

Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2017 - SEPTEMBER 30, 2018

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

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,477,516 which is a 7.7 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$851,241.

The vote to adopt the FY2018 Budget is as follows;

Voting Yes: Sydney Murphy, Robert C. "Bob" Willis, Ronnie Vincent, Milton Purvis and Charles T. "Tommy" Overstreet

Voting No: None Absent: None

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

Property Tax Rate : (2016) 0.6461/\$100 (2017) 0.6461/\$100
(Calculated)

Effective Tax Rate: (2016) 0.6600 (2017) 0.626602

Effective Maintenance & Operations Tax Rate:
(2016) 0.6300 (2017) 0.610643

Rollback Tax Rate: (2016) 0.8110 (2017) 0.689233

Debt Rate: (2016) 0.1306 (2017) 0.114045

The total amount of County Debt Obligation (10/1/17) is \$22,008,000

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, 2016

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, 2016 and ending September 30, 2017 (FY2017).

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

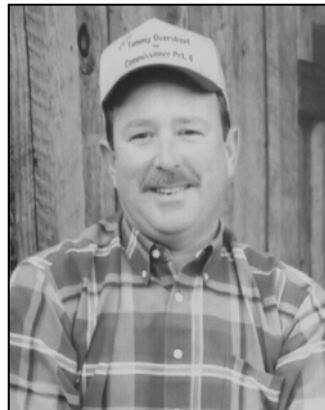


RONNIE VINCENT
COMMISSIONER, PCT. 2

**COMMISSIONERS
COURT**



MILT PURVIS
COMMISSIONER, PCT. 3



TOMMY OVERSTREET
COMMISSIONER, PCT. 4



Reading this Document

Welcome!

This publication represents the Polk County, Texas (the County) budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018. 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 Major Revenue Sources*
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*
and who are the County's target Taxpayers? *Page 149*

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



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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 FY2018, as adopted by the Commissioners Court on September 12, 2017. 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 2018 fiscal year, we anticipate revenues totaling \$30,625,002 and expenditures totaling \$30,188,864 for the period beginning October 1, 2017 and ending September 30, 2018. The positive overall budget balance of \$436,138 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 \$372,210 in the Retiree Health Benefits Trust being funded to meet actuarial projections for future benefits.

The Commissioners Court voted unanimously to maintain the same County Tax Rate (0.6461) as last year and to balance the FY2018 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 this and the two prior fiscal years, however, the County's projected expenditures are within the limits of revenues estimated for the year.

The Certified Net Taxable Values, from which the County's primary revenue source of ad valorem tax is determined, increased by nearly eight percent (7.97%) to \$3,350,590,102. After a nearly 53% decrease last year, mineral values increased by 78.98% to \$197,138,722, still less than this value category value in FY2016. Values for real property increased by 6.53% while values subject to (over 65) "freeze" grew by almost 11%. Personal property values remained stable and the value of railroad rolling stock certified by the Comptroller increased by 15%. After consideration of 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 increase ad valorem tax revenue for FY2018 by \$1,477,516 (7.71%).

The General Fund Balance (Reserve) at the beginning of FY2018 is estimated by the County Auditor to be \$8,520,425, representing a \$587,503 increase from the prior year's (FY2017) 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 FY2018 Budget, the Commissioners Court voted to adopt a 2017 property tax rate of \$0.6461/\$100 valuation, representing no increase in the rate adopted in the previous tax year. Based on the average taxable value of a residence homestead in Polk County of \$121,923, the amount of ad valorem tax imposed on the average home will be \$787.74, a \$46.49 increase from the average of \$741.25 imposed last year on the 2016 average value of \$114,727. The taxes imposed on the average home are \$23.77 more than would be imposed this year had the County adopted the Effective Rate of \$0.626602 (the rate that would generate the same amount of tax revenue as last year).

The County annually reviews opportunities to improve employee compensation and FY2018 projected revenues were sufficient to support a 2.5% cost of living increase. Additionally, the



Staffing changes detailed on page 25

pages 22-24

County was able to absorb the 8.76% increase in Employee health insurance premiums with minimal change in benefits and to provide additional staffing in critical areas.

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.

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

- ❖ **Certification of the County's 2017 Net Taxable Value** (for FY2018) by the Polk Central Appraisal District at \$3,350,590,102 reflects a \$247,233,773 increase over last year's certified value of \$3,103,356,329 and includes a \$50,344,494 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 \$1,477,516 increase 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 Sources discussion beginning on page 18.
- ❖ **Sales Tax revenue** is projected to increase from \$2,342,305 estimated in the FY2017 Budget to \$2,350,000 in FY2018, representing modest growth. 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. The County's sales tax history and trends are detailed on page 19.
- ❖ **Charges & Fees for Services** are expected to increase in FY2018 by \$39,105 to \$1,640,205 and **Court Fines, Fees & Forfeitures** are expected to increase by \$54,001 from last year's budget estimate to a total of \$788,038. 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 to decrease slightly in FY2018 to \$976,500.
- ❖ **Direct Federal and State Funding** in the form of grants and other assistance is budgeted to increase by \$190,955 - mostly a result of increases in federal funds passed through our Area Agency on Aging for the senior meals program. The 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. Certain indirect federal & state funding, such as reimbursements, may be listed in "Other (Misc.);" revenues.
- ❖ **"Other-Miscellaneous" revenues** derived from reimbursements, contracts, road & bridge capital lease buybacks, non-government grants and miscellaneous sources total \$3,773,100. This revenue category also includes transfers of revenues between funds. FY2018 projections in this category estimate an increase of \$369,877 compared to last year's budgeted revenue, which is mostly attributed to reinstatement of IAH Detention Facility per diem fees and increased funding to the Retiree Health Benefits Trust.

see detailed discussion on pg 21



- ❖ **Interest** earned on funds held on deposit until needed to pay budgeted expenses experienced an increase in FY2017, and the projection for this revenue more than doubled for FY2018 to \$120,400. Current projections still reflect the lower returns seen in the private sector and are possibly more acute for the County due to appropriate limitations for public investing at low risk. This revenue source accounted for over \$300,000 in earnings ten years ago.

The Budget in Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2017 and ending September 30, 2018 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 \$30,625,002** anticipated for FY2018 represent an increase of \$1,918,565 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 FY2018

Source	Last Year (adopted)	This Year	Change
Ad Valorem Taxes	19,157,170	20,634,686	1,477,516
Sales Tax	2,342,305	2,350,000	7,695
Other Tax (Hotel/Motel, Mixed Bvg., Vehicle Sales Tax Commission)	347,106	339,500	-7,606
Permits & Licenses (Auto Reg/License, Bldg/Sewer, Alcoholic Bvg)	1,140,855	1,133,330	-7,525
Court Fines, Fees & Forfeitures	753,246	810,543	57,297
Charges/Fees for Service	1,571,100	1,603,135	32,035
Interest	55,875	120,400	64,525
Federal/State Funding (including grants)	766,805	957,760	190,955
Other Revenue (includes reimbursements, lease & contract revenue, Road & Bridge Capital Lease/Buyback, transfers between funds)	3,403,223	3,773,100	369,877
Less Transfers Between Funds	(831,249)	(1,097,452)	(266,203)

FY2018 expenditures were adopted totaling \$30,188,864** and reflect a \$1,779,304 increase from expenditures adopted last year.

CHANGES IN EXPENDITURES (By Type) for FY2018

Type (Use)	Last Year (adopted)	This Year	Change
Personnel (includes 2.5% Cost of Living and increased health insurance premiums)	14,967,157	15,948,197	981,040
Operating Costs	9,494,438	10,139,678	645,240
Capital Outlay (includes Road & Bridge Capital Lease Principal & Interest)	1,230,357	1,674,957	444,600
Debt Service	3,325,541	3,267,369	-58,172
Expendable Trust (Available School Fund – no budget impact)	158,314	161,114	2,800
Nonexpendable Trust (Permanent School Fund – no budget impact)	65,000	95,000	30,000
Less Transfers Between Funds	(831,249)	(1,097,452)	(266,203)

** Includes reduction for revenue/expenditure transfers between funds totaling \$1,097,452 compared to FY2017 budgeted transfers totaling \$831,249




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The County's total Tax Rate of \$.6461 per \$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$0.5439 and a Debt Service rate of \$0.1022. 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 \$0.1471 portion of the rate which funds the Road & Bridge Precincts and the \$0.3968 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.

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Statement of Goals

Polk County's overall financial and service goal is to provide the full range of statutorily required services to citizens while maintaining the lowest prudent tax rate. The County intends to continue to expand non-tax revenues for budgetary growth dictated both by growth in the County's population and related growth in the demand for county services. Polk County will ensure that budgetary growth (in excess of inflation) is balanced by increases in demand for services, and 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 2018 Budget Year:

- **The County Judge actively participates in regional and statewide planning efforts in transportation, federal and forest land usage, as well as services development to ensure the County's needs and interests are represented;**
- **Road & Bridge Precincts will continue to work closely with the TxDOT Off System Bridge Replacement Program to repair and upgrade older bridges throughout the County;**
- **A citizen's advisory committee appointed by the Commissioners Court met throughout 2017 to assess animal control needs within Polk County and will present recommendations for county services and shelter usage;**
- **The County continues 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 upgraded and relocated the elevator and have allowed previously vacated space to be reoccupied. Structural, plumbing and electrical upgrades are still needed to preserve the integrity of this historic landmark;**
- **The County is working with stakeholders to re-establish organized economic development representing county-wide interests. Through tax incentives and support of applications for the Texas Enterprise Zone and Capital Fund programs, the County is experiencing the positive impact of major projects such Roy O. Martin's construction of the Corrigan OSB Plant and East Texas Electric Cooperative construction of the R.C. Thomas Hydroelectric Project. Efforts to retain existing business and attract new industry 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 2018 Budget Year:

- Working with financial advisors and bond counsel, the County is able to manage debt service in such a way as to offset new debt issued in the budget year with retiring debt, thereby limiting the budget impact. In 2017, older debt was restructured at significant savings by the issuance of General Obligation Refunding Bonds and available fund balance was used in lieu of issuing Tax Notes (debt) for the year's capital purchases. These steps, along with retirement of the Series 2010 Tax Notes, reduced the debt service requirement for FY2018. With a commitment to responsible fiscal management, the County maintains A+ / Stable rating by Standard & Poor's Rating Service;
- Federal and State funding, both direct (\$957,760) and indirect (\$72,500), has increased by an estimated \$100,605 in the FY2018 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 \$1,030,260. Utilizing federal and state funds made available to local governments relieves a portion of the burden placed on taxpayers for county services mandated by state & federal governments and allows improvements to county infrastructure that could not otherwise be funded without a tax increase. The Grant & Contract Coordinator position was established in FY2018 to assist county departments in identifying new grant opportunities;
- The County continues efforts to increase fine/fee revenues by considering any new assessments that may be made available by legislative change. Fines and 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 IAH Secure Adult Detention Facility was constructed in 2004 and expanded in 2006 at no cost to the County to provide jobs and economic stimulus. From 2006 to 2016, the County's portion of contracted per diem and inmate phone revenue generated in excess of \$10,845,612. Following a period of decline in Immigration & Customs Enforcement (ICE) usage, the County relinquished per diem revenue to preserve jobs and stabilize operations - significantly impacting county revenue in FY2015 (a nearly \$719,000 reduction) and eliminating the per diem revenue in FY2016 and FY2017. Working jointly with the facility operator and ICE, usage was somewhat stabilized during last year and the County's per diem revenue source was re-established in the FY2018 Budget at a conservative level. The County will continue exploring all options to protect this valuable revenue source.

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 2018 Budget Year:

- The County will realize initial savings resulting from the Energy Savings Program contracted in 2016 and completed in FY2017 to replace older, less efficient HVAC, lighting, water and ventilation systems in county buildings. Program savings are contractually guaranteed to meet or exceed the annual debt service payments for this project over the 20 year maturity of the obligation;
- This year's budget includes funding for improvements to buildings and technology upgrades that will increase efficiency and productivity for many county departments. Other capital requests for equipment and vehicles 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 2018 Budget Year:

- An additional \$981,040 is budgeted in FY2018 for employee compensation, including a 2.5% cost of living increase, increased health & retirement benefits costs and the addition of critical staffing needs. 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. A Compensation and Benefits Analysis will be performed in FY2018 to ensure that County compensation is competitive with peer employers, while remaining responsible to taxpayers.

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 2018 Budget Year:

- "Alert Me Polk County" is fully operational and provides emergency notifications to subscribers free of charge. Registration can be completed on the County's website – www.co.polk.tx.us ;
- County Departments continue to increase the information and services available to the public through the Polk County website. 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 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 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

<u>THIS YEAR</u>	<u>LAST YEAR</u>
* Address critical staffing needs and evaluate County Compensation & Benefits	* Provide a Cost of Living Increase to County Employees
* Meet actuarial recommendation for funding Retiree Health Benefits Trust	* Reinstate positions lost (through attrition) in prior year reductions to operating costs
* Fund building improvements and financial software upgrades without issuing debt	* Balance Budget without a Tax Rate increase or use of Reserves
* Balance Budget without a Tax Rate increase or use of Reserves	

- **Appropriate Staffing and Compensation levels are important budget considerations** and essential elements in maintaining the value and competitive nature of county employment. The Commissioners Court unanimously supported a 2.5% cost of living increase for FY2018 and funding for a Compensation and Benefits Analysis to be performed by an independent firm experienced in such studies. Additionally, this budget addressed the most critical staffing needs requested by Law Enforcement and the Courts. Staffing changes are detailed on page 25.
- **The Retiree Health Benefits Trust was established to fund future costs** of providing health benefits to long term employees after twenty years of service and elected officials after sixteen years. Every two years an actuarial is performed to ensure the funding level is adequate to meet future liabilities. In prior years, the Trust was funded below the recommended level and this budget includes \$500,000 funding to improve the health of the Trust.
- **Capital Improvements to County buildings and major software purchases** are normally funded by the issuance of debt. This budget, however, provides \$150,000 for roof and other repairs to various buildings and \$140,000 for the update and conversion of the County's financial & HR software system, expected to increase productivity and efficiency in all County departments.
- **Balancing the Budget without increasing the County Tax Rate was, again, a focus of this year's budget process.** Last year's tax rate applied to this year's increase in Net Taxable Value was sufficient to meet the County's budgetary needs and to fund the priorities discussed above.

The 2017 Tax Rate, which funds the FY2018 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	FY2018 (2017 Tax Year)	FY2017 (2016 Tax Year)
General	.3968	.3868
Road & Bridge	.1471	.1471
M&O Rate =	.5439	.5339
Debt (Service) Rate =	.1022	.1122
TOTAL TAX RATE	.6461	.6461

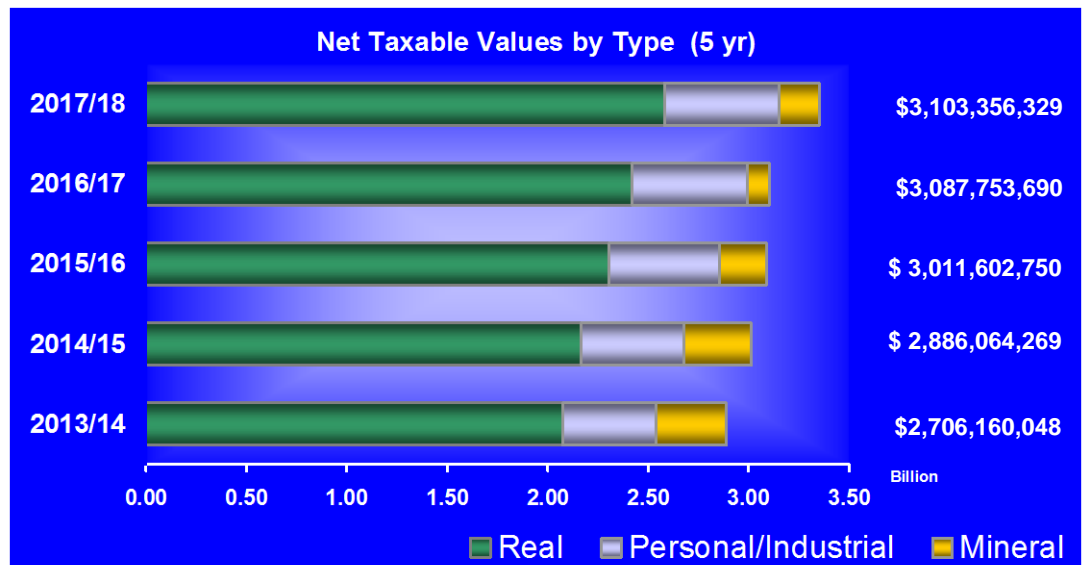


Major Revenue Sources with Forecasting & Assumptions for FY2018

Property Taxes = 67.38 % of total revenue

- **Property Taxes** - or “ad valorem taxes” are the County’s primary revenue source, representing over 65% of General Fund revenue, over 80% 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 2017 Tax Rate (for the 2018 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 3% increase from the Effective Tax Rate (0.626602) calculated for the 2017 tax year. In projecting property tax revenues, 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 \$3,350,590,102 compared to last year’s certified value of \$3,103,356,329 and represents an increase of \$247,233,773 (before adjustments) in the following categories of value;
 - Increase of \$158,110,960 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
 - Increase of \$1,438,615 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
 - Increase of \$86,994,984 in Mineral value relating to (increased) 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 \$50,344,494 to a total of \$509,472,905. Current property taxes in FY2018 are expected to generate \$19,579,686 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$1,055,000.

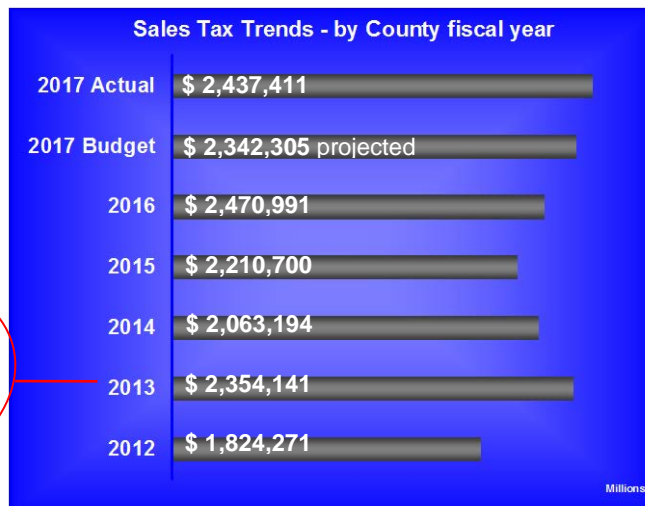


In comparison to last year's projections, combined county ad valorem tax revenue will realize an estimated increase of \$1,477,516 in FY2018 after consideration of revenue lost to tax freezes and other exemptions, such as those provided to Veterans.

Sales Tax = 7.67 % 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 \$2,350,000 for the 2018 fiscal year - representing over 12% of General Fund revenue. In the unincorporated areas of the County, 6.75% sales tax is collected and remitted to the State Comptroller where 6.25¢ is retained by the State and .5¢ (one-half cent) is returned to the County monthly. Within the City of Livingston, an additional 1.5¢ is collected and returned to the City - bringing the total sales tax within the City limits to 8.25%.

In forecasting sales tax revenue, the County Judge, as Budget Officer, considers trends in historical data provided by the State Comptroller's office, along with information relating to the local economic climate. Economic growth and development translate to sales tax revenue, and 2018 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 FY2008, 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 two months still to be allocated by the State, \$2,005,031 has been received during FY2017 at the time of this budget adoption. Sales tax revenue is projected to reach \$2.4 million by fiscal year end, although budgeted conservatively for FY2018 at \$2,350,000.

Charges/Fees for Services = 5.23% 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 \$1,603,135 estimated in FY2018, an increase of \$32,035 from the amount 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 = 2.65% of total revenue

- **Court Fines/Fees/Forfeitures** assessed through Justice, County and District Courts will account for revenue totaling \$810,543 – a \$57,297 increase from the prior budget. Nearly half of the projected increase (\$25,500) is related to the “Scofflaw” reenacted and amended by the 85th Legislature to provide an additional \$20 fee to persons who are refused a motor vehicle registration due to an unpaid fine, fee or tax.

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 FY2018 were carefully analyzed to address any issues that may be corrected through procedural changes or technology improvement.

Of the combined total of \$2,413,678 in the service & court related fine/fee revenues categories, 22% (\$533,193) are revenues restricted to a specific use defined by State statutes for Road & Bridge operations within the County; records management and preservation by the County and District Clerks; courthouse, courtroom and Justice Court security, as well as the advancement of technology in those courts; the Sheriff’s Commissary Funds utilized for inmates of the Polk County Jail; Pre-Trial Intervention Services administered by the District Attorney; the District Attorney’s collection of “hot checks”; and 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 = 3.19% of total revenue

- **Auto Registration, Vehicle License and TxDOT Gross Weight & Axle 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 FY2018, \$976,500 in auto registration and licensing revenues will account for nearly 17% of Road & Bridge funding. 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 2018 budget projection for this revenue decreased slightly (-\$8,500) based on projections and historical data received from the Tax Assessor/Collector in whose office these fees are paid.

Federal & State Funding = 3.13 % of total revenue

- **Federal & State Funding** received through direct grant and government assistance programs will account for an estimated \$957,760 in FY2018 revenue. Of the most significant individual budgeted sources, \$465,530 in federal and state revenue is received



in support of services and meals provided to our senior population. Other funding includes \$221,350 in support of the judiciary; \$84,000 relating to law enforcement and victims assistance; \$57,000 of Federal Payment in Lieu of Taxes (PILT) for federally owned property located within the County; \$49,300 Lateral Road funds for the four Road & Bridge Precincts; \$38,380 in funding to assist in emergency management and preparedness efforts; \$14,500 representing payment from the Tobacco Settlement negotiated by the Attorney General; \$7,000 in voter registration assistance; and a combined total of \$20,700 in various reimbursements and support.

Other Revenue (combined) = 12.32 % of total revenue

- “Other Revenue” consists of miscellaneous reimbursements, contracts for services, intra-fund transfers and other varied sources of revenue totaling \$3,773,100.

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, built and financed through Project Revenue Bonds issued in 2004 and 2006 by the IAH Public Facility Corporation. The bonds are 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. A significant reduction in ICE detainees began in 2013 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 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 50% capacity. Although no contractual per diem revenues were budgeted in fiscal years 2016 and 2017, the County received revenues from the inmate phone system, and, in April 2017, the forbearance was terminated and per diem revenues resumed. A “catch-up” payment for revenues lost during a portion of the forbearance period was negotiated and the County used the unbudgeted revenue to pay for capital purchases made during the year that would have otherwise resulted in the issuance of debt (tax notes). With remaining uncertainty regarding the facility usage, FY2018 includes a conservative revenue estimate of \$350,000 from IAH per diem & inmate phone revenue. The facility is located on FM350 South, near the State Prison (Polunsky Unit).

Of the total in this category, \$1,097,452 represents transfers between a particular fund to support expenses budgeted within another – such as the \$166,500 transfer of all tipping fees from Waste Management to the General Fund. The remaining revenues in this category represent Road & Bridge lease/purchase revenues (\$1,092,000); revenues received in special purpose funds for a restricted use, such as the Retiree Health Benefits Trust and the Permanent and Available School Funds (1,136,478); and payments made by other agencies and contracting entities to reimburse the cost of services performed by the County, such as the County's delinquent tax collection firm reimbursement of all personnel and operations costs of the delinquent tax office (\$152,755); Trinity River Authority's reimbursement of Sheriff's Office security provided at the Lake Livingston Dam (\$285,481); and reimbursements from Trinity and San Jacinto Counties for operations of the (shared) District Courts (\$204,647).



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.



FY2018 Capital Purchase Projections

The following represents capital purchase requests received from Departments and included by Commissioners Court (August 8, 2017 Budget Workshop) in FY2018 projections to be paid by and reimbursed to fund balance with issuance of legally authorized debt (Tax Notes) - F APPROVED by Commissioners Court

DEPARTMENT	REQUEST / DESCRIPTION	AMOUNT	Budget Impact
The Acquisition of Vehicles			\$ 342,880.00
Sheriff / Jail	Fleet Replacement (Maintenance & Constable 2 request transfer of trades)	\$ 342,880.00	
The Acquisition of Computer Equipment and Software			\$ 611,911.40
District Clerk	Printer Lg. NetData(\$739) - Desk Printer(\$353) - Scanner(\$1,775)	\$ 2,867.00	
Game Warden	(1) Hummingbird Helix (side scan sonar)	\$ 1,710.00	
Criminal District Attorney	(2) Scanners=\$1,748.62	\$ 1,748.62	
Permit / Inspection	(3 Users) Act Update \$899.97 (1) Microsoft Office \$274.29	\$ 1,174.28	
Auditor	(1) Desktop Scanner	\$ 901.30	
Treasurer	(1) Check/Receipt Printer - (1) Laser Printer	\$ 1,550.00	
JP2	(1) Scanner & Cloud	\$ 1,073.00	
Human Resources	(1) Scanner	\$ 887.20	
County Clerk	Upgrade Election Equipment (est.)	\$ 600,000.00	
The Acquisition of Office Furnishings/Equipment			\$ 39,917.00
Emergency Management	AED Battery replacement \$ (5) addtl units	\$ 21,000.00	
	Tables & Chairs for Dunbar (Shelter)	\$ 3,200.00	
Maintenance	Mower	\$ 6,500.00	
Environmental Enforcement	Trail camera, batteries, bear box	\$ 1,250.00	
Jail	Kubota Mower (Inmate Workcrew)	\$ 5,467.00	
Constable, Pct. 2	Radio for (trade-in) vehicle transfer	\$ 2,500.00	
TOTAL \$ 994,708.40			2018 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 (FY2018) Impact of the Plan

The FY2018 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.

Contractual Obligations issued by the County in FY2016, in the amount of \$2,120,000 for the Energy Savings Program, had an interest payment (only) due in FY2017 and the FY2018 Budget includes the first of fourteen principal payments. However, the energy savings to be realized are expected to exceed the debt 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. Operational costs were increased to account for the annual Measurement & Verification fee associated with the program, while General Fund utilities were reduced – conservatively – until the first project measurement is reviewed.

Personnel

Wages, Benefits and Staffing Levels

To remain competitive with other job markets and retain qualified staff, the County has budgeted in FY2018 to contract with independent professionals to perform a salary study with 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 FY2018 Budget includes a 2.5% cost of living increase for all County positions. 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 FY2018. Through the Texas Association of Counties "BlueChoice" program, coverage is budgeted for 272 eligible positions at a total annual cost of \$2,951,635 – a \$332,594 increase from the previous year.

Staffing levels were adjusted in FY2018 by the creation of a Grant & Contract Coordinator; the addition of one full-time position (in lieu of part-time funding) in the County Clerk's office - the County Court at Law - Justice of the Peace Precinct 1 - Emergency Management - and the Sheriff's Office; the addition of four full-time positions in the Jail; reclassification of positions in Justice of the Peace Precinct 4; and removal of a vacant position in the Delinquent Tax Office.

Total Personnel costs increased by \$981,040 in the FY2018 Budget. Changes in staffing levels occurring in the last five-year period are found in the table shown on the following page.



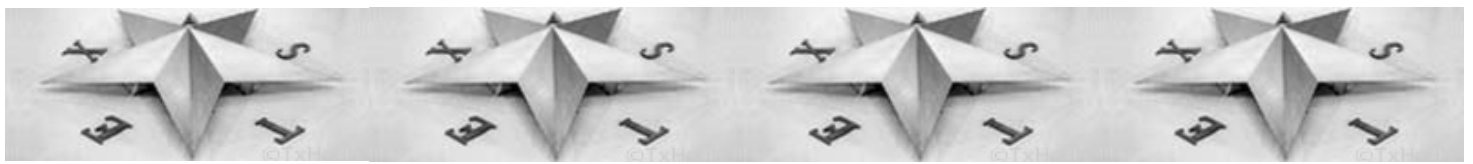
Staffing Levels & Budgeted Change

*State appointed District
Judge not included*

FUND	2014	2015	2016	2017 Budget	2018 Budget	Difference 2017-2018
County Judge	3	3	3	3	3	-
Commissioners Court	1	1	1	1	2	1
DPS (Tx Dept of Public Safety)	1	1	1	1	1	-
County Clerk	10.4	11.4	10	10.6	11	0.40
Veterans Service	1.29	1.29	1	1	1.02	0.02
County Court at Law	4.24	4.24	4.04	3.25	4	0.75
District Clerk	10.27	10.27	10.41	9.65	10.15	0.50
Justice of the Peace #1	3.72	3.72	3.72	3.72	4	0.28
Justice of the Peace #2	3.05	3.05	3.05	3	3	-
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	3.06	3.06	3.06	3.06	3.06	-
411 th Judicial District	3	3.06	3.06	3.06	3.06	-
District Attorney	16.38	18.38	18	18	18	-
County Auditor	5.05	5.05	5	5.3	5.3	-
County Treasurer	3.07	3.07	3.07	3.07	3.07	-
Tax Assessor Collector	14.08	14.08	14.08	14	14	-
Delinquent Tax Collect	3	3	3	3	2	(1)
Information Technology	2	2	2	3	3	-
Pre-Trial Services			1	1	1	-
Maintenance	11	12	11.5	11.5	11.5	-
Jail	41.61	46.88	46.88	46.88	51.13	4.25
Constables 1,2,3&4	4	4	4	4	4	-
Sheriff	54.16	54.16	53.10	53.10	54.10	1
Social Services	3.4	3.4	3	3	1.02	(1.98)
Museum	2.12	1.12	1.12	1.14	1.14	-
Extension	4.06	4.06	4	4	4	-
Permits/Inspections			2	2	2.10	0.10
Emergency Mgmt.	5.14	5.14	3.14	3.21	4	0.79
Human Resources	3.1	3.1	2.75	3	3	-
Environ. Enforcement	1	1	1	1	1	-
Total: General Fund	222.25	230.58	228.03	228.59	234.7	6.11
Precinct 1	8.61	8.61	8.61	8.61	8.61	-
Precinct 2	10.83	9.50	9.50	9.50	9.50	-
Precinct 3	12.66	11.66	11.66	12.66	12.66	-
Precinct 4	11.91	10.91	10.91	11.91	11.35	(0.56)
Total: Road & Bridge	44.01	40.68	40.68	42.68	42.12	(0.56)
Total: Security Fund	2.32	2.62	2.32	3.16	3.23	0.07
Total: Aging Fund	4.40	5.00	5.00	5.50	5.98	0.48
TOTAL ALL FUNDS	272.98	278.88	276.03	279.93	286.03	6.10

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





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.

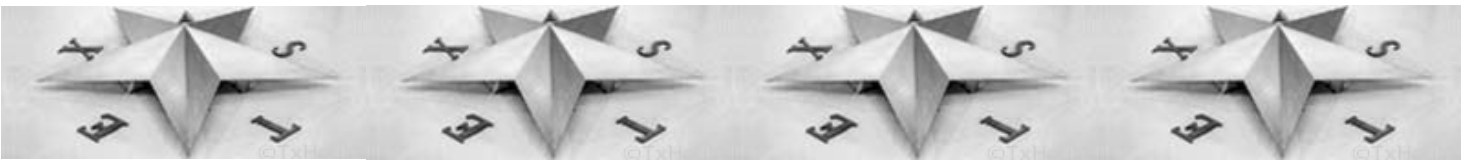
Structure of County Government

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.

