

Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2014 - SEPTEMBER 30, 2015

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

This budget will raise more revenue from property taxes than last year's budget by an amount of \$518,294 which is a 2.87 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 \$232,538.

The vote to adopt the FY2015 Budget is as follows;
Voting Yes: John P. Thompson, Robert C. "Bob" Willis,
Ronnie Vincent, Milt Purvis and Tommy Overstreet

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

Property Tax Rate: (2013)0.6461/\$100 (2014)0.6461/\$100

Effective Tax Rate: (2013)0.5922 (2014)0.6355

Effective Maintenance & Operations Tax Rate:

2013)0.5402 (2014)0.5893

Rollback Tax Rate: (2013)0.6572 (2014)0.6979

Debt Rate: (2013)0.1541 (2014)0.1403

The total amount of County Debt Obligation (10/1/14) is \$27,008,000.

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Polk County
Texas**

For the Fiscal Year Beginning

October 1, 2013

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, 2013 and ending September 30, 2014 (FY2014).

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

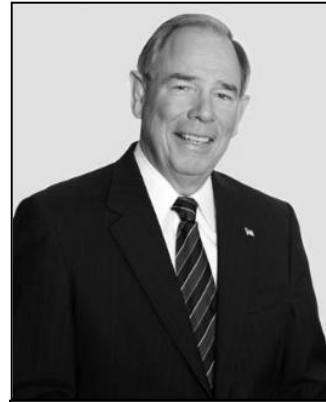
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

Polk County OUR GOVERNING BODY

FY Beginning October 1, 2014



BOB WILLIS
COMMISSIONER, PCT. 1



JOHN P. THOMPSON
COUNTY JUDGE

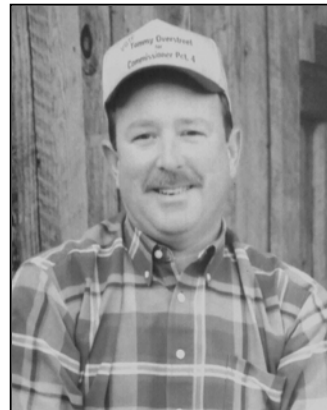


RONNIE VINCENT
COMMISSIONER, PCT. 2

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, 2014 and ending September 30, 2015. This budget has been specially designed to help you, the reader, learn about the operation of and issues affecting the County. Although a county budget is a **financial plan** from which you can learn much about how County funds are received and spent, the budget document serves other functions as well. For example, it is a **policy document**, presenting the major policies guiding the manner in which the County is managed. It is an **operations guide**, giving the public, elected officials and County staff relevant information pertaining to the production and performance of individual County Departments. The document is also as a **communications device** by which information is conveyed verbally and graphically in a way that should be easily understood, even by persons not familiar with County operations. This particular section of the document explains the budget format and will help you locate information that may be of special interest to you.

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

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

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

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

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

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



A Quick Index

Top 10 Common Questions About The Budget

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

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

How much revenue comes from taxes? and *Page 18-21 narratives*
What are other sources of revenue for the County? *Page 40-41 Summary, by Source*

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

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

Does the County have a financial policy that guides how funds are reported, invested and audited? *Pages 135-142*

What does "GAAP" mean? *Page 151*

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

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



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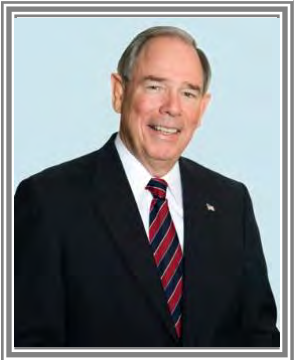
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Directory of County Offices (Back Cover)



JOHN P. THOMPSON
POLK COUNTY JUDGE



To the Citizens of Polk County, Texas;

I am pleased to present the Polk County Budget for FY2015, as adopted by the Commissioners Court on September 15, 2014. We have developed this budget format to provide you with updated information each year about the process, issues and data utilized in formulating the County's annual budget and as a means to help citizens better understand how, why and where county funds are spent.

For the next fiscal year (FY2015), we anticipate revenues totaling \$27,932,884 and expenditures totaling \$27,962,094 for the period beginning October 1, 2014 and ending September 30, 2015. The overall (negative) budget balance of \$(29,210) represents a combined total of; reserves held in certain dedicated (Special) funds such as the Retiree Health Benefits Trust, positive budget balances or the use of fund balance (negative budget balances) in certain restricted (Special) funds such as Road & Bridge and Aging, as well as the budgeted use of \$117,716 of the General Fund balance for additional staffing approved by the Court in the Criminal District Attorney and the County Clerk offices. The Commissioners Court voted unanimously to maintain the same County Tax Rate (0.6461) as last year and to rely on revenue resulting from increases in real and personal property values, new property on the tax roll, and a portion of the County's reserves to offset a decline in mineral values, other decreased revenues, and to address new budget needs.

County governments are required by law – and by fiduciary responsibility to the taxpayer – to adopt a balanced budget, which in certain years may be accomplished by the use of fund balances (reserves) such as the amount of General Fund balance the Court elected to use for FY2015 in lieu of an increase in the County's tax rate. The task of developing a budget that meets the steadily increasing costs of operations and the needs of all County departments is particularly difficult in years without new or increased revenue sources. Although the increase in this year's Certified Values are expected to provide an additional \$518,294 in ad valorem tax revenue, a projected decrease in sales tax revenues (the County's second largest single revenue source), declining court fines/fees, decreased state/federal funding and miscellaneous revenues, and increased operating costs absorbed nearly \$700,000 of the FY2015 Budget – exceeding the increase by nearly \$181,000. Since 2005, however, our Commissioners Court has managed to fund the County's steadily growing budget needs with only one increase in the County Tax Rate – less than 2¢/\$100 value in the 2012 tax year.

The General Fund Balance (Reserve) at the beginning of FY2015 is estimated by the County Auditor to be \$6,931,228, representing a \$312,447 increase from the prior year's (FY2014 audited) beginning balance. In support of the FY2015 Budget, the Commissioners Court voted to adopt a 2014 property tax rate of \$0.6461/\$100 valuation, representing no increase in the rate adopted for the previous tax year (2013). Based on the average taxable value of a residence homestead in Polk County this year (\$101,983), the amount of taxes imposed on the average home will be \$658.91, a \$41.99 increase from the average of \$616.92 imposed last year on the 2013 average value of \$95,484. The taxes imposed on the average home are \$10.81 more than would be imposed this year had the County adopted the Effective Rate of \$0.6355 (the rate that would generate the same amount of tax revenue as last year).

Budgeting the use of fund balance, as in FY2015, is an option that is carefully weighed by the Court and must comply with the County's Fund Balance Policy of maintaining levels of reserves equal to or exceeding three months of operating costs. The County annually reviews opportunities to improve employee compensation, considering cost of living adjustments for County positions when projected revenues can support those increases. For FY2015, no cost of



living increase was included in the Budget. However, the County was able to absorb a nearly 8% increase in employee health insurance premiums, paying the full cost for employees.

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

- ❖ **Certification of the County's 2014 Net Taxable Value** by the Polk Central Appraisal District at \$3,011,602,750 reflects a \$125,538,481 increase over last year's certified value of \$2,886,064,269, which includes a \$41,791,211 increase in values subject to the County's "Over 65/Disabled" freeze of tax liability. The Tax Assessor Collector anticipates a collection rate at 95% and the combined changes result in the County's budgeted increase in ad valorem tax revenues of \$518,294 for all tax based funds, combined (less than 37% of the increase realized in the prior year). More detail regarding the budgeting of tax revenue is provided in the Major Revenue discussion beginning on page 18.
- ❖ **Sales Tax revenue** is projected to decrease from \$2,126,325 estimated in the FY2014 Budget to \$1,999,961 in FY2015, as recovery continues from the sharp declines seen in receipts of the County's 1/2¢ sales tax from 2008 to the end of 2011. This revenue projection is consistent with state-wide trends reported by the Texas State Comptroller.
- ❖ **Charges & Fees for Services** are expected to increase in FY2015 to \$1,498,625 while **Court Fines, Fees & Forfeitures** continue to decrease – this year by an estimated 13% (-\$107,190) of last year's budget estimate to a total of \$723,590. Offices collecting these fines and fees attribute the decrease in revenue to outstanding warrants, the inability of offenders to pay and reduced use of the DPS Weight Station located in Polk County.
- ❖ **Interest** earned on funds held on deposit until needed to pay budgeted expenses has experienced the same decrease in the government sector as seen by private investors and may be more acute for the County due to the understandable limitations for public investing at lower risk. This revenue source accounted for over \$300,000 in earnings just seven years ago – but is budgeted this year for slightly more than \$18,000.
- ❖ **Federal and State Funding** in the form of grants, reimbursements and other assistance will decrease by \$10,537, a cumulative total resulting from a \$46,615 increase in federal funds received for aging services and a \$54,450 decrease in the federal Payment in Lieu of Taxes (PILT) which has not yet been approved in in the 2015 federal budget for federal lands located within the County. The \$740,895 budgeted in FY2015 includes state and federal grants and financial assistance for law enforcement, indigent defense, the judiciary, emergency management, road & bridge departments, rural addressing, economic development projects, and senior citizen nutrition and services.
- ❖ **"Other-Miscellaneous" revenues** - derived from non-government reimbursements, contracts, road & bridge capital lease buybacks and miscellaneous sources reflects a decrease in FY2015 of \$63,383 - totaling \$3,597,295. The decrease is mostly a result of a decrease in contracted per diem revenue received from the IAH Secure Adult Detention Facility.

