\$8,537	\$1	(\$3,562)	(\$3,562)

Fund balance as a % of expenditures 72.97% 22.63% 0.00% -9.99% -10.42%

Judicial Center Construction

Beginning Fund Balance	111,785	-	-	-	-
Revenues	16	-	-	-	-
Total Available Funds	111,801	-	-	-	-
Expenditures	111,800	-	-	-	-
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

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

County Child Abuse Prevention

Beginning Fund Balance	-	-	-	-	-
Revenues	7	-	-	7	100
Total Available Funds	-	-	-	7	100
Expenditures	-	-	-	-	100
Ending Fund Balance	\$0	\$0	\$0	\$7	\$0

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

Other Funds - Summary (continued)

Summary					
Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted

Energy Savings Program

Beginning Fund Balance	-	-	-	-	1,556,512
Revenues	-	-	-	2,116,470	-
Total Available Funds	-	-	-	2,116,470	1,556,512
Expenditures	-	-	-	559,958	-
Ending Fund Balance	\$0	\$0	\$0	\$1,556,512	\$1,556,512

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

Justice Court Building Security

Beginning Fund Balance	28,830	32,876	37,027	37,313	38,310
Revenues	4,046	4,438	4,361	3,593	4,361
Total Available Funds	32,876	37,314	41,388	40,907	42,671
Expenditures	-	-	1,000	2,800	4,361
Ending Fund Balance	\$32,876	\$37,314	\$40,388	\$38,107	\$38,310

Fund balance as a % of expenditures #DIV/0! #DIV/0! 4038.82% 1360.95% 878.47%

Security (Courthouse)

Beginning Fund Balance	18,158	425	17,366	17,143	27,005
Revenues	106,720	137,601	129,346	127,859	146,889
Total Available Funds	124,878	138,026	146,712	145,002	173,894
Expenditures	124,878	120,883	129,346	122,519	173,894
Ending Fund Balance	(\$0)	\$17,143	\$17,366	\$22,483	(\$0)

Fund balance as a % of expenditures 0.00% 14.18% 13.43% 18.35% 0.00%

Historical Commission

Beginning Fund Balance	\$419,994	\$422,976	\$436,008	\$435,938	\$342,015
Revenues	6,999	15,933	-	18,643	-
Total Available Funds	426,993	438,909	436,008	454,581	342,015
Expenditures	4,018	2,971	-	166,431	-
Ending Fund Balance	\$422,975	\$435,938	\$436,008	\$288,149	\$342,015

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

College / Commerce Center

Beginning Fund Balance	53,771	53,771	53,917	145	-
Revenues	-	145	-	-	-
Total Available Funds	53,771	53,916	53,917	145	-
Expenditures	-	53,772	-	-	-
Ending Fund Balance	\$53,771	\$145	\$53,917	\$145	\$0

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

Other Funds - Summary (continued)

Summary

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
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Waste Managemet

Beginning Fund Balance	\$5,876	\$1,252	\$0	\$5,132	\$5,132
Revenues	129,908	143,880	132,000	145,677	160,000
Total Available Funds	135,784	145,132	132,000	150,809	165,132
Expenditures	134,533	140,000	132,000	132,000	160,000
Ending Fund Balance	\$1,251	\$5,132	\$0	\$18,809	\$5,132

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

FEMA Disaster

Beginning Fund Balance	-	-	-	-	-
Revenues	-	-	-	-	-
Total Available Funds	-	-	-	-	-
Expenditures	-	-	-	-	-
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

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

Grant Fund

Beginning Fund Balance	163	9,861	-	29,910	-
Revenues	2,974,410	1,614,481	-	1,954,180	-
Total Available Funds	2,974,573	1,624,342	-	1,984,090	-
Expenditures	2,964,713	1,467,536	-	1,884,517	-
Ending Fund Balance	\$9,861	\$156,806	\$0	\$99,573	\$0

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

Law Library

Beginning Fund Balance	57,284	62,604	66,931	69,200	72,868
Revenues	12,239	12,685	11,500	11,297	10,600
Total Available Funds	69,523	75,289	78,431	80,497	83,468
Expenditures	6,918	6,090	11,500	8,297	10,600
Ending Fund Balance	\$62,605	\$69,200	\$66,931	\$72,201	\$72,868

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

Pre-Trial Intervention Program

Beginning Fund Balance	40,328	59,693	79,890	83,152	99,662
Revenues	25,725	29,339	57,950	24,075	22,500
Total Available Funds	66,053	89,032	137,840	107,227	122,162
Expenditures	6,360	5,880	49,060	5,880	22,500
Ending Fund Balance	\$59,693	\$83,152	\$88,779	\$101,347	\$99,662

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

Other Funds - Summary (continued)

Summary

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
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District Attorney Special

Beginning Fund Balance	88	867	1,760	866	923
Revenues	28,279	13,692	24,000	42,093	28,200
Total Available Funds	28,367	14,559	25,760	42,959	29,123
Expenditures	27,500	13,692	24,000	42,793	28,200
Ending Fund Balance	\$867	\$867	\$1,760	\$166	\$923

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

District Attorney Hot Check

Beginning Fund Balance	33,941	36,074	37,677	35,581	34,798
Revenues	3,514	2,774	5,000	3,247	3,600
Total Available Funds	37,455	38,848	42,677	38,828	38,398
Expenditures	1,382	3,268	5,000	2,190	3,600
Ending Fund Balance	\$36,074	\$35,581	\$37,677	\$36,637	\$34,798

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

Aging Services

Beginning Fund Balance	\$260,228	\$245,251	\$248,032	\$271,796	\$298,073
Revenues	350,649	371,588	314,795	420,799	387,500
Total Available Funds	610,877	616,839	562,827	692,595	685,573
Expenditures	366,081	345,043	313,570	394,815	372,634
Ending Fund Balance	\$244,796	\$271,796	\$249,257	\$297,780	\$312,939

Fund balance as a % of expenditures 66.87% 78.77% 79.49% 75.42% 83.98%

Commissary (Sheriff)

Beginning Fund Balance	34,314	36,418	36,904	40,107	49,095
Revenues	19,835	17,397	15,000	31,259	25,000
Total Available Funds	54,149	53,815	51,904	71,366	74,095
Expenditures	17,731	13,815	15,000	19,352	25,000
Ending Fund Balance	\$36,418	\$40,001	\$36,904	\$52,014	\$49,095

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

District Clerk TDCJ

Beginning Fund Balance	5,648	5,648	4,050	-	-
Revenues	-	-	-	-	-
Total Available Funds	5,648	5,648	4,050	-	-
Expenditures	-	4,050	-	-	-
Ending Fund Balance	\$5,648	\$1,598	\$4,050	\$0	\$0

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

Other Funds - Summary (continued)