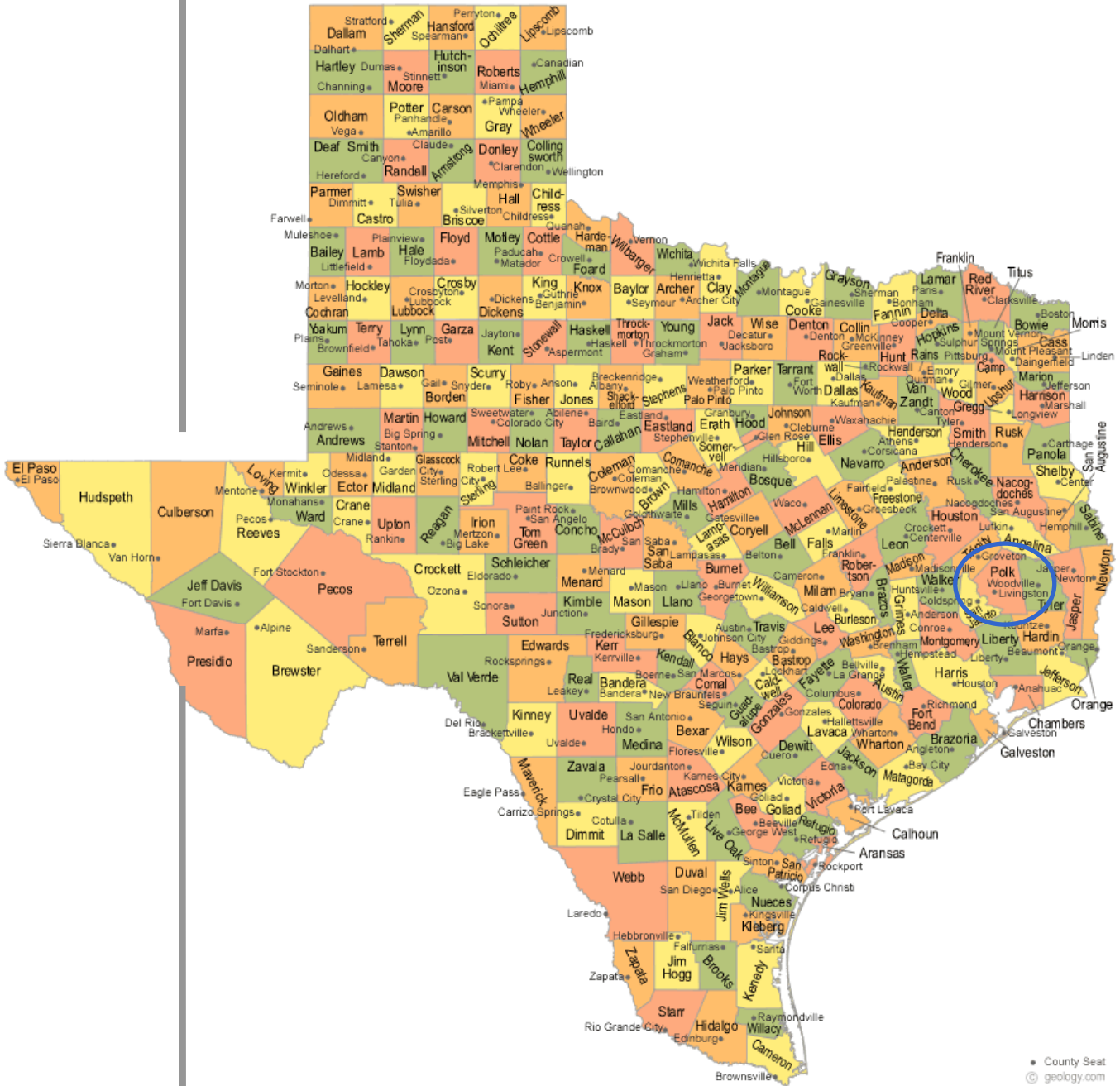
Origin of County Government

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 largest city with a population of 5,130 according to most recent census data. The city is situated less than one hour from Bush International Airport in Houston via U.S. Highway 59 (proposed Interstate 69 NAFTA Corridor). Polk County has the most abundant water supply in the State of Texas and an available labor force of 152,000 within the Deep East Texas Workforce Development Area.



In the late 1700's, 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 communities and waterways bear the names of famous Alabama and Coushatta Indian leaders, such as Colita and Long King. 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 4,600 acre reservation uses the hyphenated "Alabama-Coushatta" to reflect the blending of the two tribes. The "Alabama-Coushatta Tribe of Texas", as it is officially known, is the largest and oldest in the State and with the recent opening of the Naskila Gaming facility, the Tribe has become the third largest employer in the County.

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

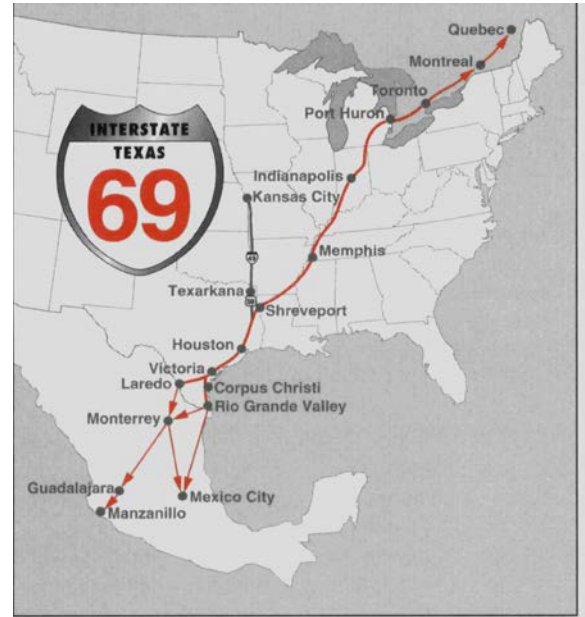


The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation. Today, Union Pacific rail runs north/south through Polk County, mainly along U.S. 59. The timber industry is still a vital part of the local economy and remains

the County's leading agricultural crop. Over 80 percent of the County's land is forest (predominately pine trees), with half owned by the timber industry. Georgia Pacific and the new RoyOMartin Corrigan OSB facility are major wood product producers. 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.



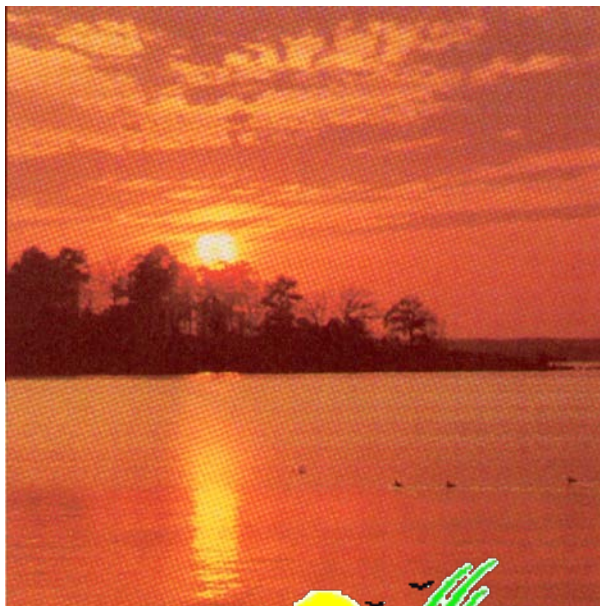
Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County, and U.S. 59, a major route to Houston (North/South) that continues down to the Texas Rio Grande Valley. The Hwy 59 corridor is being improved as a part of I-69, the super highway connecting Canada 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, parks, campgrounds, boat launches and fishing piers. Public access to the lake is provided by the 700 acre Lake Livingston State Park (with 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 East Texas Electric Cooperative's construction of the R.C. Thomas Hydroelectric Plant below the Lake Livingston Dam is underway.

Polk County is a premier destination for recreation. The lake, Lake Livingston State Park, the Alabama-Coushatta Indian Reservation and Naskila Gaming are huge draws for tourism in Polk County, along with "Trade Days" held at Pedigo Park on weekends preceding third Mondays of every month. 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 indicate 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, Phase I of the IAH Secure Adult Detention Facility





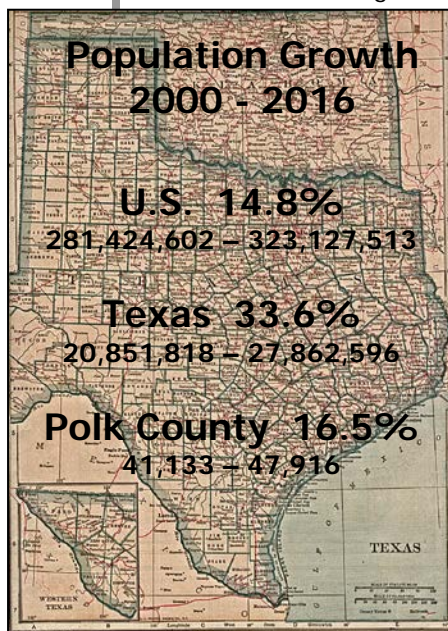
was completed with 526 beds. A request from Immigrations and Customs Enforcement (ICE) prompted almost immediate expansion with Phase II (528 additional beds), completed in 2007. The Facility provides detention space to contracted agencies, which included the Federal Bureau of Prisons and the U.S. Marshals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

Polk County's close proximity to the greater Houston area (4th largest city in the U.S.) provides the County numerous benefits, the first of which is access to an international airport only 56 miles from the County Courthouse. Polk County's recreational opportunities also provide an excellent retreat for big city dwellers wanting to escape 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 completed a five-year, \$30 million expansion and improvement program. The complex, located on the Hwy 59 Bypass, includes a 90-bed hospital with emergency, surgery, intensive/critical care, cardiopulmonary and radiology services, and women's health departments supported by a community of skilled physicians and specialists. The 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.



The County boasts one of the most enjoyed environments in the State. Pleasant springs and falls, long warm summers and mild winters entice vacationers year round and encourage retirement to the area. The average annual rainfall of 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 – of course - tourism. Polk County's overall environment is increasingly why Polk County is being selected as home to individuals searching for a better way of life.

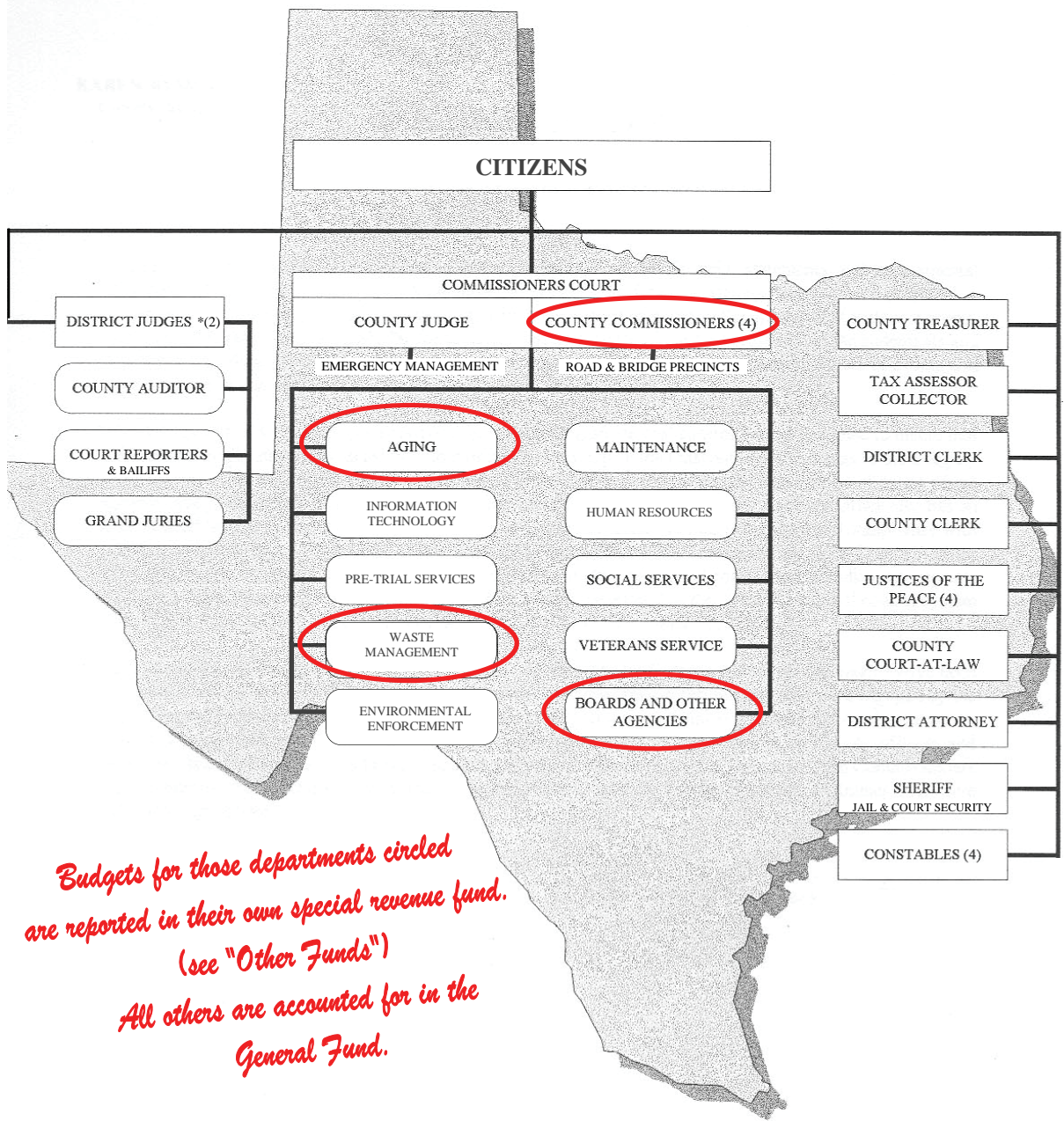


The County experienced a 34% population growth in the ten year period between the 1990 Census (30,687) and the 2000 Census (41,133). U.S. Census data reflects another 16.5% growth in the July 2016 population estimate of 47,916. Find more County demographics in our Area Profile beginning on page 147.

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 available from the Livingston-Polk County Chamber of Commerce by telephone at (1-800-766-LAKE) or by visiting their website at www.lpcchamber.com. Also, Polk County's website at www.co.polk.tx.us offers detailed information about our County - a virtual tour – and a variety of on-line services.



Polk County ORGANIZATION CHART



Budgets for those departments circled are reported in their own special revenue fund. (see "Other Funds") All others are accounted for in the General Fund.

ELECTED	APPOINTED
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* Including voters of surrounding counties for District Judges.

Polk County
ELECTED OFFICIALS
AS OF OCTOBER 1, 2017

- 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 Sarah Arnett
 - Precinct 3 Robert D. Johnson
 - 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) Louis Ploth



Financial/ Operational

Description of Funds

Three major fund types are included within the budget; General, Debt Service and Special Revenue. The County's budgeting and fund accounting is on a modified accrual basis, further discussed in the Statement of Financial Policies on page 137. Annually appropriated budgets are adopted for each of the funds listed, with appropriations lapsing at fiscal year end. The **General Fund** (010) 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 operations.

Fund	Description
Hotel Tax (011)	Revenues generated from a Hotel/Motel Occupancy Tax and expenditures related to promoting tourism within the County.
Justice Court Technology (013)	Fund created by statute for fees collected by (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 <u>not</u> located within the Courthouse.
Security (027)	Legislated fees collected by District and County Clerks for purposes of providing security in County courtrooms.
College/Commerce Center (030)	Fund used to account for construction of the Polk County College/Commerce Center and Shelter Facility. Fund closed after project completion and shown for prior years' activity only.
Historical Commission (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)	Fund 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.

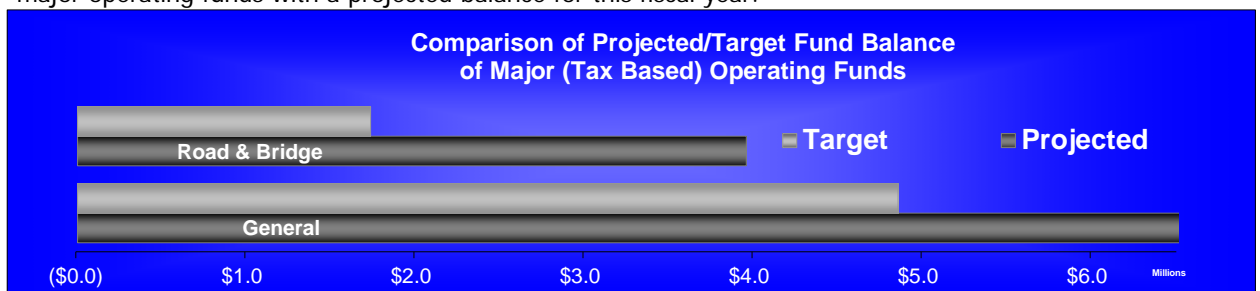


Fund	Description
District Attorney Special (048)	Fund used to account for State monies received to support operations of the Criminal District Attorney's Office and expended at the discretion of the District Attorney.
District Attorney Collection (049)	Fund used to account for fees collected pursuant 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	FY2018 Revenues	FY2018 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	\$ 8,520,425	\$19,436,393	\$19,416,586	\$ 8,540,232	44% \$4,854,147
Road & Bridge (combined)	3,955,650	6,935,465	6,934,618	3,956,497	57% 1,733,654
Debt Service	\$67,358	3,268,195	3,267,369	68,183	N/A
Reserved for Landfill Post Closure	767,498			767,498	
Other Funds:					
Hotel Tax	64,481	20,000	20,000	64,481	N/A
Justice Court Technology	4	38,205	38,205	4	N/A
Judicial Center Construction	-	-	-	-	N/A
County Child Abuse Prevention	<i>Not provided</i>	100	100		N/A
Energy Savings Program	<i>Not provided</i>	-	-		N/A
Justice Court Bldg Security	41,885	3,830	3,830	41,885	N/A
Security	14,886	168,832	183,719	-	0% 45,930
Historical Commission	292,058	-	-	292,058	N/A
College / Commerce Center	-	-	-	-	N/A
Waste Management	18,809	166,500	166,500	18,809	N/A
FEMA Disaster	-	-	-	-	N/A
Grant Fund	-	-	-	-	N/A
Law Library	75,621	12,600	12,600	75,621	600% 3,150
Pre-Trial Intervention	116,203	21,000	21,000	116,203	N/A
District Attorney Special	1,754	28,200	28,200	1,754	N/A
District Attorney Hot Check	34,710	1,000	1,000	34,710	N/A
Aging Services	174,467	473,680	470,362	177,784	38% 117,591
Commissary (Sheriff)	63,046	27,000	27,000	63,046	N/A
Retiree Health Benefits Trust	1,555,264	535,831	163,621	1,927,474	N/A
Drug Forfeiture	221,692	9,208	9,208	221,692	N/A
Permanent School	624,800	95,000	95,000	624,800	N/A
Available School	272,876	161,114	161,114	272,876	N/A
County Clerk Records Mgmt.	584,517	269,250	226,128	627,639	N/A
County Records Mgmt.	3,433	15,900	15,120	4,213	N/A
Sheriff's Fed. Rev. Sharing	9,892	20,000	20,000	9,892	N/A
District Clerk Records Mgmt	40,805	13,850	4,000	50,655	N/A
Co. & Dist. Court Technology	6,549	1,300	1,035	6,814	N/A
(Less Transfers between Funds)		(1,097,452)	(1,097,452)		
Total	17,528,681	30,625,002	30,188,864	17,964,820	6,754,471

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.

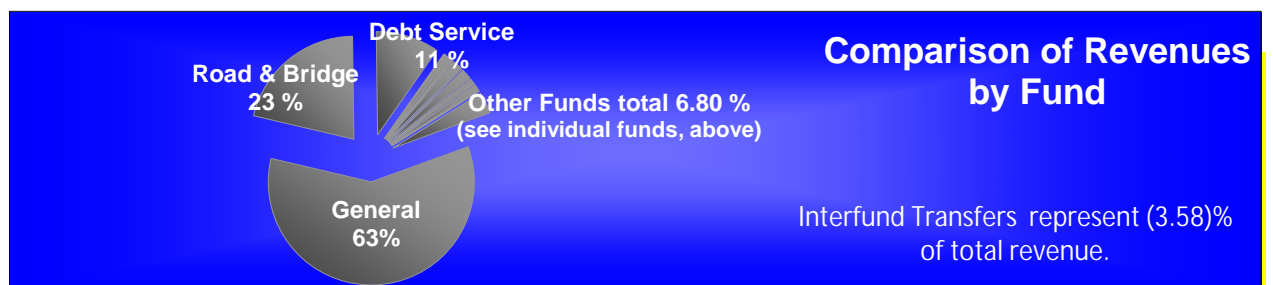
A significant change in Fund Balance is considered to occur if the fund balance of a major fund (i.e., General - Road & Bridge - Debt Service) or of the non-major funds in the aggregate increases or decreases by 10% or more from one budget year to the next. The County realized no significant change in 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	FY2018 Revenues	FY2018 Expenditures	(Est.) Ending Fund Balance	Change in Fund Balance
Other Funds: Aggregate Balance	4,217,750	2,082,401	1,667,742	4,632,409	9.83%
General	8,520,425	19,436,393	19,416,586	8,540,232	0.23%
Road & Bridge (combined)	3,955,650	6,935,465	6,934,618	3,956,497	0.02%
Debt Service	67,358	3,268,195	3,267,369	68,183	1.23%
TOTAL Change in Fund Balance (All Funds - Major and Other)	17,528,681	30,625,002	30,188,864	17,964,820	\$ 436,139 2.49%

Revenue Summary

Revenues by Fund					
Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
General	\$18,593,065	\$18,478,923	\$17,902,173	\$19,291,873	\$19,436,393
Road & Bridge (All)	7,817,301	8,170,542	6,604,873	8,509,973	6,935,465
Debt Service	3,498,514	3,674,487	3,328,083	3,317,724	3,268,195
Other Funds:					
Hotel Tax	18,278	29,699	20,000	39,960	20,000
Justice Court Technology	18,003	23,540	34,200	35,628	38,205
County Child Abuse Prevent	-	7	100	126	100
Energy Savings Program	-	2,116,470	-	-	-
Justice Court Bldg. Security	4,438	3,593	4,361	4,054	3,830
Security (Courthouse)	137,601	127,859	146,889	149,907	168,832
Historical Commission	15,933	18,643	-	13,005	-
College/Commerce Center	145	-	-	-	-
Waste Management	143,880	145,677	160,000	182,279	166,500
FEMA Disaster	-	-	-	90,970	-
Grant Fund	1,614,481	1,954,180	-	1,037,362	-
Law Library	12,685	11,297	10,600	12,502	12,600
Pre-Trial Intervention	29,339	24,075	22,500	22,410	21,000
District Attorney Special	13,692	42,093	28,200	33,399	28,200
District Attorney Hot Check	2,774	3,247	3,600	1,260	1,000
Aging Services	371,588	420,799	387,500	478,984	473,680
Commissary (Sheriff)	17,397	31,259	25,000	27,826	27,000
Retiree Health Benefits Trust	264,766	306,058	353,957	472,687	535,831
Drug Forfeiture	1,831	32,818	-	36,088	9,208
Permanent School	32,347	65,016	65,000	97,670	95,000
Available School	137,256	158,840	158,314	162,226	161,114
County Clerk Records Mgmt	250,546	260,132	234,650	276,047	269,250
County Records Mgmt.	31,693	15,478	14,000	19,502	15,900
Sheriff's Fed. Rev. Sharing	36,269	24,500	20,000	15,000	20,000
District Clerk Records Mgmt	15,876	13,541	12,650	13,582	13,850
Co. & Dist. Court Technology	1,154	1,066	1,035	1,235	1,300
(Less Interfund Transfers)	(761,208)	(703,642)	(831,249)	(1,184,357)	(1,097,452)
Total Revenues	\$32,319,645	\$35,450,198	\$28,706,437	\$33,158,923	\$30,625,002
Total Expenses (see summary pg 42-43)	\$31,639,051	\$32,572,902	\$28,409,560	\$35,019,579	\$30,188,864
Net Revenue (Expense)	680,595	2,877,296	296,877	(1,860,656)	436,139



Revenue Summary

Revenues by Source (Type)

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
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Tax Revenue (Ad Valorem, Sales & Hotel)

General	\$13,421,265	\$14,089,441	\$14,138,214	\$14,273,541	\$15,342,210
Road & Bridge	4,280,595	4,251,489	4,361,585	4,337,686	4,697,981
Debt Service	3,498,121	3,668,758	3,326,783	3,308,544	3,263,995
Hotel Tax	18,278	29,699	20,000	39,960	20,000
	21,218,260	22,039,388	21,846,582	21,959,731	23,324,186

Permits / Licenses / Veh. Reg.

General	160,261	174,746	155,855	171,385	156,830
Road & Bridge (Vehicle Reg & Lic)	964,638	979,379	985,000	947,937	976,500
	1,124,899	1,154,125	1,140,855	1,119,321	1,133,330

Court Fines, Fees & forfeitures

General	592,670	525,241	542,500	568,498	582,500
Justice Court Technology	18,003	23,540	34,200	35,628	38,205
County Child Abuse Prevention	-	7	100	126	100
Road & Bridge	105,240	108,232	106,000	125,056	110,000
JP Court Building Security	4,438	3,593	4,361	4,054	3,830
Security	31,976	28,863	28,350	31,368	30,800
Law Library	12,685	11,297	10,600	12,502	12,600
Pre-Trial Intervention (D.A.)	29,339	24,075	22,500	22,410	21,000
District Attorney Hot Check	2,774	3,247	3,600	1,260	1,000
Drug Forfeiture	1,778	32,522	-	35,373	9,208
County & District Court Technology	1,154	1,066	1,035	1,235	1,300
	800,057	761,684	753,246	837,510	810,543

Federal / State Funding - Direct

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

General	393,004	454,681	319,805	334,478	422,230
Road & Bridge	298,020	229,889	49,300	588,659	49,300
FEMA Disaster	-	-	-	90,970	-
Grants Fund	1,614,481	1,954,180	-	1,037,362	-
District Attorney Special	785	-	700	800	700
Aging Services	348,232	405,814	377,000	470,668	465,530
District Clerk TDCJ	-	-	-	-	-
Sheriff's Federal Revenue Sharing	36,269	24,500	20,000	15,000	20,000
	2,690,792	3,069,064	766,805	2,537,937	957,760

Charges for services/Fees

General	1,466,656	1,304,814	1,299,350	1,306,661	1,297,985
Aging	17,010	10,592	10,500	7,444	7,750
County Clerk Records Management	250,546	260,076	234,650	273,962	267,650
County Records Management	15,269	14,378	13,950	19,452	15,900
District Clerks Records Mgmt.	15,876	13,541	12,650	13,582	13,850
	1,765,356	1,603,400	1,571,100	1,621,101	1,603,135

Revenue Summary (cont')

Revenues by Source (Type)					
Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted

Interest

General	27,749	47,361	44,000	108,924	90,000
Road & Bridge	1,105	6,168	4,875	14,886	9,700
Debt Service	393	2,199	1,300	5,308	4,200
Historical Commission	605	1,460	-	2,608	-
Aging	-	24	-	869	400
Retiree Health Benefits Trust	1,877	4,363	4,000	12,530	10,000
Drug Forfeiture	53	296	-	715	-
Permanent School	315	1,721	-	4,356	-
Available School	338	650	1,700	1,599	4,500
	32,435	64,297	55,875	153,880	120,400

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

General	1,672,951	1,827,638	1,402,449	2,528,387	1,544,638
Road & Bridge	1,966,211	2,505,386	1,098,113	2,495,749	1,091,983
Security	105,625	98,996	118,539	118,539	138,032
Historical Commission	15,328	17,182	-	10,397	-
College/Commerce Center	145	-	-	-	-
Waste Management	143,880	145,677	160,000	182,279	166,500
District Attorney Special	12,907	42,093	27,500	32,599	27,500
Aging	6,346	4,370	-	4	-
Commissary (Sheriff)	17,397	31,259	25,000	27,826	27,000
Debt Service	-	-	-	-	-
Retiree Health Benefits Trust	262,889	301,695	349,957	460,158	525,831
Permanent School	32,032	63,295	65,000	93,313	95,000
Available School	136,918	158,190	156,614	160,627	156,614
County Records Management	16,424	1,100	50	50	-
	4,389,055	5,196,881	3,403,223	6,109,928	3,773,100

Other Sources (loan proceeds)

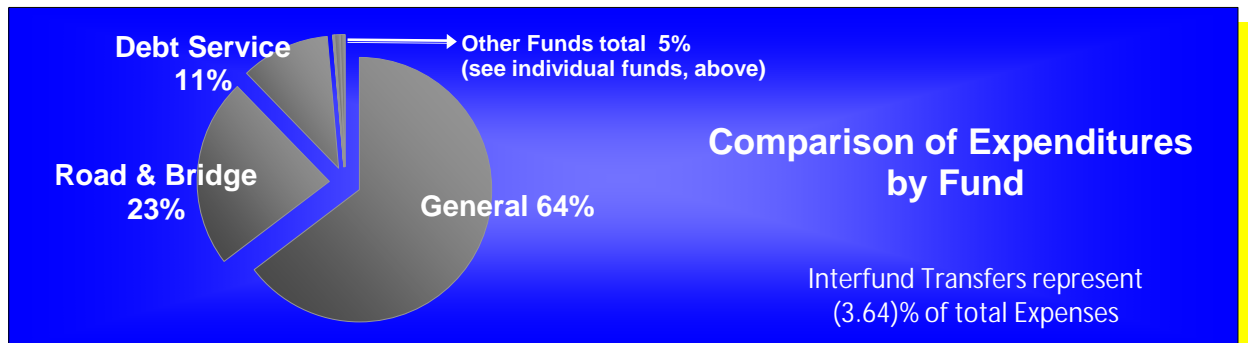
General	858,509	55,000	-	-	-
Energy Savings Program	-	2,116,470	-	-	-
Road & Bridge	201,491	90,000	-	-	-
Debt Service	-	3,530	-	3,871	-
	1,060,000	2,265,000	-	3,871	-

Total Revenues	33,080,853	36,153,840	29,537,685	34,343,280	31,722,454
Less Transfers (between Funds)	(761,208)	(703,642)	(831,249)	(1,184,357)	(1,097,452)
(Adjusted) Revenue	32,319,645	35,450,198	28,706,437	33,158,923	30,625,002
Projected Use of Fund Balance	-	-	-	-	-
	32,319,645	35,450,198	28,706,437	33,158,923	30,625,002

Expenditure Summary

Expenditures by Fund

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
General	\$18,282,880	\$17,555,920	\$17,899,520	\$18,711,847	\$19,416,586
Road & Bridge (All Pcts.)	7,968,692	8,103,014	6,602,846	9,834,804	6,934,618
Debt Service	3,489,913	3,656,887	3,325,541	3,324,248	3,267,369
Hotel Tax	12,810	16,563	20,000	16,719	20,000
Justice Court Technology	37,729	35,638	34,200	33,980	38,205
Judicial Center Constructio	-	-	-	-	-
County Child Abuse Prevention	-	-	100	-	100
Energy Savings Program Fur	-	559,958	-	1,447,658	-
Justice Court Building Secu	-	2,800	4,361	-	3,830
Security (Courthouse)	120,883	122,519	173,894	156,877	183,719
Historical Commission	2,971	166,431	-	8,357	-
College / Commerce Center	-	53,772	-	-	-
Waste Management	140,000	132,000	160,000	40,342	166,500
FEMA Disaster	-	-	-	90,970	-
Grant Fund	1,467,536	1,884,517	-	1,294,129	-
Law Library	6,090	8,297	10,600	10,000	12,600
Pre-Trial Intervention	5,880	5,880	22,500	4,270	21,000
District Attorney Special	13,692	42,793	28,200	33,298	28,200
District Attorney Hot Check	3,268	2,190	3,600	3,032	1,000
Aging Services	345,043	394,815	372,634	549,627	470,362
Commissary (Sheriff)	13,815	19,352	25,000	33,444	27,000
District Clerk TDCJ	4,050	-	-	-	-
Retiree Health Benefits Tru	86,035	125,694	145,678	151,380	163,621
Drug Forfeiture	12,411	27,119	-	35,920	9,208
Permanent School	53,588	33,950	65,000	69,622	95,000
Avail able School	139,219	139,524	158,314	159,956	161,114
County Clerk Records Mgmt	138,491	108,705	149,784	171,326	226,128
County Records Management	29,743	14,400	14,000	14,000	15,120
Sheriffs Fed Rev Sharing	25,520	33,269	20,000	7,620	20,000
District Clerk Records Mgmt	-	30,238	4,000	512	4,000
County & Dist. Court Techno	-	300	1,035	-	1,035
Total Expenditures	\$32,400,259	\$33,276,544	\$29,240,808	\$36,203,937	\$31,286,315
(Less Transfers Between Funds)	(761,208)	(703,642)	(831,249)	(1,184,357)	(1,097,452)
	\$31,639,051	\$32,572,902	\$28,409,560	\$35,019,579	\$30,188,864



Expenditure Summary

Expenditures by Type (Function)