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



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

The Budget In Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2014 and ending September 30, 2015 and was developed in accordance with the County's Financial Policies, provided in Appendix A of this publication, and the Budget Process detailed later in this Summary.

Total revenues of \$27,932,884 anticipated for FY2015 represent an increase of \$384,827 from revenues adopted in the prior budget. The increase is a result of offsetting changes - the most significant of which are described in the listing below;

CHANGES IN REVENUES (By Source) FOR FY2015			
FY2015 Budget	Trend	Amt. of Change	
18,582,625	UP:	518,294	Ad Valorem Taxes
1,999,961	DOWN:	-126,365	Sales Tax
342,832	UP:	84,483	Other Tax (Hotel/Motel-Mixed Beverage-Vehicle Sales Tax Commission)
166,619	DOWN:	-5,736	Permits & Licenses (Bldg./Sewer/Alcoholic Beverage)
723,590	DOWN:	-107,190	Court Fines, Fees & Forfeitures
1,498,625	UP:	101,210	Charges / Fees for Service
969,470	UP:	26,500	Vehicle Registration & License Fees
18,407	DOWN:	-2,000	Interest
740,895	DOWN:	-10,537	Fed/State Funding (including grants)
3,597,295	DOWN:	-63,383	Other Revenue - Misc. (includes reimbursements, lease & contract revenue including Road & Bridge Capital Lease Buyback amounts)

FY2015 expenditures were adopted totaling \$27,962,094 - a \$711,385 increase over expenditures adopted last year. The increase is equally attributed to personnel costs (new positions in the District Attorney and County Clerk Offices and 8% health insurance increase) and operating expenses which include a \$92,000 increase in law enforcement/detention operations.

CHANGES IN EXPENDITURES (By Type) FOR FY2015			
14,415,714	UP:	383,683	Personnel
9,429,190	UP:	383,862	Operating costs (Jail, trial costs, supplies, services, etc.)
1,140,127	UP:	158,270	Capital Purchases / Projects (includes Aging Services use of \$150,000 Fund Balance for new Bldg.)
3,496,507	DOWN:	232,831	Debt Service (principal & interest to be paid in FY2015 including 2014 Tax Notes)
50,000	UP:	48,850	Non Expendable Trust (Permanent School Fund)



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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 \$.5245 and Debt Service rate of \$.1216. The Maintenance and Operation portion of the rate is further subdivided within the **Order Setting the Tax Rate**, found in Appendix E, to reflect the \$.1488 portion of the rate which funds the Road & Bridge Program and the \$.3757 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. We hope that you find this publication helpful and that the information provided in this document, on our County Website and in each public meeting helps to increase your understanding of Polk County operations and to better illustrate the responsibilities of your Polk County Government.


John P. Thompson, County Judge
Polk County, Texas



Strategic and Capital Planning

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

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

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

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

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

Capital Project Planning

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

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

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Statement of Goals

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

To Manage Growth

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

In this 2015 Budget Year:

- Over the last decade, the County has worked to address the need for facilities to adequately serve our growing population – a need that could no longer be met in the County Courthouse. The old County Hospital building was renovated as the County Office Annex to accommodate a number of administrative offices and supporting agencies and in 2007 expansion of the County Jail began. In 2008, construction started on the Polk County Judicial Center which now provides for safer operation of the County's court system and the Polk County College - Commerce Center opened in 2013 in partnership with Angelina College. Additionally, the Community Corrections and Supervision Department was moved from the basement of the Courthouse to offices available at the County's Dunbar campus. Still, the Courthouse remains in imminent need of attention to address and correct structural issues and outdated mechanical equipment. An emergency grant from the Texas Historical Commission(THC) and debt issued by the County provided the funds to upgrade the Courthouse elevator which provides ADA access throughout the public building. The County will continue in FY2015 to seek assistance from THC to enable further restoration of the historic Courthouse.
- With facilities sufficiently addressed, attention has turned to improving the County's transportation infrastructure. Polk County was one of the 2014 recipients of a County Transportation Infrastructure Fund Grant from the Texas Department of Transportation (TxDOT). County Commissioners have developed a prioritized project list for road & bridge improvements that will begin in FY2015 and the Commissioners Court continues to work closely with the TxDOT Off System Bridge Replacement Program to repair and upgrade older bridges throughout the County. Without a dedicated Road & Bridge tax – or an increase in the County's ad valorem tax rate – the significant amount of funding needed for extensive road improvements must be realized through the issuance of debt and the Commissioners Court continues to discuss permanent road repair funding with the County's financial advisor and bond counsel.
- The County will continue to work closely with the Polk County Industrial Development Corporation to attract new business to the area, increasing employment opportunities and strengthening the County's tax base.



To Enhance Revenues and Ensure Financial Stability

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

In this 2015 Budget Year:

- The County will continue efforts to increase fine/fee revenues by considering any new assessments that may be made available by legislative change. Fines & fees attached to criminal offenses place the burden on the offender, rather than the taxpayer. By budgeting for supplemental incentives, the County encourages proactive service of the precinct constables to work with justice courts in clearing outstanding warrants and recouping unpaid fines and fees;
- Federal and State funding from grants and other support programs has decreased by \$10,537 in the FY2015 Budget, but remains a significant source of nearly \$741,000 in financial assistance for law enforcement, indigent defense costs, the judiciary, emergency management, road & bridge departments, rural addressing, economic development, and senior citizen nutrition Services. Polk County will continue to utilize its share of federal and state funds to the extent possible in order to relieve the burden placed on taxpayers for County services mandated by the state & federal governments;
- The IAH Secure Adult Detention Facility was constructed using no County funds and without incurring liability for repayment of financing obtained through the IAH Public Facility Corporation. The facility not only provides jobs and economic stimulus, but also represents a significant revenue source from contracted per diem and inmate phone payments estimated in FY2015 to total \$950,000. The County will continue to solicit agreements with other agencies to house inmates at the Facility in order to offset the decrease of Immigration and Customs Enforcement (ICE) detainees seen since 2013;
- The County is able to manage debt service in such a way as to offset any new debt issued in the budget year and limit the fiscal impact. Responsible fiscal management and the County's commitment to maintaining healthy fund balances have resulted in A+Stable bond ratings, which improve the County's access to lower interest rates on debt issued.

To Improve Efficiency and Productivity

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

In this 2015 Budget Year:

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

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- The Local Data Advisory Board, established by the Commissioners Court, completed plan development to ensure that the County meets state requirements for case disposition and the Board is assisting in the development of a county-wide plan to enhance the efficiency of County data collection and exchange. County departments will continue 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 2015 Budget Year:

- The County continues to fund the full cost of Employee Health Insurance premiums, unlike many local governments and other employers responding to rising health insurance costs by requiring Employee contributions toward their premium. Although no cost of living of merit increases have been budgeted, the County has dedicated over \$237,000 in FY2015 to improving employee compensation through health insurance and retirement benefits. Additionally, this budget includes continued funding for employee incentives such as Longevity Pay, Bi-lingual Incentive Pay, Certificate Pay for advanced law enforcement training, Safety Awards to promote an "accident free" workplace, and personal leave policies - all to compensate County employees for the important jobs they perform. In partnership with the Texas Association of Counties, the County's Wellness Program makes services and information readily available to employees and their families;
- This budget includes a portion (\$250,000) of the funding recommended by the actuary for the Retiree Health Benefits Trust, to ensure availability of health insurance benefits to eligible County retirees. Also included is the necessary funding to meet the contribution rate determined annually by the Texas County & District Retirement System to fully fund retiree pensions.