Summary

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
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Retiree Health Benefits Trust

Beginning Fund Balance	591,552	844,254	1,074,000	1,022,985	1,163,896
Revenues	306,117	264,766	305,800	306,058	353,957
Total Available Funds	897,669	1,109,020	1,379,800	1,329,043	1,517,853
Expenditures	53,416	86,035	123,202	125,694	145,678
Ending Fund Balance	\$844,253	\$1,022,985	\$1,256,598	\$1,203,348	\$1,372,176

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

Drug Forfeiture

Beginning Fund Balance	222,621	208,443	185,271	197,381	215,516
Revenues	16,835	1,831	-	32,818	-
Total Available Funds	239,456	210,274	185,271	230,199	215,516
Expenditures	31,013	12,411	-	27,119	-
Ending Fund Balance	\$208,444	\$197,863	\$185,271	\$203,080	\$215,516

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

Permanent School

Beginning Fund Balance	636,057	588,827	542,121	567,585	589,685
Revenues	51,556	32,347	25,000	65,016	65,000
Total Available Funds	687,613	621,174	567,121	632,601	654,685
Expenditures	99,043	53,588	25,000	33,950	65,000
Ending Fund Balance	\$588,569	\$567,586	\$542,121	\$598,651	\$589,685

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

Available School

Beginning Fund Balance	224,723	222,919	187,955	220,957	247,795
Revenues	136,870	137,256	137,992	158,840	158,314
Total Available Funds	361,593	360,175	325,946	379,797	406,109
Expenditures	138,415	139,219	137,992	139,524	158,314
Ending Fund Balance	\$223,178	\$220,956	\$187,955	\$240,273	\$247,795

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

County Clerk Records Management

Beginning Fund Balance	113,143	179,996	265,307	292,053	441,653
Revenues	211,431	250,546	132,100	260,132	234,650
Total Available Funds	324,574	430,542	397,407	552,185	676,303
Expenditures	144,578	138,491	126,930	108,705	149,784
Ending Fund Balance	\$179,996	\$292,050	\$270,478	\$443,480	\$526,519

Fund balance as a % of expenditures 124.50% 210.88% 213.09% 407.96% 351.52%

Other Funds - Summary (continued)

Summary					
Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
County Records Management					
Beginning Fund Balance	-	-	(852)	1,947	(12,095)
Revenues	29,349	31,693	14,400	15,478	14,000
Total Available Funds	29,349	31,693	13,548	17,425	1,905
Expenditures	29,348	29,743	14,400	14,400	14,000
Ending Fund Balance	\$1	\$1,949	(\$852)	\$3,025	(\$12,095)
Sheriff's Federal Revenue Sharing					
Beginning Fund Balance	17,241	8,042	25,055	18,792	18,800
Revenues	12,000	36,269	20,000	24,500	20,000
Total Available Funds	29,241	44,311	45,055	43,292	38,800
Expenditures	21,199	25,520	20,000	33,269	20,000
Ending Fund Balance	\$8,042	\$18,791	\$25,055	\$10,023	\$18,800
<i>Fund balance as a % of expenditures</i>	37.94%	73.63%	125.28%		94.00%
District Clerk Records Management					
Beginning Fund Balance	22,191	30,186	35,188	46,062	60,236
Revenues	13,240	15,876	17,325	13,541	12,650
Total Available Funds	35,431	46,062	52,513	59,603	72,886
Expenditures	5,245	-	17,325	30,238	4,000
Ending Fund Balance	\$30,187	\$46,062	\$35,188	\$29,365	\$68,886
<i>Fund balance as a % of expenditures</i>	575.59%	#DIV/0!	203.11%		1722.15%
County & District Court Technology					
Beginning Fund Balance	2,518	3,376	4,444	4,530	5,559
Revenues	858	1,154	915	1,066	1,035
Total Available Funds	3,376	4,530	5,359	5,596	6,594
Expenditures	-	-	915	300	1,035
Ending Fund Balance	\$3,376	\$4,530	\$4,444	\$5,296	\$5,559
<i>Fund balance as a % of expenditures</i>	#DIV/0!	#DIV/0!	485.73%		537.10%

Hotel Tax



Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	27,192	32,987	36,871	38,457	41,469
011-318-140 HOTEL OCCUPANCY TAX	20,575	18,278	20,000	29,699	20,000
011-365-200 OTHER (Contrib.) REVENUE				-	
**TOTAL REVENUE	20,575	18,278	20,000	29,699	20,000

Detail Expenditures

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
011-401-488 HOTEL TAX DISTRIBUTION	6,296	8,074	8,000	11,274	8,000
011-401-489 PRO-RATA HOTEL TAX SHARE	8,484	4,735	12,000	5,290	12,000
**TOTAL EXPENDITURES	14,781	12,810	20,000	16,563	20,000

Justice Court Technology



Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	50,525	28,263	7,542	8,536	(3,562)
013-340-010 TRANSFER FROM GENERAL FUND			8,978	8,978	19,209
013-340-801 JUSTICE TECH FEES - PCT. 1	5,573	6,703	6,875	4,621	4,625
013-340-802 JUSTICE TECH FEES - PCT. 2	3,690	3,486	3,150	2,686	2,724
013-340-803 JUSTICE TECH FEES - PCT. 3	5,460	5,686	5,350	5,470	5,789
013-340-804 JUSTICE TECH FEES - PCT. 4	1,748	2,128	1,975	1,785	1,853
013-360-100 INTEREST					
**TOTAL REVENUE	16,471	18,003	26,328	23,540	34,200

Detail Expenditures

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
013-450-503 NET DATA JP SOFTWARE MAI	24,500	26,700	26,700	26,700	26,700
013-451-350 JP1 TECHNOLOGY EXPENSE				-	
013-451-351 JP1 USE OF FUND BALANCE	5,302	3,171	2,971	2,972	2,314
013-452-350 JP2 TECHNOLOGY EXPENSE	1,087	2,260		1,438	
013-452-351 JP2 USE OF FUND BALANCE	5,744	2,451	1,362	1,362	1,363
013-453-350 JP3 TECHNOLOGY EXPENSE				-	
013-453-351 JP3 USE OF FUND BALANCE	1,705	2,555	2,313	2,313	2,897
013-454-350 JP4 TECHNOLOGY EXPENSE				-	
013-454-351 JP4 USE OF FUND BALANCE	396	592	523	853	927
**TOTAL EXPENDITURES	38,733	37,729	33,869	35,638	34,200



Judicial Center Construction

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	111,785	-			
019-341-100 INTEREST-2007 C/O SERIES	16				
* TOTAL FUND REVENUE	16	-	-	-	-