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
General & Administrative					
General	\$6,845,549	\$6,018,002	\$6,152,195	\$6,260,173	\$6,841,346
District Clerk TDCJ	4,050	-	-	-	-
County Clerk Records Management	138,491	108,705	149,784	171,326	226,128
County Records Management	29,743	14,400	14,000	14,000	15,120
District Clerk Records Mgmt.	-	30,238	4,000	512	4,000
County & District Court Technology	-	300	1,035	-	1,035
	<u>\$7,017,834</u>	<u>\$6,171,645</u>	<u>\$6,321,014</u>	<u>\$6,446,012</u>	<u>\$7,087,629</u>
Justice and Public Safety					
General	10,901,166	11,027,179	11,242,087	11,797,606	12,074,590
Security (Courthouse)	120,883	122,519	173,894	156,877	183,719
Law Library	6,090	8,297	10,600	10,000	12,600
Justice Court Technology	37,729	35,638	34,200	33,980	38,205
Pre-Trial Intervention	5,880	5,880	22,500	4,270	21,000
District Attorney Special	13,692	42,793	28,200	33,298	28,200
District Attorney Hot Check	3,268	2,190	3,600	3,032	1,000
Sheriff - Commissary	13,815	19,352	25,000	33,444	27,000
Drug Forfeiture	12,411	27,119	-	35,920	9,208
Justice Court Building Security	-	2,800	4,361	-	3,830
Sheriff Federal Revenue Sharing	25,520	33,269	20,000	7,620	20,000
	<u>11,140,454</u>	<u>11,327,035</u>	<u>11,564,442</u>	<u>12,116,048</u>	<u>12,419,351</u>
Health & Human Services					
General	536,166	500,715	505,239	460,925	500,651
County Child Abuse Prevention	-	-	100	-	100
Aging Services	345,043	394,815	372,634	549,627	470,362
Grant Fund	1,467,536	1,884,517	-	1,294,129	-
FEMA Disaster	-	-	-	90,970	-
College / Commerce Center	-	53,772	-	-	-
	<u>2,348,745</u>	<u>2,833,818</u>	<u>877,973</u>	<u>2,395,651</u>	<u>971,113</u>
Roads & Bridges					
Precincts 1, 2, 3 & 4)	7,968,692	8,103,014	6,602,846	9,834,804	6,934,618
Waste Mangement					
Waste Mangement	140,000	132,000	160,000	40,342	166,500
Debt Service					
Debt Service	3,489,913	3,656,887	3,325,541	3,324,248	3,267,369
Other					
Hotel Tax	12,810	16,563	20,000	16,719	20,000
Historical Committee	2,971	166,431	-	8,357	-
Energy Savings Program	-	559,958	-	1,447,658	-
Permanent School	53,588	33,950	65,000	69,622	95,000
Available School	139,219	139,524	158,314	159,956	161,114
Retiree Health Benef. Trust (OPEB)	86,035	125,694	145,678	151,380	163,621
	<u>294,622</u>	<u>1,042,120</u>	<u>388,992</u>	<u>1,853,691</u>	<u>439,735</u>
(Debt Proceeds)Trnsf to Other Funds				193,142	
Total Expenditures	<u>\$32,400,259</u>	<u>\$33,266,519</u>	<u>\$29,240,808</u>	<u>\$36,203,937</u>	<u>\$31,286,315</u>
Less Transfers (between) Funds	<u>(761,208)</u>	<u>(703,642)</u>	<u>(831,249)</u>	<u>(1,184,357)</u>	<u>(1,097,452)</u>
	\$31,639,051	\$32,562,877	\$28,409,560	\$35,019,579	\$30,188,864

Total County Budget for 2018

Revenue to Expenditure Comparison

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
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Total Revenues (All Funds)	\$ 32,319,645	\$ 35,450,198	\$ 28,706,437	\$ 33,158,923	\$ 30,625,002
Total Expenditures (All Funds)	\$ 31,639,051	\$ 32,562,877	\$ 28,409,560	\$ 35,019,579	\$ 30,188,864
	\$ 680,595	\$ 2,887,320	\$ 296,877	\$ (1,860,656)	\$ 436,139
				Amount restricted to Special Purpose, by statute:	415,485
				Unreserved Budget Balance Adopted:	20,654

Major Factors Impacting the Budget

In Fiscal Year 2017, "Actual" revenues for all funds exceeded budget estimates by \$4,452,486 and actual expenses exceeded budget projections by \$6,610,020. Major factors impacting the 2017 Budget after adoption included;

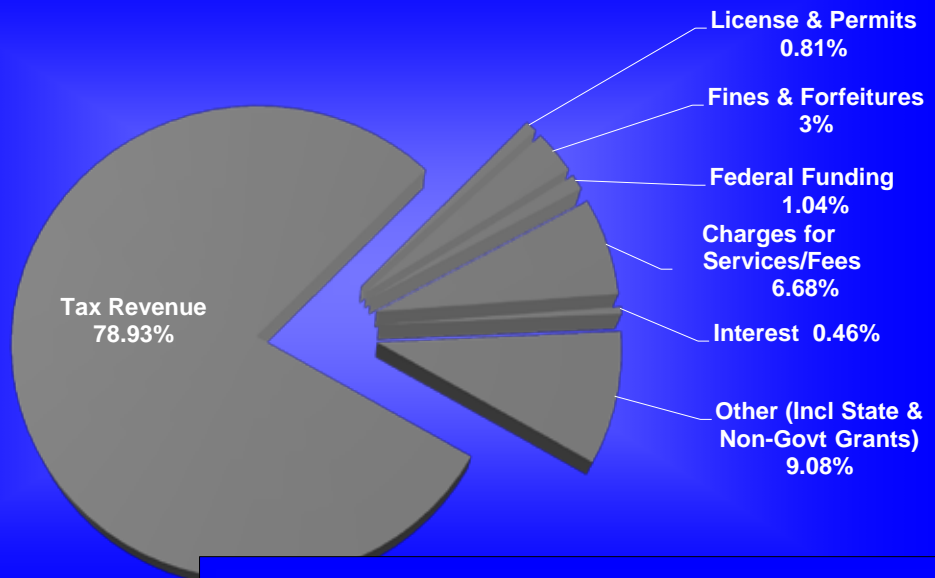
- Ø \$1,905,100 received in the Road & Bridge Capital Lease and Precinct funds during the fiscal year - relating to lease proceeds, FEMA reimbursements for disaster recovery, TxDOT reimbursement for road improvements, and culvert/material reimbursements from subdivisions.
- Ø Proceeds of \$1,028,068 received during the fiscal year, resulting from the restructure of IAH Facility Bonds and the April 2017 ending of the forbearance agreement and reinstatement of County per diem revenue;
- Ø Grant revenues and expenditures received and incurred after the fiscal year start - mostly attributed to ongoing Texas Community Development Block Grant projects (Senior Center construction) and the Texas Capital Fund project for the RoyOMartin Corrigan OSB plant;
- Ø A combination of revenues exceeding budgeted estimates , including additional tax related revenues of \$113,150, additional Court Fines & Fees of \$84,264, additional Charges for Services of 50,001 and additional Interest earned of \$98,005.
- Ø The Road & Bridge Capital Lease Fund and the four Precinct Funds account for more than half (\$3,231,957) of actual expenditures exceeding budget projections in FY2017. These expenses relate to capital leases recorded in the fiscal year and the Precinct's use of fund balances for permanent road improvement.
- Ø The remaining expenditures in excess of budget estimates are related to Energy Savings Program costs incurred during the fiscal year, for which revenue (Contractual Obligation debt proceeds) was recorded in the previous year.

General Fund Revenues

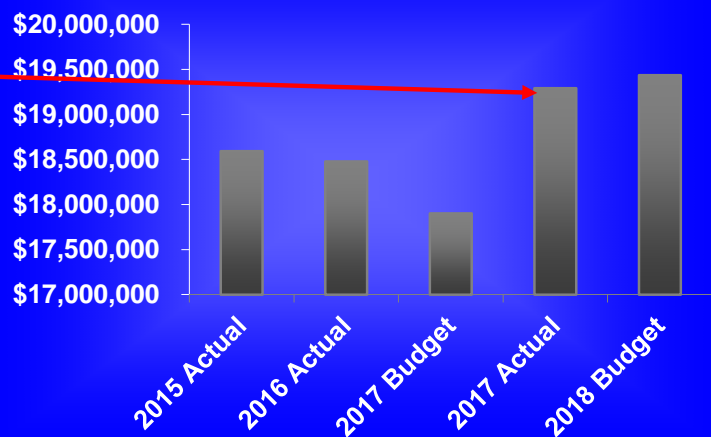
Revenues by Category

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
Tax Revenue	\$13,421,265	\$14,089,441	\$14,138,214	\$14,273,541	\$15,342,210
License & Permits	160,261	174,746	155,855	171,385	156,830
Court Fines, Fees & Forfeiture	592,670	525,241	542,500	568,498	582,500
Federal Funding	284,155	348,439	211,765	220,429	202,880
Charges/Fees for Service	1,466,656	1,304,814	1,299,350	1,306,661	1,297,985
Interest	27,749	47,361	44,000	108,924	90,000
Other (Incl State & Non-Govt	1,781,799	1,933,880	1,510,489	2,642,435	1,763,988
Loan Proceeds	858,509	55,000	-	-	-
	\$18,593,065	\$18,478,923	\$17,902,173	\$19,291,873	\$19,436,393
Use of fund balance	-	-	-	-	-
	\$18,593,065	\$18,478,923	\$17,902,173	\$19,291,873	\$19,436,393

SOURCE OF GENERAL REVENUE - 2018



CHANGE IN GENERAL FUND REVENUE



2017 actual revenue in the General Fund exceeded budget projections by \$1,389,700. \$979,247 of the additional revenue is the "catch-up" payment received following the VAH bond restructure to account for revenues lost during the period of forbearance (discussed in the Budget Message). The balance of additional revenue is attributed to Sales Tax receipts that exceeded estimates, insurance proceeds for claims made during the year, and other offsetting variances.

General Fund Revenues (cont.)

Detailed Revenues

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
Fund Balance (year beginning)	7,120,776	7,440,074	7,932,922	8,365,306	8,520,425
Tax Revenue					
010-310-110 TAXES - CURRENT (w/ P&I)	10,236,859	10,592,144	10,870,134	10,864,441	12,024,786
010-310-120 TAXES - DELINQUENT (w/P&I)	593,618	699,556	598,669	541,508	647,924
010-310-135 TAX REFUNDS	(22,549)			623	-
010-318-115 SHERIFF'S TAX SALE	69,105	-		110,128	-
010-318-150 SALES TAX	2,210,700	2,470,991	2,342,305	2,437,411	2,350,000
010-318-152 VEHICLE SALES TAX COMM.	271,701	272,133	272,500	262,802	265,000
010-318-155 MIXED BEVERAGE TAX	53,188	51,150	51,106	52,120	51,000
010-318-160 OTHER TAX	8,643	3,467	3,500	4,509	3,500
* TAX REVENUE SUMMARY	13,421,265	14,089,441	14,138,214	14,273,541	15,342,210
License & permits					
010-320-100 BEER & LIQUOR	2,265	8,400	3,500	7,530	5,000
010-321-100 SEWAGE / FLOODPLAIN	68,681	67,650	65,000	76,205	70,000
010-321-200 UTILITY / PIPELINE PERMIT FE	200	100	500	100	100
010-321-501 CHILD SAFETY FEE	77,430	86,156	75,000	74,915	70,000
010-321-502 HAULERS LICENSE FEE	3,450	3,375	3,225	2,775	2,800
010-321-560 WRECKER PERMIT FEES	-	340	430	435	430
010-321-800 991-ADDRESSING FEE	8,235	8,725	8,200	9,425	8,500
* LICENSE & PERMIT FEES	160,261	174,746	155,855	171,385	156,830
Court Fines, Fees & forfeitures					
010-325-300 SERVICE FEES ON FINES	70,019	59,891	63,000	66,557	63,000
010-325-455 JP#1 - SCOFFLAW FEE					8,500
010-325-456 JP#2 - SCOFFLAW FEE					6,000
010-325-457 JP#3 - SCOFFLAW FEE					6,000
010-325-458 JP#4 - SCOFFLAW FEE					5,000
010-325-801 JUSTICE OF PEACE, PCT #1	176,400	132,311	136,500	139,458	139,000
010-325-802 JUSTICE OF PEACE, PCT #2	133,408	115,001	116,000	139,633	132,000
010-325-803 JUSTICE OF PEACE, PCT #3	154,483	158,210	165,000	156,000	160,000
010-325-804 JUSTICE OF PEACE, PCT #4	58,360	59,828	62,000	66,849	63,000
* FINES & FORFEITURE SUM	592,670	525,241	542,500	568,498	582,500
Federal /State revenue					
010-330-401 911-GRANT (DETCOG)	-	25,000			-
010-330-402 TITLE IV-E CHILD WELFARE	2,293	-			-
010-330-475 VCLG GRANT (Victims' Asst.)	40,084	41,452	41,834	41,686	42,000
010-330-512 SCAAP (Criminal Alien Asst.)	1,517	1,037	1,500	4,383	2,500
010-330-562 SHERIFF'S DEPT. STEP GRANT		1,679		31,544	-
010-330-695 STATE HOMELAND SECURITY	49,333	82,040			-
010-330-696 EMA ASSISTANCE (SLA 50)	37,678	38,063	38,380	19,190	38,380
010-332-110 FEDERAL PAYMENT IN LIEU OF	55,172	60,878	56,000	57,372	57,000
010-332-560 SSA-INCENTIVE PAYMENTS	12,400	19,400	8,000	14,800	8,000
010-333-100 UNCLAIMED CAPITAL CREDITS	31,822	27,868		5,877	-
010-333-426 INDIGENT DEFENSE GRANT	53,493	46,659	62,200	41,216	55,000

Audited
Unaudited

General Fund Revenues (cont.)

Detailed Revenues

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
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Federal / State (continued)

010-333-475	STATE REIMB ERS SUPP - D.A.	364	4,362	3,851	4,362	-
010-330-505	INDIGENT DEFENSE COOD GRANT		-			
-	* FEDERAL REVENUE SUMM	284,155	348,439	211,765	220,429	202,880

Fees/Charges for Services

010-339-450	UNCLAIMED TRUST MONIES	292	-			
010-340-000	EDUCATION FEE - JUDGE	1,485	1,550	1,600	1,635	1,600
010-340-100	COUNTY JUDGE	3,413	3,770	3,500	3,731	3,700
010-340-220	SHERIFFS FEES	257,460	182,013	184,000	164,103	165,000
010-340-400	COUNTY CLERK FEES	336,414	342,268	326,000	356,566	350,000
010-340-445	CRF - COST RECOVERY FEE	2,330	7,594	7,500	9,472	9,600
010-340-450	ALT. DISPUTE RESOLUTION SY	229	108	150	35	150
010-340-500	TAX COLLECTOR FEES	307,217	273,540	270,000	276,972	270,000
010-340-555	CONSTABLE PCT.1 SERVING FE	6,350	8,135	7,500	7,360	7,500
010-340-556	CONSTABLE PCT.2 SERVING FE	3,140	12,059	10,000	15,421	13,280
010-340-557	CONSTABLE PCT.3 SERVING FE	6,070	3,210	3,500	4,520	4,500
010-340-558	CONSTABLE PCT.4 SERVING FE	4,065	5,303	5,850	6,315	5,150
010-340-559	CONSTABLE CLASS C SERVICE	150	497		400	-
010-340-600	DISTRICT ATTORNEY FEES	14,594	15,568	15,500	15,710	16,000
010-340-645	SAA REPRESENTATION FEE		-		386	400
010-340-700	DISTRICT CLERK FEES	470,089	382,785	400,000	375,430	385,000
010-340-710	DIST. COURT RECORDS TECHN	5,661	8,036	7,500	8,640	7,500
010-340-730	FAMILY PROTECTION FEE	17,675	2,640	2,500	2,655	2,500
010-340-750	COURT REPORTER FEES	11,698	10,812	11,000	11,852	11,000
010-340-900	SUPV. PRE-TRIAL BOND FEE	9,828	37,335	36,000	36,899	37,000
010-340-910	TRAFFIC FEE	7,221	6,384	6,000	7,039	6,500
010-340-915	AUTOPSY COPY FEE		30	50	15	30
010-340-920	UA TEST FEE	245	50	100	15	50
010-340-925	IGNITION INTERLOCK MONITC	15	65	50	415	350
010-340-930	JURY FEES	194	151	200	225	175
010-340-940	VISUAL RECORDING FEE	821	913	850	852	1,000
-	* CHARGES FOR SERVICES	1,466,656	1,304,814	1,299,350	1,306,661	1,297,985

Interest

010-341-100	DEPOSITORY INTEREST	27,749	47,361	44,000	108,924	90,000
-	* INTEREST SUMMARY	27,749	47,361	44,000	108,924	90,000

Other

010-342-391	REIMB. BY INMATE - MEDICAL	6	23,974	4,500	6,623	5,000
010-342-401	RURAL TRANSIT REIMB.	5,775	5,775	5,775	5,775	5,775
010-342-402	BLACKBOARD CONNECT REIMB			653	1,165	1,165
010-342-403	CO. CLERK REIMB.	225	721		549	-
010-342-404	ELECTION EXPENSE REIMB.	10,669	32,281	20,000	24,012	20,000

General Fund Revenues (cont.)

Detailed Revenues

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
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Other (continued)

010-342-426	REIMB. TRANSPORT OF PRISONERS	13,372	9,484		10,918	-
010-342-440	UTILITIES REIMBURSEMENT	3,978	10,380		2,316	-
010-342-451	DIST. CLERK REIMB.	4,151	11,890		-	-
010-342-455	REIMB. - EXTRADITION FEE				-	-
010-342-465	TRINITY CO. PRO-RATA REIMB.	65,777	64,558	70,359	68,710	72,965
010-342-466	SAN JAC. CO. PRO RATA REIMB.	119,557	116,510	126,979	124,003	131,682
010-342-470	STATE REIMB -ASST DA LONGE	8,723	10,160	10,540	11,000	11,500
010-342-473	BOND FORFEITURE RECOVERY		1,000	1,000	53,863	20,000
010-342-474	REIMBURSE WITNESS EXPENSE	188	101		-	-
010-342-475	REIMB - DA OFFICE	1,170	688		1,380	-
010-342-485	SB1704 JUROR FEE REIMB.	18,190	23,494	21,000	17,340	21,000
010-342-512	REIMB. INMATE HOUSING		35,574	20,000	29,400	25,000
010-342-525	SCHOLARSHIP SPONSORSHIPS	6,000		6,000	6,000	16,000
010-342-549	DELO. TAX OFFICE EXP. REIMB.	8,394	3,509	11,119	3,132	11,701
010-342-550	DELO. TAX PERSONNEL REIMB.	171,150	121,475	177,325	105,137	135,053
010-342-551	TRA PATROL REIMBURSEMENT	260,674	263,430	246,077	250,873	248,411
010-342-552	TRA SECURITY REIMB. (ADM.FI	39,101	39,515	30,000	37,631	37,070
010-342-560	CH19 VOTER REGIS. REIMBURS	1,461	4,830	7,000	1,510	7,000
010-342-565	REIMB. WORKERS COMP	9,579	7,766	7,500	-	7,500
010-342-566	REIMB.-UNEMPLOYMENT TAX	2,472	20,106	7,500	11,538	7,500
010-342-569	REIMB. SHERIFF'S DEPT.	703			-	-
010-342-571	STATE-REIMB. SHERIFF DEPT.	10,161	4,506	10,000	22,418	15,000
010-342-600	INSURANCE CLAIMS	109,049	84,748		67,015	-
010-342-605	SHERIFF-STATE TRAINING	8,181	6,756	5,000	6,131	5,000
010-342-620	INSURANCE REIMB - ANGELINA	14,135	14,575	13,535	13,535	13,535
010-342-645	PAUPER CARE REIMBURSEMENT		1,000		-	-
010-342-695	REIMB. EMRG. MGMT. TRAVEL	182	-		458	-
010-342-700	COURT APPOINTED ATTY. REIM	45,780	43,326	42,000	37,584	36,000
010-342-900	MISCELLANEOUS REVENUE	87,850	254,125	12,150	24,394	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	-	84	150	71	150
010-342-952	STATE SUPP. - CO. JUDGE	12,206	25,200	25,200	25,200	25,200
010-360-200	MIN. ROYALTY NON-SCHOOL	801	510	550	434	400
010-367-110	ANIMAL SHELTER	4,944	-	1,000	508	750
010-367-130	SHERIFF'S DONATED MONIES	7,279	3,575		-	-
010-367-135	SHERIFF - MISC. REVENUE	2,390	19,246		2,466	-
010-367-695	LEPC C/O OEM		3,000		30,411	-
010-367-801	DETCOG 911 MAINTENANCE	25,750	28,336	25,000	26,230	25,000
010-370-015	TRANSFER FROM ROAD & BRIDGE		26,708	26,251	26,251	27,536
010-370-027	TRANSFER FROM SECURITY		2,000		2,321	-

General Fund Revenues (cont.)

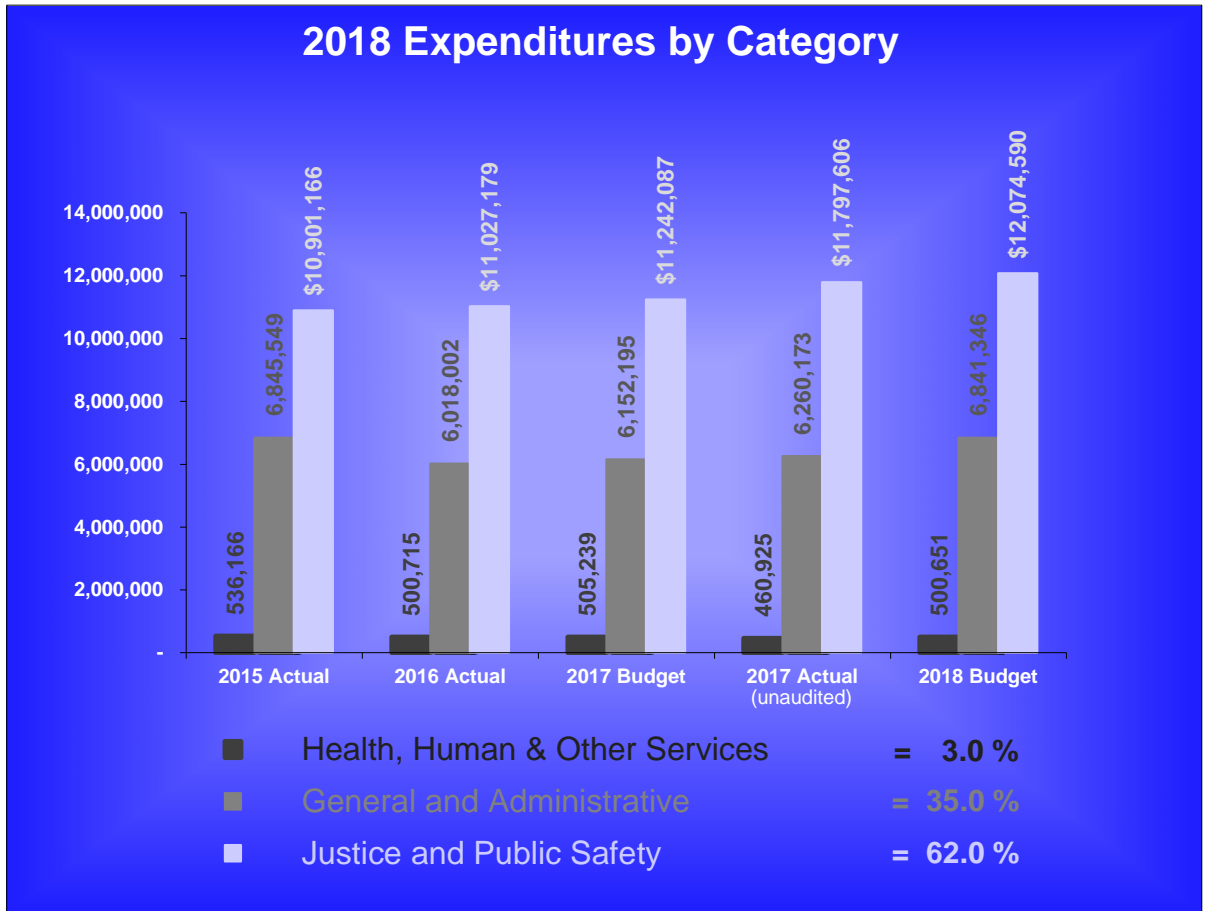
Detailed Revenues

Category/Department		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
Other (continued)						
010-370-032	TRANSFER FROM WASTE MGM	140,000	132,000	160,000	40,342	166,500
010-370-090	TRANSFER FROM DRUG FORF.		7,289			-
010-370-093	TRANSFER FROM CO. CLERK R.	96,036	74,572	92,926	92,926	98,895
010-370-100	RENT - COUNTY PROPERTY	25,750	34,300	27,400	39,526	40,550
010-370-175	COUNTY ACTION (SURLUS) PR	3,795	4,270	4,000	-	4,000
010-370-409	POSTAGE REIMBURSEMENT	675	684		522	-
010-370-420	INMATE PHONE-COUNTY JAIL	71,751	59,571	60,000	57,379	60,000
010-370-425	INMATE PHONE - IAH FACILITY	133,028	199,377	135,000	224,229	100,000
010-370-426	IAH FACILITY - PER DIEM	131,012			1,028,068	250,000
010-370-630	INDIGENT HEALTH REIMB.	-				
010-370-695	TOBACCO SETTLEMENT	15,183	12,483	12,500	16,685	14,500
010-370-696	SALE OF GIS/MAPPING DATA	545	420	500	455	500
	* OTHER REVENUES - SUMM	1,781,799	1,933,880	1,510,489	2,642,435	1,763,988
Other Financing Sources						
010-390-400	TAX NOTES / LOAN PROCEEDS	858,509	55,000			-
010-390-408	PREMIUM ON TAX NOTES					-
	* DEBT PROCEEDS SUMMA	858,509	55,000	-	-	-
	** TOTAL REVENUE	18,308,910	18,130,484	17,690,408	19,071,444	19,436,393
**	USE OF (GENERAL) FUND BALANCE					-
		18,308,910	18,130,484	17,690,408	19,071,444	19,436,393

*includes \$979,247 IAH
"catch-up" payment*



General Fund Expenditures



Expenditures by Department					
Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted

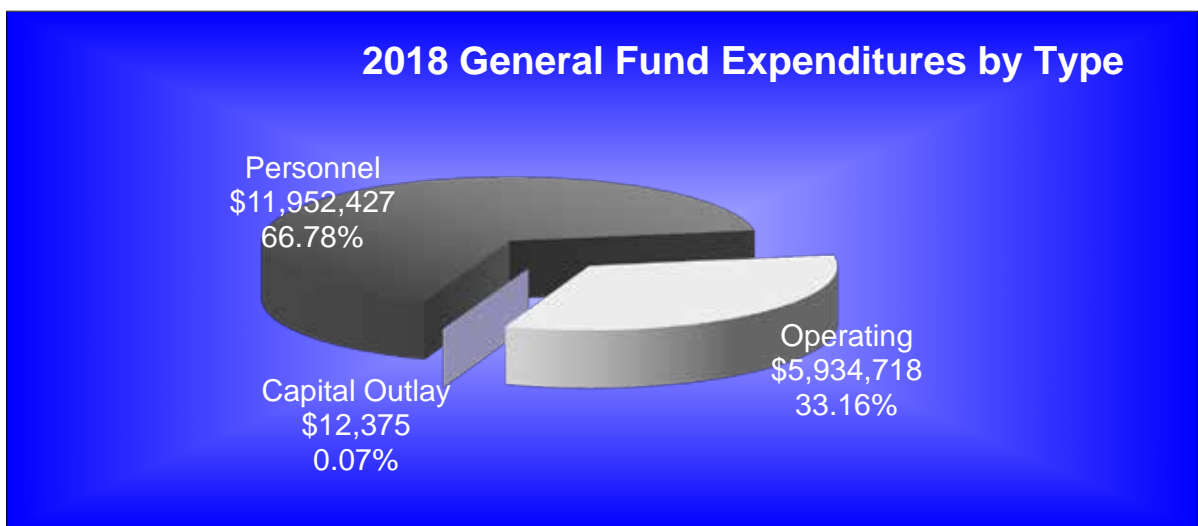
General and Administrative

County Judge	\$233,713	\$241,456	\$245,599	\$246,639	\$253,321
Commissioners Court	1,039,885	788,548	716,023	771,940	1,007,255
County Clerk	583,914	547,604	600,933	568,041	644,783
County Treasurer	166,882	168,548	174,634	174,162	182,001
County Auditor	253,538	257,526	284,243	263,503	294,371
Tax Assessor/Collector	881,862	697,190	728,367	711,713	767,093
Delinquent Tax Collectio	175,843	113,293	174,236	118,818	131,314
Information Technology	372,441	279,837	338,909	514,678	502,293
Human Resources	134,174	124,934	153,260	158,377	164,189
Maintenance	831,398	786,655	830,313	830,394	1,009,058
General Operating	1,449,024	1,307,633	1,192,052	1,200,050	1,159,867
All Other -Non Department	722,875	704,779	713,626	701,859	725,801
	6,845,549	6,018,002	6,152,195	6,260,173	6,841,346

General Fund Expenditures (cont.)

Expenditures by Department

Departments	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
Justice and Public Safety					
Jury	43,030	49,019	60,500	50,292	64,273
County Court at Law	684,807	686,918	581,699	626,551	627,330
District Clerk	482,501	435,674	466,563	433,827	502,379
Judicial	123,084	142,123	141,683	139,975	151,417
Pre-Trial Services	-	36,358	47,380	42,346	47,708
258th District Court	396,806	399,854	400,988	459,412	409,567
411th District Court	476,517	390,198	401,337	473,115	407,677
Justice of the Peace #1	175,578	177,515	186,847	185,934	222,637
Justice of the Peace #2	155,622	158,107	162,562	160,724	174,447
Justice of the Peace #3	157,841	157,654	165,069	165,701	178,723
Justice of the Peace #4	145,127	152,978	154,494	154,097	170,558
Criminal District Attorney	1,097,113	1,104,494	1,140,083	1,105,970	1,184,677
Sheriff	3,673,273	3,677,174	3,644,584	4,136,380	3,812,374
Jail	2,429,669	2,651,019	2,820,356	2,753,883	3,185,118
Constable Pct. #1	59,205	55,648	53,152	46,081	62,172
Constable Pct. #2	56,649	60,161	63,560	108,817	64,169
Constable Pct. #3	57,664	55,483	63,649	59,038	64,364
Constable Pct. #4	50,814	51,836	56,308	55,255	57,088
State Law Enforcement	69,588	63,568	66,409	64,420	69,457
Emergency Management	348,879	200,772	213,965	249,721	261,388
Volunteer Fire Departme	157,012	156,382	172,912	155,569	172,912
Permit / Inspections	-	101,415	108,210	106,125	111,262
Environmental Enforcem	60,389	62,829	69,777	64,375	72,892
	10,901,166	11,027,179	11,242,087	11,797,606	12,074,590
Health, Human & Other Services					
Social Services	304,341	274,608	269,893	246,559	258,448
Veterans Services	48,912	48,892	52,250	50,226	54,888
Museum	55,567	55,448	55,183	49,220	57,716
Extension Office	127,346	121,767	127,913	114,919	129,599
	536,166	500,715	505,239	460,925	500,651
(Operating Transfers to Other Funds)		10,024		193,142	
Total Expenditures	18,282,880	17,555,920	17,899,520	18,711,847	19,416,586



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, serves as Emergency Management Director for the County 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

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-400-101	SALARY - COUNTY JUDGE	55,498	56,258	56,730	56,730	58,149
010-400-102	COUNTY JUDGE SUPPLEMENT	14,441	20,999	20,856	20,856	20,765
010-400-103	CELL PHONE ALLOWANCE	842	854	840	840	720
010-400-105	SALARIES	72,761	73,758	74,376	74,922	77,277
010-400-200	LONGEVITY PAY	3,600	2,460	2,520	2,520	1,380
010-400-201	SOCIAL SECURITY	12,722	13,128	13,416	13,206	13,643
010-400-202	COUNTY GROUP INSURANCE	28,018	28,630	29,932	30,150	32,555
010-400-203	RETIREMENT	20,620	20,723	22,263	22,352	23,719
010-400-204	WORKERS COMPENSATION	852	841	850	778	725
010-400-206	UNEMPLOYMENT INSURANCE	182	180	167	175	165
010-400-225	VEHICLE ALLOWANCE	20,103	20,379	20,048	20,048	20,048
	Sub-Total : Personnel	229,640	238,209	241,999	242,577	249,146
010-400-315	OFFICE SUPPLIES	1,263	1,092	1,400	1,455	1,400
010-400-427	TRAVEL/TRAINING	2,432	1,884	2,000	2,087	2,500
010-400-480	BONDS	178	71		320	75
010-400-481	DUES	200	200	200	200	200
	Sub-Total : Operating	4,073	3,246	3,600	4,062	4,175
010-400-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CO JUDGE	233,713	241,456	245,599	246,639	253,321

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

Detail Expenditures

Account #	Account Name	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-401-105	SALARIES	27,343	27,675	27,935	27,935	62,597
010-401-108	SALARIES / PART-TIME	702	-		-	-
010-401-200	LONGEVITY PAY	240	-	60	60	120
010-401-201	SOCIAL SECURITY	2,129	2,117	2,142	2,142	4,798
010-401-202	COUNTY GROUP INSURANCE	7,785	9,543	9,977	10,050	21,703
010-401-203	RETIREMENT	3,443	3,279	3,554	3,560	8,341
010-401-204	WORKERS COMPENSATION	143	132	136	124	117
010-401-206	UNEMPLOYMENT INSURANCE	69	65	61	63	132
	Sub-Total : Personnel	41,853	42,813	43,865	43,935	97,808
010-401-013	TRANSFER TO JP TECHNOLOGY		8,978	19,209	19,209	22,505
010-401-027	COURTHOUSE SECURITY SUB	100,845	98,996	118,539	118,539	138,032
010-401-315	OFFICE SUPPLIES	1,985	1,206	1,530	746	1,530
010-401-334	SOUTHLAND PARK IMPROVEM	-	620			-
010-401-352	CONTINGENCIES	7,194	14,789	40,000	6,157	50,000
010-401-360	RETIREE HEALTH & TRUST	250,000	250,000	300,000	425,000	500,000
010-401-400	ATTORNEY FEES/COMM COUR	16,715	17,999	27,500	7,894	27,500
010-401-401	AUDITING FEES	70,101	60,126	67,000	61,804	65,000
010-401-403	GFOA BUDGET AWARD PRGM	330	330	330	330	330
010-401-425	RURAL TRANSIT	35,000	35,000	35,000	40,833	35,000
010-401-427	TRAVEL/TRAINING	3,467	2,940	2,500	2,493	3,000
010-401-460	INMATE PHONE CARDS	16,650	29,700	27,000	31,500	27,000
010-401-480	SCHOLARSHIP DISBURSEMEN	6,000	6,000	6,000	6,000	16,000
010-401-481	DUES - CJ/CC ASSOC & DETD	2,550	2,550	2,550	2,550	2,550
010-401-483	MERIT POOL	-	-	10,000	transfer by Revision	10,000
010-401-486	BI-LINGUAL INCENTIVE PROG	-	-	10,000	100	5,000
010-401-487	SERVICE AWARDS	10,749	5,244	5,000	4,849	6,000
	Sub-Total : Operating	521,584	534,477	672,158	728,005	909,447
010-401-572	OFFICE EQUIPMENT/FURNISH				-	-
010-401-573	CAPITAL OUTLAY	476,447	211,258		-	-
	Sub-Total : Capital Outlay	476,447	211,258	-	-	-
	* EXP. SUMMARY - COMM CO	1,039,885	788,548	716,023	771,940	1,007,255



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.