To Increase Communications with Citizens

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

In this 2015 Budget Year:

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



The Budget Process

Requirements of Law and Sound Financial Management

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

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

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

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

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

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

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

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



Budget Calendar

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



Key Elements of the Budget

Budget Priorities

<u>THIS YEAR</u>	<u>LAST YEAR</u>
*County Tax Rate vs. Decreased Revenues	*Ensuring Employee Compensation consistent with current labor market
*Issues related to increased jail population Prosecution & Judicial Management	*Increasing Tax Rate vs. Decreasing Fund Balances
*Address Road & Bridge Funding concerns	*Addressing Decreased Fine/Fee Revenues

Although the County expects to realize a \$518,294 increase property tax revenue in FY2015, other revenue sources – combined – are expected to decrease by \$133,467 due to a decline in sales tax revenues, delinquent payments of court fines and fees and the loss of federal Payment in Lieu of Taxes not yet approved in the Federal Budget for 2015 for federal lands located in Polk County. The Commissioners Court agreed early in the budget process that no increase in the County ad valorem tax rate would be made and discussed law enforcement, judicial and legislative efforts to recover lost revenues. Only one increase in the County Tax Rate has occurred in the last nine years – a 1.84¢ increase approved in the 2013 Tax Year from 0.6277 to the current rate of 0.6461 per \$100 value. To balance the budget in FY2015, the Court agreed to utilize \$117,716 of reserves held in the General Fund Balance and to adopt a County Tax Rate of \$0.6461 per \$100 value (no change from the prior year). A FY14/15 comparison of the rate distribution in the tax supported funds is shown on the right.

FUND	FY2015 (2014 Tax Year)	FY2014 (2013 Tax Year)
General	.3757	.3639
Road & Bridge	.1488	.1488
Debt Service	.1216	.1334
TOTAL TAX RATE	.6461	.6461

- The 2011 completion of the County Jail Expansion provided a facility capable of addressing the Jail Commission’s estimated 10 year growth in County inmate population. Along with that growth, however, the County faces significant increases in expenses for Corrections Officers to meet the Inmate/Jailer ratio requirements of the Texas Jail Commission, as well as increased groceries, supplies and medical services. FY2015 Budget Requests received from the Sheriff’s Department and Jail for increased personnel and operations exceeded \$1.2 million and discussion focused on efforts to reduce inmate population through aggressive prosecution and increased Court activity. Discussion included the possibility of seeking legislative creation of a judicial district dedicated to Polk County, only – rather than the current 258th and 411th Districts shared with San Jacinto and Trinity Counties – in order to increase the amount of Court time available.
- **Funding Permanent Road Improvements** is difficult, if not impossible, to achieve in the standard budget process and is addressed by many counties through a dedicated “road tax” or by issuing debt. Polk County Commissioners expressed concerns that, although funding for the Road & Bridge Precincts has increased 69% over the last ten years, materials, fuel and other operating costs have increased the same if not more - limiting their efforts to improve the County’s transportation infrastructure. Certain road & bridge improvements will begin in FY2015 under the County Transportation Infrastructure Fund Grant from the Texas Department of Transportation (TxDOT) and the Commissioners continue to work utilize the TxDOT Off System Bridge Replacement Program to repair and upgrade older bridges throughout the County. The Court noted that debt options may be considered during the year.

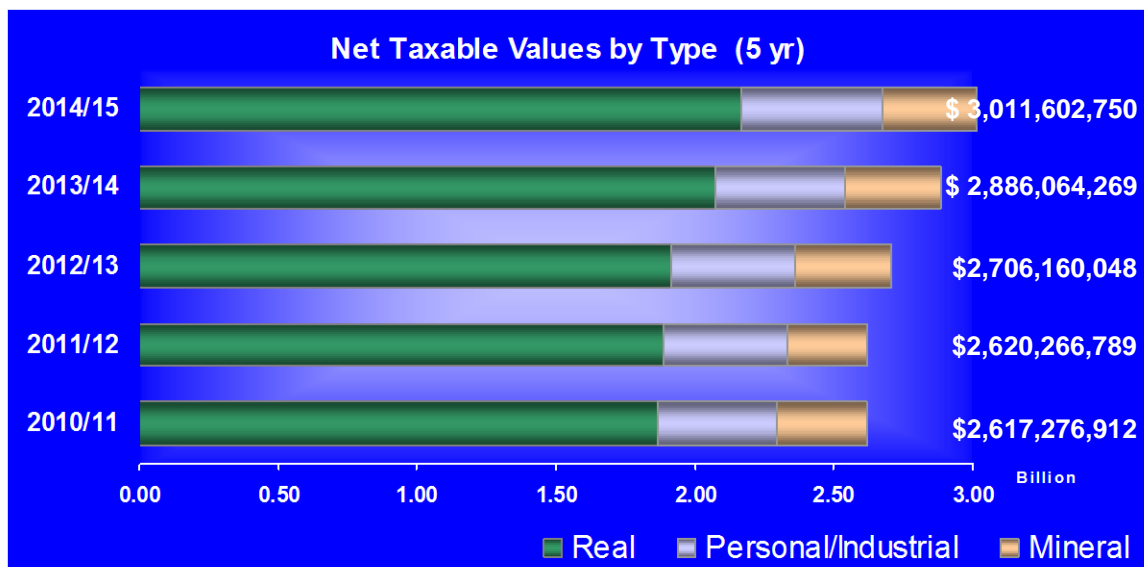


Major Revenue Sources with Forecasting & Assumptions for FY2015

Property Taxes = 66.5 % of total revenue

- **Property Taxes** - or “ad valorem taxes” are the County’s primary revenue source, representing nearly 62% of General Fund revenue, over 79% of Road & Bridge revenue and 100% of the amount needed to fund the County’s principal and interest payments (Debt Service) for the budgeted year. The County’s 2014 Tax Rate (for the 2015 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 1.67% increase over the Effective Tax Rate (0.6355) calculated for the 2014 tax year. In projecting property tax revenues for FY2015, two underlying assumptions were used; the first being that the final assessed taxable value of property would be in proximity to estimates provided by the Polk Central Appraisal District and the second being that collection rates would be 95% of estimated taxes - as verified by the Tax Assessor Collector. The Certified Net Taxable Value for this budget year is \$3,011,602,750 compared to last year’s certified value of \$2,886,064,269 and represents an increase of \$125,538,481 in the following categories of value;
 - an increase of \$91,065,861 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
 - an increase of \$49,092,990 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
 - a decrease of -\$14,620,370 in Mineral value relating to (decreased) production and annual Railroad Commission estimates for the quantity of remaining pools.

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



Value subject to the County’s “freeze” on tax liability for persons over 65 or disabled increased \$41,791,211 to a total of \$387,943,992. Current property taxes in FY2015 are expected to generate \$17,732,625 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$850,000. In comparison to last year’s

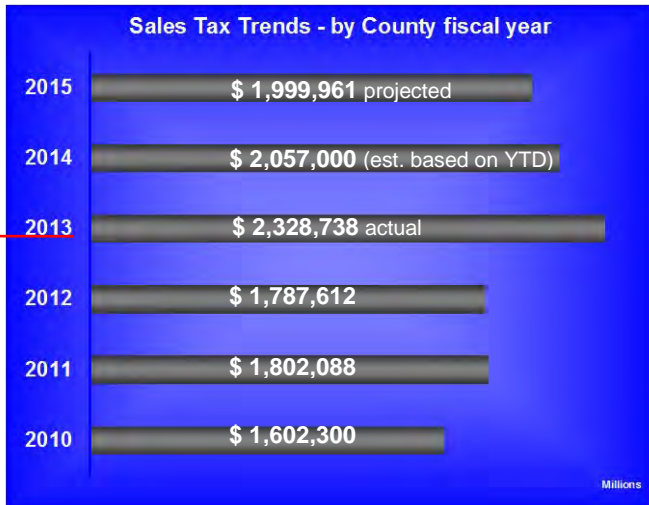


Projections, combined county ad valorem tax revenue will realize an estimated increase of \$518,294 in FY2015, after consideration of revenue lost to tax freezes and other exemptions, such as those provided to Veterans.

Sales Tax = 7.16 % of total revenue

- **Sales Tax** remains the second largest *single* revenue source for the County. Polk County imposes an optional 1/2¢ sales tax, the maximum allowed by law, expected to generate \$1,999,961 for the 2015 fiscal year – representing over 11% of General Fund revenue. In the unincorporated areas of the County, 6.75% sales tax is collected and remitted to the State Comptroller where 6.25¢ is retained by the state and .5¢ (one-half cent) is returned to the County monthly. Within the City of Livingston, an additional 1.5¢ is collected and returned to the City - bringing the total sales tax within the City limits to 8.25%.

In forecasting sales tax revenue, the County Judge, as Budget Officer, considers trends in historical data provided by the State Comptroller’s office, along with information relating to the local economic climate. Economic growth and development translate to sales tax revenues and 2015 Budget preparation included a review with the Polk County Industrial Development Corporation on new business and industry potential. The County experienced a consistent increase in sales tax revenue of approximately 10%



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

until FY08, when sales tax revenue fell short of budget projection. Factors accounting for the shortfall were first, that budget projections had been based on projected receipts for October 1 through September 30 and revenues were recorded for allocations made September 1 through August 30 (the state’s fiscal year) and second, the beginning of the economic slowdown affected spending and impacted sales tax revenues. The decline reached a budget low point in FY2010

before beginning a modest recovery. Approximately \$200,000 in (one-time) sales tax received in FY2013 related to the Trans-Canada Pipeline construction and was not included in subsequent budget projections. With the last two months of FY2014 remaining to be allocated at the time of this budget adoption, sales tax revenue is projected to decline slightly – consistent with statewide data.