Detail Expenditures

019-465-555 CONSTRUCTION COSTS	111,800				
* TOTAL FUND EXPENSE	111,800	-	-	-	-



County Child Abuse Prevention

Fund Description

This Fund was established in accordance with Art. 102.0186 Code of Criminal Procedure to account for the statutory fee charged on conviction in certain child sexual assault cases. The Fund is administered by the Commissioners Court for Child Abuse Prevention programs within the County.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)					
014-340-740 CHILD ABUSE PREV. FEE				7	100
*TOTAL FUND REVENUE	-	-	-	7	100

Detail Expenditures

014-401-402 CHILD ABUSE PREV. EXPENSE				-	100
*TOTAL FUND EXPENSE	-	-	-	-	100



Energy Savings Program

Fund Description

This Fund was created in FY2016 to account for the use of Series 2016 Public Property Finance Contractual Obligations in the amount of \$2,120,000. Funds will be used to retrofit County electric, water and air systems for efficient energy usage and energy cost savings. (See "Current Use of Debt Obligations" section of this document for complete project description)

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)					1,556,512
018-342-100 DEPOSITORY INTEREST				-	
018-390-400 CONTRACTUAL OBLG. PROCEEDS				2,075,350	
018-390-411 BOND ISSUANCE COSTS	-			41,120	
* TOTAL FUND REVENUE	-	-	-	2,116,470	-

Detail Expenditures

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
018-511-450 REPAIR/REPLACEMENT BLDG					
018-511-553 BOND FEES / ISSUANCE COST				41,120	
018-511-574 CAPITAL OUTLAY BUILDING				518,838	
018-700-061 TRANSFER TO DEBT SERVICE					
* TOTAL FUND EXPENSE	-	-	-	559,958	-



Justice Court Building Security

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	28,830	32,876	37,027	37,313	38,310
026-340-801 JP Court Bldg Security JP#1	1,362	1,661	1,700	1,143	1,700
026-340-802 JP Court Bldg Security JP#2	916	850	800	667	800
026-340-803 JP Court Bldg Security JP#3	1,341	1,400	1,300	1,338	1,300
026-340-804 JP Court Bldg Security JP#4	427	526	561	446	561
026-340-100 INTEREST					
* TOTAL FUND REVENUE	4,046	4,438	4,361	3,593	4,361

Detail Expenditures

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
026-580-571 JP#1 CAPITAL OUTLAY	-	-	500	-	1,700
026-580-572 JP#2 CAPITAL OUTLAY	-	-	500	-	800
026-580-573 JP#3 CAPITAL OUTLAY	-	-	-	-	1,300
026-580-574 JP#4 CAPITAL OUTLAY	-	-	-	2,800	561
Sub-Total : Capital Outlay	-	-	1,000	2,800	4,361
* TOTAL FUND EXPENSE	-	-	1,000	2,800	4,361



George Bigler
Courthouse Security Bailiff

Security (Courthouse)

Fund / Department Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
	Fund Balance (year beginning)	18,158	425	17,366	17,143	27,005
027-340-010	TRANSFER FROM GENERAL	73,996	100,845	98,996	98,996	118,539
027-340-400	COUNTY CLERK FEES	12,946	12,572	12,250	12,982	12,500
027-340-700	DISTRICT CLERK FEES	4,776	5,889	5,100	4,951	4,600
027-340-801	JP #1 Security Fees	4,187	5,055	5,000	3,458	3,500
027-340-802	JP #2 Security Fees	2,782	2,605	2,500	2,027	2,100
027-340-803	JP #3 Security Fees	4,085	4,262	4,000	4,106	4,350
027-340-804	JP #4 Security Fees	1,285	1,593	1,500	1,339	1,300
027-342-600	INSURANCE PROCEEDS (CLAIMS)		4,781			
027-360-100	DEPOSITORY INTEREST					
027-390-400	TAX NOTES PROCEEDS	2,663				
	**TOTAL REVENUES	106,720	137,601	129,346	127,859	146,889

Detail Expenditures

027-580-103	CELL PHONE ALLOWANCE		790	1,080	1,098	1,560
027-580-105	SALARIES - BAILIFFS	66,618	62,289	68,730	65,789	102,000
027-580-108	SALARIES / PART-TIME	11,407	17,227	9,975	8,170	5,000
027-580-120	CERTIFICATE PAY	1,800	625	1,200	610	1,200
027-580-200	LONGEVITY	1,380	360	420	420	540
027-580-201	SOCIAL SECURITY	7,074	6,211	6,228	5,787	8,438
027-580-202	GROUP INSURANCE	17,425	10,917	19,008	19,087	29,932
027-580-203	RETIREMENT	11,378	9,908	9,659	9,013	14,003
027-580-204	WORKERS COMPENSATION	2,230	2,072	2,101	1,853	2,692
027-580-206	UNEMPLOYMENT INSURANCE	222	199	195	178	240
	Sub-Total : Personnel	119,532	110,598	118,596	112,005	165,604
027-580-300	UNIFORMS		375	1,000	2,297	1,000
027-580-315	OFFICE SUPPLIES		231	500	497	500
027-580-423	MOBILE PHONES/PAGER	568	-	-	195	
027-580-427	TRAVEL/TRAINING	2,116	15	2,000	185	2,000
027-700-010	TRANSFER TO GENERAL FUND				2,000	
027-580-495	SECURITY EXPENSES		9,665	7,250	5,339	4,790
	Sub-Total : Operating	2,683	10,285	10,750	10,514	8,290
027-580-573	CAPITAL PURCHASES	2,663				-
	Sub-Total : Operating	2,663	-	-	-	-
	**TOTAL EXPENSES	124,878	120,883	129,346	122,519	173,894



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	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	419,994	422,976	436,008	435,938	342,015
028-318-140 HOTEL/MOTEL TAX	5,000	5,000	-	5,000	-
028-360-100 DEPOSITORY INTEREST	335	605	-	1,460	-
* TAX/INT REVENUE SUMMAR	5,335	5,605	-	6,460	-
028-367-100 CONTRIBUTIONS	1,564	9,988	-	12,182	-
* CONTRIBUTIONS REVENUE	1,564	9,988	-	12,182	-
028-370-500 Miscellaneous Income	100	340	-	-	-
* OTHER REVENUE	100	340	-	-	-
**TOTAL REVENUES	6,999	15,933	-	18,643	-

Detail Expenditures

028-661-334 OPERATING EXPENSE	4,018	2,971	-	166,431	-
Sub-Total : Operating	4,018	2,971	-	166,431	-
028-661-531 CAPITAL PROJECTS - BUILDING	-	-	-	-	-
Sub-Total : Capital Outlay	-	-	-	-	-
**TOTAL EXPENDITURES	4,018	2,971	-	166,431	-