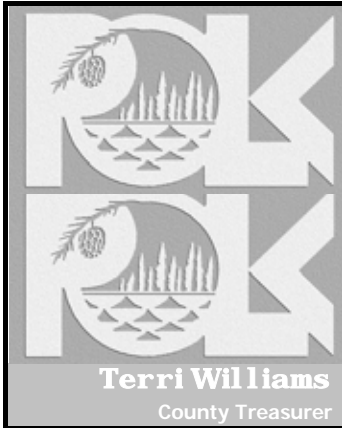
Goal/s:	Not provided
Objective/s:	Not provided

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-403-101	SALARY - COUNTY CLERK	48,136	48,796	49,205	49,205	50,435
010-403-103	CELL PHONE ALLOWANCE	148	854	840	840	840
010-403-105	SALARIES	251,117	232,996	243,026	229,494	273,278
010-403-107	ELECTION WORK/PART-TIME	22,250	25,762	35,000	33,151	35,000
010-403-108	SALARIES / PART-TIME	6,105	-	12,243	3,113	-
010-403-200	LONGEVITY PAY	3,180	3,300	3,300	3,300	2,940
010-403-201	SOCIAL SECURITY	23,491	20,634	26,286	21,548	27,731
010-403-202	COUNTY GROUP INSURANCE	97,280	91,474	99,773	93,850	119,368
010-403-203	RETIREMENT	37,503	34,360	39,179	36,488	43,557
010-403-204	WORKERS COMPENSATION	1,573	1,418	1,496	1,287	1,332
010-403-206	UNEMPLOYMENT INSURANCE	633	565	560	535	578
	Sub-Total : Personnel	491,416	460,160	510,908	472,809	555,058
010-403-315	OFFICE SUPPLIES	13,174	14,744	15,000	14,827	15,000
010-403-330	FURNISHED TRANSPORTATIO	343	-	500	-	400
010-403-405	E-FILE INTEGRATION/MAINTENANCE			2,500	-	2,500
010-403-423	MOBILE PHONES/PAGERS	792	228	525	304	525
010-403-427	TRAVEL/TRAINING	7,051	5,057	6,000	6,182	6,000
010-403-480	BONDS/ LIABILITY INSURANC	621	-		-	-
010-403-481	DUES	260	260	500	190	300
010-403-484	ELECTION EXPENSE	62,390	60,818	65,000	68,348	65,000
	Sub-Total : Operating	84,632	81,106	90,025	89,851	89,725
010-403-572	OFFICE EQUIPMENT	7,866	6,337		5,381	-
	Sub-Total : Capital Outlay	7,866	6,337	-	5,381	-
	*EXP. SUMMARY-COUNTY CLE	583,914	547,604	600,933	568,041	644,783



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 County's Payroll Department. 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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-497-101	SALARY -TREASURER	48,136	48,796	49,205	49,205	50,435
010-497-105	SALARIES	60,900	61,476	62,291	62,252	63,848
010-497-108	SALARIES / PART-TIME	-	-	1,471	-	1,508
010-497-200	LONGEVITY PAY	480	660	840	840	1,020
010-497-201	SOCIAL SECURITY	8,254	8,308	8,706	8,182	8,936
010-497-202	GROUP INSURANCE	28,018	28,617	29,932	30,138	32,555
010-497-203	RETIREMENT	13,330	13,147	14,448	14,274	15,536
010-497-204	WORKERS COMPENSATION	552	532	552	499	475
010-497-206	UNEMPLOYMENT INSURANCE	148	146	140	142	138
	Sub-Total : Personnel	159,819	161,682	167,584	165,532	174,451
010-497-315	OFFICE SUPPLIES	3,491	3,298	3,350	2,951	3,350
010-497-423	MOBILE PHONE	-	-	-	-	-
010-497-427	TRAVEL/ TRAINING	3,194	3,369	3,500	3,686	4,000
010-497-480	BONDS	178	-	-	-	-
010-497-481	DUES	200	200	200	200	200
	Sub-Total : Operating	7,064	6,867	7,050	6,837	7,550
010-497-572	OFFICE EQUIPMENT	-	-	-	1,794	-
	Sub-Total : Capital Outlay	-	-	-	1,794	-
	*EXP. SUMMARY - CO. TREAS	166,882	168,548	174,634	174,162	182,001

County Auditor



Margie Ainsworth
County Auditor

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-495-102	SALARY- AUDITOR	56,808	57,586	58,069	52,932	59,521
010-495-105	SALARIES	105,420	109,001	115,029	107,558	117,905
010-495-108	SALARIES / PART-TIME	1,062	-	6,121	2,921	6,277
010-495-200	LONGEVITY PAY	1,260	1,440	1,740	1,560	1,200
010-495-201	SOCIAL SECURITY	12,341	12,466	14,185	12,416	14,487
010-495-202	COUNTY GROUP INSURANCE	41,243	43,718	49,886	44,431	54,258
010-495-203	RETIREMENT	20,582	19,754	23,540	21,501	25,186
010-495-204	WORKERS COMPENSATION	854	827	899	751	770
010-495-206	UNEMPLOYMENT INSURANCE	410	408	403	382	398
010-495-225	TRAVEL ALLOWANCE	4,482	4,543	4,470	4,126	4,470
	Sub-Total : Personnel	244,461	249,742	274,343	248,576	284,471
010-495-315	OFFICE SUPPLIES	5,454	5,429	5,000	8,335	5,150
010-495-390	SUBSCRIPTIONS	30	30	100	30	50
010-495-427	TRAVEL/ TRAINING	3,002	1,613	4,000	3,494	4,000
010-495-480	BONDS/ LIABILITY INSURANC	200	321	400	343	300
010-495-481	DUES	391	391	400	340	400
	Sub-Total : Operating	9,077	7,784	9,900	12,541	9,900
010-495-572	OFFICE EQUIPMENT/FURNISH	-	-	-	2,385	-
	Sub-Total : Capital Outlay	-	-	-	2,385	-
	*EXP. SUMMARY - CO. AUDIT	253,538	257,526	284,243	263,503	294,371



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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-499-101	SALARY- TAX ASSESS/ COLLE	48,136	48,796	49,205	49,205	50,435
010-499-105	SALARIES	347,489	355,758	361,522	358,012	369,978
010-499-108	SALARIES / PART-TIME	-	-	-	-	-
010-499-200	LONGEVITY PAY	6,000	6,600	7,320	7,320	7,740
010-499-201	SOCIAL SECURITY	29,472	30,264	31,981	30,762	32,754
010-499-202	GROUP INSURANCE	127,644	133,608	139,682	138,966	151,922
010-499-203	RETIREMENT	49,259	48,739	53,071	52,652	56,944
010-499-204	WORKERS COMPENSATION	2,023	1,971	2,026	1,844	1,741
010-499-206	UNEMPLOYMENT INSURANCE	852	853	800	824	791
	Sub-Total : Personnel	610,874	626,590	645,606	639,585	672,306
010-499-315	OFFICE SUPPLIES	9,441	6,705	10,000	7,501	10,000
010-499-330	FURNISHED TRANSPORTATIO	414	163	1,500	40	1,500
010-499-427	TRAVEL/ TRAINING	1,858	1,758	5,000	4,824	5,000
010-499-452	MAINTENANCE - TAX SOFTWARE		11,360	23,761	23,670	24,687
010-499-481	DUES / BONDS	2,205	1,981	2,000	1,705	2,000
010-499-484	CH19 VOTER REGISTRATION	1,161	5,055	7,000	2,402	7,000
010-499-485	VOTER REGISTRATION CARDS	950	11,013	-	-	11,100
010-499-487	TAX STATEMENT EXPENSE	33,732	32,564	32,000	30,985	32,000
	Sub-Total : Operating	49,761	70,599	81,261	71,128	93,287
010-499-572	OFFICE EQUIPMENT	-	-	1,500	1,000	1,500
010-499-573	CAPITAL OUTLAY	221,227	-	-	-	-
	Sub-Total : Capital Outlay	221,227	-	1,500	1,000	1,500
	*EXP. SUMMARY- TAX ASSESS	881,862	697,190	728,367	711,713	767,093



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 perform 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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-503-103	CELL PHONE ALLOWANCE	401	407	800	739	800
010-503-105	SALARIES	87,969	77,677	112,687	107,338	116,401
010-503-200	LONGEVITY PAY	1,440	360	480	480	660
010-503-201	SOCIAL SECURITY	6,435	5,451	8,719	7,705	9,016
010-503-202	GROUP INSURANCE	17,887	19,087	29,932	26,825	32,555
010-503-203	RETIREMENT	10,751	9,298	14,468	13,861	15,675
010-503-204	WORKERS COMPENSATION	458	393	560	558	589
010-503-206	UNEMPLOYMENT INSURANCE	216	187	248	241	248
	Sub-Total : Personnel	125,558	112,859	167,894	157,746	175,944
010-503-300	UNIFORMS					500
010-503-315	OFFICE SUPPLIES	-	968	1,500	1,376	1,500
010-503-330	FURNISHED TRANSPORTATIO	508	974	2,000	1,670	3,000
010-503-352	COMPUTER EXPENSE/ SUPPLI	6,685	9,464	10,500	48,298	10,500
010-503-410	CONTRACT SERVICES	6,530	12,679	10,000	6,656	10,000
010-503-423	Mobile Phones / Pagers	-	499	849	655	849
010-503-427	TRAVEL/ TRAINING	2,142	-	3,000	703	3,000
010-503-428	CIRA WEBSITE SERVICE	2,278	2,176	2,566	2,378	2,566
010-503-452	COMPUTER MAINTENANCE/ E	144,175	140,219	140,600	133,977	149,434
	Sub-Total : Operating	162,318	166,978	171,015	195,712	181,349
010-503-572	OFFICE EQUIPMENT	-	-	-	91,217	-
010-503-573	CAPITAL OUTLAY PURCHASES	84,565	-	-	70,003	145,000
	Sub-Total : Capital Outlay	84,565	-	-	161,220	145,000
	*EXP. SUMMARY- DATA PROC	372,441	279,837	338,909	514,678	502,293



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 two employees and is located at 501 N. Washington 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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-501-105	SALARIES- PERSONNEL	115,395	75,679	109,307	77,756	79,700
010-501-200	LONGEVITY PAY	1,680	600	720	720	840
010-501-201	SOCIAL SECURITY	8,049	4,785	8,417	4,910	6,161
010-501-202	COUNTY GROUP INSURANCE	27,226	19,087	29,932	20,100	21,703
010-501-203	RETIREMENT	14,250	9,055	13,968	9,974	10,712
010-501-204	WORKERS COMPENSATION	573	388	533	349	328
010-501-206	UNEMPLOYMENT INSURANCE	275	190	239	177	169
	Sub-Total : Personnel	167,449	109,783	163,117	113,986	119,613
010-501-315	OFFICE SUPPLIES	2,237	1,619	3,000	1,269	3,000
010-501-420	TELEPHONE	1,878	967	1,864	1,384	2,446
010-501-427	TRAVEL/TRAINING	2,489	-	3,000	1,014	3,000
010-501-430	DUES	120	-	255	170	255
	Sub-Total : Operating	6,724	2,586	8,119	3,837	8,701
010-501-572	OFFICE FURNISHING/EQUIPM	1,669	924	3,000	995	3,000
	Sub-Total : Capital Outlay	1,669	924	3,000	995	3,000
	*EXP. SUMMARY - DELINQUEN	175,843	113,293	174,236	118,818	131,314



Human Resources

Department Description

The Personnel Department was created in 1991 when the County developed its' first Personnel Management System and instituted a written policies and procedures 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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-696-103	CELL PHONE ALLOWANCE	602	610	600	600	600
010-696-105	SALARIES- PERSONNEL	74,431	63,586	84,515	84,515	86,628
010-696-108	SALARIES / PART-TIME	114	8,771	-	709	-
010-696-200	LONGEVITY PAY	480	540	660	720	900
010-696-201	SOCIAL SECURITY	4,750	4,857	6,562	5,510	6,742
010-696-202	COUNTY GROUP INSURANCE	24,118	19,087	29,932	28,488	32,555
010-696-203	RETIREMENT	9,206	8,706	10,889	11,002	11,721
010-696-204	WORKERS COMPENSATION	383	351	416	383	358
010-696-206	UNEMPLOYMENT INSURANCE	184	173	187	195	185
	Sub-Total : Personnel	114,267	106,681	133,760	132,121	139,689
010-696-315	OFFICE SUPPLIES	2,723	1,946	3,000	1,405	3,000
010-696-405	EMPLOYEE PHYSICALS	15,087	13,469	13,000	21,209	18,000
010-696-427	TRAVEL/TRAINING	973	1,539	2,000	1,832	2,000
010-696-430	ADVERTISING / PUBLICATION	1,123	1,299	1,500	1,200	1,500
010-696-491	HEALTHY COUNTY REWARD E	-	-	-	-	-
	Sub-Total : Operating	19,907	18,252	19,500	25,647	24,500
010-696-572	OFFICE FURNISHING/EQUIPM	-	-	-	609	-
	Sub-Total : Capital Outlay	-	-	-	609	-
	*EXP. SUMMARY - HUMAN RE	134,174	124,934	153,260	158,377	164,189

Maintenance



Jay Burks
Maintenance Supervisor

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-511-105	SALARIES	300,674	291,416	311,499	291,369	319,286
010-511-108	SALARIES / PART-TIME	-	4,848	11,236	10,249	11,517
010-511-200	LONGEVITY PAY	2,520	3,120	2,760	2,760	2,880
010-511-201	SOCIAL SECURITY	21,556	21,504	24,900	22,276	25,527
010-511-202	GROUP INSURANCE	99,626	96,187	109,750	104,586	119,368
010-511-203	RETIREMENT	36,908	35,494	41,322	38,682	44,380
010-511-204	WORKERS COMPENSATION	10,980	10,267	11,349	10,886	11,610
010-511-206	UNEMPLOYMENT INSURANCE	733	708	708	688	701
	Sub-Total : Personnel	472,996	463,545	513,523	481,496	535,268
010-511-300	UNIFORMS	4,024	1,605	1,500	1,512	1,500
010-511-315	OFFICE SUPPLIES	710	932	1,000	673	1,000
010-511-330	FURNISHED TRANSPORTATIO	20,956	22,824	20,000	22,990	20,000
010-511-332	SUPPLIES/REPAIRS CUSTODIA	38,605	38,977	40,000	39,950	40,000
010-511-335	PEST CONTROL	6,800	6,780	8,000	6,780	8,000
010-511-423	MOBILE PHONE/ PAGER	2,040	1,566	3,000	1,339	3,000
010-511-427	TRAVEL/ TRAINING	872	536	1,000	1,342	1,000
010-511-449	GROUNDS MAINTENANCE	16,386	-		-	-
010-511-450	REPAIR/ REPLACEMENT - BUI	199,184	198,334	185,000	192,175	185,000
010-511-451	MAINTENANCE INSPECTIONS	29,618	27,621	30,790	21,101	30,790
010-511-452	SUPPLIES/ REPAIRS - OFFICE	1,680	311	3,000	1,798	3,000
010-511-454	AUTOMOTIVE MAINTENANCE	14,481	14,386	20,000	13,362	20,000
010-511-460	BUILDING SIGNAGE	2,331	3,538	3,500	3,417	3,500
	Sub-Total : Operating	337,686	317,411	316,790	306,438	316,790
010-511-570	M&V FEE - ENERGY SAVINGS PROGRAM					7,000
010-511-573	CAPITAL OUTLAY PURCHASES	-	5,700	-	2,500	
010-511-574	CAPITAL OUTLAY BUILDINGS	20,715	-	-	39,960	150,000
	Sub-Total : Capital Outlay	20,715	5,700	-	42,460	157,000
-	*EXP. SUMMARY - MAINT./EN	831,398	786,655	830,313	830,394	1,009,058



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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-409-206	UNEMPLOYMENT INSURANCE	6,186	-	10,000	-	10,000
010-409-311	POSTAGE	96,693	52,041	70,000	77,836	70,000
010-409-312	OFFICE/COMPUTER SUPPLIES	16,500	15,842	15,000	16,079	15,000
010-409-331	POSTAGE/COPY MACH. EXP.	108,430	105,281	95,000	105,052	95,000
010-409-419	CABLE TV - JUDICIAL CENTER	461	683	750	670	750
010-409-420	TELEPHONE	223,784	164,108	156,000	145,676	156,000
010-409-440	ELECTRICITY	575,680	562,899	465,000	484,717	431,000
010-409-441	GAS/HEAT	40,487	37,855	42,000	35,703	38,000
010-409-442	WATER	69,341	83,712	68,000	77,761	72,000
010-409-482	PROPERTY INSURANCE	125,081	117,649	121,000	117,886	121,000
010-409-490	AUTOMOBILE INSURANCE	84,373	83,663	80,900	80,850	84,665
010-409-492	GENERAL LIABILITY INSURAN	14,846	14,846	14,300	14,300	13,481
010-409-493	PUBLIC OFFICIALS LIABILITY	51,051	51,053	49,102	41,439	47,971
010-409-495	COUNTY EMP. CRIME POLICY	1,647				-
	Sub-Total : Operating	1,414,560	1,289,632	1,187,052	1,197,969	1,154,867
010-409-553	BOND ISSUE COSTS	31,226	16,913		-	-
010-409-572	OFFICE FURNISHINGS/EQUIP	3,238	1,088	5,000	1,185	5,000
010-409-573	CAPITAL OUTLAYS				897	-
	Sub-Total : Capital Outlay	34,464	18,001	5,000	2,082	5,000
	*EXP. SUMMARY-GENERAL OF	1,449,024	1,307,633	1,192,052	1,200,050	1,159,867



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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-691-402	CHILD WELFARE	12,293	10,000	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	179,637	166,166	175,000	170,733	175,000
010-691-406	APPRAISAL DISTRICT	402,454	410,964	403,640	403,640	413,827
010-691-407	REGION I WATER PLANNING	93	100	149	-	149
010-691-413	RSVP PROGRAM			1,000	1,000	1,000
010-691-415	ADAC COUNSELING SERVICES	2,500	-	2,500	2,500	2,500
010-691-430	ADVERTISING/PUBLICATIONS	4,172	3,803	5,000	2,440	5,000
010-691-466	PARKING LOT LEASE	9,000	9,000	9,000	8,400	9,150
010-691-470	ORGANIZATION MEMBERSHIP	20,086	13,625	14,275	14,125	14,275
010-691-471	CERTF. RETIREMENT COMMU	4,000	-	-	-	-
010-691-481	DUES - COUNTY ORGANIZATI	5,898	5,898	5,933	7,771	7,771
010-691-490	MISCELLANEOUS	369	-	-	-	-
010-691-495	COUNTY LANDSCAPING	37,245	40,094	42,000	36,120	42,000
010-691-670	SOIL CONSERVATION	1,500	1,500	1,500	1,500	1,500
	Sub-Total : Operating	722,875	704,779	713,626	701,859	725,801
010-691-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	722,875	704,779	713,626	701,859	725,801



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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-435-408	PRO-RATA JUDGE	2,003	2,203	2,500	2,423	6,273
010-435-485	JURY-PETIT, GRAND, COMMIS	40,159	44,825	55,000	45,714	55,000
010-435-490	JUROR SUPPLIES	868	1,992	3,000	2,155	3,000
	Sub-Total : Operating	43,030	49,019	60,500	50,292	64,273
	*EXP. SUMMARY- JURY	43,030	49,019	60,500	50,292	64,273



Tom Brown
Judge, County Court At Law

County Court at Law

Department Description

The Polk County Court-at-Law was legislatively created in 1986 for two purposes; to hear the increasing number of criminal, probate and mental health cases which had traditionally been handled by the County Court and to assist overburdened District Courts by assuming all juvenile and Texas Family Code cases and certain civil and non-felony cases which had traditionally been filed in the District Courts. The County Court-at-Law Judge is currently the only resident Judge with judicial authority at the district level and regularly speaks to schools, civic groups and the public promoting programs targeted at juvenile intervention. The County Court-at-Law is located in the Judicial Center at 101 W. Mill 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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-426-101	SALARY - CCL JUDGE	139,382	141,291	142,475	142,475	146,037
010-426-105	SALARIES	132,365	127,458	100,505	100,752	128,139
010-426-108	SALARIES-PART TIME	437	-	6,000	454	-
010-426-120	CERTIFICATE PAY	363	1,622		-	-
010-426-200	LONGEVITY PAY	4,140	2,400	2,160	2,160	2,340
010-426-201	SOCIAL SECURITY	19,048	19,101	19,212	16,477	21,153
010-426-202	COUNTY GROUP INSURANCE	36,581	36,550	29,932	30,150	43,406
010-426-203	RETIREMENT	34,325	32,332	31,882	31,249	36,777
010-426-204	WORKERS COMPENSATION	2,025	1,930	1,217	1,093	1,124
010-426-206	UNEMPLOYMENT INSURANCE	327	313	236	233	274
	Sub-Total : Personnel	368,993	362,998	333,619	325,043	379,250
010-426-315	OFFICE SUPPLIES	714	1,164	1,500	1,485	1,500
010-426-352	PRODUCTIVITY ENHANCEMEN	129	683	1,100	100	1,100
010-426-400	ATTORNEY FEES- CCL	303,893	305,001	230,000	287,346	230,000
010-426-402	INTERPRETER FEES - CCL	360	1,951	2,000	3,041	2,000
010-426-405	PSYCHOLOGICAL EVALUATIONS	-	-		750	-
010-426-407	APPEALS & TRANSCRIPTS	6,336	1,084	5,000	3,124	5,000
010-426-408	VISITING JUDGE	-	-	1,500	-	1,500
010-426-426	TRAVEL/TRAINING	575	3,312	2,000	2,111	2,000
010-426-481	FEES/DUES	483	345	780	370	780
010-426-485	JURY FEES	-	(36)		-	-
010-426-486	CONTRACT COURT REPORTER	3,325	10,417	4,200	3,182	4,200
	Sub-Total : Operating	315,814	323,921	248,080	301,509	248,080
010-426-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO CT AT	684,807	686,918	581,699	626,551	627,330

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-450-101	SALARIES- DISTRICT CLERK	48,137	48,796	49,205	49,205	50,435
010-450-103	CELL PHONE ALLOWANCE	473		600	600	600
010-450-105	SALARIES	225,912	206,773	213,392	205,428	237,719
010-450-108	SALARIES / PART-TIME	16,476	5,225	13,341	3,328	3,229
010-450-200	LONGEVITY PAY	4,440	2,640	2,880	2,880	2,400
010-450-201	SOCIAL SECURITY	21,636	18,194	21,375	17,918	22,520
010-450-202	COUNTY GROUP INSURANCE	87,163	83,515	89,796	81,694	108,516
010-450-203	RETIREMENT	35,658	31,231	35,472	32,848	39,153
010-450-204	WORKERS COMPENSATION	1,491	1,265	1,354	1,162	1,197
010-450-206	UNEMPLOYMENT INSURANCE	596	508	499	479	511
	Sub-Total : Personnel	441,983	398,146	427,913	395,542	466,279
010-450-315	OFFICE SUPPLIES	16,700	13,975	16,850	16,323	15,000
010-450-405	COMPUTER/SOFTWARE MAINTENANCE			4,100	1,599	4,100
010-450-427	TRAVEL/TRAINING	2,820	2,985	7,500	4,520	7,500
010-450-450	RECORDS ARCHIVE EXPENSE			7,500	11,907	7,500
010-450-452	EQUIPMENT REPAIR	1,609	-	1,825	-	1,825
010-450-480	BONDS/LIABILITY INSURANCE	1,243	-	650	-	-
010-450-481	DUES		-	175	50	175
	Sub-Total : Operating	22,372	16,960	38,600	34,399	36,100
010-450-572	OFFICE FURNISHINGS/ EQUIP	1,723	19,468		3,837	-
010-450-573	CAPITAL PROJECT EXPENSE	-				-
010-450-590	TRNSF TO RMF - BOOK REPAI	16,424	1,100	50	50	-
	Sub-Total : Capital Outlay	18,147	20,568	50	3,887	-
	*EXP. SUMMARY- DISTRICT C	482,501	435,674	466,563	433,827	502,379

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-465-101	SALARY - JUVENILE BOARD	29,481	29,884	29,400	29,400	29,400
010-465-105	SALARIES - PRE TRIAL SERV.	4,141	Moved to 010-505		-	-
010-465-201	SOCIAL SECURITY	2,473	2,206	1,338	2,136	1,338
010-465-202	COUNTY GROUP INSURANCE	1,569	-	-	-	-
010-465-203	RETIREMENT	2,296	1,771	3,732	1,870	3,910
010-465-204	WORKERS COMPENSATION	93	72	71	65	60
010-465-206	UNEMPLOYMENT INSURANCE	9	-	-	-	-
	Sub-Total : Personnel	40,060	33,933	34,541	33,471	34,708
010-465-315	OFFICE SUPPLIES	637		-	-	-
010-465-330	FURNISHED TRANSPORTATIO	1,729		-	-	-
010-465-415	VISITING JUDGE	679	75	1,000	64	1,000
010-465-417	CAPITAL TRIAL COSTS	23,864	26,841	26,841	26,841	41,409
010-465-420	MEDIATION FEES		-	500		500
010-465-427	TRAVEL / TRAINING	15	-	-		-
010-465-452	COMPUTER MAINTENANCE	1,250	-	-		-
010-465-475	TRANSFER TO JUVENILE PROI	44,115	44,115	44,115	44,115	44,115
010-465-476	JUVENILE DETENTION EXPEN	-	16,885	20,885	20,885	15,885
010-465-477	CHILDRENZ HAVEN SERVICES	5,000	5,000	5,000	5,000	5,000
010-465-478	CASA SERVICES	5,000	5,000	5,000	5,000	5,000
010-465-480	ADULT PROBATION PHONE	736	839	1,301	1,012	1,301
010-465-485	HOUSE ARREST MONITORING	-	-	2,500	-	2,500
010-465-490	CONTINGENCIES	-	-	-	-	-
	Sub-Total : Operating	83,024	98,755	107,141	102,917	116,710
010-465-572	FURNISHINGS/EQUIP	-	9,435		3,587	-
	Sub-Total : Capital Outlay	-	9,435	-	3,587	-
	*EXP. SUMMARY- JUDICIAL	123,084	142,123	141,683	139,975	151,417

*pro-rata share in
Regional Public
Defender Program*



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 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-505-105	SALARIES		20,628	24,745	23,771	25,363
010-505-200	LONGEVITY PAY		60	-	-	60
010-505-201	SOCIAL SECURITY		1,546	1,893	1,755	1,945
010-505-202	COUNTY GROUP INSURANCE		6,375	9,977	10,050	10,852
010-505-203	RETIREMENT		2,454	3,141	3,022	3,381
010-505-204	WORKERS COMPENSATION		100	120	105	103
010-505-206	UNEMPLOYMENT INSURANCE		49	54	54	53
	Sub-Total : Personnel	-	31,213	39,930	38,758	41,758
010-505-315	OFFICE SUPPLIES		1,496	1,200	1,479	1,200
010-505-330	FURNISHED TRANSPORTATION		146	1,000	-	-
010-505-405	URINALYSIS TESTING		-	500	109	750
010-505-427	TRAVEL/TRAINING		234	1,250	-	1,000
010-505-452	COMPUTER MAINTENANCE		3,268	3,000	2,000	3,000
010-505-485	IGNITION INTERLOCK		-	500	-	-
	Sub-Total : Operating	-	5,145	7,450	3,588	5,950
010-467-572	CAPITAL OUTLAY		-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - PRE-TRIAL SERVICES		36,358	47,380	42,346	47,708



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.

Ernest L. McClendon
Judge, 258th Judicial District

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-466-103	CELL PHONE ALLOWANCE	809	854	775	775	775
010-466-105	SALARIES	131,006	128,727	134,621	134,621	137,987
010-466-108	SALARIES / PART-TIME	1,481	5,043	2,000	1,494	2,050
010-466-120	CERTIFICATE PAY	1,203	1,220	1,200	1,200	1,200
010-466-201	SOCIAL SECURITY	10,134	10,081	10,747	10,127	11,009
010-466-202	COUNTY GROUP INSURANCE	28,018	23,878	29,932	30,150	32,555
010-466-203	RETIREMENT	16,979	16,162	17,835	17,624	19,139
010-466-204	WORKERS COMPENSATION	1,509	1,570	1,532	1,497	1,460
010-466-206	UNEMPLOYMENT INSURANCE	330	326	306	316	302
010-466-225	TRAVEL ALLOWANCE-BAILIFF	1,971	2,081	1,890	1,890	1,890
	Sub-Total : Personnel	193,440	189,942	200,838	199,695	208,367
010-466-311	POSTAGE	147	-	750	-	750
010-466-315	OFFICE SUPPLIES	911	828	2,500	230	2,500
010-466-400	ATTORNEY FEES	181,057	178,823	170,000	235,173	170,000
010-466-402	INTERPRETER FEES	2,949	3,062	3,000	813	3,000
010-466-404	EXPERT WITNESS	-	1,500	1,000	8,889	1,000
010-466-405	PSYCHOLOGICAL EVALUATION	11,542	7,254	7,500	4,650	8,000
010-466-407	APPEALS & TRANSCRIPTS	4,793	13,849	12,000	5,594	11,000
010-466-420	TELEPHONE/MOBILE/SPEC. LI	615	587	400	570	450
010-466-427	TRAVEL/TRAINING	1,352	1,827	3,000	1,320	2,500
010-466-486	COURT REPORTER SERVICE	-	2,183	-	2,478	2,000
	Sub-Total : Operating	203,366	209,912	200,150	259,717	201,200
010-466-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 258TH CRT	396,806	399,854	400,988	459,412	409,567



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.