Charges/Fees for Services = 5.4% of total revenue

Court Fines/Fees/Forfeitures = 2.59% 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,



Sheriff's & Tax Assessor-Collector Fees will provide a collective total of \$1,498,625 in FY2015 revenue, an increase of \$101,210 from the amounts budgeted last year.

- **Court Fines/Fees/Forfeitures** assessed through justice, county and district courts account for revenue totaling \$723,590 – a \$107,190 decrease from the prior budget. To properly forecast both of these revenue categories, projections are requested from the elected officials and department heads in whose offices the fees are assessed and collected and year-to-date receipts are reviewed. Consideration is given for the implementation of any fees newly authorized by the legislature and any appropriate revision of existing fees, as authorized by law. Decreases in these fines and fees projected for FY2015 were carefully analyzed to address any issues that may be corrected through procedural change and/or technology improvement.

Of the combined total of \$2,222,215 in these revenues categories, nearly 17% (\$372,739) are revenues restricted to a specific use defined by state statutes; \$87,000 are fines and fees to be utilized for Road & Bridge operations within the County; \$179,149 is projected for records management and preservation from fees collected by the County and District Clerks; \$34,450 is projected and designated for courthouse, courtroom and Justice Court security; \$18,640 is projected to be collected in the four Justices of the Peace and the District Courts to be utilized for the advancement of technology in those courts; \$20,000 is projected for the Sheriff's Commissary Funds utilized for inmates of the Polk County Jail; \$22,000 is estimated for fees collected in the District Attorney's Hot Check and Pre-Trial Intervention Funds; and \$11,500 is budgeted to be collected in the various courts of the County for maintenance of the Law Library. Details of revenues and expenditures for each of these special purpose funds may be found in the "Financial/Operational" section of this document and a description of each fund's purpose may be found in the "Description of Funds" on page 35.

Auto Reg/License Fees = 3.5% of total revenue

- **Auto Registration and Vehicle License Fees** are assigned to the Road & Bridge Fund and provide the second largest revenue for the maintenance and improvement of County roads, with ad valorem tax revenue being the largest. In 2015, \$969,470 in auto registration and licensing revenues will account for 18% of Road & Bridge funding and 3.5% of total County revenue.

Forecasting this particular revenue is fairly straightforward and varies only slightly from year to year. However, the State of Texas places a maximum cap on the total amount of Auto Registration Fees that may be retained by the County a portion of which, under recent legislation, will gradually decrease by 10% annually – while the amount of commission received from the state on vehicle sales tax paid in Polk County will likewise increase annually to the General Fund. Still, the 2015 budget projection for this revenue increased by \$26,500 from the previous year, based on projections and historical data received from the Tax Assessor/Collector in whose office these fees are paid. This revenue is affected by the number of persons obtaining their vehicle license in Polk County - for which a 5% fee is assessed - and by vehicle sales within the County.

IAH Detention Facility = 3.4 % of total revenue

- Recorded in "Other" revenue within the General Fund, the contractual inmate per diem and inmate telephone revenue generated by the IAH Secure Adult Detention Facility



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

The County's revenue from this administrative fee is projected at \$850,000 in FY2015, representing a \$150,000 decrease from last year's projection. Although this revenue is estimated to reach or slightly exceed its FY2014 projection, a conservative approach was used for FY2015 budgeting due to uncertainty surrounding sustained levels in the population of detainees received from Immigrations & Customs Enforcement (ICE). The IAH Public Facility and the County are continuing negotiations with ICE to utilize the percentage of detainee beds originally requested and the facility operator has identified other entities needing inmate housing. An additional \$100,000 in revenue is projected to be received through a contract for inmate telephone services at the facility. This alternative revenue source allows the County to fund many of the necessary expenditures within the budget. The facility is located on FM350 South, near the State Prison (Polunsky Unit).

Federal & State Funding = 2.7 % of total revenue

- **Federal & State Funding** received through grants and government assistance programs will account for an estimated \$740,895 in FY2015 revenue. Of the most significant individual sources, \$288,000 in federal and state revenue is received in support of services and meals provided to our senior population, \$48,925 is received in Lateral Road funds for the four County Road & Bridge precincts, \$36,944 will be received in funding relating to emergency management and preparedness efforts in Polk County, \$14,000 in revenue represents payment from the Tobacco Settlement negotiated by the Attorney General and a total of \$353,026 in various federal and state grants and reimbursements budgeted to support certain law enforcement, prosecution and judicial functions, including indigent defense and the 911 system. Although not included in the adopted budget, the County expects to receive additional Disaster Recovery Grant funding and will amend the budget for any such revenue and related expenditures.

Other Revenue (combined) = 9.4% of total revenue

- After consideration of IAH Facility revenue and reimbursements detailed in federal & state funding, the remaining portion of "Other Revenue", consists of miscellaneous reimbursements, contracts, intra-fund transfers and other varied sources of revenue totaling \$2,633,295. Much of this County revenue represents payments made by other agencies and contracting entities to reimburse the cost of services performed by the County and relating to the agency. For instance, as a part of the County's contract with its' delinquent tax collection firm, the firm reimburses all personnel and operations costs of the delinquent tax office – as well as providing scholarships distributed to students in the county's school districts. The County will also collect an estimated \$342,832 in Hotel Occupancy Tax and commissions on Vehicle Inventory Taxes in FY2015 (not incl. above).



Capital Expense Plan

Developing the Plan

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

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

Description of Expenses Included in the Plan

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

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



FY2015 Capital Purchase Projections

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

DEPARTMENT	REQUEST / DESCRIPTION	AMOUNT	Budget Impact
The Construction and Improvement of Roads & Bridges in the County			\$ -
Precinct 1		TBD	
Precinct 2		TBD	
Precinct 3		TBD	
Precinct 4		TBD	
The Acquisition of Road Right-Of-Way			\$ -
		TBD	
The Acquisition of Road Construction & Maintenance Equipment & Materials			\$ -
Precinct 1		TBD	
Precinct 2		TBD	
Precinct 3		TBD	
Precinct 4		TBD	
The Construction of Improvements to County Buildings			\$ 438,353.00
MAINTENANCE	Museum Roof Replacement	\$ 30,000.00	
GRANT FUND	THC Emerg. Grant (match) - Courthouse Roof	\$ 203,353.00	
DPS	Door (w/ buzzer) & installation	\$ 5,000.00	
AGING	Match Aging Fund Balance for Building @ Annex	\$ 200,000.00	
The Acquisition of Vehicles			\$ 66,000.00
SHERIFF	No Budget Request Submitted		
EXTENSION	(1) 2014 PU Truck	\$ 35,000.00	
DISTRICT ATTORNEY	(1) Investigator Vehicle	\$ 31,000.00	
The Acquisition of Computer Equipment and Software			\$ 404,014.76
COUNTY AUDITOR	Printer (\$500) Scanner/software (\$2,000)	\$ 2,500.00	
COUNTY COURT AT LAW	(3) Computers @ \$700(est) ea	\$ 2,100.00	
TAX OFFICE	(8) Computer w/ Printer	\$ 20,000.00	
	Tax System Upgrade (Etax from Hammer Entp.)	\$ 33,000.00	
	OR ---		
	Change to same system as PCAD	\$ 189,597.00	
MUSEUM	HP ProDesk 400 G1	\$ 695.97	
COUNTY TREASURER	(1) Computer-\$700 (1)Software-\$146	\$ 846.00	
HUMAN RESOURCE	(1) Laptop, (2) Scanners, (3) Adobe Software	\$ 3,467.46	
EMERGENCY MGMT.	(1) Computer @\$949, (7) EOC Laptops @\$5,400, ACT support @\$1,750	\$ 8,099.00	
SECURITY	(1) Computer for Courthouse Security Cams	\$ 859.67	
SHERIFF	(21) Computer Upgrades @ \$980 ea	\$ 20,580.00	
	(NAS Backup/Storage System	\$ 16,000.00	
	(2) Tablet Pro 2 - patrol units @ \$1,400 ea	\$ 2,800.00	
COUNTY CLERK	(2) Computers, (4) Scanners, Computer Enhancement, (2) Printers, (3) Formfeed Printers	\$ 12,950.00	
DISTRICT ATTORNEY	Computer/Monitor/Softwr, Printer, Laptop, Scanner	\$ 4,959.66	
DATA PROCESSING	Evault Recovery Appliance, software, maint., support	\$ 23,210.00	
	AS400 Upgrade	\$ 62,350.00	
The Acquisition of Office Furnishings/Equipment			\$ 62,392.92
COUNTY TREASURER	(1) Money Counter upgrade	\$ 600.00	
SHERIFF	(20) Ballistics Vests	\$ 16,000.00	
DPS	Desk & Hutch	\$ 2,560.00	
JAIL	(32) Cameras for old/new Jail	\$ 35,013.00	
DISTRICT ATTORNEY	(8) File Cabinets	\$ 3,219.92	
COUNTY JUDGE	Furnishings for renovated space	\$ 5,000.00	
ANNEX OFFICES	Telephone System Upgrade	TBD	
The Scanning, organization and computer digital imaging of County Records			\$ -
FY2015 Projection			TOTAL \$ 970,760.68

2015 Tax Note Principal & Interest to be offset by retiring debt

Future Impact of the Plan

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



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

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

Current (FY2015) Impact of the Plan

The FY2015 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. Contracting for preventive maintenance of HVAC systems and required fire suppression system testing in the expanded jail facility and the Judicial Center have increased Maintenance expenses by approximately \$26,333.