College & Commerce Center

Fund Description

This fund was created to account for the construction of the Polk County Commerce Center. In 2009, Polk County received a \$4million grant from the Texas Economic Development Administration (EDA) for the purpose of building a college/conference center in coordination with Angelina College to provide management and full course curriculum. The Center will also serve as a shelter facility in the event of a major disaster. Additional funding to complete the project is to be received through donations from local individuals and foundations. Currently, local contributions are held by the Polk County Higher Education and Technology Foundation. County monies are not used in the operation of this facility.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	53,771	53,771	53,917	145	
030-341-100 INTEREST	-	-	-	-	
030-330-100 CONTRIBUTIONS (Foundation)	-	145	-	-	
030-367-200 EDA GRANT FUNDS	-	-	-	-	
* TOTAL FUND REVENUE	-	145	-	-	

PROJECT COMPLETED
Funding and future
administration transferred to
Higher Education and Technolgy
Foundation

Detail Expenditures

030-651-550 ARCHITECT/ENG. FEE	-	-	-	-	-
030-651-555 CONSTRUCTION COSTS	-	-	-	-	-
030-700-035 TRANSFER TO GRANT FUND	-	53,772	-	-	-
* TOTAL FUND EXPENSE	-	53,772	-	-	-



Santek Environmental

Waste Management

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	5,876	1,252		5,132	5,132
032-344-601 SANTEK CONTRACT PYMTS.	129,908	143,880	132,000	145,677	160,000
** TOTAL REVENUES	129,908	143,880	132,000	145,677	160,000

Detail Expenditures

032-700-010 TRANSFER TO GENERAL FUND	134,533	140,000	132,000	132,000	160,000
032-700-061 TRANSFER TO DEBT (POST CLOSURE)					
Sub-Total : Capital Outlay	134,533	140,000	132,000	132,000	160,000
* EXP SUMMARY - WASTE MG	134,533	140,000	132,000	132,000	160,000



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	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)					
034-330-100 OTHER FEMA REVENUES					
034-330-610 GENERAL FEMA - REIMB.					
034-330-621 PCT #1 FEMA REVENUES					
034-330-622 PCT #2 FEMA REVENUES					
034-330-623 PCT #3 FEMA REVENUES					
034-330-624 PCT #4 FEMA REVENUES					
*TOTAL FUND REVENUE	-	-	-	-	-

Detail Expenditures

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



Grant Fund

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	163	9,861		29,910	
035-331-050 FEMA PROJECT REVENUES					
035-331-100 DISASTER PROJECT (DRS)					
035-331-115 #2563801 - FORENSIC EQUIP					
035-331-125 COURTHOUSE RESTORATION	731,925	501,272		191,637	
035-331-150 2012-040364 EXEC/PPH	71,131	79,308		72,731	
035-331-201 DISASTER RELIEF 216280					
035-331-203 DISASTER RELIEF 2526701					
035-331-204 GLO #10-5226-000-5210	2,171,355	980,130		965,765	
035-331-205 CITY OF CORRIGAN REIMB.				193,610	
035-331-206 CORRIGAN OSB LLC PROJECT				530,438	
035-370-030 TRANSFER FROM COLLEGE/COMMERCE		53,772			
**TOTAL REVENUE	2,974,410	1,614,481	-	1,954,180	-

Detail Expenditures

035-400-990 2012-040364 EXEC/PPH	71,131	79,308		72,731	
035-409-590 FEMA PROJECT EXPENSES					
035-409-614 GLO #10-5226-000-5210	2,171,355	886,956		1,517,499	
035-409-616 #7215092 - CORRIGAN OSB PROJECT				172,314	
035-409-625 COURTHOUSE RESTORATION	722,227	501,272		121,973	
**TOTAL EXPENDITURES	2,964,713	1,467,536	-	1,884,517	-

Following the initial grant award, revenues & expenses are determined by actual project costs and the budget is amended with drawdowns made during the year from the state or federal funding agency. A negative fund balance represents state or federal reimbursement not yet received at the time of the report.



Law Library

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
	Fund Balance (year beginning)	57,284	62,604	66,931	69,200	72,868
040-340-400	COUNTY COURT FEES	3,000	2,970	3,000	3,100	3,000
040-340-700	DISTRICT COURT FEES	8,640	9,715	8,500	8,197	7,600
	* COURT FEES REVENUE SUM	11,640	12,685	11,500	11,297	10,600
040-360-100	DEPOSITORY INTEREST	599				
	* INTEREST REVENUE SUMMA	599	-	-	-	-
	**TOTAL REVENUES	12,239	12,685	11,500	11,297	10,600

Detail Expenditures

040-650-334	OPERATING EXPENSE	6,918	6,090	11,500	8,297	10,600
	Sub-Total : Operating	6,918	6,090	11,500	8,297	10,600
040-650-573	CAPITAL OUTLAY					
	Sub-Total : Capital Outlay	-	-	-	-	-
	** TOTAL EXPENDITURES	6,918	6,090	11,500	8,297	10,600



Pre-Trial Intervention Program

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
	Fund Balance (year beginning)	40,328	59,693	79,890	83,152	99,662
047-340-100	DEPOSITORY INTEREST		-			
047-340-475	PRETRIAL INTERVEN. FEE	25,725	29,339	26,000	24,075	22,500
047-340-900	SUPRV PRE-TRIAL BOND FEE			30,000		
047-340-920	UA TEST FEE			1,800		
047-340-925	IGNITION INTERLOCK FEE			150		
	*TOTAL FUND REVENUE	25,725	29,339	57,950	24,075	22,500

Detail Expenditures

047-475-000	PRE-TRIAL SERVICES PERSONNEL			40,060		
047-475-417	PRETRIAL INTERVENTION	6,360	5,880	6,000	5,880	22,500
047-475-427	PRETRIAL OPERATING			3,000		
	*TOTAL FUND EXPENSE	6,360	5,880	49,060	5,880	22,500



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	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	88	867	1,760	866	923
048-333-400 LEOSE INVESTIG. TRAINING	779	785			700
048-342-400 SALARY SUPPLEMENT REIMB.	27,500	12,907	24,000	42,093	27,500
*TOTAL FUND REVENUE	28,279	13,692	24,000	42,093	28,200

Detail Expenditures

048-476-105 SALARY SUPP/BENEFITS	27,500	12,907	24,000	42,093	27,500
048-476-334 INVESTIGATOR TRAVEL/TRAINING		785		700	700
*TOTAL FUND EXPENSE	27,500	13,692	24,000	42,793	28,200



District Attorney Collection

Fund Description

This fund is created by statute to account for certain fees retained by the Criminal District Attorney's Office from the collection of hot checks (formerly referred to as the "Hot Check Fund"). Expenditures are made at the discretion of the District Attorney. This fund is not performance related.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	33,941	36,074	37,677	35,581	34,798
049-340-600 FEES	3,514	2,774	5,000	3,247	3,600
049-342-400 SALARY SUPP/REFUND					
049-342-566 REFUND - UNEMPLOYMENT					
* TOTAL FUND REVENUE	3,514	2,774	5,000	3,247	3,600