Kaycee Jones
Judge, 411th Judicial District

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-467-103	CELL PHONE ALLOWANCE	777	788	775	805	775
010-467-105	SALARIES	131,698	125,514	135,521	136,940	138,909
010-467-108	SALARIES / PART-TIME	150	250	2,050	1,198	2,101
010-467-120	CERTIFICATE PAY	1,805	1,830	1,800	623	-
010-467-201	SOCIAL SECURITY	10,382	9,769	10,866	10,120	10,991
010-467-202	COUNTY GROUP INSURANCE	25,687	26,254	29,932	27,656	32,555
010-467-203	RETIREMENT	16,591	15,427	18,032	18,005	19,109
010-467-204	WORKERS COMPENSATION	1,514	1,443	1,512	1,517	1,395
010-467-206	UNEMPLOYMENT INSURANCE	329	307	309	319	302
010-467-225	TRAVEL ALLOWANCE-BAILIFF	1,895	1,921	1,890	1,963	1,890
	Sub-Total : Personnel	190,830	183,504	202,687	199,146	208,027
010-467-311	POSTAGE	392	392	750	196	750
010-467-315	OFFICE SUPPLIES	977	2,105	2,500	3,225	2,500
010-467-400	ATTORNEY FEES	254,550	186,058	170,000	233,966	170,000
010-467-402	INTERPRETER FEES	8,810	4,325	3,000	2,139	3,000
010-467-404	EXPERT WITNESS	-	-	1,000	15,750	1,000
010-467-405	PSYCHOLOGICAL EVALUATION	6,350	5,200	7,500	6,250	7,500
010-467-407	APPEALS & TRANSCRIPTS	12,157	5,288	11,000	8,799	11,000
010-467-420	TELEPHONE/MOBILE/SPEC. LI	168	580	400	542	400
010-467-427	TRAVEL/TRAINING	2,283	2,235	2,500	2,334	2,500
010-467-486	CONTRACT SERV/COURT REP	-	510	-	767	1,000
	Sub-Total : Operating	285,687	206,694	198,650	273,968	199,650
010-467-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT	476,517	390,198	401,337	473,115	407,677



Darrell Longino
Justice of the Peace #1

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

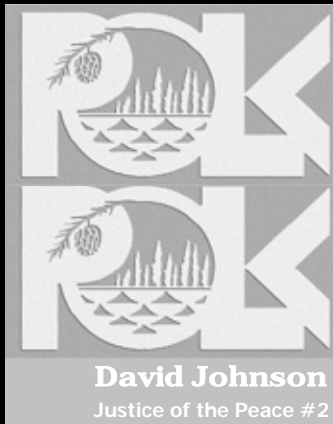
Objective/s: Not Provided

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-455-101	SALARY-JP #1	33,319	33,775	44,484	44,483	50,435
010-455-105	SALARIES	56,900	57,562	58,163	58,163	86,241
010-455-108	SALARIES / PART-TIME	15,301	15,214	16,965	16,194	-
010-455-200	LONGEVITY PAY	2,460	2,640	2,820	2,820	2,760
010-455-201	SOCIAL SECURITY	7,300	7,593	9,634	7,972	10,935
010-455-202	COUNTY GROUP INSURANCE	28,018	28,630	29,932	30,345	43,406
010-455-203	RETIREMENT	14,815	14,594	15,987	15,701	19,010
010-455-204	WORKERS COMPENSATION	613	591	610	557	581
010-455-206	UNEMPLOYMENT INSURANCE	178	176	167	172	185
010-455-225	TRAVEL ALLOWANCE	13,709	13,896	3,500	3,500	3,500
	Sub-Total : Personnel	172,613	174,671	182,263	179,905	217,053
010-455-315	OFFICE SUPPLIES	705	717	1,200	739	1,200
010-455-351	EQUIPMENT MAINTENANCE	220	540	750	193	750
010-455-423	MOBILE PHONE / PAGER	192	192	185	198	185
010-455-425	INTERNET EXPENSE	-	-	204	203	204
010-455-427	TRAVEL/ TRAINING	1,575	1,154	2,000	2,732	3,000
010-455-480	BONDS	178	71	75	-	75
010-455-481	DUES	95	170	170	170	170
	Sub-Total : Operating	2,965	2,844	4,584	4,235	5,584
010-455-572	OFFICE FURNISHINGS/EQUIP	-	-	-	1,794	-
	Sub-Total : Capital Outlay	-	-	-	1,794	-
	*EXP. SUMMARY - JP #1	175,578	177,515	186,847	185,934	222,637



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

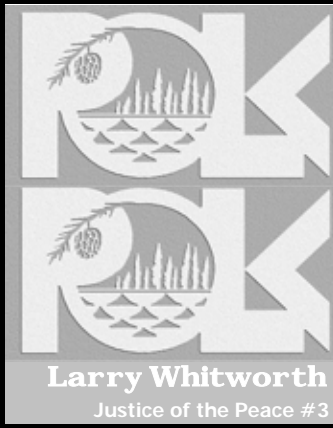
Objective/s: Not Provided

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-456-101	SALARY JP #2	33,319	33,775	44,484	44,618	50,435
010-456-105	SALARIES	53,409	54,141	54,595	53,824	55,959
010-456-108	SALARIES / PART-TIME	-	-		-	-
010-456-200	LONGEVITY PAY	1,620	1,740	1,860	1,860	900
010-456-201	SOCIAL SECURITY	7,488	7,596	7,990	7,752	8,476
010-456-202	COUNTY GROUP INSURANCE	28,018	28,630	29,932	28,488	32,555
010-456-203	RETIREMENT	12,424	12,275	13,258	13,183	14,736
010-456-204	WORKERS COMPENSATION	514	497	506	462	451
010-456-206	UNEMPLOYMENT INSURANCE	130	129	120	123	118
010-456-225	TRAVEL ALLOWANCE	13,709	13,896	3,500	3,500	3,500
	Sub-Total : Personnel	150,631	152,680	156,244	153,810	167,129
010-456-315	OFFICE SUPPLIES	2,716	2,021	2,000	2,105	2,000
010-456-425	INTERNET EXPENSE		1,421	2,573	2,358	2,573
010-456-427	TRAVEL/TRAINING	1,046	1,779	1,500	1,406	2,500
010-456-480	BONDS	249	-	75	79	75
010-456-481	DUES	130	205	170	70	170
	Sub-Total : Operating	4,140	5,427	6,318	6,017	7,318
010-456-572	FURNISHINGS/ EQUIP	850	-		897	-
	Sub-Total : Capital Outlay	850	-	-	897	-
	*EXP. SUMMARY - JP #2	155,622	158,107	162,562	160,724	174,447



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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-457-101	SALARY - JP #3	33,319	33,775	44,484	44,483	50,435
010-457-105	SALARIES	55,374	56,133	56,603	57,978	58,741
010-457-108	SALARIES / PART-TIME	-	88	1,047	-	1,073
010-457-200	LONGEVITY PAY	2,640	2,820	3,000	3,000	1,260
010-457-201	SOCIAL SECURITY	7,992	8,093	8,310	8,276	8,798
010-457-202	COUNTY GROUP INSURANCE	27,997	27,817	29,932	27,649	32,555
010-457-203	RETIREMENT	12,789	12,653	13,791	13,832	15,296
010-457-204	WORKERS COMPENSATION	529	512	527	485	468
010-457-206	UNEMPLOYMENT INSURANCE	139	138	130	136	128
010-457-225	TRAVEL ALLOWANCE	13,709	13,896	3,500	3,500	3,500
	Sub-Total : Personnel	154,487	155,926	161,324	159,339	172,253
010-457-315	OFFICE SUPPLIES	1,249	856	1,500	1,209	1,500
010-457-423	MOBILE PHONE		-		-	1,800
010-457-427	TRAVEL/TRAINING	1,689	635	2,000	3,244	3,000
010-457-480	BONDS	249	71	75	(14)	-
010-457-481	DUES	166	166	170	130	170
	Sub-Total : Operating	3,353	1,728	3,745	4,569	6,470
010-457-572	FURNISHINGS/ EQUIP	-	-	-	1,794	-
	Sub-Total : Capital Outlay	-	-	-	1,794	-
	*EXP. SUMMARY - JP #3	157,841	157,654	165,069	165,701	178,723



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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-458-101	SALARY- JP #4	33,319	33,775	44,484	44,483	50,435
010-458-105	SALARIES	47,028	50,438	51,454	51,405	55,959
010-458-108	SALARIES / PART-TIME	-	-	-	-	-
010-458-200	LONGEVITY PAY	1,080	180	360	360	540
010-458-201	SOCIAL SECURITY	7,206	7,381	7,634	7,387	8,448
010-458-202	COUNTY GROUP INSURANCE	24,910	28,630	29,932	30,150	32,555
010-458-203	RETIREMENT	11,581	11,648	12,669	12,683	14,688
010-458-204	WORKERS COMPENSATION	479	471	484	443	449
010-458-206	UNEMPLOYMENT INSURANCE	114	119	112	117	118
010-458-225	TRAVEL ALLOWANCE	13,709	13,896	3,500	3,500	3,500
	Sub-Total : Personnel	139,427	146,539	150,629	150,529	166,693
010-458-315	OFFICE SUPPLIES	2,938	2,513	1,500	1,499	1,500
010-458-390	SUBSCRIPTIONS	216	210	120	96	120
010-458-423	MOBILE PHONE/PAGER	-	-	-	-	-
010-458-427	TRAVEL TRAINING	2,368	1,400	2,000	1,827	2,000
010-458-480	BONDS	178	-	75	71	75
010-458-481	DUES	-	-	170	75	170
	Sub-Total : Operating	5,700	4,123	3,865	3,568	3,865
010-458-572	FURNISHINGS/EQUIP	-	2,316	-	-	-
	Sub-Total : Capital Outlay	-	2,316	-	-	-
	*EXP. SUMMARY JP #4	145,127	152,978	154,494	154,097	170,558



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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-475-101	SALARY - D.A.	7,543	11,241	10,548	10,990	7,350
010-475-105	SALARIES	692,281	708,785	729,291	706,892	747,477
010-475-108	SALARIES - PART TIME	-	-		-	-
010-475-120	CERTIFICATE PAY	869	1,220	3,000	3,554	3,600
010-475-200	LONGEVITY PAY	5,820	5,160	4,800	4,800	5,520
010-475-201	SOCIAL SECURITY	52,695	56,634	57,194	54,212	58,442
010-475-202	COUNTY GROUP INSURANCE	145,561	155,863	169,614	162,465	184,477
010-475-203	RETIREMENT	85,579	91,106	94,913	92,803	101,605
010-475-204	WORKERS COMPENSATION	3,362	3,449	3,476	3,449	3,497
010-475-206	UNEMPLOYMENT INSURANCE	1,686	1,790	1,603	1,617	1,589
	Sub-Total : Personnel	995,395	1,035,249	1,074,438	1,040,781	1,113,557
010-475-315	OFFICE SUPPLIES	14,723	19,808	15,000	20,757	15,000
010-475-317	TRIAL SUPPLIES/EXPENSES	2,434	2,936	7,000	2,086	7,000
010-475-330	FURNISHED TRANSPORTATIO	10,069	8,673	8,025	8,266	10,000
010-475-390	SUBSCRIPTIONS	2,125	1,758	2,500	1,100	3,000
010-475-401	ONLINE RESEARCH	5,099	6,579	4,000	6,451	6,000
010-475-406	APPELLATE EXPENSES	351	42	2,800	2,694	2,800
010-475-412	VCLG GRANT TRAVEL	-	285	-		-
010-475-413	VCLG GRANT EQUIPMENT	823		-		-
010-475-414	VCLG GRANT SUPPLIES	402		-		-
010-475-423	MOBILE PHONES/PAGERS	4,626	5,338	5,820	3,776	5,820
010-475-427	TRAVEL	23,099	20,643	17,000	17,551	18,000
010-475-481	FEES/ DUES	3,077	3,182	3,500	2,508	3,500
010-475-490	MISCELLANEOUS	5,301		-	-	-
	Sub-Total : Operating	72,128	69,245	65,645	65,190	71,120
010-475-572	FURNISHINGS & EQUIPMENT	-		-	-	-
010-475-573	CAPITAL OUTLAYS	29,590		-	-	-
	Sub-Total : Capital Outlay	29,590	-	-	-	-
	*EXP. SUMMARY - DIST. ATTY	1,097,113	1,104,494	1,140,083	1,105,970	1,184,677

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-560-101	SALARY- SHERIFF	48,136	48,796	49,205	49,205	50,435
010-560-103	CELL PHONE ALLOWANCES	24,691	27,073	26,760	26,523	27,727
010-560-104	STEP GRANT SALARIES	-	1,319		26,960	-
010-560-105	SALARIES	1,677,897	1,687,353	1,745,160	1,725,093	1,815,678
010-560-106	TRA OVERTIME SALARIES	213,054	222,887	200,000	211,741	200,000
010-560-108	SALARIES / PART-TIME	73,213	71,025	54,495	61,775	55,857
010-560-120	CERTIFICATE PAY	30,893	33,767	41,400	33,483	37,800
010-560-200	LONGEVITY PAY	19,140	19,800	22,140	22,080	23,400
010-560-201	SOCIAL SECURITY	150,064	151,209	165,179	153,066	170,667
010-560-202	GROUP INSURANCE	441,300	449,849	508,841	501,189	564,283
010-560-203	RETIREMENT	255,595	252,744	274,111	276,089	296,716
010-560-204	WORKERS COMPENSATION	45,852	44,989	47,201	46,796	46,004
010-560-206	UNEMPLOYMENT INSURANCE	4,922	4,864	4,542	4,754	4,534
010-560-225	TRAVEL ALLOWANCE-SHERIFF	20,103	20,379	20,048	20,048	20,048
	Sub-Total : Personnel	3,004,860	3,036,053	3,159,083	3,158,802	3,313,150
010-560-300	UNIFORMS	29,196	13,513	20,000	10,654	20,000
010-560-315	OFFICE SUPPLIES	21,100	3,811	4,000	3,595	4,000
010-560-330	FUEL & OIL	225,119	136,984	185,000	194,132	185,000
010-560-336	FINGERPRINT SUPPLIES/ EQU	2,471	-		-	-
010-560-341	FILM/PHOTOS	3,227	-		-	-
010-560-354	TIRE/TUBES	29,854	23,293	30,000	24,633	30,000
010-560-392	ANIMAL SHELTER OPERATION	13,156	9,387	10,000	5,223	10,000
010-560-393	LAW ENFORCEMENT SUPPLIES	38,833	64,945	37,500	52,219	37,500
010-560-394	DRUG DOG EXPENSE/SUPPLIE	3,843	4,253	4,500	4,201	4,500
010-560-396	SEXUAL ASSAULT KITS	10,161	4,506	10,000	23,187	15,000
010-560-421	TxDPS REMOTE RECORDS MG	21,123	21,334	21,123	21,334	21,334
010-560-422	RADIO/COMMUNICATION	4,407	4,312	3,155	3,871	3,155
010-560-423	MOBILE DATA	27,594	20,195	27,893	24,382	26,008
010-560-427	TRAVEL/TRAINING	26,987	24,909	25,000	25,223	25,000
010-560-428	INVESTIGATOR SPEC. TRAINI	3,039	600	5,000	4,519	5,000

Sheriff (cont.)

Detail Expenditures (Continued)

Departments		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-560-450	REIMB. INS. - AUTO REPAIR	24,086	3,384		18,356	-
010-560-454	VEHICLE REPAIR	41,257	52,475	40,000	52,486	40,000
010-560-463	TOWER RENT	10,120	9,240	10,080	10,080	10,080
010-560-480	BONDS/LIABILITY INSURANCE	60,340	49,567	52,250	66,572	62,647
010-560-490	MISCELLANEOUS	2,572		-	-	-
	Sub-Total : Operating	598,484	446,707	485,501	544,665	499,224
010-560-571	HOMELAND SECURITY GRANT EXP.		80,228			-
010-560-572	OFFICE EQUIPMENT	39,380		-		-
010-560-573	CAPITAL OUTLAY PURCHASES	-	86,282	-	7,253	-
010-560-574	CAPITAL OUTLAY		27,903			-
010-560-575	VEHICLES	30,548		-	425,660	-
	Sub-Total : Capital Outlay	69,928	194,413	-	432,913	-
	* EXP. SUMMARY - SHERIFF	3,673,273	3,677,174	3,644,584	4,136,380	3,812,374

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-512-105	SALARIES	1,193,193	1,275,864	1,347,210	1,224,127	1,487,383
010-512-108	SALARIES / PART-TIME	26,730	26,598	22,964	62,223	30,000
010-512-120	CERTIFICATE PAY	8,483	8,507	10,200	9,553	10,200
010-512-200	LONGEVITY PAY	9,240	9,660	9,420	9,480	8,940
010-512-201	SOCIAL SECURITY	91,702	96,664	106,319	95,425	117,544
010-512-202	COUNTY GROUP INSURANCE	340,920	380,196	458,955	359,886	542,580
010-512-203	RETIREMENT	150,995	156,944	176,434	165,840	204,358
010-512-204	WORKERS COMPENSATION	30,655	31,893	33,851	32,149	36,407
010-512-206	UNEMPLOYMENT INSURANCE	2,993	3,124	3,023	2,947	3,227
	Sub-Total : Personnel	1,854,911	1,989,451	2,168,376	1,961,630	2,440,638
010-512-300	UNIFORMS	4,690	4,800	5,650	5,576	5,650
010-512-315	OFFICE SUPPLIES	8,421	8,143	9,605	8,486	9,605
010-512-300	FUEL & OIL	(EXPENSED FROM SHERIFF'S DEPARTMENT)				-
010-512-333	INMATE MEALS	257,021	244,459	265,000	280,758	265,000
010-512-334	PAPER/SUNDRIES (NON-MEAL)	30,740	37,551	35,000	23,659	25,000
010-512-342	LAUNDRY SUPPLIES	4,436	4,286	3,500	2,941	3,500
010-512-391	MED SERVICES-IN COUNTY	110,423	197,496	141,000	268,402	230,000
010-512-392	MED SUPPLIES-IN COUNTY	4,313	5,465	6,500	9,432	10,000
010-512-394	JAIL PHARMACY	17,134	810	45,000	56,083	60,000
010-512-405	MEDICAL- DOCTORS/ NURSES	62,400	62,400	68,400	68,400	68,400
010-512-426	TRAVEL-TRANSP PRISONER	10,136	13,965	16,000	14,536	11,000
010-512-427	TRAVEL/TRAINING	8,401	15,937	12,000	8,172	12,000
010-512-453	EQUIPMENT REPAIRS	9,619	9,351	8,500	10,529	8,500
010-512-456	INMATE WORKCREW EXPENSES	6,695	7,147	8,000	7,317	8,000
010-512-490	MISCELLANEOUS	10,791	-		28	-
010-512-491	INMATE (supplies)	28,021	24,338	25,000	23,597	25,000
	Sub-Total : Operating	573,241	636,145	649,155	787,918	741,655

Jail (cont.)

Detail Expenditures (Continued)

Departments		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-512-564	SCAAP EXPENSES	1,517	-		4,335	-
010-512-571	CAPITAL OUTLAY - BUILDING	-	20,000		-	-
010-512-572	OFFICE FURNISHINGS/ EQUIP	-	-		-	-
010-512-573	CAPITAL OUTLAY	-	2,903		-	-
010-512-574	JAIL BEDDING ETC.	-	2,519	2,825	-	2,825
010-512-575	VEHICLES	-			-	-
	Sub-Total : Capital Outlay	1,517	25,422	2,825	4,335	2,825
	*EXP. SUMMARY- JAIL	2,429,669	2,651,019	2,820,356	2,753,883	3,185,118



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 six - 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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-551-101	SALARIES	25,868	26,222	26,192	26,192	26,597
010-551-103	CELL PHONE ALLOWANCE	824	-	-	-	-
010-551-200	LONGEVITY PAY	120	180	240	240	300
010-551-201	SOCIAL SECURITY	2,051	2,020	2,022	2,022	2,058
010-551-202	GROUP INSURANCE	(1,519)	864	35	10,050	10,852
010-551-203	RETIREMENT	3,264	3,129	3,356	3,359	3,577
010-551-204	WORKERS COMPENSATION	680	650	1,427	666	909
010-551-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	31,288	33,065	33,272	42,529	44,292
010-551-300	UNIFORMS	-	-	500	432	500
010-551-315	OFFICE SUPPLIES	1,270	546	4,500	502	2,800
010-551-330	FURNISHED TRANSPORTATIO	12,250	1,529	12,000	1,311	12,000
010-551-390	SUBSCRIPTIONS	-	-	1,140	-	1,140
010-551-423	MOBILE PHONES/PAGERS	493	456	1,140	900	1,140
010-551-427	TRAVEL / TRAINING	200	325	300	80	300
010-551-480	BONDS	300	350	300	328	-
010-551-490	MISCELLANEOUS	13,405	19,377	-	-	-
	Sub-Total : Operating	27,917	22,583	19,880	3,552	17,880
010-551-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-551-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	59,205	55,648	53,152	46,081	62,172



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 six - 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

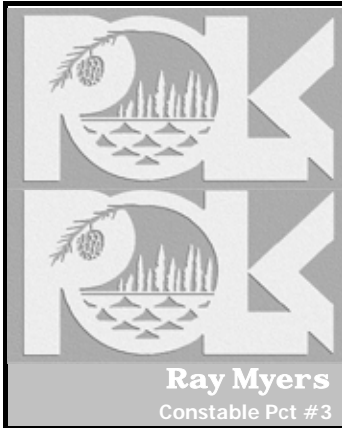
Objective/s: Not Provided

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-552-101	SALARIES	25,868	26,222	26,192	26,192	26,597
010-552-103	CELL PHONE ALLOWANCE	842	854	840	840	840
010-552-200	LONGEVITY PAY	900	960	1,020	1,020	1,080
010-552-201	SOCIAL SECURITY	2,112	2,145	2,146	1,328	2,182
010-552-202	GROUP INSURANCE	9,339	9,543	9,977	11,482	10,852
010-552-203	RETIREMENT	3,362	3,325	3,561	3,558	3,793
010-552-204	WORKERS COMPENSATION	698	692	1,467	707	948
010-552-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	43,122	43,740	45,203	45,126	46,291
010-552-300	UNIFORMS	777	2,670	1,150	4,498	1,150
010-552-315	OFFICE SUPPLIES	114	1,763	1,250	3,243	1,250
010-552-330	FURNISHED TRANSPORTATIO	10,861	10,438	12,000	4,815	12,000
010-552-423	MOBILE PHONES/PAGERS	912	912	1,478	912	1,478
010-552-427	TRAVEL / TRAINING	613	489	2,000	1,306	2,000
010-552-480	BONDS	250	150	478	624	-
	Sub-Total : Operating	13,526	16,421	18,356	15,397	17,878
010-552-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-552-575	VEHICLE/S	-	-	-	48,294	-
	Sub-Total : Capital Outlay	-	-	-	48,294	-
	* EXP. SUMMARY - CONSTBL,	56,649	60,161	63,560	108,817	64,169



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 six - 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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-553-101	SALARIES	25,868	26,222	26,192	26,192	26,597
010-553-103	CELL PHONE ALLOWANCE	245	854	840	840	840
010-553-200	LONGEVITY PAY	1,200	1,200	1,200	1,200	1,200
010-553-201	SOCIAL SECURITY	1,993	1,769	2,160	2,128	2,191
010-553-202	GROUP INSURANCE	9,339	9,543	9,977	10,050	10,852
010-553-203	RETIREMENT	3,326	3,354	3,584	3,579	3,809
010-553-204	WORKERS COMPENSATION	690	698	1,471	711	951
010-553-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	42,661	43,640	45,424	44,701	46,439
010-553-300	UNIFORMS	799	699	1,500	2,825	1,500
010-553-315	OFFICE SUPPLIES	811	1,075	1,500	1,237	1,500
010-553-330	FURNISHED TRANSPORTATIO	10,736	7,532	12,000	5,931	12,000
010-553-423	MOBILE PHONE/PAGER	1,729	912	925	912	925
010-553-427	TRAVEL / TRAINING	728	1,225	2,000	3,154	2,000
010-553-480	BONDS	200	400	300	278	-
	Sub-Total : Operating	15,003	11,843	18,225	14,337	17,925
010-553-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-553-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	57,664	55,483	63,649	59,038	64,364



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 six - 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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-554-101	SALARIES	25,868	26,222	26,192	26,192	26,597
010-554-200	LONGEVITY PAY	360	420	480	480	540
010-554-201	SOCIAL SECURITY	1,854	1,877	2,040	1,868	2,076
010-554-202	GROUP INSURANCE	9,339	9,543	9,977	10,050	10,852
010-554-203	RETIREMENT	3,193	3,158	3,386	3,388	3,609
010-554-204	WORKERS COMPENSATION	664	657	1,433	672	915
010-554-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	41,277	41,877	43,508	42,650	44,588
010-554-315	OFFICE SUPPLIES	1,762	1,345	1,570	1,993	1,570
010-554-330	FURNISHED TRANSPORTATIO	5,009	7,027	8,000	7,816	8,000
010-554-423	MOBILE PHONE	912	912	930	912	930
010-554-427	TRAVEL / TRAINING	1,753	425	2,000	1,220	2,000
010-554-480	BONDS	100	250	300	428	-
	Sub-Total : Operating	9,536	9,959	12,800	12,368	12,500
010-554-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-554-575	VEHICLE/S	-	-	-	237	-
	Sub-Total : Capital Outlay	-	-	-	237	-
	* EXP. SUMMARY - CONSTBL,	50,814	51,836	56,308	55,255	57,088



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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-402-105	SALARIES	30,866	31,289	31,551	32,331	33,140
010-402-200	LONGEVITY PAY	1,020	1,080	1,140	1,140	1,200
010-402-201	SOCIAL SECURITY	2,439	2,475	2,501	2,540	2,627
010-402-202	GROUP INSURANCE	9,339	9,543	9,977	10,050	10,852
101-405-203	RETIREMENT	3,883	3,839	4,150	4,246	4,567
010-402-204	WORKERS COMPENSATION	161	155	158	149	140
010-402-206	UNEMPLOYMENT INSURANCE	77	76	71	76	72
	Sub-Total : Personnel	47,785	48,458	49,549	50,532	52,597
010-402-400	DPS/LIC & WGHT OPERATING	11,460	11,839	12,150	10,992	12,150
010-402-410	GAME WARDEN OPERATING	2,962	2,610	3,000	2,710	3,000
010-402-430	TEXAS RANGER OPERATING	1,371	661	1,710	186	1,710
	Sub-Total : Operating	15,792	15,110	16,860	13,888	16,860
010-402-572	OFFICE FURNISHINGS/EQUIP	6,010	-	-	-	-
010-402-573	CAPITAL PROJECT	-	-	-	-	-
	Sub-Total : Capital Outlay	6,010	-	-	-	-
	*EXP. SUMMARY- DPS	69,588	63,568	66,409	64,420	69,457



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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-695-105	SALARIES	159,171	102,050	101,910	99,038	131,153
010-695-108	SALARIES / PART-TIME	3,214	2,368	5,000	907	-
010-695-200	LONGEVITY PAY	2,460	1,140	1,320	1,320	1,500
010-695-201	SOCIAL SECURITY	12,319	7,909	8,280	7,639	10,148
010-695-202	GROUP INSURANCE	46,697	28,630	29,932	30,150	43,406
010-695-203	RETIREMENT	20,069	12,515	13,740	12,862	17,643
010-695-204	WORKERS COMPENSATION	779	482	490	560	700
010-695-206	UNEMPLOYMENT INSURANCE	398	253	235	229	279
	Sub-Total : Personnel	245,107	155,348	160,907	152,705	204,829
010-695-300	UNIFORMS	749	474	500	504	500
010-695-315	OFFICE SUPPLIES	7,527	4,622	4,500	4,382	5,000
010-695-321	BLDG & SEWAGE EXPENSES	333		---		-
010-695-330	FURNISHED TRANSPORTATIO	6,856	4,379	6,000	3,507	6,000
010-695-394	SAFETY/ TRAINING SUPPLIES	14,080	16,827	17,000	15,294	20,000
010-695-420	TELEPHONE/ MOBILE & SPEC	5,695	5,526	6,000	4,833	6,000
010-695-423	SATELLITE SERVICES	3,851	5,013	4,500	3,821	4,500
010-695-427	TRAVEL/TRAINING	7,602	3,987	6,500	5,812	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	5,662	5,662
010-695-490	MISCELLANEOUS	4,195	24	-	4,304	-
010-695-491	STATE SEWAGE FEES	860		-	-	
010-695-492	911 EXPENSE	316	2,539	2,000	1,640	2,000
010-695-493	DISASTER EXPENSES	-	-			-
	Sub-Total : Operating	52,762	43,786	53,058	50,155	56,558
010-695-571	STATE HOMELAND SEC. GRANT		1,638	-	-	-
010-695-572	OFFICE FURNISH/EQUIPMENT	1,723	-	-	-	-
010-695-573	CAPITAL OUTLAY PURCHASES	49,288	-	-	25,940	-
010-695-694	LEPC EXPENSES				20,921	-
010-695-695	HAZ-MAT CLEANUP	-	-	-		-
	Sub-Total : Capital Outlay	51,010	1,638	-	46,861	-
	* EXP. SUMMARY - EMERG MC	348,879	200,772	213,965	249,721	261,388



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.

Community Based

Goal/s: N/A

Objective/s: N/A

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-543-330	COMMAND VEHICLE/FUEL-OIL	-	912	1,000	449	1,000
010-543-480	FIRE DEPT - TRAINING FIELD	-	-		-	
010-543-485	TRAINING	2,600	-	148	-	148
010-543-487	FIRE DEPARTMENTS	113,151	114,156	130,450	113,806	130,450
010-543-690	LIV-ANNUAL AGREEMENT	41,261	41,314	41,314	41,314	41,314
	Sub-Total : Operating	157,012	156,382	172,912	155,569	172,912
	*EXP. SUMMARY- VOL. FIRE D	157,012	156,382	172,912	155,569	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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-697-105	SALARIES	34,034	34,500	35,659	34,824	36,550
010-697-120	CERIFICATE PAY	1,805	1,830	1,800	1,800	1,800
010-697-200	LONGEVITY PAY	420	480	540	540	600
010-697-201	SOCIAL SECURITY	2,711	2,752	2,907	2,778	2,980
010-697-202	GROUP INSURANCE	9,339	9,543	9,977	10,050	10,852
010-697-203	RETIREMENT	4,414	4,363	4,595	4,722	4,941
010-697-204	WORKERS COMPENSATION	130	147	941	264	938
010-697-206	UNEMPLOYMENT INSURANCE	88	87	83	84	82
	Sub-Total : Personnel	52,941	53,702	56,502	55,063	58,742
010-697-300	UNIFORMS	284	288	500	284	500
010-697-311	POSTAGE	-	-	-	-	-
010-697-315	OFFICE SUPPLIES	834	2,338	1,800	1,754	1,800
010-697-330	FUEL & OIL	2,767	1,555	3,350	2,205	3,350
010-697-354	TIRES/TUBES	70	-	525	-	1,200
010-697-423	MOBILE PHONES/PAGERS	1,135	1,013	1,500	1,216	1,500
010-697-427	TRAVEL/TRAINING	592	798	2,000	816	2,000
010-697-456	EQUIPMENT REPAIRS	836	1,657	1,500	2,350	1,500
010-697-457	SURVEYING/LAB FEES	-	-	50	-	50
010-697-480	SUBSCRIPTIONS	155	-	-	-	200
010-697-481	DUES	35	-	50	-	50
010-697-489	COUNTY TIRE DISPOSAL	740	1,477	2,000	688	2,000
	Sub-Total : Operating	7,448	9,127	13,275	9,312	14,150
010-697-572	OFFICE FURNISH/EQUIPMENT	-	-	-	-	-
010-697-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- ENV. ENF.	60,389	62,829	69,777	64,375	72,892



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

Detail Expenditures

Account #	Account Name	Budgeted in Emergency Mgmt.	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-694-105	SALARIES		59,903	61,401	61,401	62,936
010-694-108	SALARIES PART/TIME		-	2,000	363	2,050
010-694-200	LONGEVITY PAY		1,620	1,740	1,740	660
010-694-201	SOCIAL SECURITY		4,507	4,983	4,650	5,022
010-694-202	COUNTY GROUP INSURANCE		19,087	19,955	20,100	21,703
010-694-203	RETIREMENT		7,292	8,270	8,061	8,731
010-694-204	WORKERS COMPENSATION		292	319	308	122
010-694-206	UNEMPLOYMENT INSURANCE		142	142	144	138
	Sub-Total : Personnel	-	92,843	98,810	96,767	101,362
010-694-300	UNIFORMS		-	250	-	-
010-694-311	POSTAGE				25	250
010-694-315	OFFICE SUPPLIES		2,566	2,000	2,572	2,500
010-694-321	BUILDING & SEWAGE EXPENSE		-	-	-	-
010-694-330	FUEL & OIL		1,958	2,500	1,626	2,500
010-694-354	TIRES & TUBES		-	500	-	500
010-694-409	MOBILE PHONE/PAGER		948	850	591	850
010-694-427	TRAVEL/TRAINING		1,401	1,500	823	1,500
010-694-452	SOFTWARE MAINTENANCE			400	2,045	400
010-694-456	EQUIPMENT PARTS/REPAIR		103	500	406	500
010-694-491	STATE SEWAGE FEES		1,000	900	790	900
	Sub-Total : Operating	-	7,976	9,400	8,879	9,900
010-694-572	OFFICE FURNISHINGS/EQUIPMENT		595	-	479	-
010-694-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	595	-	479	-
	*EXP. SUMMARY - PERMITS	-	101,415	108,210	106,125	111,262



Social Services

Department Description

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

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

Our Department's Performance

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

Detail Expenditures

Account #	Account Name	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-645-105	SALARIES	56,160	39,048	32,259	19,278	24,176
010-645-108	SALARIES / PART-TIME	3,338	-	-	2,982	465
010-645-200	LONGEVITY PAY	1,200	1,320	600	600	-
010-645-201	SOCIAL SECURITY	4,525	3,017	2,514	1,716	1,885
010-645-202	GROUP INSURANCE	18,679	12,711	12,477	4,157	10,852
010-645-203	RETIREMENT	7,395	4,800	4,171	2,879	3,277
010-645-204	WORKERS COMPENSATION	306	195	159	108	100
010-645-206	UNEMPLOYMENT INSURANCE	147	96	71	55	52
	Sub-Total : Personnel	91,751	61,186	52,252	31,774	40,807
010-645-315	OFFICE SUPPLIES	2,517	1,052	1,000	1,006	1,000
010-645-352	COMPUTER SUPP/EXPENSE	-	-	800	-	800
010-645-404	INDIGENT HEALTHCARE	128,165	123,873	125,000	129,439	125,000
010-645-405	CONTRACT SERV. - ADM	73,015	73,015	74,841	74,841	74,841
010-645-411	PAUPER CARE & LUNACY	8,651	15,383	16,000	9,499	16,000
010-645-426	TRAVEL/ TRAINING	242	-	-	-	-
	Sub-Total : Operating	212,590	213,323	217,641	214,785	217,641
010-645-572	CAPITAL OUTLAY PURCHASES	-	98	-	-	-
	Sub-Total : Capital Outlay	-	98	-	-	-
	*EXP. SUMMARY - SOCIAL SEI	304,341	274,608	269,893	246,559	258,448