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

Personnel

Wages, Benefits and Staffing Levels

To remain competitive with other job markets and retain qualified staff, the County periodically contracts with independent professionals to perform salary studies and to provide recommendations relating to the County's Pay/Classification Plan and benefits. To encourage employee training, advancement and productivity, the County provides certain benefits, such as Bi-Lingual Incentive Pay for employees meeting Spanish proficiency standards – Certificate Pay for qualifying law enforcement personnel and Longevity Pay for each full year of continuous full-time employment with the County. Cost of Living increases are awarded across the board to County Employees on a percentage basis only in those years in which the Commissioners Court finds that sufficient funds are available. Funding for merit increases may also be considered and, if budgeted, is provided on a salary percentage basis for each department. The FY2015 Budget includes no cost of living or merit funding.

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.

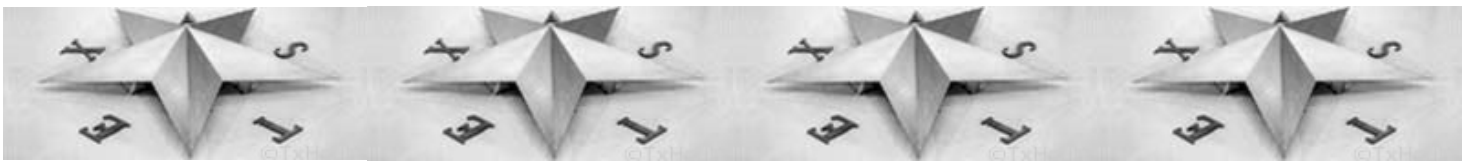


Staffing Levels & Budgeted Change

FUND	2011	2012	2013	2014	2015 Budget	Difference 2014-2015
GENERAL						
County Judge	3	3	3	3	3	0
Commissioners Court	1	1	1	1	1	0
DPS	1	1	1	1	1	0
County Clerk	10	10	10	10.4	11.4	1.0
Veterans Service	2.1	1.5	1.29	1.29	1.29	0
County Court at Law	4.24	4.24	4.24	4.24	4.24	0
District Clerk	10.25	10.27	10.27	10.27	10.27	0
Justice of the Peace #1	3.72	3.72	3.72	3.72	3.72	0
Justice of the Peace #2	3	3.5	3.05	3.05	3.05	0
Justice of the Peace #3	3.05	3.05	3.05	3.05	3.05	0
Justice of the Peace #4	3	3	3	3	3	0
258 th Judicial District	4	4.06	4.06	4.06	4.06	0
411 th Judicial District	4	4	4	4	4.06	0.06
District Attorney	17.12	*16.38	16.38	16.38	18.38	2.0
County Auditor	5.18	5.05	5.05	5.05	5.05	0
County Treasurer	3.07	3.07	3.07	3.07	3.07	0
Tax Assessor Collector	14.1	14.08	14.08	14.08	14.08	0
Delinquent Tax Collect	3	3	3	3	3	0
Data Processing	2	2	2	2	2	0
Maintenance/Engineer.	10	11	11	11	12	1.0
Jail	40.25	**42.25	42.40	***41.61	***42.43	0.82
Constables 1,2,3&4	4	4	4	4	4	0
Sheriff	52.46	52.46	53.16	54.16	54.16	0
Social Services	2.4	2.4	2.4	2.4	2.4	0
Library/Museum	2.1	2.12	2.12	2.12	1.12	-1.0
Extension	4.1	4.06	4.06	4.06	4.06	0
Emergency Mgmt.	5.14	5.14	5.14	5.14	5.14	0
Personnel (incl. Labor Pool)	3.04	3.10	3.1	3.1	3.1	0
Environ. Enforcement	1	1	1	1	1	0
TOTAL General Fund	221.32	223.45	223.64	224.25	228.13	3.88
ROAD & BRIDGE						
Administration	(moved to individual Precincts)					
Precinct 1	9.61	9.61	9.61	9.61	9.61	0
Precinct 2	10.25	10.26	10.26	10.83	10.83	0
Precinct 3	15.30	15.66	15.66	15.66	15.66	0
Precinct 4	12.42	11.91	11.91	11.91	11.91	0
TOTAL Road & Bridge	47.58	47.44	47.44	48.01	48.01	0
TOTAL Security Fund	1.32	2.32	2.32	2.32	2.32	0
TOTAL Aging Fund	4.35	4.35	4.84	4.40	5.00	0.60
TOTAL ALL FUNDS	274.57	277.56	278.24	278.98	283.46	4.48