Detail Expenditures

049-476-105 SALARY SUPP/BENEFITS		-	-		
049-476-334 OPERATING	1,382	3,268	5,000	2,190	3,600
* TOTAL FUND EXPENSE	1,382	3,268	5,000	2,190	3,600



Administered by
Social Services

Aging Services

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
	Fund Balance (year beginning)	260,228	245,251	248,032	271,796	298,073
051-339-120	TITLE IIIC1 CONGREGATE ME	67,582	72,548	60,000	77,800	60,000
051-339-130	TITLE IIIC2 HOME DELIVERY	46,198	43,050	45,000	42,971	35,000
051-339-135	HOME DELIVERED REIMBURS	116,159	120,246	85,075	145,783	125,000
051-339-140	TITLE XX - DHS	62,246	63,053	62,577	97,233	125,000
051-339-145	HMO-HDM REIMBURSEMENT	38,382	49,334	47,059	42,027	32,000
051-339-180	EFSP - National Board	2,798	2,798	3,385	3,384	-
051-339-185	HOME DELIVERY CONTRIBUTION		6,007		100	-
051-339-190	LIVINGSTON CONTRIBUTIONS	3,778	2,377	2,800	1,871	1,700
051-339-193	CORRIGAN CONTRIBUTIONS	623	414	400	291	300
051-339-195	ONALASKA CONTRIBUTIONS	9,175	8,212	8,500	8,330	8,500
051-342-600	INSURANCE CLAIMS	965	-			
051-360-100	DEPOSITORY INTEREST		-		24	
051-360-150	MISCELLANEOUS REVENUE	2,742	100		986	
051-370-490	REIMB. CO. MEETINGS/BANQUETS		3,449			
051-390-409	LOAN PROCEEDS		-			
	** TOTAL REVENUES	350,649	371,588	314,795	420,799	387,500

(PROJECTED USE OF FUND BALANCE)

Detail Expenditures

051-645-105	SALARIES	105,764	107,605	96,196	95,195	98,601
051-645-108	SALARIES / PART-TIME	15,883	8,211	17,202	22,078	26,447
051-645-200	LONGEVITY PAY	840	1,140	1,020	1,020	1,380
051-645-201	SOCIAL SECURITY	8,981	8,232	8,753	8,407	9,672
051-645-202	GROUP INSURANCE	32,741	42,020	38,016	38,174	39,909
051-645-203	RETIREMENT	15,044	14,161	13,576	14,014	16,050
051-645-204	WORKER'S COMPENSATION	1,256	1,156	1,131	1,110	1,199
051-645-206	UNEMPLOYMENT COMPENSAT	294	282	275	279	275
	Sub-Total : Personnel	180,804	182,808	176,168	180,275	193,534
051-645-315	OFFICE SUPPLIES	496	1,742	1,000	2,639	1,500
051-645-330	VAN GAS/ OIL	6,622	5,126	5,000	3,713	3,000
051-645-333	RAW FOOD	110,215	121,011	95,000	145,969	125,000
051-645-334	FOOD DELIVERY				116	150
051-645-340	FEMA FOOD RELATED ITEMS	2,798	-	3,384	-	-
051-645-343	PAPER GOODS/SUPPLIES	33,021	5,104	15,000	22,294	27,000
051-645-344	KITCHEN SUPPLIES	1,465	2,186	1,000	2,780	3,000

Aging Services (Cont.)

Detail Expenditures (continued)

Account #	Account Name	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
051-645-351	EQUIPMENT MAINT/REPAIR	848	835	300	366	350
051-645-353	COMPUTER SOFTWARE EXP.		106		-	-
051-645-394	SAFETY & MEDICAL SUPPLIES	120	927	300	-	-
051-645-396	STATE NUTRITIONIST GUIDE	1,421	800	800	800	800
051-645-405	CONTRACT SERVICES	13,117	13,367	13,117	13,191	13,445
051-645-420	TELEPHONE EXPENSE	799	5,785	1,500	1,938	1,855
051-645-427	TRAVEL - SEMINARS				-	
051-645-454	AUTO REPAIRS	5,306	1,307	1,000	3,648	3,000
051-645-470	COUNTY SUBSIDY EXPENSES	8,226			-	-
051-645-490	COUNTY MEETING/BANQUET		2,707	-	237	-
	Sub-Total : Operating	184,454	161,002	137,401	197,691	179,100
051-645-572	EQUIPMENT		1,233		6,119	
051-645-573	CAPITAL OUTLAY	823			10,729	
	Sub-Total : Capital Outlay	823	1,233	-	16,848	-
051-999-990	** TOTAL EXPENDITURES	366,081	345,043	313,570	394,815	372,634



Commissary (Sheriff)

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	34,314	36,418	36,904	40,107	49,095
056-367-135 COMMISSION ON COMMISSAF	19,835	17,397	15,000	31,259	25,000
056-367-426 WORK RELEASE PROGRAM					
056-367-512 REFUNDS / REIMB					
* TOTAL FUND REVENUE	19,835	17,397	15,000	31,259	25,000

Detail Expenditures

056-512-491 INMATE SUPPLIES	17,731	13,815	15,000	19,352	25,000
056-700-010 TRANSFER TO GENERAL	-				
* TOTAL FUND EXPENSE	17,731	13,815	15,000	19,352	25,000



District Clerk TDCJ

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
	Fund Balance (year beginning)	5,648	5,648	4,050	-	-
080-360-250	TDCJ Revenues		-	-		
	* TOTAL FUND REVENUE	-	-	-	-	-

Fund Balance cleared in FY2015 - Fund no longer used (To be deleted from Budget Document)

Detail Expenditures

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



Retiree Health Benefits Trust

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
	Fund Balance (year beginning)	591,552	844,254	1,074,000	1,022,985	1,163,896
083-341-100	DEPOSITORY INTEREST	1,416	1,877	800	4,363	4,000
083-342-202	TAC HEBP SURPLUS DISTRIB	54,701	12,114	55,000	42,171	40,000
083-370-010	TRANSFER FROM GEN FUND	250,000	250,775	250,000	250,000	300,000
083-370-185	JUV. PROB. REIMBURSEMENT				9,525	9,957
	* TOTAL FUND REVENUE	306,117	264,766	305,800	306,058	353,957

Detail Expenditures

083-401-202	RETIREE HEALTH INSURANCE	53,416	78,379	123,202	125,694	138,678
083-401-205	ADMINISTRATIVE EXPENSE		7,655			7,000
	* TOTAL FUND EXPENSE	53,416	86,035	123,202	125,694	145,678