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

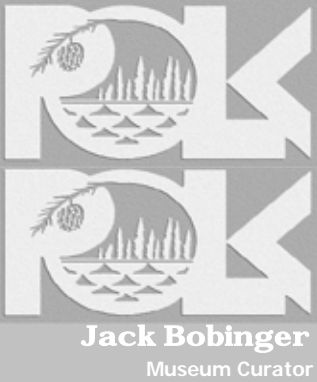
Our Department's Performance

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-405-105	SALARIES	30,866	31,174	31,551	31,551	32,340
010-405-108	SALARIES / PART-TIME	88	-		-	465
010-405-200	LONGEVITY PAY	360	420	480	480	540
010-405-201	SOCIAL SECURITY	1,473	1,494	2,450	1,568	2,551
010-405-202	GROUP INSURANCE	9,339	9,543	9,977	10,050	10,852
101-405-203	RETIREMENT	3,812	3,745	4,066	4,069	4,435
010-405-204	WORKERS COMPENSATION	158	151	155	142	136
010-405-206	UNEMPLOYMENT INSURANCE	76	75	70	72	70
	Sub-Total : Personnel	46,172	46,603	48,750	47,934	51,388
010-405-315	OFFICE SUPPLIES	447	666	1,500	789	1,500
010-405-352	COMPUTER MAINTENANCE	700	700	900	750	900
010-405-427	TRAVEL/TRAINING	1,593	852	1,000	732	1,000
010-405-481	BONDS/FEES	-	71	100	22	100
	Sub-Total : Operating	2,740	2,289	3,500	2,292	3,500
010-405-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- VET SERV C	48,912	48,892	52,250	50,226	54,888

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-650-105	SALARIES	30,126	31,160	30,062	30,062	30,814
010-650-108	SALARIES/PART-TIME	2,494	3,510	2,824	584	2,895
010-650-200	LONGEVITY PAY	1,200	1,200	-	-	60
010-650-201	SOCIAL SECURITY	2,623	2,744	2,516	2,345	2,583
010-650-202	GROUP INSURANCE	9,327	8,701	9,977	8,387	10,852
010-650-203	RETIREMENT	4,175	4,252	4,175	3,899	4,491
010-650-204	WORKERS COMPENSATION	161	163	156	151	152
010-650-206	UNEMPLOYMENT INSURANCE	83	82	72	72	71
	Sub-Total : Personnel	50,189	51,811	49,783	45,500	51,918
010-650-315	OFFICE SUPPLIES	2,531	1,101	1,500	1,809	1,500
010-650-390	SUBSCRIPTIONS					398
010-650-400	CONSERVATION & PRESERVA	587	382	500	479	500
010-650-427	TRAVEL/TRAINING	1,259	1,076	2,000	-	2,000
010-650-435	PUBLISHING	1,001	678	1,000	999	1,000
010-650-495	SECURITY ALARM EXPENSE		400	400	433	400
	Sub-Total : Operating	5,378	3,637	5,400	3,720	5,798
010-650-572	FURNISHINGS OFFICE/ EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - MUSEUM	55,567	55,448	55,183	49,220	57,716

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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
010-665-105	SALARIES	79,100	82,484	84,988	78,345	85,578
010-665-108	SALARIES / PART-TIME	5,004	-	-	1,151	-
010-665-200	LONGEVITY PAY	240	-	60	60	-
010-665-201	SOCIAL SECURITY	7,050	7,184	6,637	5,770	6,677
010-665-202	GROUP INSURANCE	5,442	7,167	9,977	5,893	10,852
010-665-203	RETIREMENT	5,369	4,000	3,002	2,508	3,215
010-665-204	WORKERS COMPENSATION	123	103	115	89	98
010-665-206	UNEMPLOYMENT INSURANCE	223	222	205	196	199
010-665-225	TRAVEL ALLOWANCE	8,022	8,132	9,000	6,769	9,000
	Sub-Total : Personnel	110,573	109,293	113,983	100,781	115,619
010-665-315	OFFICE SUPPLIES	1,689	1,697	2,000	1,679	2,000
010-665-334	DEMONSTRATION SUPPLIES	579	406	500	246	500
010-665-424	CEA-4H TRAVEL FUNDS	3,125	3,199	1,500	2,105	2,000
010-665-225	CEA-AG SPECIAL TRAVEL FUN	2,001	1,451	1,500	2,288	2,000
010-665-226	CEA-FAM. CONSUMER TRAVEL	2,465	748	1,500	1,534	2,000
010-665-427	TRAVEL/TRAINING	-	31	180	-	180
010-665-452	COMPUTER MAINTENANCE/ E	-	-	500	-	500
010-665-454	VEHICLE MAINTENANCE	2,926	544	2,250	2,728	800
010-665-490	4H EQUIPMENT/ SUPPLIES	3,987	4,396	4,000	3,558	4,000
	Sub-Total : Operating	16,773	12,473	13,930	14,138	13,980
010-665-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - EXTENSION	127,346	121,767	127,913	114,919	129,599

General Fund (recap)

	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
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Auditor's estimate

Fund Balance (year beginning)	7,120,776	7,440,074	7,932,922	8,365,306	8,520,425
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REVENUES

TAX REVENUE SUMMARY	13,421,265	14,089,441	14,138,214	14,273,541	15,342,210
LICENSE & PERMIT FEES SUMMARY	160,261	174,746	155,855	171,385	156,830
FINES, FEES & FORFEITURE SUMMARY	592,670	525,241	542,500	568,498	582,500
FEDERAL REVENUE SUMMARY	284,155	348,439	211,765	220,429	202,880
CHARGES FOR SERVICES SUMMARY	1,466,656	1,304,814	1,299,350	1,306,661	1,297,985
INTEREST SUMMARY	27,749	47,361	44,000	108,924	90,000
OTHER REVENUES SUMMARY	1,781,799	1,933,880	1,510,489	2,642,435	1,763,988
DEBT PROCEEDS SUMMARY	858,509	55,000	-	-	-

** TOTAL REVENUE	18,308,910	18,130,484	17,690,408	19,071,444	19,436,393
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<i>Use of Fund Balance (Projected in Budget)</i>			-	-	-
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EXPENDITURES

GENERAL AND ADMINISTRATIVE	6,845,549	6,018,002	6,152,195	6,260,173	6,841,346
JUSTICE & PUBLIC SAFETY	10,901,166	11,027,179	11,242,087	11,797,606	12,074,590
HEALTH, HUMAN & OTHER SERVICES	536,166	500,715	505,239	460,925	500,651
OPERATING TRANSFERS OUT	-	10,024	-	193,142	-

** TOTAL EXPENDITURES	18,282,880	17,555,920	17,899,520	18,711,847	19,416,586
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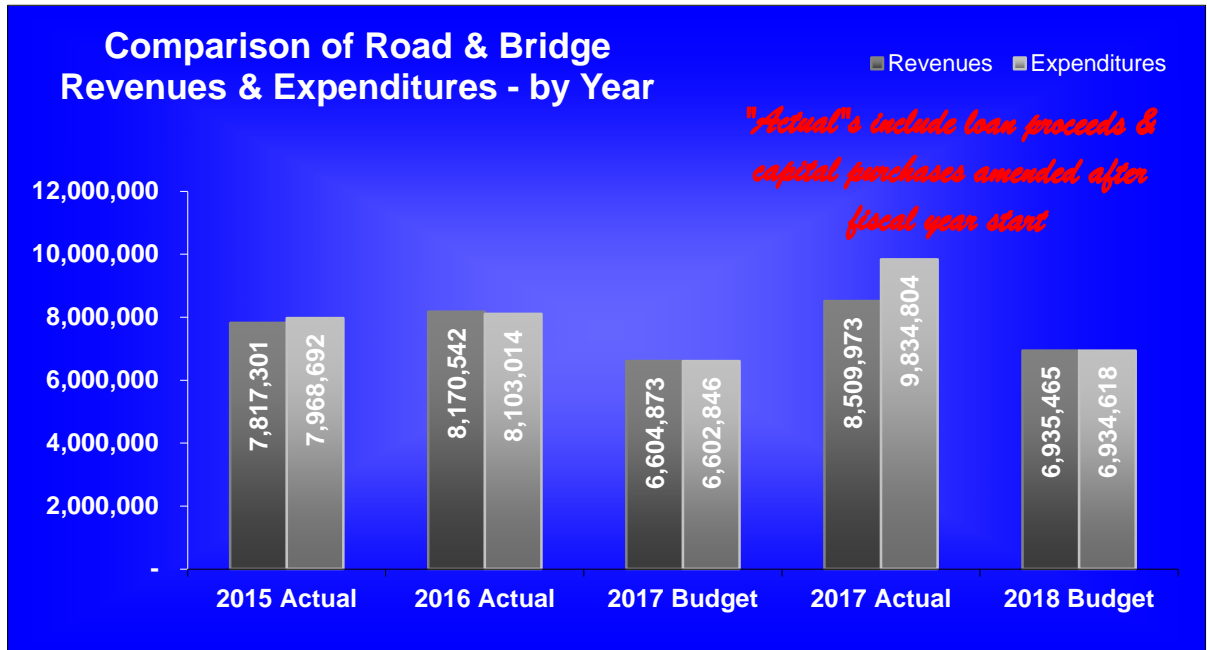
Projected Fund Balance (year ending)	7,146,805	8,014,638	7,723,810	8,724,904	8,540,232
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Road & Bridge - Summary

Summary

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
(All Pct.) Beginning Fund Balance	3,235,416	3,105,701	<i>3,282,063</i>	3,167,350	<i>3,955,650</i>
Tax Revenue	4,280,595	4,251,489	4,361,585	4,337,686	4,697,981
Permits/License	964,638	979,379	985,000	947,937	976,500
Fine/Forfeitures	105,240	108,232	106,000	125,056	110,000
Fed/State Funding	298,020	229,889	49,300	588,659	49,300
Interest	1,105	6,168	4,875	14,886	9,700
Other (Lease & Misc.)	1,966,211	2,505,386	1,098,113	2,495,749	1,091,983
Loan Proceeds (Tax Notes)	201,491	90,000	-	-	-
Total Revenues	7,817,301	8,170,542	6,604,873	8,509,973	6,935,465
Total Available funds	11,052,717	11,276,243	9,886,936	11,677,322	10,891,115
Road & Bridge Expenditures					
Precinct 1	1,481,648	1,405,676	1,247,976	1,673,468	1,325,818
Precinct 2	1,515,090	1,584,862	1,258,588	1,489,280	1,328,674
Precinct 3	1,585,006	1,212,195	1,501,787	2,274,064	1,608,977
Precinct 4	1,677,976	1,709,980	1,496,383	2,256,923	1,579,166
Capital Leases (Equipment)	1,708,973	2,190,301	1,098,113	2,141,069	1,091,983
Total Expenditures	7,968,692	8,103,014	6,602,846	9,834,804	6,934,618
Ending Fund Balance	\$3,084,025	\$3,173,229	\$3,284,089	\$1,842,519	\$3,956,497
<i>Fund balance as a % of expenditures</i>	<i>39%</i>	<i>39%</i>	<i>50%</i>	<i>19%</i>	<i>57%</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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
Beginning Fund Balance		21,677	-	-	-	-
Revenue						
015-390-621	PCT. 1 OPERATING TRANSFER	9,841	13,139	35,365	35,814	53,924
015-390-622	PCT. 2 OPERATING TRANSFER	19,852	26,278	26,303	26,752	30,020
015-390-623	PCT. 3 OPERATING TRANSFER	19,852	26,278	26,303	26,752	30,020
015-390-624	PCT. 4 OPERATING TRANSFER	19,852	26,278	26,303	26,752	30,020
015-380-611	PCT. 1 BUYBACK PROCEEDS	108,000	113,000	245,960	245,960	237,000
015-380-612	PCT. 2 BUYBACK PROCEEDS	216,000	226,000	245,960	245,960	237,000
015-380-613	PCT. 3 BUYBACK PROCEEDS	216,000	226,000	245,960	245,960	237,000
015-380-614	PCT. 4 BUYBACK PROCEEDS	216,000	226,000	245,960	245,960	237,000
015-380-621	PCT1 LEASE PROCEEDS	123,171	509,326		260,290	
015-380-622	PCT2 LEASE PROCEEDS	246,242	266,000		260,290	
015-380-623	PCT3 LEASE PROCEEDS	246,242	266,000		260,290	
015-380-624	PCT4 LEASE PROCEEDS	246,242	266,000		260,290	
*TOTAL REVENUE		1,687,296	2,190,301	1,098,113	2,141,069	1,091,983

Detailed Expenses

Expense						
015-621-569	PCT1 LEASE INTEREST PAYME	3,031	2,968	12,298	12,681	13,106
015-621-570	PCT1 LEASE PAYMENT	117,980	123,171	269,027	269,094	277,817
015-621-571	PCT1 ROAD MACHINERY/EQUI	123,171	509,326		260,290	
015-622-569	PCT2 LEASE INTEREST PAYME	6,061	5,936	6,263	6,712	6,730
015-622-570	PCT2 LEASE PAYMENT	235,960	246,342	266,000	266,000	260,290
015-622-571	PCT2 ROAD MACHINERY/EQUI	246,242	266,000		260,290	
015-623-569	PCT3 LEASE INTEREST PAYME	6,061	5,936	6,263	6,712	6,730
015-623-570	PCT3 LEASE PAYMENT	235,960	246,342	266,000	266,000	260,290
015-623-571	PCT3 ROAD MACHINERY/EQUI	246,242	266,000		260,290	
015-624-569	PCT4 LEASE INTEREST PAYME	6,061	5,936	6,263	6,712	6,730
015-624-570	PCT4 LEASE PAYMENT	235,960	246,342	266,000	266,000	260,290
015-624-571	PCT4 ROAD MACHINERY/EQUI	246,242	266,000		260,290	
*TOTAL EXPENSE		1,708,973	2,190,301	1,098,113	2,141,069	1,091,983

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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
REVENUE	Beginning Fund Balance	1,090,625	1,083,821	1,054,970	955,036	1,068,765
021-310-110	TAXES - CURRENT	910,578	879,511	933,891	933,404	1,008,819
021-310-120	TAXES - DELINQUENT	52,803	58,087	51,434	46,523	54,358
021-310-135	REFUNDED TAXES	(2,006)				-
	* A/V TAX SUMMARY	961,375	937,598	985,325	979,927	1,063,177
021-319-300	FINES	25,096	25,592	24,380	28,753	25,300
021-321-200	AUTO REGISTRATION FEES	82,799	82,915	82,800	78,805	82,800
021-321-300	OPT. ROAD & BRIDGE FEE	117,869	121,286	118,450	119,140	120,750
021-321-400	TXDOT GROSS WEIGHT	21,198	21,019	25,300	20,081	21,045
	* FINE/FEE/LICENSE SUMMAR	246,962	250,813	250,930	246,779	249,895
021-333-330	LATERAL ROAD (STATE) REVE	11,341	11,339	11,339	11,339	11,339
021-333-335	CTIF GRANT PROGRAM	93,807	31,736		-	
021-333-336	FEMA	42,215	-		75,374	
021-342-570	STATE REIMB. BRIDGE	-	-		-	
	* FED/STATE SUMMARY	147,363	43,075	11,339	86,713	11,339
021-342-600	INSURANCE CLAIMS	-	-			
021-342-620	REIMBURSE TRAVEL EXP	-	-			
021-342-621	ROAD REPAIR REIMBURSEMEN	66,605	-			
021-360-100	DEPOSITORY INTEREST	168	937	840	2,262	1,600
021-360-102	INTEREST - LATERAL ROAD	23	130		313	
021-360-200	MISCELLANEOUS REVENUE	32,883	-		-	
021-364-100	SALE OF SURPLUS	-	-		-	
021-369-100	CULVERT/MATERIAL REIMB	19,466	45,000		127,135	
021-370-010	TRANSFER FROM GENERAL FUND				21,000	
021-390-400	TAX NOTE PROCEEDS		-			
	* OTHER REV. SUMMARY	119,145	46,067	840	150,711	1,600
	**TOTAL REVENUES	1,474,844	1,277,553	1,248,434	1,464,130	1,326,011

Precinct 1 (continued)

Detail Expenditures

Account #	Account Name	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
021-621-101	SALARY - COMMISSIONERS	48,136	48,796	49,205	49,205	50,435
021-621-103	CELL PHONE ALLOWANCE/S	842	854	840	840	840
021-621-105	SALARIES	262,218	246,252	282,408	261,222	289,468
021-621-108	SALARIES / PART-TIME	4,449	2,322	17,592	3,509	18,031
021-621-200	LONGEVITY PAY	3,960	3,780	3,000	3,000	3,480
021-621-201	SOCIAL SECURITY	25,382	24,483	28,542	25,494	29,246
021-621-202	GROUP INSURANCE	73,911	67,584	79,818	79,557	86,813
021-621-203	RETIREMENT	41,353	38,227	47,364	42,944	50,846
021-621-204	WORKERS COMPENSATION	9,040	8,234	10,333	9,500	10,192
021-621-206	UNEMPLOYMENT INSURANCE	649	597	657	604	651
021-621-225	COMM -VEHICLE ALLOWANCE	20,103	20,379	20,048	20,048	20,048
	Sub-Total : Personnel	490,044	461,507	539,807	495,922	560,051
021-621-300	UNIFORMS	5,340	6,227		6,012	7,000
021-621-315	OFFICE SUPPLIES	597	211		224	400
021-621-330	FUEL/OIL	48,429	31,842		37,451	40,000
021-621-337	MATERIAL/SUPPLIES	684	400		921	1,000
021-621-338	CULVERTS	1,900	3,893		4,916	7,000
021-621-339	ROAD MATERIAL	790,634	516,604		604,524	540,989
021-621-354	TIRES/TUBES	9,407	3,984		4,740	7,000
021-621-377	ROAD SIGNAGE	930	1,472		530	3,000
021-621-420	TELEPHONE	4,126	4,312		3,611	3,500
021-621-423	MOBIL PHONE/PAGERS	1,147	1,029		462	500
021-621-427	TRAVEL/TRAINING	308	-		-	400
021-621-440	ELECTRICITY	4,271	4,138		3,063	3,500
021-621-441	GAS/HEAT	375	378		-	600
021-621-442	WATER	563	533		528	600
021-621-456	PARTS AND REPAIR	13,283	29,709		23,779	35,000
021-621-461	EQUIPMENT RENTAL	-	600		-	2,000
021-621-463	TOWER RENT	396	396	396	396	396
021-621-480	BONDS	-	-		-	
021-700-010	TRANSFER TO GENERAL FUND		7,802	6,563	6,563	6,884
021-621-490	MISCELLANEOUS	22,566	315,767	664,073	267,133	50,005
021-621-491	EQUIPMENT INSURANCE	1,311	1,733	1,772	2,069	2,069
	Sub-Total : Operating	906,266	931,030	672,804	966,921	711,843
021-621-571	ROAD MACHINERY/EQUIP/VEHICLE		-		133,238	
021-621-572	OFFICE FURNISHINGS/EQUIP		-		-	
021-621-573	CAPITAL OUTLAYS	74,996	-		41,572	
021-621-575	CAPITAL OUTLAY - BRIDGE		-		-	
021-621-576	SPECIAL REPAIR PROJECT	500	-		-	
021-621-622	PERMANENT ROAD EXPENSE		-		-	
021-621-623	RIGHT-OF-WAY		-		-	
021-700-015	TRANSFER TO 015 LEASE FUN	9,841	13,139	35,365	35,814	53,924
	Sub-Total : Capital Outlay	85,338	13,139	35,365	210,625	53,924
	* EXP. SUMMARY - PRECINCT	1,481,648	1,405,676	1,247,976	1,673,468	1,325,818

(Unaudited)

Projected Ending Balance - Precinct 1

1,083,822

955,698

1,055,428

745,698

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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
REVENUE	Beginning Fund Balance	205,468	289,898	<i>296,132</i>	318,753	<i>494,331</i>
022-310-110	TAXES - CURRENT	918,561	885,780	944,196	943,704	1,011,913
022-310-120	TAXES - DELINQUENT	53,266	58,501	52,001	47,036	54,524
022-310-135	REFUNDED TAXES	(2,023)			-	
	* A/V TAX SUMMARY	969,803	944,281	996,197	990,740	1,066,437
022-319-300	FINES	24,432	24,645	24,380	28,877	25,300
022-321-200	AUTO REGISTRATION FEES	82,799	82,915	82,800	78,805	82,800
022-321-300	OPT. ROAD & BRIDGE FEE	117,869	121,286	118,450	119,140	120,750
022-321-400	TXDOT GROSS WEIGHT	21,199	21,019	25,300	20,081	21,045
	* FINE/FEE/LICENSE SUMMAR	246,299	249,866	250,930	246,903	249,895
022-333-330	LATERAL ROAD (STATE) REVE	11,341	11,339	11,339	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	41,172	160,191	11,339	11,339	11,339
022-342-600	INSURANCE CLAIMS	5,630	-			
022-342-620	REIMBURSE TRAVEL EXP	-	-			
022-342-621	ROAD REPAIR REIMBURSEMEN	1,531	-			
022-360-100	DEPOSITORY INTEREST	117	654	585	1,578	1,200
022-360-102	INTEREST - LATERAL ROAD	17	93		225	
022-360-200	MISCELLANEOUS REVENUE	400	-			
022-364-100	SALE OF SURPLUS	7,401	181			
022-369-100	CULVERT/MATERIAL REIMB	125,658	258,167		119,881	
022-370-010	TRANSFER FROM GENERAL FUND				34,073	
022-390-400	TAX NOTE PROCEEDS	201,491	-			
	* OTHER REV. SUMMARY	342,246	259,094	585	155,756	1,200
	**TOTAL REVENUES	1,599,520	1,613,432	1,259,051	1,404,739	1,328,871

Precinct 2 (continued)

Detail Expenditures

Account #	Account Name	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
022-622-101	SALARY - COMMISSIONERS	48,136	48,796	49,205	49,205	50,435
022-622-103	CELL PHONE ALLOWANCE/S	842	854	840	840	840
022-622-105	SALARIES	248,706	271,842	285,060	255,114	292,187
022-622-108	SALARIES / PART-TIME	20,891	5,490	19,538	9,270	20,026
022-622-200	LONGEVITY PAY	4,860	5,460	5,700	5,700	4,800
022-622-201	SOCIAL SECURITY	25,368	26,029	29,100	25,270	29,708
022-622-202	GROUP INSURANCE	81,709	85,891	89,796	78,665	97,664
022-622-203	RETIREMENT	41,830	41,820	48,291	43,157	51,649
022-622-204	WORKERS COMPENSATION	11,089	10,721	11,910	10,380	11,713
022-622-206	UNEMPLOYMENT INSURANCE	665	663	673	614	664
022-622-225	COMM -VEHICLE ALLOWANCE	20,103	20,379	20,048	20,048	20,048
	Sub-Total : Personnel	504,198	517,944	560,160	498,264	579,734
022-622-300	UNIFORMS	2,233	2,156		3,263	2,200
022-622-315	OFFICE SUPPLIES	976	936		937	1,000
022-622-330	FUEL/ OIL	71,281	42,046		52,192	60,000
022-622-337	MATERIAL/ SUPPLIES	7,725	7,353		6,210	7,500
022-622-338	CULVERTS	32,917	32,671		33,764	35,000
022-622-339	ROAD MATERIAL	513,857	836,927		791,798	540,700
022-622-354	TIRES/ TUBES	8,574	15,811		1,924	7,500
022-622-377	ROAD SIGNAGE	4,670	3,176		1,747	3,500
022-622-420	TELEPHONE	4,242	4,591		4,148	3,700
022-622-423	MOBILE PHONES/PAGERS	-	-		-	-
022-622-427	TRAVEL/TRAINING	1,414	1,128		535	3,000
022-622-440	ELECTRICITY	2,397	2,040		1,806	3,500
022-622-441	GAS & HEAT	177	-		-	350
022-622-442	WATER	688	690		728	1,000
022-622-456	PARTS & REPAIR	60,697	56,163		42,492	40,000
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	6,563	6,563	6,884
022-622-490	MISCELLANEOUS	-	21,000	662,414	-	-
022-622-491	EQUIPMENT INSURANCE	2,308	2,753	2,752	2,690	2,690
	Sub-Total : Operating	714,552	1,040,639	672,125	951,192	718,920
022-622-571	ROAD MACHINERY/EQUIP/VEHICLE					
022-622-572	OFFICE FURNISHINGS/EQUIP					
022-622-573	CAPITAL OUTLAYS	276,487				
022-622-575	CAPITAL OUTLAY - BRIDGE				13,073	
022-622-622	PERMANENT ROAD EXPENSE					
022-622-623	RIGHT-OF-WAY					
022-700-015	TRANSFER TO 015 LEASE FUN	19,852	26,278	26,303	26,752	30,020
	Sub-Total : Capital Outlay	296,339	26,278	26,303	39,824	30,020
	* EXP. SUMMARY - PRECINCT	1,515,090	1,584,862	1,258,588	1,489,280	1,328,674

(Unaudited)

Projected Ending Balance - Precinct 2

289,898

318,468

296,595

234,211

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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
REVENUE	Beginning Fund Balance	885,079	826,880	1,111,403	1,112,968	1,476,141
023-310-110	TAXES - CURRENT	1,108,729	1,105,836	1,130,403	1,129,811	1,232,435
023-310-120	TAXES - DELINQUENT	64,293	73,035	62,257	56,312	66,407
023-310-135	REFUNDED TAXES	(2,442)	-		-	
	* A/V TAX SUMMARY	1,170,580	1,178,871	1,192,660	1,186,123	1,298,842
023-319-300	FINES	28,613	28,663	28,620	33,813	29,700
023-321-200	AUTO REGISTRATION FEES	97,198	100,105	97,200	92,510	97,200
023-321-300	OPT. ROAD & BRIDGE FEE	138,368	139,609	139,050	139,860	141,750
023-321-400	TXDOT GROSS WEIGHT	24,886	24,675	29,700	23,573	24,705
	* FINE/FEE/LICENSE SUMMAR	289,065	293,052	294,570	289,756	293,355
023-333-330	LATERAL ROAD (STATE) REVE	13,314	13,311	13,311	13,311	13,311
023-333-335	CTIF GRANT PROGRAM	-	-		140,290	
023-333-336	FEMA	44,591	-		41,133	
023-342-570	STATE REIMB. BRIDGE	-	-		-	
	* FED/STATE SUMMARY	57,904	13,311	13,311	194,735	13,311
023-342-600	INSURANCE CLAIMS	8,596	-			
023-342-621	ROAD REPAIR REIMBURSEMEN	-	-			
023-360-100	DEPOSITORY INTEREST	368	2,055	1,800	4,959	3,700
023-360-102	INTEREST - LATERAL ROAD	43	239		578	
023-360-200	MISCELLANEOUS REVENUE	250	-		-	
023-364-100	SALE OF SURPLUS	-	-		-	
023-369-100	CULVERT/MATERIAL REIMB	-	890		-	
023-370-010	TRANSFER FROM GENERAL FUND		10,024		21,000	
023-390-400	TAX NOTE PROCEEDS	-				
	* OTHER REV. SUMMARY	9,257	13,208	1,800	26,536	3,700
	**TOTAL REVENUES	1,526,807	1,498,442	1,502,341	1,697,150	1,609,208

Precinct 3 (continued)

Detail Expenditures

Account #	Account Name	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
023-623-101	SALARY - COMMISSIONERS	48,136	48,796	49,205	49,205	50,435
023-623-103	CELL PHONE ALLOWANCE/S	842	854	840	840	840
023-623-105	SALARIES	304,423	304,142	385,231	333,543	394,862
023-623-108	SALARIES / PART-TIME	28,734	16,695	43,050	-	44,126
023-623-200	LONGEVITY PAY	7,440	6,780	6,660	6,660	7,320
023-623-201	SOCIAL SECURITY	30,108	29,167	38,635	30,204	39,599
023-623-202	GROUP INSURANCE	89,494	98,642	109,750	110,548	119,368
023-623-203	RETIREMENT	49,876	47,144	64,114	52,126	68,845
023-623-204	WORKERS COMPENSATION	13,666	12,597	17,124	13,534	16,899
023-623-206	UNEMPLOYMENT INSURANCE	823	765	945	775	936
023-623-225	COMM -VEHICLE ALLOWANCE	20,103	20,379	20,048	20,048	20,048
	Sub-Total : Personnel	593,645	585,960	735,602	617,484	763,278
023-623-300	UNIFORMS	4,016	2,533		3,966	5,000
023-623-315	OFFICE SUPPLIES	1,582	1,342		543	3,000
023-623-330	FUEL/OIL	101,455	65,651		94,184	125,000
023-623-337	MATERIAL SUPPLIES	10,067	4,382		4,606	15,000
023-623-338	CULVERTS	22,148	26,069		25,980	30,000
023-623-339	ROAD MATERIAL	577,722	280,929		1,297,878	350,000
023-623-354	TIRES/TUBES	19,393	13,206		16,662	25,000
023-623-377	ROAD SIGNAGE	660	-		-	4,000
023-623-420	TELEPHONE	3,165	3,106		3,232	4,000
023-623-423	MOBILE PHONES/ PAGERS	2,302	2,407		2,717	4,000
023-623-427	TRAVEL/TRAINING	3,594	2,807		3,249	4,000
023-623-440	ELECTRICITY	4,312	3,270		2,864	4,000
023-623-441	GAS/HEAT	-	-		-	-
023-623-442	WATER	1,220	1,290		1,229	2,000
023-623-456	PARTS & REPAIRS	124,010	89,857		136,849	100,000
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	6,563	6,563	6,884
023-623-490	MISCELLANEOUS	17,334	40,728	729,898	10,452	35,442
023-623-491	EQUIPMENT INSURANCE	3,136	3,026	3,025	2,957	2,957
	Sub-Total : Operating	896,512	547,304	739,882	1,614,328	740,679
023-623-571	ROAD MACHINERY/EQUIP/VEHICLE					25,000
023-623-572	OFFICE FURNISHINGS/EQUIP					
023-623-573	CAPITAL OUTLAYS	74,996	34,628			
023-623-574	ROCK CRUSHER - REPAIRS					20,000
023-623-575	CAPITAL OUTLAY - BRIDGE		8,000		15,500	30,000
023-623-622	PERMANENT ROAD EXPENSE					
023-623-623	RIGHT-OF-WAY		10,024			
023-700-015	TRANSFER TO 015 LEASE FUN	19,852	26,278	26,303	26,752	30,020
	Sub-Total : Capital Outlay	94,848	78,931	26,303	42,252	105,020
	* EXP. SUMMARY - PRECINCT	1,585,006	1,212,195	1,501,787	2,274,064	1,608,977

(Unaudited)

Projected Ending Balance - Precinct 3

826,880

1,113,127

1,111,957

536,054

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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
REVENUE	Beginning Fund Balance	1,054,244	905,102	<i>819,558</i>	780,593	<i>916,413</i>
024-310-110	TAXES - CURRENT	1,116,550	1,114,169	1,125,421	1,124,832	1,204,618
024-310-120	TAXES - DELINQUENT	64,747	73,585	61,982	56,064	64,908
024-310-135	REFUNDED TAXES	(2,459)			-	
	* A/V TAX SUMMARY	1,178,837	1,187,754	1,187,403	1,180,896	1,269,526
024-318-165	SPECIAL TAX - BIG THICKET LAKE ESTATES		2,985			-
024-319-300	FINES	27,099	29,332	28,620	33,612	29,700
024-321-200	AUTO REGISTRATION FEES	97,198	97,335	97,200	92,510	97,200
024-321-300	OPT. ROAD & BRIDGE FEE	138,368	142,380	139,050	139,860	141,750
024-321-400	TXDOT GROSS WEIGHT	24,887	24,833	29,700	23,573	24,705
	* FINE/FEE/LICENSE SUMMAR	287,552	296,865	294,570	289,555	293,355
024-333-330	LATERAL ROAD (STATE) REVE	13,314	13,311	13,311	13,311	13,311
024-333-335	CTIF GRANT PROGRAM	-	-		134,254	
024-333-336	FEMA	38,267	-		148,307	
024-342-570	STATE REIMB. BRIDGE		-			
	* FED/STATE SUMMARY	51,581	13,311	13,311	295,872	13,311
024-342-600	INSURANCE CLAIMS	-	-		4,555	
024-342-620	REIMBURSE TRAVEL EXP	-	-			
024-342-621	ROAD REPAIR REIMBURSEMEN	588	-			
024-360-100	DEPOSITORY INTEREST	331	1,850	1,650	4,464	3,200
024-360-102	INTEREST - LATERAL ROAD	38	210		507	
024-360-200	MISCELLANEOUS REVENUE	250	-		6,037	
024-364-100	SALE OF SURPLUS	9,657	-			
024-369-100	CULVERT/MATERIAL REIMB		824			
024-370-010	TRANSFER FROM GENERAL FUND				21,000	
024-390-400	TAX NOTE PROCEEDS		90,000			
	* OTHER REV. SUMMARY	10,863	92,884	1,650	36,563	3,200
	**TOTAL REVENUES	1,528,834	1,590,814	1,496,934	1,802,885	1,579,392