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





Texas County Government Overview



Functions of County Government

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

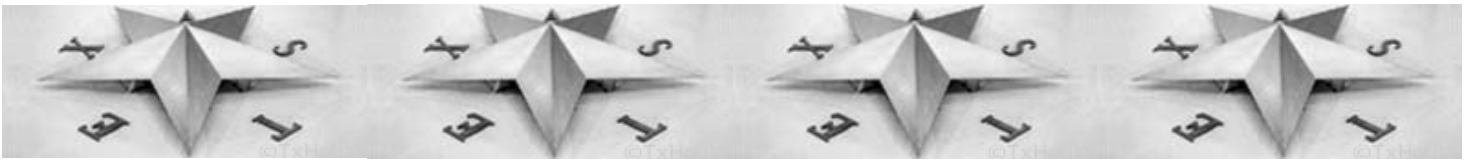
Structure of County Government

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

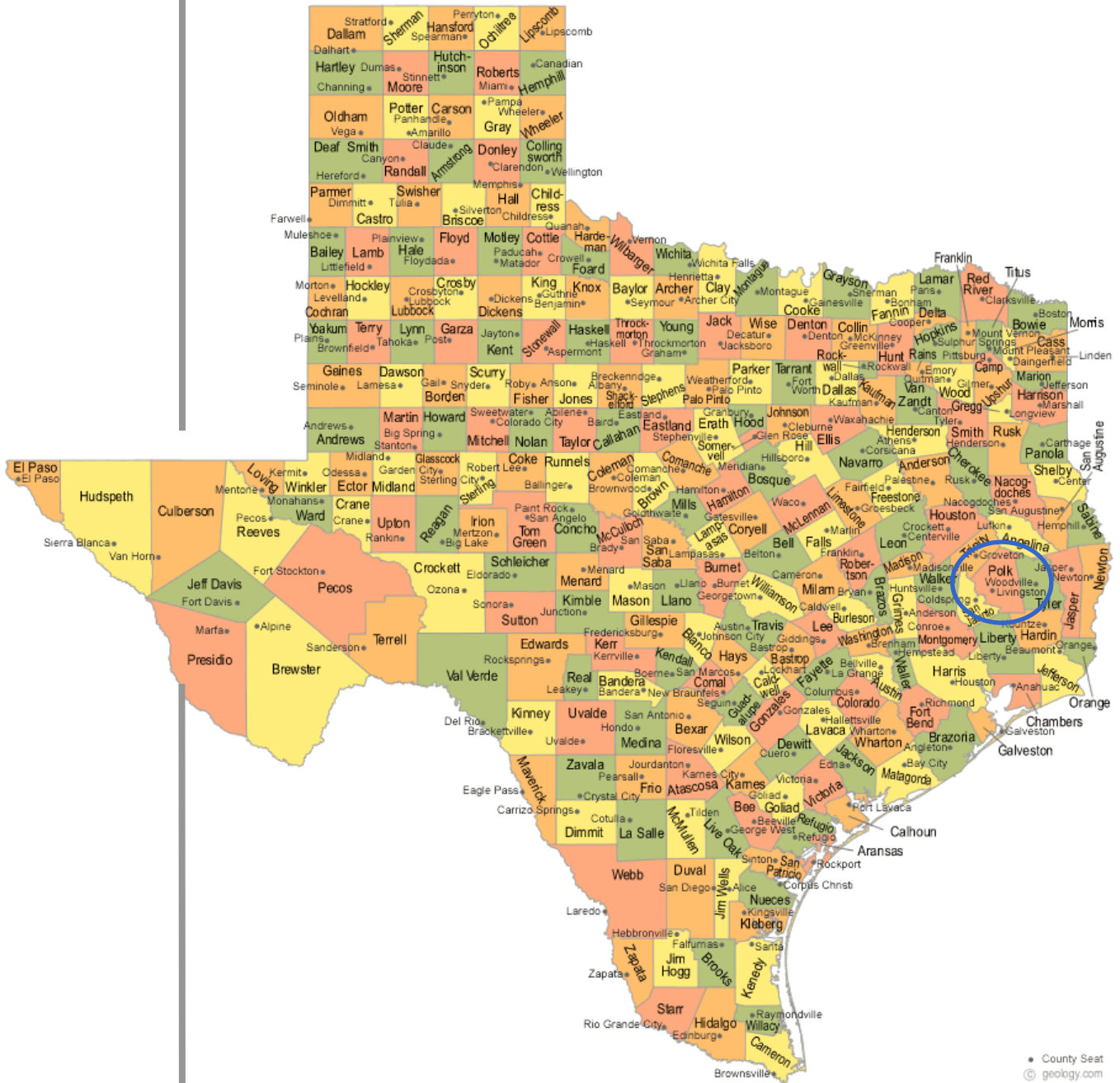
Origin of County Government

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





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





About Polk County

History, Development, and Location

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

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

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



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



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

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



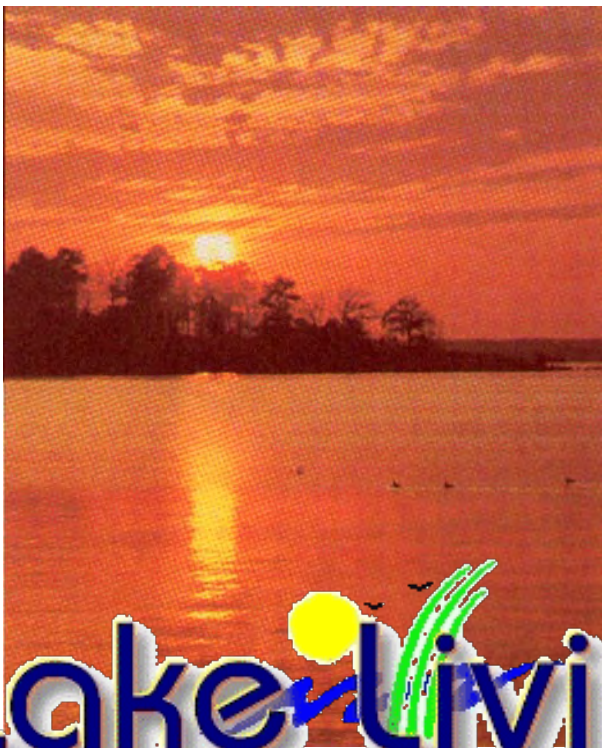
Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County. Also, U.S. 59 is a major route to Houston (North/South) and continues down to the Texas Rio Grande Valley. The Hwy59 corridor is being improved in preparation for I-69, the super highway connecting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



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

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

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



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





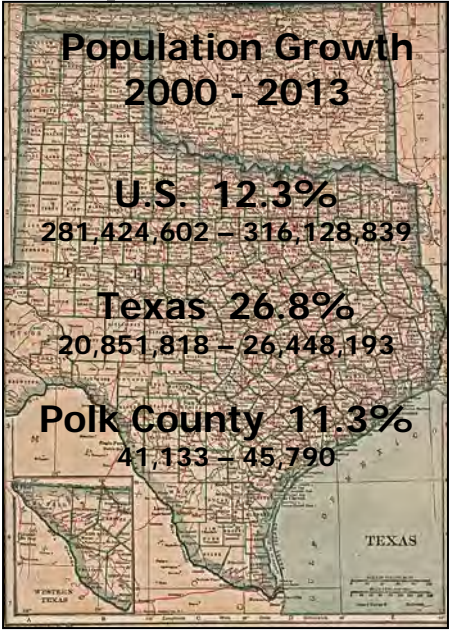
Detention Facility was completed with 526 beds. The Facility provides detention space to contracted agencies, which initially included the Federal Bureau of Prisons and the U.S. Marshals Service. A request from Immigrations and Customs Enforcement (ICE) prompted almost immediate expansion with Phase II (528 additional beds), completed in 2007. The Facility provides hundreds of jobs and represents a steady source of revenue to the County from contracted per diem charges – although 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 has completed a five year, \$30 million expansion and improvement program. The complex, located on the Hwy59 Bypass, includes a 90-bed hospital with emergency, surgery, intensive care/critical care, cardiopulmonary, radiology and women's health departments supported by a community of skilled physicians and specialists. The new Polk County College/Commerce Center, located on the Hwy59 Bypass near the Hospital, provides advanced curriculum study and technical training through Angelina College and offers much needed public auditorium space.



On Lake Livingston and other top-notch catfish tournaments, common sunfish play several valuable roles: One, they're excellent forage fish for resident game fish species. Two, they're great live baits for trollers. And three, about the same time they get too big to use as bait, they turn into what are arguably the finest-eating freshwater panfish to be found.

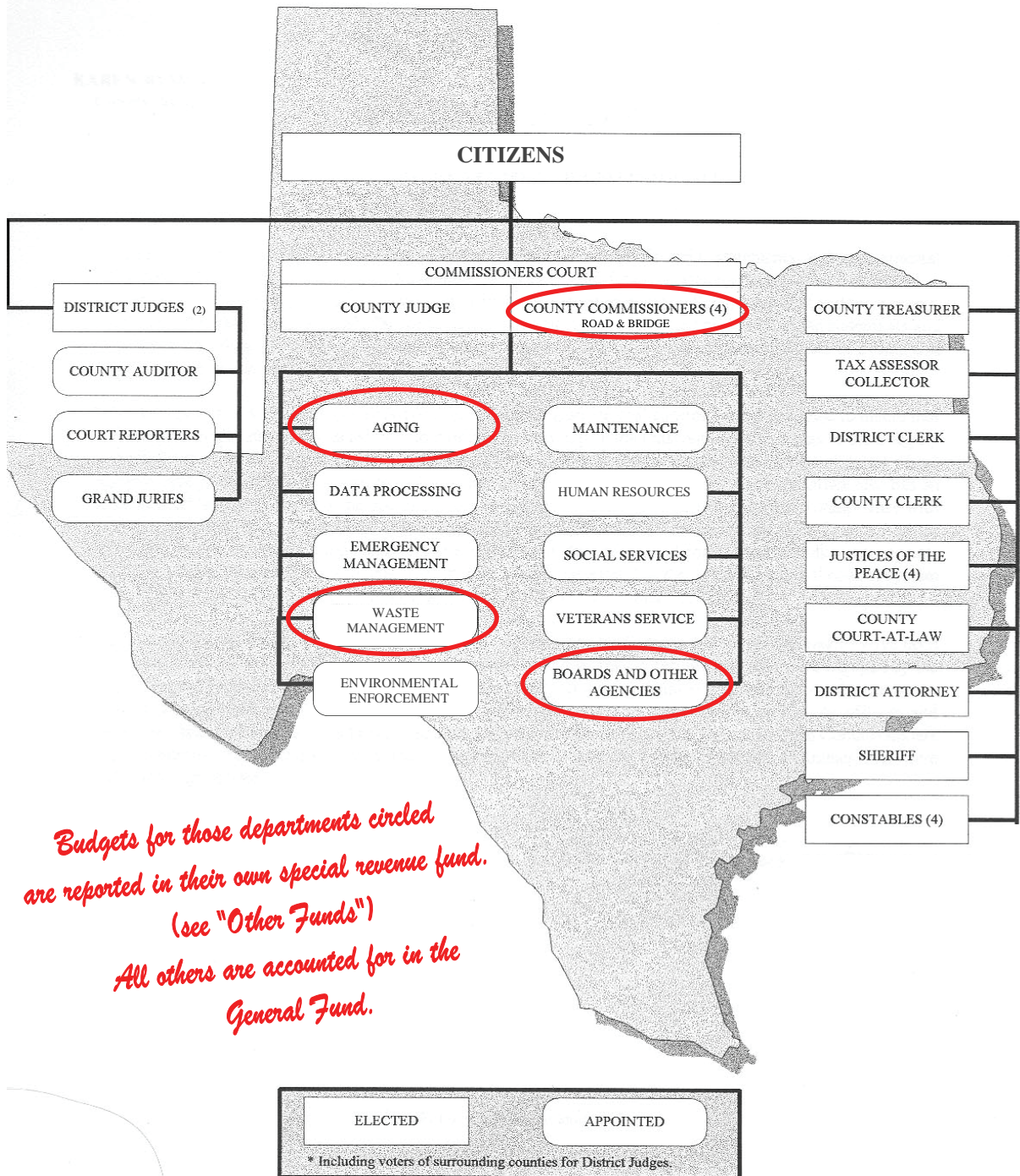
The County boasts one of the most enjoyed environments in the State. Pleasant springs and falls, long warm summers and mild winters entice vacationers year round and encourage retirement to the area. The average annual rainfall of 48 inches provides abundant forest vegetation and feeds major rivers in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



The County experienced a 34% population growth in the ten year period between the 1990 Census (30,687) and the 2000 Census (41,133). 2013 Census estimates reflect a 11.3% growth in population, to 45,790. Find more County demographics in the Area Profile for Polk County, beginning on page 145. Located in the heart of East Texas, Polk County is experiencing a reputation for being "the place to live", due in part to a unique blend of country living and urban accessibility. Additional information regarding the advantages and opportunities in Polk County is readily available from the Livingston-Polk County Chamber of Commerce by telephone at (1-800-766-LAKE) or by visiting their website at www.lpcchamber.com. Also, Polk County's website at www.co.polk.tx.us offers detailed information about our County - a virtual tour – and a variety of on-line services.