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		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
	Fund Balance (year beginning)	222,621	208,443	185,271	197,381	215,516
090-340-200	SHERIFF'S ACCOUNT	11,760	1,778	-	23,393	-
090-340-600	DISTRICT ATTORNEY ACCT.	5,040		-	9,130	-
090-340-700	CONSTABLES ACCT.			-		-
090-360-100	DEPOSITORY INTEREST	35	53	-	296	-
	* TOTAL FUND REVENUE	16,835	1,831	-	32,818	-

Detail Expenditures

090-476-499	DIST. ATTY. ACCOUNT	21,809	3,961	-	2,000	-
090-552-499	CONSTABLE PCT. 2 ACCT.			-		-
090-552-498	SHERIFF'S ACCT. - FEDERAL				6,300	
090-560-499	SHERIFF'S ACCOUNT	9,204	8,450	-	11,530	-
090-700-010	TRANSFER TO GENERAL FUND				7,289	
	* TOTAL FUND EXPENSE	31,013	12,411	-	27,119	-



Permanent School

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
	Fund Balance (year beginning)	636,057	588,827	542,121	567,585	589,685
091-360-100	DEPOSITORY INTEREST	251	315		1,721	
091-370-200	MINERAL ROYALTIES	51,305	32,032	25,000	63,295	65,000
	* TOTAL FUND REVENUE	51,556	32,347	25,000	65,016	65,000

Detail Expenditures

091-699-489	SCHOOL DISTRIBUTIONS	98,786	53,039	25,000	32,374	65,000
091-700-092	TRANSFER TO AVAILABLE	258	549		1,575	
	* TOTAL FUND EXPENSE	99,043	53,588	25,000	33,950	65,000



Available School

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	224,723	222,919	187,955	220,957	247,795
092-360-100 DEPOSITORY INTEREST	379	338	1,500	650	1,700
092-370-091 TRANSFER FROM PERM. SCHOOL		427		1,575	
092-370-200 LEASE REVENUES	136,491	136,491	136,492	156,614	156,614
* TOTAL FUND REVENUE	136,870	137,256	137,992	158,840	158,314

Detail Expenditures

092-699-450 PROPERTY TAXES	13,524	14,328	13,100	14,632	14,650
092-699-489 SCHOOL PYMTS/DISTRIBUTION	124,892	124,892	124,892	124,892	143,664
* TOTAL FUND EXPENSE	138,415	139,219	137,992	139,524	158,314



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	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	113,143	179,996	265,307	292,053	441,653
093-340-400 COUNTY CLERK FEES	97,062	105,683	63,000	109,215	100,000
093-340-405 COURT RECORDS PRESERV.	920	810	1,300	1,080	1,000
093-340-410 RECORDS ARCHIVE FEE	109,686	140,158	64,000	145,831	130,000
093-340-415 PROBATE ARCHIVE FEE	1,505	1,495	1,500	1,575	1,500
093-340-420 PRESV. - VITAL STATISTIC	2,258	2,400	2,300	2,375	2,150
*FEES REVENUE SUMMARY	211,431	250,546	132,100	260,076	234,650
093-360-100 DEPOSITORY INTEREST				57	
* INTEREST REVENUE SUMMARY	-	-	-	57	-
** TOTAL REVENUES	211,431	250,546	132,100	260,132	234,650

(PROJECTED USE OF FUND BALANCE)

Detail Expenditures

093-403-410 RECORDS ARCHIVE EXPENSE	30,331	12,500	12,500	5,203	10,000
093-403-415 PROBATE ARCHIVE EXPENSE		-			
093-403-420 PRESERVATION-VITAL STATISTICS		2,899			7,000
093-403-500 COMPUTER NETWORK MAINT	28,670	27,056	39,858	28,931	39,858
093-403-572 EQUIPMENT/COMPUTERS	176				
093-700-403 Transfer to Co. Clerk General Fund	85,401	96,036	74,572	74,572	92,926
** TOTAL EXPENDITURES	144,578	138,491	126,930	108,705	149,784



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	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	-	-	(852)	1,947	(12,095)
094-340-400 COUNTY CLERK FEES	6,342	6,677	6,300	6,904	6,800
094-340-700 DISTRICT CLERK FEES	6,565	8,592	7,000	7,474	7,150
094-390-450 Book Repair-Trnsf from Gen	16,442	16,424	1,100	1,100	50
** TOTAL REVENUES	29,349	31,693	14,400	15,478	14,000

Detail Expenditures

094-426-450 DIST. CLERK IMAGING	29,348	29,743	14,400	14,400	14,000
** TOTAL EXPENDITURES	29,348	29,743	14,400	14,400	14,000



Sheriff's Federal Rev. Sharing

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
Fund Balance (year beginning)	17,241	8,042	25,055	18,792	18,800
095-331-100 FEDERAL REVENUES	12,000	36,269	20,000	24,500	20,000
095-360-100 DEPOSITORY INTEREST					
* TOTAL FUND REVENUE	12,000	36,269	20,000	24,500	20,000

Detail Expenditures

095-560-334 OPERATING EXPENSES	21,199	25,520	20,000	33,269	20,000
* TOTAL FUND EXPENSE	21,199	25,520	20,000	33,269	20,000



District Clerk Records Mgmt.

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
	Fund Balance (year beginning)	22,191	30,186	35,188	46,062	60,236
098-340-450	RECORDS PRESERVATION FEE	4,849	5,990	4,350	5,078	4,750
098-340-700	COURT RECORDS PRESV. FEE	8,391	9,886	6,975	8,463	7,900
098-340-410	RECORDS ARCHIVE FEE		-	6,000		-
	* TOTAL FUND REVENUE	13,240	15,876	17,325	13,541	12,650

Detail Expenditures

098-450-450	REC. PRESERV. EXPENSE	5,245	-	17,325	30,238	3,450
098-450-572	EQUIPMENT / COMPUTERS					550
098-700-094	TRANSFER TO CO. REC. MGM	-	-			
	* TOTAL FUND EXPENSE	5,245	-	17,325	30,238	4,000



Co. & Dist. Court Technology

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2014 Actual (per Aud. Rep.)	2015 Actual (per Aud. Rep.)	2016 Budget (as adopted)	2016 Actual (unaudited)	2017 Budget Adopted
	Fund Balance (year beginning)	2,518	3,376	4,444	4,530	5,559
099-340-400	COUNTY COURT & CCL FEES	609	653	575	646	625
099-340-700	DISTRICT COURT FEES	249	500	340	420	410
	* TOTAL FUND REVENUE	858	1,154	915	1,066	1,035

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
099-426-427	TECH EDUCATING / TRAINING				300	350
099-426-572	TECH ENHANCE/EQUIPMENT		-	915		685
	* TOTAL FUND EXPENSE	-	-	915	300	1,035