Precinct 4 (continued)

Detail Expenditures

Account #	Account Name	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
024-624-101	SALARY - COMMISSIONERS	48,136	48,796	49,205	49,205	50,435
024-624-103	CELL PHONE ALLOWANCE/S	1,685	1,708	1,680	1,680	1,680
024-624-105	SALARIES	302,034	332,415	341,488	342,289	360,272
024-624-108	SALARIES / PART-TIME	1,327	2,300	21,525	2,381	8,350
024-624-200	LONGEVITY PAY	4,680	5,220	5,760	5,760	6,120
024-624-201	SOCIAL SECURITY	28,153	30,401	33,638	30,792	34,188
024-624-202	GROUP INSURANCE	92,617	98,642	109,750	108,816	119,368
024-624-203	RETIREMENT	45,036	48,684	55,821	53,541	59,438
024-624-204	WORKERS COMPENSATION	13,282	12,814	14,131	13,450	13,787
024-624-206	UNEMPLOYMENT INSURANCE	745	800	800	792	785
024-624-225	COMM -VEHICLE ALLOWANCE	20,103	20,379	20,048	20,048	20,048
	Sub-Total : Personnel	557,798	602,158	653,845	628,754	674,471
024-624-300	UNIFORMS	8,300	8,300		10,473	9,900
024-624-315	OFFICE SUPPLIES	1,741	1,824		1,675	2,000
024-624-330	FUEL/ OIL	105,603	70,522		86,469	125,000
024-624-337	MATERIAL/ SUPPLIES	6,448	3,501		7,501	7,500
024-624-338	CULVERTS	17,765	35,057		27,729	40,000
024-624-339	ROAD MATERIAL	434,960	515,815		1,270,435	430,000
024-624-354	TIRES/ TUBES	16,593	9,561		23,081	25,000
024-624-377	ROAD SIGNAGE	518	3,195		-	4,000
024-624-420	TELEPHONE	761	808		915	1,000
024-624-423	MOBIL PHONES / PAGERS	-	-		-	-
024-624-427	TRAVEL/TRAINING	3,819	3,649		4,836	5,500
024-624-440	ELECTRICITY	4,704	3,439		3,493	4,450
024-624-442	WATER	507	471		631	1,000
024-624-456	PARTS & REPAIRS	64,724	111,920		88,270	125,000
024-624-461	EQUIPMENT RENTAL	-	1,400		1,235	15,000
024-624-463	TOWER RENT	396	396	396	396	396
024-700-010	TRANSFER TO GENERAL FUND	-	6,302	6,563	6,563	6,884
024-624-490	MISCELLANEOUS	33,833	14,055	806,266	10,373	68,976
024-624-491	EQUIPMENT INSURANCE	2,983	3,011	3,010	3,069	3,069
	Sub-Total : Operating	703,654	793,227	816,235	1,547,144	874,675
024-624-571	ROAD MACHINERY/EQUIP/VEHICLE		90,000			
024-624-572	OFFICE FURNISHINGS/EQUIP					
024-624-573	CAPITAL OUTLAYS	109,085			23,849	
024-624-575	CAPITAL OUTLAY - BRIDGE					
024-624-576	CAPITAL PROJECT BIG THICKE	3,504	2,985		12,074	
024-624-622	PERMANENT ROAD EXPENSE	284,082	195,332		18,350	
024-624-623	RIGHT-OF-WAY					
024-700-015	TRANSFER TO 015 LEASE FUN	19,852	26,278	26,303	26,752	30,020
	Sub-Total : Capital Outlay	416,523	314,596	26,303	81,025	30,020
	* EXP. SUMMARY - PRECINCT	1,677,976	1,709,980	1,496,383	2,256,923	1,579,166

(Unaudited)

Projected Ending Balance - Precinct 4

905,102

785,936

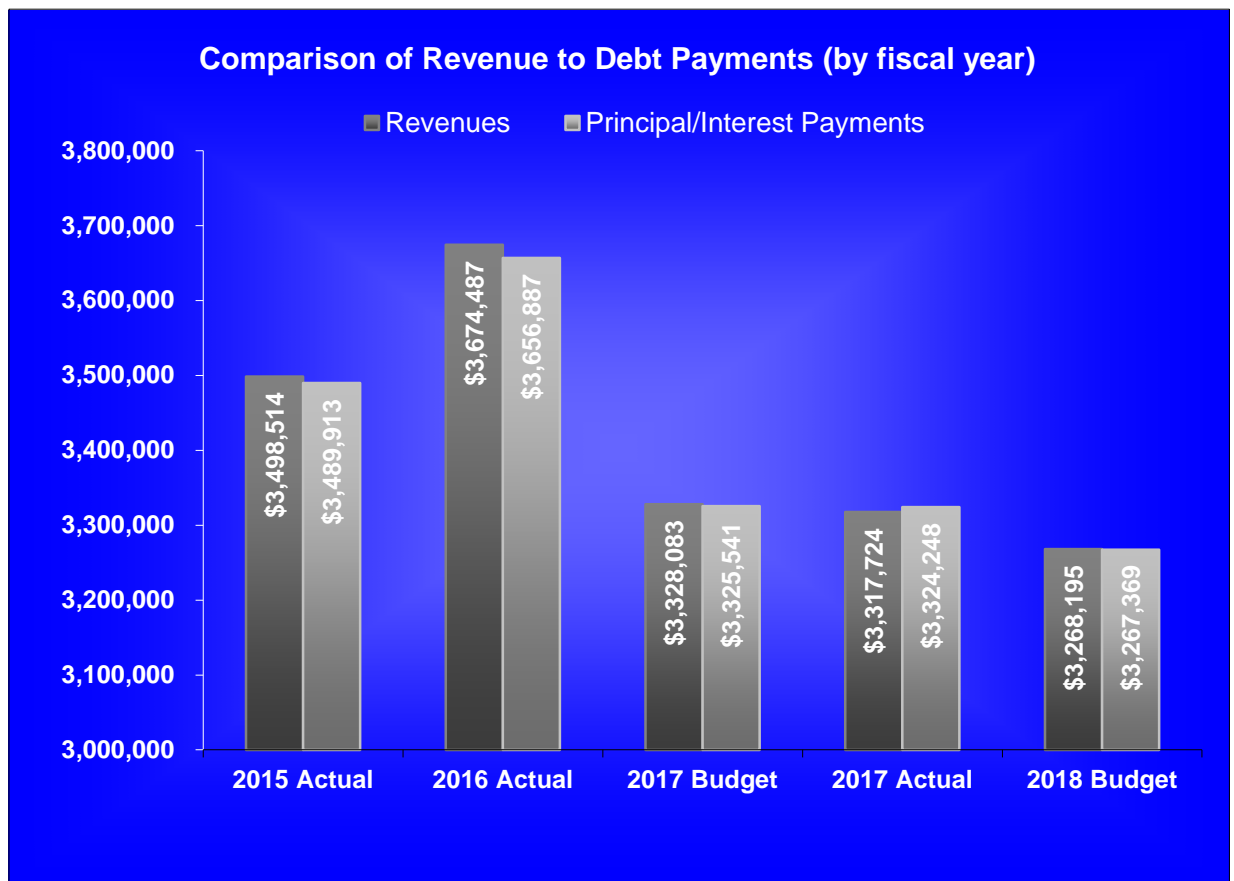
820,110

326,555



Debt Service Fund - Summary

Summary					
Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
Beginning Fund Balance	\$799,859	\$808,460	<i>\$804,463</i>	\$826,060	<i>\$834,856</i>
Reserved for Landfill Post Closure (included in Balance)	759,884	760,277	762,484	767,770	767,498
Tax revenue	3,498,121	3,668,758	3,326,783	3,308,544	3,263,995
Interest	393	2,199	1,300	5,308	4,200
Other financing sources	-	3,530	-	3,871	-
Total Revenues	3,498,514	3,674,487	3,328,083	3,317,724	3,268,195
Total Funds Available	4,298,373	4,482,947	4,132,546	4,143,784	4,103,051
Debt Service					
Principal	2,684,000	2,900,000	2,586,000	2,586,000	2,628,000
Interest	803,413	754,687	736,371	736,348	632,769
Other	2,500	2,200	3,170	1,900	6,600
Total Expenditures	3,489,913	3,656,887	3,325,541	3,324,248	3,267,369
Ending Fund Balance	\$808,461	\$826,060	\$807,005	\$819,536	\$835,681
Fund balance as a percent of expenditures	23.17%	22.59%	24.27%	24.65%	25.58%



Debt Service

Detailed Revenues

Category/Department		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
Fund Balance (beginning)		\$799,859	\$808,460	<i>\$804,463</i>	<i>\$826,060</i>	<i>\$834,856</i>
Reserved for Landfill Post Closure		759,884	760,277	<i>762,484</i>	<i>767,770</i>	<i>767,498</i>
Tax Revenue						
061-310-110	TAXES - CURRENT	3,313,286	3,441,467	3,153,126	3,151,468	3,097,115
061-310-120	TAXES - DELINQUENT	192,133	227,291	173,657	157,076	166,880
061-310-135	REFUNDED TAXES	(7,298)				
	* TAX REVENUE SUMMARY	3,498,121	3,668,758	3,326,783	3,308,544	3,263,995
Other						
061-360-100	DEPOSITORY INTEREST	393	2,199	1,300	5,308	4,200
	*INTEREST REVENUE SUMMA	393	2,199	1,300	5,308	4,200
Other financing sources						
061-390-400	BOND PROCEEDS		3,530		3,871	
	* DEBT PROCEEDS SUMMARY	-	3,530	-	3,871	-
061-399-999	**TOTAL REVENUE	3,498,514	3,674,487	3,328,083	3,317,724	3,268,195

Detailed Expenditures

Account #	Account Name	(per Aud. Rep.)	(per Aud. Rep.)	(as adopted)	(unaudited)	Adopted
Principal						
061-830-514	2007 TAX NOTES	<i>Retired</i>				
061-830-515	C.O. 2008 JUDICIAL CNT	640,000	665,000	690,000	690,000	720,000
061-830-517	2009 TAX NOTES	390,000	405,000	<i>Retired</i>		
061-830-518	2010 TAX NOTES	120,000	125,000	130,000	130,000	
061-830-519	2011 TAX NOTES	64,000	65,000	66,000	66,000	68,000
061-830-520	GEN. OBLIG. REF BONDS, 201	1,045,000	1,065,000	1,090,000	1,090,000	1,120,000
061-830-521	2012 TAX NOTES	140,000	145,000	150,000	150,000	150,000
061-830-522	2013 TAX NOTES	70,000	75,000	75,000	75,000	75,000
061-830-523	2014 TAX NOTES	215,000	210,000	220,000	220,000	225,000
061-830-524	2015 TAX NOTES		145,000	145,000	145,000	150,000
061-830-525	CONTRACTUAL OBLIG 2016 (ENERGY)			-		100,000
061-830-526	2016 TAX NOTES			20,000	20,000	20,000
061-830-527	GEN. OBLIG. REF BONDS, 2017					-
	* PRINCIPAL SUMMARY	2,684,000	2,900,000	2,586,000	2,586,000	2,628,000
Interest						
061-873-514	INT - 2007 TAX NOTES	<i>Retired</i>				
061-873-515	INT - CO 2008 JUDICIAL CNT	271,894	246,294	219,694	219,694	28,800
061-873-517	INT - 2009 TAX NOTES	17,415	6,075	<i>Retired</i>		
061-873-518	INT - 2010 TAX NOTES	5,838	3,694	1,300	1,300	
061-873-519	INT - 2011 TAX NOTES	4,218	3,047	1,848	1,825	622
061-873-520	INT - GEN. OBLIG. REFUND B	460,100	439,200	417,900	417,900	385,200
061-873-521	INT - 2012 TAX NOTES	13,400	10,550	7,600	7,600	4,600
061-873-522	INT - 2013 TAX NOTES	7,783	6,439	5,049	5,049	3,660
061-873-523	INT - 2014 TAX NOTES	22,766	21,750	19,600	19,600	16,250
061-873-524	INT - 2015 TAX NOTES		17,638	16,260	16,260	13,414
061-873-525	INT - CONTRACTUAL OBLIG 2016			44,554	44,554	40,055
061-873-526	INT - 2016 TAX NOTES			2,565	2,565	2,346
061-873-527	INT - GEN. OBLIG. REFUND BONDS, SERIES 2017					137,823
	* INTEREST SUMMARY	803,413	754,687	736,371	736,348	632,769
Other						
061-890-690	BOND FEES & ISSUE COST	2,500	2,200	3,170	1,900	3,600
061-890-691	RESERVE TO LANDFILL POST CLOSURE					3,000
061-999-999	*TOTAL EXPENDITURES	3,489,913	3,656,887	3,325,541	3,324,248	3,267,369

Statement of Legal Debt Limits

As of October 1, 2017 (the beginning of this budget year) the County's outstanding (principal) debt obligation totals \$22,008,000

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.

2017 Assessed valuation of Real Property:	\$2,579,614,858
Debt Limit (25% of above value):	\$644,903,715
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:	\$0.8000 per \$100
2017 Total County Tax Rate:	\$0.6461 per \$100
2017 Debt Portion of (Total)Rate:	\$0.1022
Amount of Debt Applicable to Limit:	\$ 22,008,000

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.

2017 Assessed valuation of all property:	\$3,350,590,102
Debt Limit (5% of above value):	\$167,529,505
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)

General Obligation Refunding Bonds (continued)

Series 2017: In June, 2017, the County issued General Obligation Refunding Bonds in the amount of \$3,900,000 in order to refund the outstanding principal balance maturing after FY2018 of the Series 2008 Certificates of Obligation issued for construction of the Judicial Center (see below) - resulting in approximately \$268,000 in debt savings for the County.

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 located at 109 West Mill, adjacent to the County Courthouse. The project includes incorporation of existing buildings which hold historic significance. The Judicial Center services and provides better security for the Courts and supporting offices. In June, 2017 \$4,055,000 in remaining obligation on this debt was refunded through the issuance of General Obligation Refunding Bonds (see Series 2017, above).

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 Leqqett.

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 (cont')

Use of Debt Obligations (continued)

Tax Notes (continued)

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 upgrades in eight County offices; 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.*

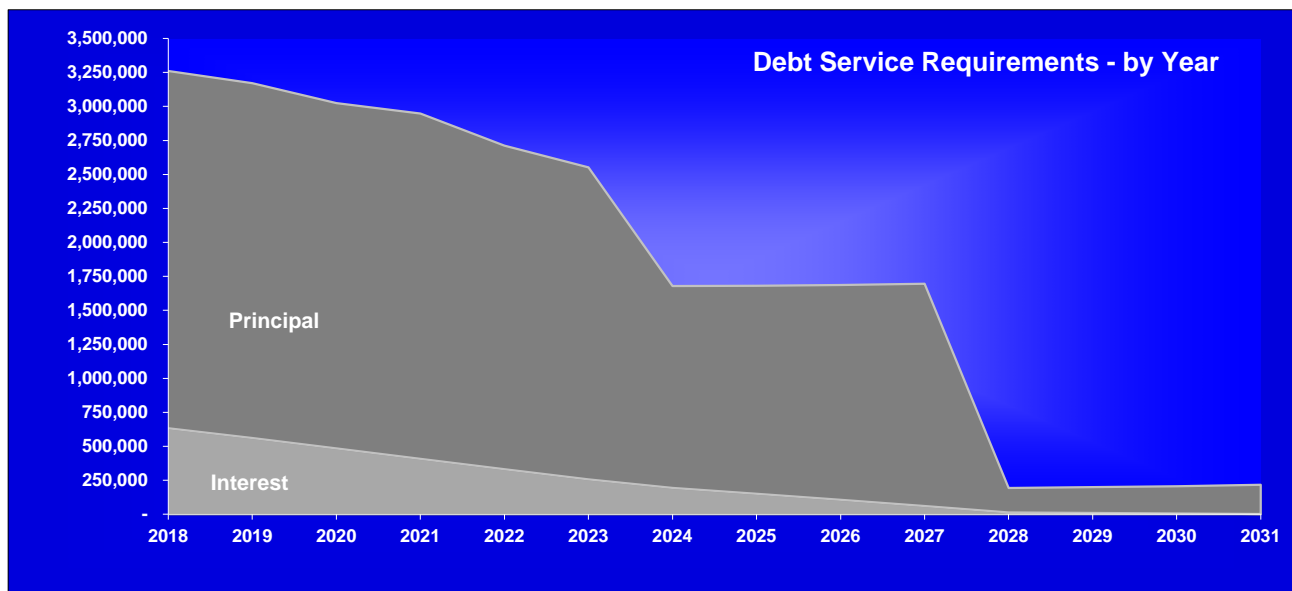
Debt Service Requirement (by year)

		2018	2019	2020	2021	2022	2023
<i>OBLIGATIONS AND BONDS</i>							
2008 SERIES - Certif. of Obligation Judicial Center	Principal	720,000					
	Interest	28,800					
2012 SERIES - Gen. Oblig. Refunding Bonds (Series 2007 C.O.'s - Jail)	Principal	1,120,000	1,150,000	1,190,000	1,225,000	1,260,000	1,295,000
	Interest	385,200	351,600	317,100	281,400	244,650	206,850
2016 SERIES - Contractual Obligations Energy Savings Program	Principal	100,000	105,000	115,000	120,000	130,000	135,000
	Interest	40,055	38,071	35,943	33,669	31,250	28,686
2017 SERIES - Gen. Oblig. Refunding Bonds (Series 2008 C.O.'s - Judicial Ctr)	Principal		720,000	750,000	780,000	810,000	840,000
	Interest	137,823	143,400	114,600	84,600	53,400	21,000
Subtotal - Principal		1,940,000	1,975,000	2,055,000	2,125,000	2,200,000	2,270,000
Subtotal - Interest		591,878	533,071	467,643	399,669	329,300	256,536

<i>TAX NOTES</i>							
SERIES 2011 TAX NOTES	Principal	68,000					
	Interest	622					
SERIES 2012 TAX NOTES	Principal	150,000	155,000				
	Interest	4,600	1,550				
SERIES 2013 TAX NOTES	Principal	75,000	80,000	80,000			
	Interest	3,660	2,224	741			
SERIES 2014 TAX NOTES	Principal	225,000	230,000	230,000	240,000		
	Interest	16,250	11,700	7,100	2,400		
SERIES 2015 TAX NOTES	Principal	150,000	150,000	155,000	155,000	160,000	
	Interest	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	25,000
	Interest	2,346	1,938	1,530	1,122	714	255
Subtotal - Principal		688,000	635,000	485,000	415,000	180,000	25,000
Subtotal - Interest		40,892	27,931	16,946	8,106	2,258	255

Total - Principal		2,628,000	2,610,000	2,540,000	2,540,000	2,380,000	2,295,000
Total - Interest		632,770	561,002	484,589	407,775	331,558	256,791

TOTAL ANNUAL DEBT SERVICE REQUIREMENTS 3,260,770 3,171,002 3,024,589 2,947,775 2,711,558 2,551,791



2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
								720,000
								28,800
1,340,000	1,375,000	1,420,000	1,465,000					12,840,000
168,000	127,800	86,550	43,950					2,213,100
145,000	155,000	160,000	170,000	180,000	190,000	200,000	215,000	2,120,000
25,977	23,075	20,027	16,835	13,448	9,869	6,095	2,080	325,080
								3,900,000
								554,823
1,485,000	1,530,000	1,580,000	1,635,000	180,000	190,000	200,000	215,000	19,580,000
193,977	150,875	106,577	60,785	13,448	9,869	6,095	2,080	3,121,803
								68,000
								622
								305,000
								6,150
								235,000
								6,625
								925,000
								37,450
								770,000
								37,636
								125,000
								7,905
-	-	-	-	-	-	-	-	2,428,000
-	-	-	-	-	-	-	-	96,388
1,485,000	1,530,000	1,580,000	1,635,000	180,000	190,000	200,000	215,000	22,008,000
193,977	150,875	106,577	60,785	13,448	9,869	6,095	2,080	3,218,192
1,678,977	1,680,875	1,686,577	1,695,785					25,226,192

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 and socio-economic factors beyond the County's control.



Other Funds - Summary

By Category

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
REVENUE SOURCES (BY TYPE)					
Tax revenue (Hotel /Motel)	\$ 18,278	\$ 29,699	\$ 20,000	\$ 39,960	\$ 20,000
Fines, Fees & forfeitures	82,532	100,234	67,402	104,468	75,238
Federal /state funding	1,961,701	2,236,361	425,200	1,410,416	513,730
Charge for Service/fees	301,305	306,993	279,385	327,277	317,700
Interest	3,188	8,570	5,700	24,761	16,500
Other (incl. non-govt grants)	804,969	1,031,560	904,870	1,316,828	1,139,233
Loan Proceeds	-	2,116,470	-	-	-
	3,171,974	5,829,888	1,702,557	3,223,711	2,082,401

* Audited
Unaudited

By Fund (with Beginning & Ending Balances)

Hotel Tax

Beginning Fund Balance	\$32,987	\$38,457	<i>\$41,469</i>	<i>\$53,735</i>	<i>\$64,481</i>
Revenues	18,278	29,699	20,000	39,960	20,000
Total Available Funds	51,265	68,156	61,469	93,695	84,481
Expenditures	12,810	16,563	20,000	16,719	20,000
Ending Fund Balance	\$38,456	\$51,593	\$41,469	\$76,977	\$64,481

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

Justice Court Technology

Beginning Fund Balance	28,263	8,536	<i>(3,562)</i>	<i>3</i>	<i>4</i>
Revenues	18,003	23,540	34,200	35,628	38,205
Total Available Funds	46,266	32,076	30,638	35,631	38,209
Expenditures	37,729	35,638	34,200	33,980	38,205
Ending Fund Balance	\$8,537	(\$3,562)	(\$3,562)	\$1,651	\$4

Fund balance as a % of expenditures 22.63% -9.99% -10.42% 4.86% 0.01%

County Child Abuse Prevention

Beginning Fund Balance				<i>7</i>	<i>Not provided</i>
Revenues		7	100	126	100
Total Available Funds	-	7	100	133	100
Expenditures		-	100	-	100
Ending Fund Balance	\$0	\$7	\$0	\$133	\$0

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

Energy Savings Program

Beginning Fund Balance	-	-	<i>1,556,512</i>	<i>1,556,512</i>	<i>Not provided</i>
Revenues	-	2,116,470	-	-	-
Total Available Funds	-	2,116,470	1,556,512	1,556,512	-
Expenditures	-	559,958	-	1,447,658	-
Ending Fund Balance	\$0	\$1,556,512	\$1,556,512	\$108,854	\$0

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

Other Funds - Summary (continued)

Summary

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
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Justice Court Building Security

Beginning Fund Balance	32,876	37,313	38,310	38,107	41,885
Revenues	4,438	3,593	4,361	4,054	3,830
Total Available Funds	37,314	40,907	42,671	42,161	45,715
Expenditures	-	2,800	4,361	-	3,830
Ending Fund Balance	\$37,314	\$38,107	\$38,310	\$42,161	\$41,885

<i>Fund balance as a % of expenditures</i>	<i>#DIV/0!</i>	1360.95%	878.47%	<i>#DIV/0!</i>	1093.59%
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Security (Courthouse)

Beginning Fund Balance	425	17,143	27,005	22,483	14,886
Revenues	137,601	127,859	146,889	149,907	168,832
Total Available Funds	138,026	145,002	173,894	172,390	183,719
Expenditures	120,883	122,519	173,894	156,877	183,719
Ending Fund Balance	\$17,143	\$22,483	(\$0)	\$15,513	\$0

<i>Fund balance as a % of expenditures</i>	14.18%	18.35%	0.00%	9.89%	0.00%
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Historical Commission

Beginning Fund Balance	\$422,976	\$435,938	\$342,015	\$288,149	\$292,058
Revenues	15,933	18,643	-	13,005	-
Total Available Funds	438,909	454,581	342,015	301,154	292,058
Expenditures	2,971	166,431	-	8,357	-
Ending Fund Balance	\$435,938	\$288,149	\$342,015	\$292,797	\$292,058

<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operatinal account groups)</i>				
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College / Commerce Center

Beginning Fund Balance	53,771	145	-	145	-
Revenues	145	-	-	-	-
Total Available Funds	53,916	145	-	145	-
Expenditures	-	53,772	-	-	-
Ending Fund Balance	\$53,916	(\$53,627)	\$0	\$145	\$0

<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operatinal account groups)</i>				
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Waste Managemet

Beginning Fund Balance	\$1,252	\$5,132	\$5,132	\$18,809	\$18,809
Revenues	143,880	145,677	160,000	182,279	166,500
Total Available Funds	145,132	150,809	165,132	201,088	185,309
Expenditures	140,000	132,000	160,000	40,342	166,500
Ending Fund Balance	\$5,132	\$18,809	\$5,132	\$160,746	\$18,809

<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operatinal account groups)</i>				
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Other Funds - Summary (continued)

Summary

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
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FEMA Disaster

Beginning Fund Balance	-	-	-	-	-
Revenues	-	-	-	90,970	-
Total Available Funds	-	-	-	90,970	-
Expenditures	-	-	-	90,970	-
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

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

Grant Fund

Beginning Fund Balance	9,861	29,910	-	20,358	-
Revenues	1,614,481	1,954,180	-	1,037,362	-
Total Available Funds	1,624,342	1,984,090	-	1,057,720	-
Expenditures	1,467,536	1,884,517	-	1,294,129	-
Ending Fund Balance	\$156,806	\$99,573	\$0	(\$236,409)	\$0

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

Law Library

Beginning Fund Balance	62,604	69,200	72,868	72,201	75,621
Revenues	12,685	11,297	10,600	12,502	12,600
Total Available Funds	75,289	80,497	83,468	84,703	88,221
Expenditures	6,090	8,297	10,600	10,000	12,600
Ending Fund Balance	\$69,200	\$72,201	\$72,868	\$74,703	\$75,621

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

Pre-Trial Intervention Program

Beginning Fund Balance	59,693	83,152	99,662	101,347	116,203
Revenues	29,339	24,075	22,500	22,410	21,000
Total Available Funds	89,032	107,227	122,162	123,757	137,203
Expenditures	5,880	5,880	22,500	4,270	21,000
Ending Fund Balance	\$83,152	\$101,347	\$99,662	\$119,487	\$116,203

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

District Attorney Special

Beginning Fund Balance	867	866	923	954	1,754
Revenues	13,692	42,093	28,200	33,399	28,200
Total Available Funds	14,559	42,959	29,123	34,353	29,954
Expenditures	13,692	42,793	28,200	33,298	28,200
Ending Fund Balance	\$867	\$166	\$923	\$1,054	\$1,754

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

Other Funds - Summary (continued)

Summary

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
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District Attorney Hot Check

Beginning Fund Balance	36,074	35,581	34,798	36,637	34,710
Revenues	2,774	3,247	3,600	1,260	1,000
Total Available Funds	38,848	38,828	38,398	37,897	35,710
Expenditures	3,268	2,190	3,600	3,032	1,000
Ending Fund Balance	\$35,581	\$36,637	\$34,798	\$34,865	\$34,710

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

Aging Services

Beginning Fund Balance	\$245,251	\$271,796	\$298,073	\$297,780	\$174,467
Revenues	371,588	420,799	387,500	478,984	473,680
Total Available Funds	616,839	692,595	685,573	776,764	648,147
Expenditures	345,043	394,815	372,634	549,627	470,362
Ending Fund Balance	\$271,796	\$297,780	\$312,939	\$227,137	\$177,784

Fund balance as a % of expenditures 78.77% 75.42% 83.98% 41.33% 37.80%

Commissary (Sheriff)

Beginning Fund Balance	36,418	40,107	49,095	51,908	63,046
Revenues	17,397	31,259	25,000	27,826	27,000
Total Available Funds	53,815	71,366	74,095	79,734	90,046
Expenditures	13,815	19,352	25,000	33,444	27,000
Ending Fund Balance	\$40,001	\$52,014	\$49,095	\$46,290	\$63,046

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

District Clerk TDCJ

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

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

Retiree Health Benefits Trust

Beginning Fund Balance	844,254	1,022,985	1,163,896	1,216,985	1,555,264
Revenues	264,766	306,058	353,957	472,687	535,831
Total Available Funds	1,109,020	1,329,043	1,517,853	1,689,673	2,091,095
Expenditures	86,035	125,694	145,678	151,380	163,621
Ending Fund Balance	\$1,022,985	\$1,203,348	\$1,372,176	\$1,538,293	\$1,927,474

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

Other Funds - Summary (continued)

Summary					
Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
Drug Forfeiture					
Beginning Fund Balance	208,443	197,381	215,516	203,080	221,692
Revenues	1,831	32,818	-	36,088	9,208
Total Available Funds	210,274	230,199	215,516	239,168	230,900
Expenditures	12,411	27,119	-	35,920	9,208
Ending Fund Balance	\$197,863	\$203,080	\$215,516	\$203,248	\$221,692
<i>Fund balance as a % of expenditures (not applicable for non-operatlnal account groups)</i>					
Permanent School					
Beginning Fund Balance	588,827	567,585	589,685	598,652	624,800
Revenues	32,347	65,016	65,000	97,670	95,000
Total Available Funds	621,174	632,601	654,685	696,322	719,800
Expenditures	53,588	33,950	65,000	69,622	95,000
Ending Fund Balance	\$567,586	\$598,651	\$589,685	\$626,700	\$624,800
<i>Fund balance as a % of expenditures (not applicable for non-operatlnal account groups)</i>					
Avail able School					
Beginning Fund Balance	222,919	220,957	247,795	240,273	272,876
Revenues	137,256	158,840	158,314	162,226	161,114
Total Available Funds	360,175	379,797	406,109	402,498	433,991
Expenditures	139,219	139,524	158,314	159,956	161,114
Ending Fund Balance	\$220,956	\$240,273	\$247,795	\$242,542	\$272,876
<i>Fund balance as a % of expenditures (not applicable for non-operatlnal account groups)</i>					
County Clerk Records Management					
Beginning Fund Balance	179,996	292,053	441,653	443,479	584,517
Revenues	250,546	260,132	234,650	276,047	269,250
Total Available Funds	430,542	552,185	676,303	719,526	853,767
Expenditures	138,491	108,705	149,784	171,326	226,128
Ending Fund Balance	\$292,050	\$443,480	\$526,519	\$548,200	\$627,639
<i>Fund balance as a % of expenditures 210.88% 407.96% 351.52% 319.97% 277.56%</i>					
County Records Management					
Beginning Fund Balance	-	1,947	(12,095)	3,022	3,433
Revenues	31,693	15,478	14,000	19,502	15,900
Total Available Funds	31,693	17,425	1,905	22,524	19,333
Expenditures	29,743	14,400	14,000	14,000	15,120
Ending Fund Balance	\$1,949	\$3,025	(\$12,095)	\$8,524	\$4,213
<i>Fund balance as a % of expenditures 6.55% 21.01% -86.39% 60.89% 27.86%</i>					

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
Sheriff's Federal Revenue Sharing					
Beginning Fund Balance	8,042	18,792	18,800	9,892	9,892
Revenues	36,269	24,500	20,000	15,000	20,000
Total Available Funds	44,311	43,292	38,800	24,892	29,892
Expenditures	25,520	33,269	20,000	7,620	20,000
Ending Fund Balance	\$18,791	\$10,023	\$18,800	\$17,272	\$9,892
<i>Fund balance as a % of expenditures</i>	73.63%	30.13%	94.00%		49.46%
District Clerk Records Management					
Beginning Fund Balance	30,186	46,062	60,236	29,365	40,805
Revenues	15,876	13,541	12,650	13,582	13,850
Total Available Funds	46,062	59,603	72,886	42,948	54,655
Expenditures	-	30,238	4,000	512	4,000
Ending Fund Balance	\$46,062	\$29,365	\$68,886	\$42,436	\$50,655
<i>Fund balance as a % of expenditures</i>	#DIV/0!	97.11%	1722.15%		1266.36%
County & District Court Technology					
Beginning Fund Balance	3,376	4,530	5,559	5,296	6,549
Revenues	1,154	1,066	1,035	1,235	1,300
Total Available Funds	4,530	5,596	6,594	6,531	7,849
Expenditures	-	300	1,035	-	1,035
Ending Fund Balance	\$4,530	\$5,296	\$5,559	\$6,531	\$6,814
<i>Fund balance as a % of expenditures</i>	#DIV/0!	1765.37%	537.10%		658.36%

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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	32,987	38,457	41,469	53,735	64,481
011-318-140	HOTEL OCCUPANCY TAX	18,278	29,699	20,000	39,960	20,000
	**TOTAL REVENUE	18,278	29,699	20,000	39,960	20,000

Detail Expenditures

Category/Department		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
011-401-488	HOTEL TAX DISTRIBUTION	8,074	11,274	8,000	10,046	12,000
011-401-489	PRO-RATA HOTEL TAX SHARE	4,735	5,290	12,000	6,673	8,000
	**TOTAL EXPENDITURES	12,810	16,563	20,000	16,719	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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	28,263	8,536	(3,562)	3	4
013-340-010	TRANSFER FROM GENERAL FUND		8,978	19,209	19,209	22,505
013-340-801	JUSTICE TECH FEES - PCT. 1	6,703	4,621	4,625	4,653	4,600
013-340-802	JUSTICE TECH FEES - PCT. 2	3,486	2,686	2,724	3,987	3,400
013-340-803	JUSTICE TECH FEES - PCT. 3	5,686	5,470	5,789	5,610	5,800
013-340-804	JUSTICE TECH FEES - PCT. 4	2,128	1,785	1,853	2,169	1,900
013-360-100	INTEREST					
	**TOTAL REVENUE	18,003	23,540	34,200	35,628	38,205

Detail Expenditures

Category/Department		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
013-450-503	NET DATA JP SOFTWARE MAIN	26,700	26,700	26,700	26,700	30,705
013-451-350	JP1 TECHNOLOGY EXPENSE		-			2,198
013-451-351	JP1 USE OF FUND BALANCE	3,171	2,972	2,314	2,094	
013-452-350	JP2 TECHNOLOGY EXPENSE	2,260	1,438			1,625
013-452-351	JP2 USE OF FUND BALANCE	2,451	1,362	1,363	1,363	
013-453-350	JP3 TECHNOLOGY EXPENSE		-			2,771
013-453-351	JP3 USE OF FUND BALANCE	2,555	2,313	2,897	2,897	
013-454-350	JP4 TECHNOLOGY EXPENSE		-			908
013-454-351	JP4 USE OF FUND BALANCE	592	853	927	927	
	**TOTAL EXPENDITURES	37,729	35,638	34,200	33,980	38,205



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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)				7	<i>Not provided</i>
014-340-740	CHILD ABUSE PREV. FEE		7	100	126	100
	*TOTAL FUND REVENUE	-	7	100	126	100

Detail Expenditures

Category/Department		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
014-401-402	CHILD ABUSE PREV. EXPENSE		-	100	-	100
	*TOTAL FUND EXPENSE	-	-	100	-	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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)			1,556,512	1,556,512	<i>Not provided</i>
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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 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	-	1,447,658	-
018-700-061	TRANSFER TO DEBT SERVICE			-	-	-
	* TOTAL FUND EXPENSE	-	559,958	-	1,447,658	-



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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	32,876	37,313	38,310	38,107	41,885
026-340-801	JP Court Bldg Security JP#1	1,661	1,143	1,700	1,142	1,100
026-340-802	JP Court Bldg Security JP#2	850	667	800	983	840
026-340-803	JP Court Bldg Security JP#3	1,400	1,338	1,300	1,385	1,400
026-340-804	JP Court Bldg Security JP#4	526	446	561	544	490
026-340-100	INTEREST					
	* TOTAL FUND REVENUE	4,438	3,593	4,361	4,054	3,830

Detail Expenditures

026-580-571	JP#1 CAPITAL OUTLAY	-	-	1,700	-	1,100
026-580-572	JP#2 CAPITAL OUTLAY	-	-	800	-	840
026-580-573	JP#3 CAPITAL OUTLAY	-	-	1,300	-	1,400
026-580-574	JP#4 CAPITAL OUTLAY	-	2,800	561	-	490
	Sub-Total : Capital Outlay	-	2,800	4,361	-	3,830
	* TOTAL FUND EXPENSE	-	2,800	4,361	-	3,830



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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	425	17,143	27,005	22,483	14,886
027-340-010	TRANSFER FROM GENERAL	100,845	98,996	118,539	118,539	138,032
027-340-400	COUNTY CLERK FEES	12,572	12,982	12,500	13,947	13,800
027-340-700	DISTRICT CLERK FEES	5,889	4,951	4,600	5,098	5,200
027-340-801	JP #1 Security Fees	5,055	3,458	3,500	3,488	3,450
027-340-802	JP #2 Security Fees	2,605	2,027	2,100	2,990	2,550
027-340-803	JP #3 Security Fees	4,262	4,106	4,350	4,209	4,400
027-340-804	JP #4 Security Fees	1,593	1,339	1,300	1,635	1,400
027-342-600	INSURANCE PROCEEDS (CLAIM	4,781				
	**TOTAL REVENUES	137,601	127,859	146,889	149,907	168,832

Security (Courthouse) (Cont.)