Polk County ORGANIZATION CHART





Polk County
ELECTED OFFICIALS
 OCTOBER 1, 2014, SEPTEMBER 30, 2015

County Judge **John P. Thompson**
 (retiring December 31, 2014)

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 **Kathy Clifton**

County Clerk **Schelana Hock**

Justice of the Peace:

Precinct 1 **Darrell Longino**
Precinct 2 **David Johnson**
Precinct 3 **Larry Whitworth**
Precinct 4 **Steve McEntyre**
 (retiring December 31, 2014)

County Court at Law Judge **Stephen Phillips**
 (retiring December 31, 2014)

Criminal District Attorney **William Lee Hon**

Sheriff **Kenneth Hammack**

Constables:

Precinct 1 **Scott Hughes**
Precinct 2 **Bill Cunningham**
Precinct 3 **Ray Myers**
Precinct 4 **Dana Glen "Bubba" Piper**

District Judges:

258th Judicial District **Ernest L. McClendon, Jr.**
411th Judicial District **Kaycee Jones**
County Auditor (appointed by District Judges) **Margie Ainsworth**



Financial/ Operational

Description of Funds

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

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



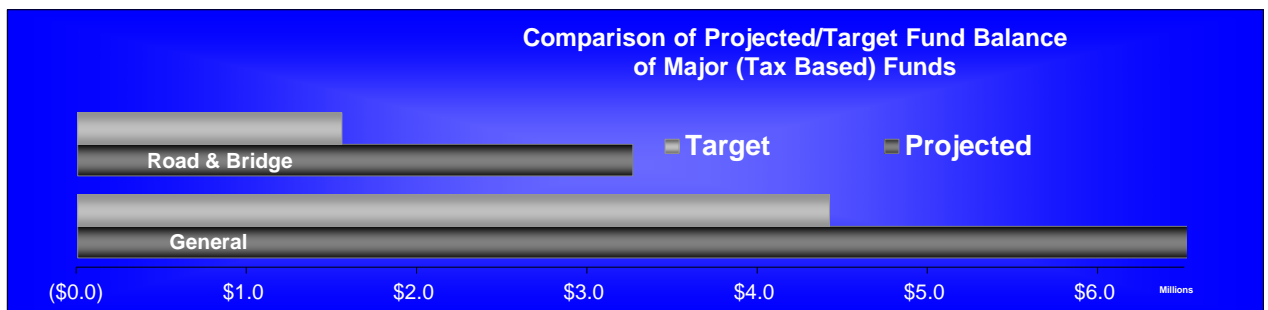
Special Revenue Funds (cont')

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

Fund Balance Summary

Category/Department	Beginning Fund Balance	FY2015 Revenues	FY2015 Expenditures	Ending Fund Balance	Target* Fund Balance
Major Funds:		<i>Balance as % of expense in Operating Funds</i>			
	<i>Estimated by Co. Auditor</i>				
General	\$ 7,168,200	\$17,545,177	\$17,662,893	\$ 7,050,484	39.9% \$4,415,723
Road & Bridge (combined)	3,235,416	6,233,553	6,208,440	3,260,530	52.5% 1,552,110
Debt Service	\$37,574	3,498,115	3,496,507	39,182	N/A
Reserved for Landfill Post Closure	759,858			759,858	
Other Funds:					
Hotel Tax	32,987	20,000	20,000	32,987	N/A
Justice Court Technology	28,263	17,725	34,200	11,788	N/A
Judicial Center Constructio	-	-	-	-	N/A
Construction Fund (Jail Exp.	-	-	-	-	N/A
Justice Court Building Secu	32,876	4,350	3,900	33,326	N/A
Security	425	130,945	130,945	425	0.3% 32,736
Historical Commission	422,976	-	-	422,976	N/A
College / Commerce Center	53,771	-	-	53,771	N/A
Waste Management	1,252	140,000	140,000	1,252	N/A
FEMA Disaster	-	-	-	-	N/A
Grant Fund	9,861	-	-	9,861	N/A
Law Library	62,604	11,500	11,500	62,604	544.4% 2,875
Pre-Trial Intervention	59,693	17,000	17,000	59,693	N/A
District Attorney Special	867	24,000	24,000	867	N/A
District Attorney Hot Check	36,074	5,000	5,000	36,074	N/A
Aging Services	245,251	304,100	455,274	94,077	20.7% 113,819
Commissary (Sheriff)	36,418	20,000	20,000	36,418	N/A
Retiree Health Benefits Tru	844,254	300,800	75,271	1,069,783	N/A
Drug Forfeiture	208,443	-	-	208,443	N/A
Permanent School	588,827	50,000	50,000	588,827	N/A
Avail able School	222,919	137,992	137,992	222,919	N/A
County Clerk Records Mgmt	179,996	132,100	128,645	183,451	N/A
County Records Mgmt.	-	29,724	29,724	-	N/A
Sheriff's Fed. Rev. Sharing	8,042	-	-	8,042	N/A
District Clerk Records Mgmt	30,186	17,325	17,325	30,186	N/A
Co. & Dist. Court Technology	3,376	915	915	3,376	N/A
(Less Transfers between Funds)		(707,436)	(707,436)		
Total	14,310,409	27,932,884	27,962,094	14,281,199	6,117,263

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



Fund Balance Summary (cont')

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

- use of fund balance for revenue shortfall
- the planned use of Aging Fund balance for grant match to construct new Senior Center

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.](#)

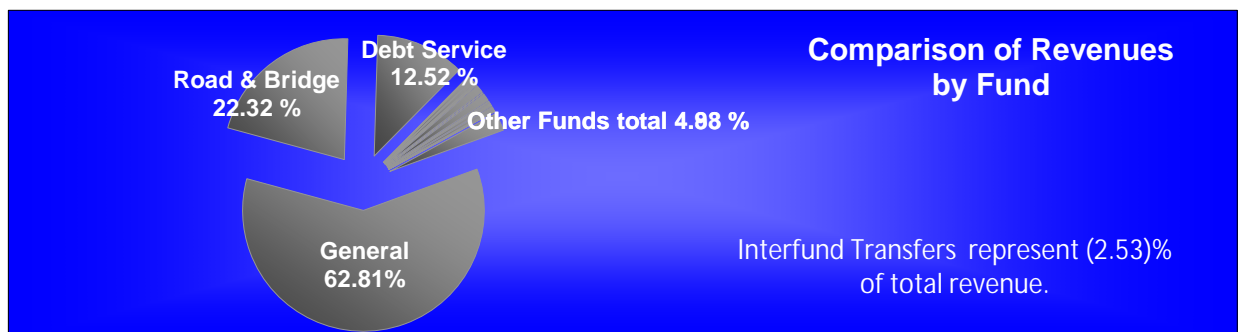
Significant Changes in Fund Balance

Category/Department	Beginning Fund Balance	FY2015 Revenues	FY2015 Expenditures	Ending Fund Balance	Change in Fund Balance
Other Funds: Aggregate Balance	3,109,361	1,363,475	1,301,690	3,171,146	1.99%

TOTAL Change in Fund Balance (All Funds - Major and Other)	14,310,409	27,932,884	27,962,094	14,281,199 \$	(29,210) -0.20%
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Revenue Summary