Appendix A Statement of Financial Policies

Origin

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

I. General

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

II. Accounting, Auditing and Financial Planning

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

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

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

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



III. Budgeting

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

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

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

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

The proposed budget estimate shall also contain information regarding:

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

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

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

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

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

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



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

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

IV. Revenues and Transfers

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

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

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

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

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

V. Reserves / Fund Balance

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

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

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



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

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

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

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

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – An accounting distinction is made between the portions of fund equity that are spendable and nonspendable. These are broken up into five categories:

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

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



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

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

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

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

VI. Personnel

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

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

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

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

VII. Fixed Assets

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

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

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

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



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

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

VIII. Debt Management

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

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

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

IX. Investment and Cash Management

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

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

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

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

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

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



Appendix B
**General
Financial
and Other
Information**

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

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

General Government Functions

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

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

Internal Control Structure

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

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

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



Cash Management

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

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

Debt Administration

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

Risk Management

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

Independent Audit

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

Awards

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



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

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





Appendix C

Area Profile for POLK COUNTY

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

Population



	2010 (Census)	July 2015 (Estimate)	Persons per sq mile (2010)
Polk County	45,413	46,972	43
Texas	25,145,561	27,469,114	96.3
United States	308,745,538	321,418,820	87.4

Income (most current available for all jurisdictions)



2010 – 2014 (in 2014 dollars)	Polk County	Texas	U. S.
Median Household Income	\$39,412	\$52,576	\$53,482
% of Persons in Poverty	18.5%	15.9%	13.5%

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



August 2016 – not seasonally adjusted	Polk County	Texas	United States
Labor Force	16,867	13,378,918	159,800,000
Employed	15,676	12,709,695	151,804,000
Unemployed	1,191	669,223	7,996,000
Unemployment Rate	7.1%	5.0%	5.0%



Appendix D

TOP 20 POLK COUNTY EMPLOYERS

	#employed in Polk County
1. Georgia Pacific	1000
2. Texas Department of Criminal Justice, Polunsky Unit	691
3. Livingston I.S.D.	574
4. Wal-Mart Super Center	425
5. Alabama-Coushatta Tribe of Texas includes (200) Naskila Entertainment Center	425
6. Polk County (Gov't)	340
7. CHI St. Luke's Health Memorial Livingston	239
8. Brookshire Bros. (Corrigan, Livingston, Onalaska)	227
9. Onalaska ISD	200
10. Corrigan/Camden ISD	172
11. Sam Houston Electric Cooperative	160
12. Management & Training Corporation (MTC) (IAH Detention Facility Operator)	142
13. Lowe's Home Improvement	141
14. The Bradford	137
15. Timberwood Nursing & Rehabilitation	131
16. First National Bank (and Church Street Financial)	106
17. Pine Ridge Health Care	104
18. Corrigan OSB, LLC (as of June 2016)	100
19. First State Bank	90
20. City of Livingston	84

Source: (Sept 2016) Current data collection from Employers as provided to Polk County Judge's Office



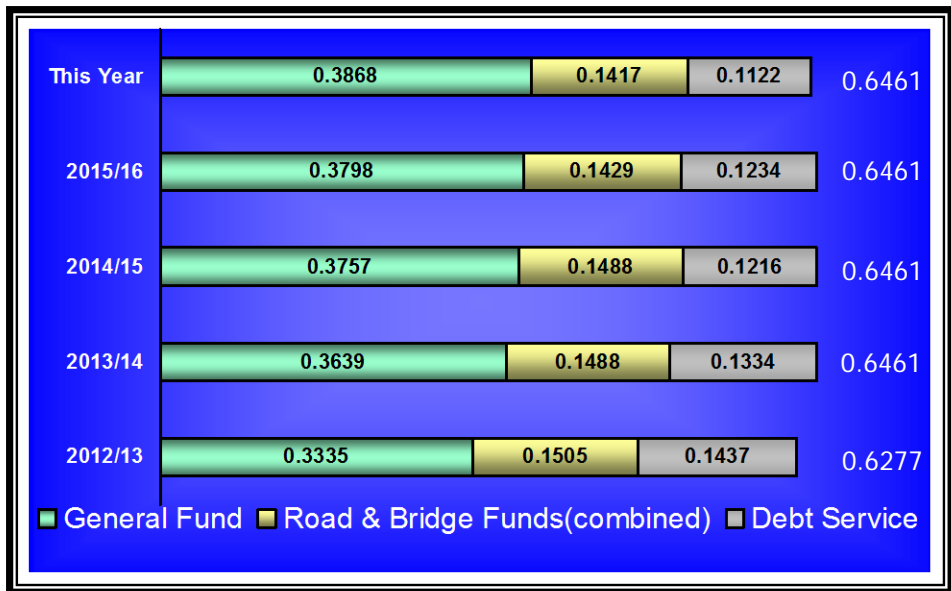
Appendix E

TOP 10 POLK COUNTY TAXPAYERS

TAXPAYER	2016 Market Value	2016 Taxable Value	% of Net Taxable Value (\$3,103,356,329)
Georgia Pacific LCC (Timberland/Plant)	130,113,200	118,876,310	3.83%
TransCanada Keystone Pipeline LP (Oil & Gas)	76,771,247	76,771,247	2.47%
RMS Texas Timberlands I LP (Timberland)	376,141,274	27,715,166	0.893%
Enbridge Pipelines (East Texas) (Oil & Gas)	27,652,180	27,652,180	0.891%
Union Pacific Railroad Co. (Railroad)	25,095,640	25,095,640	0.81%
Kinder Morgan Tejas Pipeline LP (Oil & Gas)	24,162,380	24,162,380	0.78%
ETC Katy Pipeline Ltd (Oil & Gas)	18,117,140	16,610,000	0.54%
Unit Petroleum (Oil & Gas)	15,283,381	15,283,381	0.49%
Eastex Telephone Cooperative (Utility)	14,691,670	14,691,670	0.473%
Memorial Production Operating (Oil & Gas)	14,484,381	14,484,381	0.467%

Source: Polk Central Appraisal District – July 2016

POLK COUNTY TAX RATE (History)





OF THE POLK COUNTY COMMISSIONERS COURT
Setting the 2016 Tax Rate (to fund the FY2017 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 2016 Tax Rate have been satisfied;

THE COMMISSIONERS COURT, meeting on this the 13th day of September, 2016 in a properly called session with the following Members present;

Sydney Murphy County Judge
Ronnie Vincent Commissioner, Precinct 2
Milton Purvis Commissioner, Precinct 3
Tommy Overstreet Commissioner, Precinct 4

And the following Members absent;

Bob Willis Commissioner, Precinct 1


considered a motion made by Milton Purvis, Commissioner Precinct 3 and second by Ronnie Vincent, Commissioner Precinct 2 that the 2016 property tax rate be adopted as 0.6461, which is less than the 2016 Effective Tax Rate of 0.6600.