Detail Expenditures

Account #	Account Name	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
027-580-103	CELL PHONE ALLOWANCE	790	1,098	1,560	1,445	1,561
027-580-105	SALARIES - BAILIFFS	62,289	65,789	102,000	89,066	104,283
027-580-108	SALARIES / PART-TIME	17,227	8,170	5,000	10,596	7,500
027-580-120	CERTIFICATE PAY	625	610	1,200	46	1,800
027-580-200	LONGEVITY	360	420	540	60	480
027-580-201	SOCIAL SECURITY	6,211	5,787	8,438	7,628	8,845
027-580-202	GROUP INSURANCE	10,917	19,087	29,932	23,353	32,555
027-580-203	RETIREMENT	9,908	9,013	14,003	12,884	15,378
027-580-204	WORKERS COMPENSATION	2,072	1,853	2,692	2,540	2,784
027-580-206	UNEMPLOYMENT INSURANCE	199	178	240	228	243
	Sub-Total : Personnel	110,598	112,005	165,604	147,847	175,429
027-580-300	UNIFORMS	375	2,297	1,000	661	1,000
027-580-315	OFFICE SUPPLIES	231	497	500	320	500
027-580-423	MOBILE PHONES/PAGER	-	195		229	-
027-580-427	TRAVEL/TRAINING	15	185	2,000	809	2,000
027-700-010	TRANSFER TO GENERAL FUND		2,000		2,321	
027-580-495	SECURITY EXPENSES	9,665	5,339	4,790	4,690	4,790
	Sub-Total : Operating	10,285	10,514	8,290	9,030	8,290
027-580-573	CAPITAL PURCHASES			-		
	Sub-Total : Operating	-	-	-	-	-
	**TOTAL EXPENSES	120,883	122,519	173,894	156,877	183,719



Historical Commission

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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	422,976	435,938	342,015	288,149	292,058
028-318-140	HOTEL/MOTEL TAX	5,000	5,000	-	5,000	
028-360-100	DEPOSITORY INTEREST	605	1,460	-	2,608	
	* REVENUE SUMMARY	5,605	6,460	-	7,608	-
028-367-100	CONTRIBUTIONS	9,988	12,182	-	4,766	
	* CONTRIBUTIONS REVENUE	9,988	12,182	-	4,766	-
028-370-500	Miscellaneous Income	340		-	631	-
	* OTHER REVENUE	340	-	-	631	-
	**TOTAL REVENUES	15,933	18,643	-	13,005	-

Detail Expenditures

028-661-334	OPERATING EXPENSE	2,971	166,431	-	8,357	
	Sub-Total : Operating	2,971	166,431	-	8,357	-
028-661-531	CAPITAL PROJECTS - BUILDING			-		
	Sub-Total : Capital Outlay	-	-	-	-	-
	**TOTAL EXPENDITURES	2,971	166,431	-	8,357	-



College & Commerce Center

Fund Description

In 2009 this fund was created to account for the construction of the Polk County Commerce Center funded through \$4million grant from the Texas Economic Development Administration (EDA) - over \$3million in FEMA Disaster funding and local contributions raised through the Polk County Higher Education and Technology Foundation. Angelina College provides management and full course curriculum and the Center also serves as a shelter facility in the event of a major disaster. This fund has not been active since completion of the project and is shown only to reflect any prior years' activity.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	53,771	145		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

030-700-035	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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	1,252	5,132	5,132	18,809	18,809
032-344-601	SANTEK CONTRACT PYMTS.	143,880	145,677	160,000	182,279	166,500
	** TOTAL REVENUES	143,880	145,677	160,000	182,279	166,500

Detail Expenditures

032-700-010	TRANSFER TO GENERAL FUND	140,000	132,000	160,000	40,342	166,500
032-700-061	TRANSFER TO DEBT (POST CLOSURE)					
	Sub-Total : Capital Outlay	140,000	132,000	160,000	40,342	166,500
	* EXP SUMMARY - WASTE MGMT	140,000	132,000	160,000	40,342	166,500



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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)					
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					
034-340-010	TRANSFER FROM GENERAL FUND				90,970	
	*TOTAL FUND REVENUE	-	-	-	90,970	-

Detail Expenditures

034-694-491	COUNTY DISASTER EXP (GEN)				90,970	
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	-	-	-	90,970	-



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 "Senior Center Project #7215389" which refers to a Texas Community Development Program Block Grant for a portion of the cost to construct a new Senior Center. This fund is not performance related.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
Fund Balance (year beginning)	9,861	29,910		20,358	
035-331-050 FEMA PROJECT REVENUES					
035-331-100 DISASTER PROJECT (DRS)					
035-331-115 #2563801 - FORENSIC EQUIP					
035-331-125 COURTHOUSE RESTORATION	501,272	191,637			
035-331-150 2012-040364 EXEC/PPH	79,308	72,731		57,243	
035-331-201 DISASTER RELIEF 216280					
035-331-203 DISASTER RELIEF 2526701					
035-331-204 GLO #10-5226-000-5210	980,130	965,765		(1,330)	
035-331-205 CITY OF CORRIGAN REIMB.		193,610		12,190	
035-331-206 CORRIGAN OSB LLC PROJECT		530,438		662,056	
035-331-300 SENIOR CENTER #7215389				178,479	
035-342-900 MISCELLANEOUS				9	
035-370-030 TRANSFER FROM COLLEGE/CC	53,772				
035-370-051 TRANSFER FROM AGING				128,715	
**TOTAL REVENUE	1,614,481	1,954,180	-	1,037,362	-

Detail Expenditures

035-400-990 2012-040364 EXEC/PPH	79,308	72,731		70,921	
035-409-590 FEMA PROJECT EXPENSES				76,000	
035-409-603 SENIOR CENTER #7215389				428,876	
035-409-614 GLO #10-5226-000-5210	886,956	1,517,499		19,395	
035-409-616 #7215092 - CORRIGAN OSB PROJECT		172,314		662,056	
035-409-625 COURTHOUSE RESTORATION	501,272	121,973		1,031	
035-409-650 EWP-TAYLOR LAKES 68744				35,850	
**TOTAL EXPENDITURES	1,467,536	1,884,517	-	1,294,129	-

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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	62,604	69,200	72,868	72,201	75,621
040-340-400	COUNTY COURT FEES	2,970	3,100	3,000	3,270	3,200
040-340-700	DISTRICT COURT FEES	9,715	8,197	7,600	9,232	9,400
	* COURT FEES REVENUE SUMM	12,685	11,297	10,600	12,502	12,600
040-360-100	DEPOSITORY INTEREST				-	
	* INTEREST REVENUE SUMMA	-	-	-	-	-
	**TOTAL REVENUES	12,685	11,297	10,600	12,502	12,600

Detail Expenditures

040-650-334	OPERATING EXPENSE	6,090	8,297	10,600	10,000	12,600
	Sub-Total : Operating	6,090	8,297	10,600	10,000	12,600
040-650-573	CAPITAL OUTLAY					
	Sub-Total : Capital Outlay	-	-	-	-	-
	** TOTAL EXPENDITURES	6,090	8,297	10,600	10,000	12,600

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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	59,693	83,152	99,662	101,347	116,203
047-340-100	DEPOSITORY INTEREST	-				
047-340-475	PRETRIAL INTERVEN. FEE	29,339	24,075	22,500	22,410	21,000
	*TOTAL FUND REVENUE	29,339	24,075	22,500	22,410	21,000

Detail Expenditures

047-475-000	PRE-TRIAL SERVICES PERSONNEL					
047-475-417	PRETRIAL INTERVENTION	5,880	5,880	22,500	4,270	21,000
047-475-427	PRETRIAL OPERATING					
	*TOTAL FUND EXPENSE	5,880	5,880	22,500	4,270	21,000



District Attorney Special

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	867	866	923	954	1,754
048-333-300	STATE MONIES					
048-333-400	LEOSE INVESTIG. TRAINING	785		700	800	700
048-342-400	SALARY SUPPLEMENT REIMB.	12,907	42,093	27,500	27,500	27,500
048-390-010	TRANSFER FROM GENERAL FUND				5,099	
	*TOTAL FUND REVENUE	13,692	42,093	28,200	33,399	28,200

Detail Expenditures

048-476-105	SALARY SUPP/BENEFITS	12,907	42,093	27,500	27,500	27,500
048-476-201/202	BENEFITS (pd by General Fund)				5,799	
048-476-334	INVESTIGATOR TRAVEL/TRAIN	785	700	700	-	700
	*TOTAL FUND EXPENSE	13,692	42,793	28,200	33,298	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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	36,074	35,581	34,798	36,637	34,710
049-340-600	FEES	2,774	3,247	3,600	1,260	1,000
049-342-400	SALARY SUPP/REFUND					
049-342-566	REFUND - UNEMPLOYMENT					
	* TOTAL FUND REVENUE	2,774	3,247	3,600	1,260	1,000

Detail Expenditures

049-476-105	SALARY SUPP/BENEFITS	-				
049-476-334	OPERATING	3,268	2,190	3,600	3,032	1,000
	* TOTAL FUND EXPENSE	3,268	2,190	3,600	3,032	1,000



Administered by
Social Services

Aging Services

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	245,251	271,796	298,073	297,780	174,467
051-339-120	TITLE IIIC1 CONGREGATE MEA	72,548	77,800	60,000	79,095	71,280
051-339-130	TITLE IIIC2 HOME DELIVERY M	43,050	42,971	35,000	43,189	39,600
051-339-135	HOME DELIVERED REIMBURSE	120,246	145,783	125,000	170,496	150,800
051-339-140	TITLE XX - DHS	63,053	97,233	125,000	141,045	173,250
051-339-145	HMO-HDM REIMBURSEMENT	49,334	42,027	32,000	36,842	30,600
051-339-180	EFSP - National Board	2,798	3,384	-		
051-339-185	HOME DELIVERY CONTRIBUTI	6,007	100	-		
051-339-190	LIVINGSTON CONTRIBUTIONS	2,377	1,871	1,700	1,613	1,650
051-339-193	CORRIGAN CONTRIBUTIONS	414	291	300	123	100
051-339-195	ONALASKA CONTRIBUTIONS	8,212	8,330	8,500	5,708	6,000
051-342-600	INSURANCE CLAIMS	-				
051-360-100	DEPOSITORY INTEREST	-	24		869	400
051-360-150	MISCELLANEOUS REVENUE	100	986		4	
051-370-490	REIMB. CO. MEETINGS/BANQU	3,449				
	** TOTAL REVENUES	371,588	420,799	387,500	478,984	473,680

Detail Expenditures

051-645-105	SALARIES	107,605	95,195	98,601	90,902	101,066
051-645-108	SALARIES / PART-TIME	8,211	22,078	26,447	30,530	35,699
051-645-200	LONGEVITY PAY	1,140	1,020	1,380	1,380	1,800
051-645-201	SOCIAL SECURITY	8,232	8,407	9,672	8,741	10,600
051-645-202	GROUP INSURANCE	42,020	38,174	39,909	40,201	43,406
051-645-203	RETIREMENT	14,161	14,014	16,050	15,621	18,429
051-645-204	WORKER'S COMPENSATION	1,156	1,110	1,199	1,214	1,335
051-645-206	UNEMPLOYMENT COMPENSAT	282	279	275	276	291
	Sub-Total : Personnel	182,808	180,275	193,534	188,865	212,626
051-645-315	OFFICE SUPPLIES	1,742	2,639	1,500	2,419	3,000
051-645-330	VAN GAS/ OIL	5,126	3,713	3,000	5,718	6,000
051-645-333	RAW FOOD	121,011	145,969	125,000	159,613	139,801
051-645-334	FOOD DELIVERY		116	150	154	
051-645-340	FEMA FOOD RELATED ITEMS	-	-	-		
051-645-343	PAPER GOODS/SUPPLIES	5,104	22,294	27,000	33,873	30,000
051-645-344	KITCHEN SUPPLIES	2,186	2,780	3,000	1,547	4,000

Aging Services (Cont.)

Detail Expenditures (continued)

Account #	Account Name	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
051-645-351	EQUIPMENT MAINT/REPAIR	835	366	350	2,275	4,500
051-645-353	COMPUTER SOFTWARE EXP.	106	-	-	365	500
051-645-394	SAFETY & MEDICAL SUPPLIES	927	-	-	239	300
051-645-396	STATE NUTRITIONIST GUIDE	800	800	800		800
051-645-405	CONTRACT SERVICES	13,367	13,191	13,445	13,445	13,445
051-645-420	TELEPHONE EXPENSE	5,785	1,938	1,855	2,177	2,390
051-645-427	TRAVEL - SEMINARS		-			
051-645-454	AUTO REPAIRS	1,307	3,648	3,000	3,374	8,400
051-645-470	COUNTY SUBSIDY EXPENSES		-	-		
051-645-490	COUNTY MEETING/BANQUET	2,707	237	-		
	Sub-Total : Operating	161,002	197,691	179,100	225,197	213,136
051-645-572	EQUIPMENT	1,233	6,119		1,935	
051-645-573	CAPITAL OUTLAY		10,729		4,914	44,600
051-700-035	TRANSFER FROM FUND BALANCE				128,715	
	Sub-Total : Capital Outlay	1,233	16,848	-	135,564	44,600
051-999-990	** TOTAL EXPENDITURES	345,043	394,815	372,634	549,627	470,362



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	2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
Fund Balance (year beginning)	36,418	40,107	49,095	51,908	63,046
056-367-135	COMMISSION ON COMMISSAR	17,397	31,259	25,000	27,826
056-367-426	WORK RELEASE PROGRAM				
056-367-512	REFUNDS / REIMB				
	* TOTAL FUND REVENUE	17,397	31,259	25,000	27,826

Detail Expenditures

056-512-491	INMATE SUPPLIES	13,815	19,352	25,000	33,444	27,000
056-700-010	TRANSFER TO GENERAL					
	* TOTAL FUND EXPENSE	13,815	19,352	25,000	33,444	27,000



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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	5,648	-	-		
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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	844,254	1,022,985	1,163,896	1,216,985	1,555,264
083-341-100	DEPOSITORY INTEREST	1,877	4,363	4,000	12,530	10,000
083-342-202	TAC HEBP SURPLUS DISTRIB	12,114	42,171	40,000	10,754	15,000
083-342-550	DELINQ. TAX RETIREE REIMB.				14,447	
083-370-010	TRANSFER FROM GEN FUND	250,775	250,000	300,000	425,000	500,000
083-370-185	JUV. PROB. REIMBURSEMENT		9,525	9,957	9,957	10,831
	* TOTAL FUND REVENUE	264,766	306,058	353,957	472,687	535,831

Detail Expenditures

083-401-202	RETIREE HEALTH INSURANCE	78,379	125,694	138,678	144,583	163,621
083-401-205	ADMINISTRATIVE EXPENSE	7,655		7,000	6,797	
	* TOTAL FUND EXPENSE	86,035	125,694	145,678	151,380	163,621



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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	208,443	197,381	215,516	203,080	221,692
090-340-200	SHERIFF'S ACCOUNT	1,778	23,393	-	27,700	9,208
090-340-600	DISTRICT ATTORNEY ACCT.		9,130	-	7,674	
090-340-700	CONSTABLES ACCT.			-		
090-360-100	DEPOSITORY INTEREST	53	296	-	715	
	* TOTAL FUND REVENUE	1,831	32,818	-	36,088	9,208

Detail Expenditures

090-476-499	DIST. ATTY. ACCOUNT	3,961	2,000	-	21,701	
090-552-499	CONSTABLE PCT. 2 ACCT.			-		
090-552-498	SHERIFF'S ACCT. - FEDERAL		6,300			
090-560-499	SHERIFF'S ACCOUNT	8,450	11,530	-	14,218	9,208
090-700-010	TRANSFER TO GENERAL FUND		7,289			
	* TOTAL FUND EXPENSE	12,411	27,119	-	35,920	9,208



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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	588,827	567,585	589,685	598,652	624,800
091-360-100	DEPOSITORY INTEREST	315	1,721		4,356	
091-370-200	MINERAL ROYALTIES	32,032	63,295	65,000	93,313	95,000
	* TOTAL FUND REVENUE	32,347	65,016	65,000	97,670	95,000

Detail Expenditures

091-699-489	SCHOOL DISTRIBUTIONS	53,039	32,374	65,000	65,609	95,000
091-700-092	TRANSFER TO AVAILABLE	549	1,575		4,012	
	* TOTAL FUND EXPENSE	53,588	33,950	65,000	69,622	95,000



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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	222,919	220,957	247,795	240,273	272,876
092-360-100	DEPOSITORY INTEREST	338	650	1,700	1,599	4,500
092-370-091	TRANSFER FROM PERM. SCHO	427	1,575		4,012	
092-370-200	LEASE REVENUES	136,491	156,614	156,614	156,614	156,614
	* TOTAL FUND REVENUE	137,256	158,840	158,314	162,226	161,114

Detail Expenditures

092-699-450	PROPERTY TAXES	14,328	14,632	14,650	16,291	16,291
092-699-489	SCHOOL PYMTS/DISTRIBUTIO	124,892	124,892	143,664	143,664	144,823
	* TOTAL FUND EXPENSE	139,219	139,524	158,314	159,956	161,114



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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	179,996	292,053	441,653	443,479	584,517
093-340-400	COUNTY CLERK FEES	105,683	109,215	100,000	118,500	115,000
093-340-405	COURT RECORDS PRESERV.	810	1,080	1,000	1,180	1,000
093-340-410	RECORDS ARCHIVE FEE	140,158	145,831	130,000	150,309	148,000
093-340-415	PROBATE ARCHIVE FEE	1,495	1,575	1,500	1,665	1,650
093-340-420	PRESV. - VITAL STATISTIC	2,400	2,375	2,150	2,308	2,000
	*FEES REVENUE SUMMARY	250,546	260,076	234,650	273,962	267,650
093-360-100	DEPOSITORY INTEREST		57		2,085	1,600
	* INTEREST REVENUE SUMMA	-	57	-	2,085	1,600
	** TOTAL REVENUES	250,546	260,132	234,650	276,047	269,250

(PROJECTED USE OF FUND BALANCE)

Detail Expenditures

093-403-410	RECORDS ARCHIVE EXPENSE	12,500	5,203	10,000	49,942	80,140
093-403-415	PROBATE ARCHIVE EXPENSE	-				
093-403-420	PRESERVATION-VITAL STATIS	2,899		7,000		7,000
093-403-500	COMPUTER NETWORK MAINT	27,056	28,931	39,858	28,458	40,093
093-700-403	Transfer to Co. Clerk General F	96,036	74,572	92,926	92,926	98,895
	** TOTAL EXPENDITURES	138,491	108,705	149,784	171,326	226,128



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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	-	1,947	(12,095)	3,022	3,433
094-340-400	COUNTY CLERK FEES	6,677	6,904	6,800	8,876	7,500
094-340-700	DISTRICT CLERK FEES	8,592	7,474	7,150	10,576	8,400
094-390-450	Book Repair-Trnsf from Gen	16,424	1,100	50	50	
	** TOTAL REVENUES	31,693	15,478	14,000	19,502	15,900

Detail Expenditures

094-426-450	DIST. CLERK IMAGING	29,743	14,400	14,000	14,000	15,120
	** TOTAL EXPENDITURES	29,743	14,400	14,000	14,000	15,120



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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	8,042	18,792	18,800	9,892	9,892
095-331-100	FEDERAL REVENUES	36,269	24,500	20,000	15,000	20,000
095-360-100	DEPOSITORY INTEREST					
	* TOTAL FUND REVENUE	36,269	24,500	20,000	15,000	20,000

Detail Expenditures

095-560-334	OPERATING EXPENSES	25,520	33,269	20,000	7,620	20,000
	* TOTAL FUND EXPENSE	25,520	33,269	20,000	7,620	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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	30,186	46,062	60,236	29,365	40,805
098-340-450	RECORDS PRESERVATION FEE	5,990	5,078	4,750	5,196	5,250
098-340-700	COURT RECORDS PRESV. FEE	9,886	8,463	7,900	8,386	8,600
098-340-410	RECORDS ARCHIVE FEE	-	-	-	-	-
	* TOTAL FUND REVENUE	15,876	13,541	12,650	13,582	13,850

Detail Expenditures

098-450-450	REC. PRESERV. EXPENSE	-	30,238	3,450	512	3,450
098-450-572	EQUIPMENT / COMPUTERS	-	-	550	-	550
098-700-094	TRANSFER TO CO. REC. MGMT	-	-	-	-	-
	* TOTAL FUND EXPENSE	-	30,238	4,000	512	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		2015 Actual (per Aud. Rep.)	2016 Actual (per Aud. Rep.)	2017 Budget (as adopted)	2017 Actual (unaudited)	2018 Budget Adopted
	Fund Balance (year beginning)	3,376	4,530	5,559	5,296	6,549
099-340-400	COUNTY COURT & CCL FEES	653	646	625	602	700
099-340-700	DISTRICT COURT FEES	500	420	410	633	600
	* TOTAL FUND REVENUE	1,154	1,066	1,035	1,235	1,300

Detail Expenditures

099-426-427	TECH EDUCATING / TRAINING	-	300	350	-	350
099-426-572	TECH ENHANCE/EQUIPMENT	-	-	685	-	685
	* TOTAL FUND EXPENSE	-	300	1,035	-	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 the GFOA to determine its eligibility for another award.



Polk County received the GFOA *Certificate of Achievement for Excellence in Financial Reporting* for the Comprehensive Annual Financial Report issued for the year ending September 30, 2016. This award program was established to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal.

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 2016 (Estimate)	Persons per sq mile (2010)
Polk County	45,413	47,916	43
Texas	25,145,561	27,862,596	96.3
United States	308,745,538	323,127,513	87.4

Income (most current available for all jurisdictions)



2010 – 2016 (in 2016 dollars)	Polk County	Texas	U. S.
Median Household Income	\$40,864	\$54,727	\$55,322
Per Capita Income	\$21,411	\$27,828	\$29,829

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



August 2017– not seasonally adjusted	Polk County	Texas	United States
Labor Force	17,295	13,619,456	161,049,000
Employed	16,315	13,070,608	154,494,000
Unemployed	980	548,848	6,556,000
Unemployment Rate	5.7%	4.0%	4.1%



Appendix D

TOP 20 POLK COUNTY EMPLOYERS

	#employed in Polk County
1. Georgia Pacific	1000
2. Texas Department of Criminal Justice, Polunsky Unit	672
3. Alabama-Coushatta Tribe of Texas includes Naskila Entertainment Center	589
4. Livingston I.S.D.	569
5. Wal-Mart Super Center	420
6. CHI St. Luke's Health Memorial Livingston	345
7. Polk County (Gov't)	340
8. Lowe's Home Improvement	231
9. Brookshire Bros. (Corrigan, Livingston, Onalaska)	209
10. Corrigan/Camden ISD	175
11. Onalaska ISD	158
12. Sam Houston Electric Cooperative	155
13. The Bradford	155
14. Timberwood Nursing & Rehabilitation	135
15. First National Bank (and Church Street Financial)	108
16. Management & Training Corporation (MTC) (IAH Detention Facility Operator)	106
17. Corrigan OSB, LLC (as of June 2017)	100
18. Pine Ridge Health Care	99
19. First State Bank	88
20. City of Livingston	81

Source: (July 2017) Current data collection from Employers as provided to Polk County Judge's Office



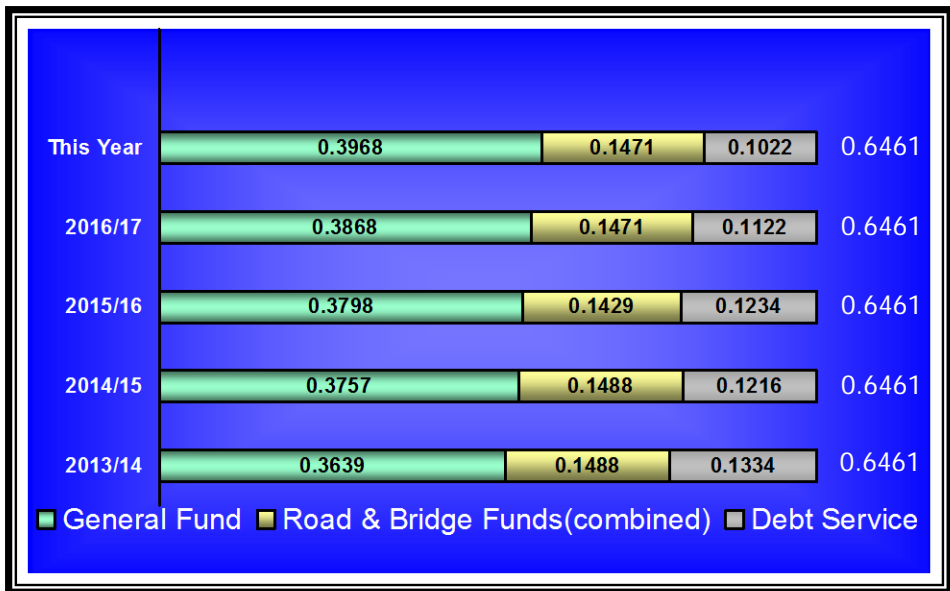
Appendix E

TOP 10 POLK COUNTY TAXPAYERS

TAXPAYER	2017 Market Value	2017 Taxable Value	% of Net Taxable Value (\$3,350,590,102)
Georgia Pacific LCC (Timberland/Plant)	133,161,400	117,632,800	3.51%
Unit Petroleum Company (Oil & Gas)	95,289,435	95,271,245	2.84%
TransCanada Keystone Pipeline LP (Oil & Gas)	81,820,448	81,820,448	2.44%
RMS Texas Timberlands I LP (Timberland)	361,809,193	27,962,387	0.84%
Union Pacific Railroad Co. (Railroad)	26,673,320	26,673,320	0.80%
Enbridge Pipelines (East Texas) (Oil & Gas)	25,271,700	25,271,700	0.75%
Kinder Morgan Tejas Pipeline LP (Oil & Gas)	23,924,390	23,924,390	0.71%
Black Stone Minerals Company LP (Oil & Gas)	21,215,297	21,215,297	0.63%
BBX Operating LLC (Oil & Gas)	19,076,025	19,076,025	0.57%
Amplify Energy Operating LLC (Oil & Gas)	16,037,157	16,037,157	0.48%

Source: Polk Central Appraisal District – July 2017

POLK COUNTY TAX RATE (History)





OF THE POLK COUNTY COMMISSIONERS COURT
Setting the 2017 Tax Rate (to fund the FY2018 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 2017 Tax Rate have been satisfied;

THE COMMISSIONERS COURT, meeting on this the 12th day of September, 2017 in a properly called session with the following Members present;

- Sydney Murphy County Judge
- Bob Willis Commissioner, Precinct 1
- Ronnie Vincent Commissioner, Precinct 2
- Milton Purvis Commissioner, Precinct 3
- Tommy Overstreet Commissioner, Precinct 4

And the following Members absent;

NONE

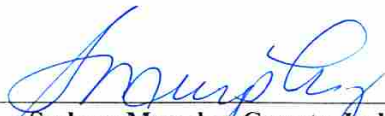
considered a motion made by Tommy Overstreet, Commissioner Precinct 4 and second by Bob Willis, Commissioner Precinct 1 that the 2017 property tax rate be adopted as 0.6461, which is more than the 2017 Effective Tax Rate of 0.626602.

IN FAVOR; Sydney Murphy, Bob Willis, Ronnie Vincent, Milt 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 2017 Tax Rate is set as follows;

General Fund	0.3968
Road & Bridge (combined)	<u>0.1471</u>
Maintenance & Operation Rate	0.5439
Debt (Service) Rate	<u>0.1022</u>
TOTAL COUNTY TAX RATE	0.6461



Sydney Murphy, County Judge
Polk County, Texas

Attest:
BY: 

Schelana Hock, County Clerk
Date: September 12, 2017





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 (includes buildings, vehicles & mobile equipment, other equipment, furnishings, etc.). **General Fund** The County's primary operating fund.

GFOA Acronym for Government Finance Officers Association.

H

HR Refers to the County's Human Resources Department, which handles personnel matters.

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 a combination of counties designated by the state legislature to be served by a particular District Court.

Judicial Management County's effort to enhance the management of data from arrest to final disposition for 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 and 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. They operate in accordance with the Texas Property Tax Code and are responsible for local property tax appraisal and exemption administration for all taxing units within 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.



S

Standard & Poor's Refers to Standard & Poor's Rating Services, often referred to as S&P Rating. The S&P rating is a credit score that describes the general creditworthiness of a company, city or county that issues debt. The Standard and Poor's company rates how likely a debt will be repaid. S&P also rates the creditworthiness of individual bonds issued by the County.

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 report and, therefore, may be subject to change pending completion of the audit for the subject period.





COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE.....327-6813	JUSTICES 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	<u>(OFFICE SPACE PROVIDED TO):</u>
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/INSPEC./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 CLERK327-6814	INDIGENT HEALTH CARE	GAME WARDEN 327-6839
SHERIFF327-6810	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 327-2174
(CONTACT SHERIFF).....327-6810	(OR CONTACT DISTRICT CLERK)	
COUNTY AUDITOR327-6811	PRE-TRIAL SERVICES 327-6834	