IN FAVOR; Sydney Murphy, Ronnie Vincent, Milton Purvis, Tommy Overstreet
OPPOSED; NONE

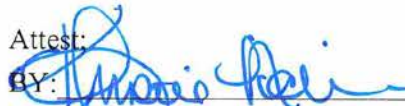
The aforementioned vote representing the (60%) majority of the Court voting in favor of the motion, as required by law;

THEREFORE, BE IT ORDERED that the Polk County 2016 Tax Rate is set as follows;

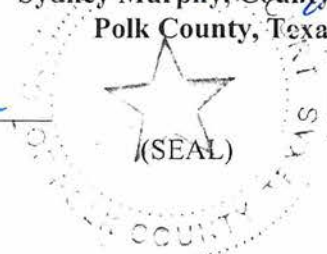
General Fund	0.3868
Road & Bridge (combined)	<u>0.1471</u>
Maintenance & Operation Rate	0.5339
Debt (Service) Rate	<u>0.1122</u>
TOTAL COUNTY TAX RATE	0.6461



Sydney Murphy, County Judge
Polk County, Texas

Attest:

BY: _____
Schelana Hock, County Clerk

Date: September 13, 2016





Appendix F

Glossary of Terms

A

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

B

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



C

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.
Contractual Obligation	A constitutionally authorized debt issued in accordance with Texas Local Government Code, Chapter 271, for the purpose of paying an obligation incurred by contract in connection with the acquisition or purchase of real property and to pay professional services.
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.
Dedicated Funds	Monies (or funds in monies are accounted for) restricted by law to a specific purpose, such as the County Clerk Records Management Fund (and fees collected in said fund) which may be expended only for the preservation, restoration or automation of County Clerk's records.
Delinquent Taxes	Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.
Department	A major division or unit of the County responsible for a service, operation or related group of operations within a functional area.
DETCOG	Acronym for The Deep East Texas Council of Governments, one of many regional planning commissions authorized by the state legislature to work with local governments to improve health, safety and general welfare of their residents and plan for future development.



E

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

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

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

F

FEMA Federal Emergency Management Agency.

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

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

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

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

FY The twelve month period of budgeting/accounting (Oct. 1–Sept. 30 for Polk County)

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

G

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

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



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

General Fund The County's primary operating fund.

GFOA Acronym for Government Finance Officers Association.

I

I-69 Refers to the proposed "Super Highway" connecting Canada to Mexico.

ICE Immigration and Customs Enforcement (a federal agency).

ISTEA The "Intermodal Surface Transportation Enhancement Act" (ISTEA) is the federal legislation that provides the majority of funding to Departments of Transportation throughout the Country.

J

Judicial District A specific area within a county or combination of counties designated by the state legislature to be served by a specific District Court.

Judicial Management County's effort to enhance the effective management of data from arrest to final disposition for related departments, such as; Law Enforcement, D.A., JP Courts, County Court at Law & District Courts (and respective clerks). The project includes purchase, installation & training associated with computer hardware/software systems.

L

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

M

Maturities The dates on which the principal or stated values of investments or debt obligations are due.

Modified Accrual The basis of accounting used by the County in accordance with generally accepted accounting principles (see **GAAP**). Revenues are recognized when they are measurable and available and expenditures are recognized when the liability is incurred.

Moody's refers to Moody's Investor Services, one of the world's most widely utilized sources for credit ratings, research and risk analysis on commercial and government entities. The company also ranks the credit-worthiness of borrowers using a standardized ratings scale (see also, Standard & Poor's).



N

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

O

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

P

PCAD Acronym for the Polk Central Appraisal District, located in Livingston, Tx. The PCAD is a political subdivision of the State, separate and apart from county government. Appraisal Districts are established by the Legislature – operate in accordance with the Texas Property Tax Code - and are responsible for local property tax appraisal and exemption administration for all taxing units in the county (county, cities, school & special districts)

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

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

R

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

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

Revenue Monies collected or received by the County.

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

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



T

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.
THC	Texas Historical Commission.
TxDOT	Texas Department of Transportation.

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.
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THIS GRAPHIC COLLAGE WAS CREATED FOR POLK COUNTY BY GRADY PHILLIPS



Polk County, Texas

COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE.....327-6813	JUSTICE OF THE PEACE:	MUSEUM..... 327-8192
COMMISSIONERS:	PRECINCT # 1 327-6841	INFORMATION
PRECINCT # 1327-2866	PRECINCT # 2..... 646-3674	TECHNOLOGY 327-6888
OR 365-2222	PRECINCT # 3..... 398-4114	LANDFILL (SANTEK) 327-6829
PRECINCT # 2 646-5929	PRECINCT # 4..... 327-6865	(OFFICE SPACE PROVIDED TO);
PRECINCT # 3398-4171	AGING SERVICES: 327-6844	TEXAS AGRILIFE
PRECINCT # 4327-6866	HUMAN RESOURCE .. 327-6802	EXTENSION 327-6828
TAX OFFICE (MAIN)327-6801	EMERGENCY MANAGEMENT	TEXAS RANGER 327-6836
CORRIGAN BRANCH.....327-6835	(& RURAL ADDRESSING) 327-6809	PROBATION (ADULT) ... 327-6872
ONALASKA BRANCH..... 646-3211	PERMITS/INSP. /FLOODPLAIN	(JUVENILE) 327-6850
DELINQUENT TAX327-6842 327-6820	TX.DEPT. PUBLIC SAFETY (DPS)
COUNTY CLERK.....327-6804	MAINTENANCE (ENG.)327-6808 327-6858
CRIMINAL RECORDS 327-6805	VETERANS SERVICE . 327-6838	DRIVER'S LICENSE 327-6806
COUNTY TREASURER 327-6816	SOCIAL SERVICES 327-6830	LICENSE & WEIGHTS 327-6831
DISTRICT CLERK 327-6814	INDIGENT HEALTH CARE	GAME WARDEN 327-6839
SHERIFF 327-6810	ENVIRONMENTAL (ENFORCEMENT)	SAAFE HOUSE 327-6427
JAIL 327-6822 327-6820	DETCOG 327-6825
CO. COURT-AT-LAW ... 327-6856	DISTRICT COURTS;	<u>OTHER CONTACTS:</u>
DISTRICT ATTORNEY. 327-6868	258TH JUDICIAL DIST. 327-6847	POLK CENTRAL
CONSTABLES:	411TH JUDICIAL DIST 327-6848	APPRAISAL DISTRICT 327-2461
(CONTACT SHERIFF).....327-6810	(OR CONTACT DISTRICT CLERK)	
COUNTY AUDITOR327-6811	PRE-TRIAL SERVICES 327-6834	