Revenues by Fund					
Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted 9/15/14
General	\$16,872,062	\$16,428,767	\$17,083,529	\$19,044,106	\$17,545,177
Road & Bridge	6,708,383	5,528,907	6,053,969	7,282,530	6,233,553
Debt Service	22,193,628	3,812,229	3,730,485	3,738,659	3,498,115
Hotel Tax	26,173	21,665	20,000	20,575	20,000
Justice Court Technology	22,297	18,704	18,625	16,471	17,725
Judicial Center Constructio	255	105	-	16	-
Construction Fund (Jail Exp.	1,215	-	-	-	-
Justice Court Bldg. Security	5,479	4,608	4,550	4,046	4,350
Security (Courthouse)	114,558	119,772	91,921	106,720	130,945
Historical Commission	7,814	18,358	-	6,999	-
College/Commerce Center	-	4,198,000	-	-	-
Waste Management	132,074	139,625	140,000	129,908	140,000
FEMA Disaster	10,984	-	-	-	-
Grant Fund	6,715,298	3,420,942	-	2,974,410	-
Law Library	12,269	12,293	11,500	12,239	11,500
Pre-Trial Intervention	21,312	16,875	17,000	25,725	17,000
District Attorney Special	27,500	27,500	24,000	28,279	24,000
District Attorney Hot Check	4,154	5,882	5,000	3,514	5,000
Aging Services	383,730	387,914	257,485	350,649	304,100
Commissary (Sheriff)	15,888	15,970	14,500	19,835	20,000
Retiree Health Benefits Tru:	129,031	361,729	339,506	306,117	300,800
Drug Forfeiture	5,806	52,563	-	16,835	-
Permanent School	2,496,271	97,387	95,000	51,556	50,000
Avail able School	138,968	2,524,824	137,992	136,870	137,992
County Clerk Records Mgmt	116,838	133,573	132,000	211,431	132,100
County Records Mgmt.	28,466	28,272	29,742	29,349	29,724
Sheriff's Fed. Rev. Sharing	-	16,821	-	12,000	-
District Clerk Records Mgmt	12,446	12,101	17,325	13,240	17,325
Co. & Dist. Court Technology	952	864	915	858	915
(Less Interfund Transfers)	(257,695)	(638,212)	(676,987)	(692,252)	(707,436)
Total Revenues	\$55,946,155	\$36,768,039	\$27,548,057	\$33,850,687	\$27,932,884
Total Expenses (see summary pg 42-43)	\$54,529,025	\$38,739,471	\$27,250,709	\$32,072,981	\$27,962,094
Net Revenue (Expense)	1,417,129	(1,971,432)	297,348	1,777,706	(29,210)



Revenue Summary

Revenues by Source (Type)

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted 9/15/14
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Tax Revenue (Ad Valorem, Sales & Hotel)

General	\$10,561,048	\$11,442,222	\$12,538,966	\$12,515,840	\$13,128,384
Road & Bridge	3,977,296	3,991,746	4,160,304	4,194,363	4,279,670
Debt Service	3,602,897	3,811,387	3,729,735	3,737,140	3,497,365
Hotel Tax	26,173	21,665	20,000	20,575	20,000
	18,167,414	19,267,021	20,449,005	20,467,919	20,925,418

Permits / Licenses / Veh. Reg.

General	164,353	175,398	172,355	173,658	166,619
Road & Bridge (Veh. Reg.)	984,352	946,899	942,970	999,040	969,470
	1,148,705	1,122,297	1,115,325	1,172,698	1,136,089

Court Fines, Fees & forfeitures

General	738,741	612,500	653,000	563,290	550,000
Justice Court Technology	22,297	18,704	18,625	16,471	17,725
Road & Bridge	99,227	82,282	87,000	67,812	87,000
JP Court Building Security	5,479	4,608	4,550	4,046	4,350
Security	34,990	33,223	33,190	30,061	30,100
Law Library	12,269	11,919	11,500	11,640	11,500
Pre-Trial Intervention	21,312	16,875	17,000	25,725	17,000
District Attorney Hot Check	4,154	5,882	5,000	3,514	5,000
Drug Forfeiture	5,690	52,466	-	16,801	-
County & District Court Technology	952	864	915	858	915
	945,111	839,322	830,780	740,217	723,590

Federal / State Funding - Direct

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

General	435,284	321,799	306,262	363,046	255,970
Road & Bridge	48,573	48,925	48,925	50,447	48,925
College/Commerce Center	-	4,000,000	-	-	-
FEMA Disaster	10,984	-	-	-	-
Grants Fund	6,715,298	3,420,942	-	2,974,410	-
District Attorney Special	-	-	-	779	-
Aging Services	366,180	367,803	247,495	330,568	288,000
Sheriff's Federal Revenue Sharing	-	16,821	-	12,000	-
	7,576,318	8,176,290	602,683	3,731,250	592,895

Charges for services/Fees

General	1,136,409	1,242,932	1,194,800	1,298,495	1,289,800
Aging	12,324	10,688	9,990	13,576	16,100
County Clerk Records Management	116,838	133,573	132,000	211,431	132,100
County Records Management	15,149	13,330	13,300	12,907	13,300
District Clerks Records Mgmt.	12,446	12,101	17,325	13,240	17,325
	1,293,164	1,412,624	1,367,415	1,549,649	1,468,625

Revenue Summary (cont')

Revenues by Source (Type)

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted 9/15/14
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Interest

General	19,763	14,248	15,000	7,261	13,000
Judicial Center Construction	255	105	-	16	-
Construction (Jail)	1,215	-	-	-	-
Road & Bridge	2,422	2,023	2,357	718	2,357
Debt Service	31,798	721	750	1,519	750
Historical Commission	464	417	-	335	-
Law Library	-	374	-	599	-
Retiree Health Benefits Trust	431	910	800	1,416	800
Drug Forfeiture	116	97	-	35	-
Permanent School	2,666	2,295	-	251	-
Available School	2,477	2,974	1,500	379	1,500
	61,606	24,165	20,407	12,528	18,407

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

General	2,878,246	2,123,834	2,203,145	2,649,974	2,141,404
Road & Bridge	1,504,488	427,868	812,413	1,853,806	846,132
Security	79,567	86,549	58,731	73,996	100,845
Historical Commission	7,350	17,941	-	6,664	-
College/Commerce Center	-	198,000	-	-	-
Waste Management	132,074	139,625	140,000	129,908	140,000
District Attorney Special	27,500	27,500	24,000	27,500	24,000
Aging	5,227	9,422	-	6,505	-
Commissary (Sheriff)	15,888	15,970	14,500	19,835	20,000
Debt Service	18,558,933	121	-	-	-
Retiree Health Benefits Trust	128,600	360,819	338,706	304,701	300,000
Permanent School	2,493,606	95,092	95,000	51,305	50,000
Available School	136,491	2,521,850	136,492	136,491	136,492
County Records Management	13,318	14,942	16,442	16,442	16,424
	25,981,287	6,039,532	3,839,428	5,277,128	3,775,295

Other Sources (loan proceeds)

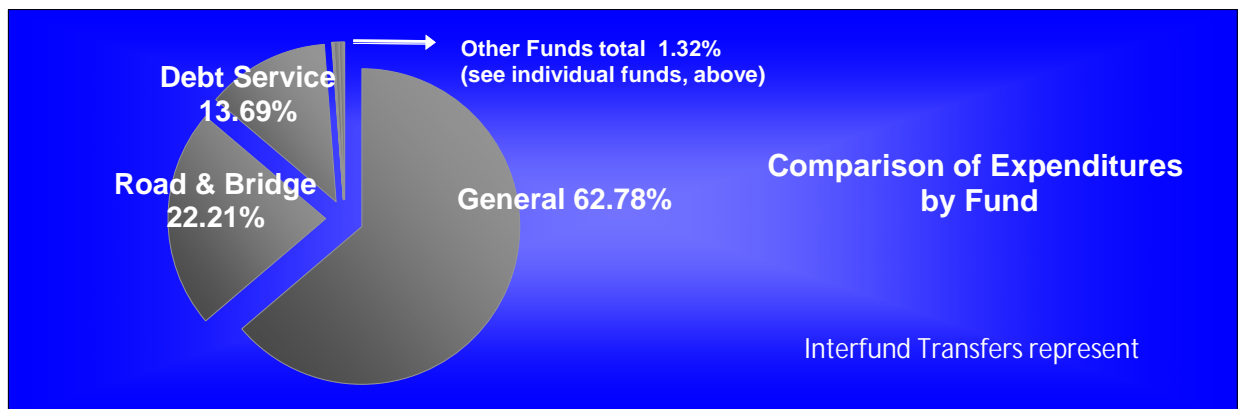
General	938,218	495,835	-	1,472,543	-
Road & Bridge	92,025	29,165	-	116,344	-
	1,030,243	525,000	-	1,591,550	-

Total Revenues	56,203,850	37,406,251	28,225,044	34,542,939	28,640,320
Less Transfers (between Funds)	(257,695)	(638,212)	(676,987)	(692,252)	(707,436)
Revenue	55,946,155	36,768,039	27,548,057	33,850,687	27,932,884
Projected Use of Fund Balances	-	-	25,254	-	117,716
	55,946,155	36,768,039	27,573,311	33,850,687	28,050,600

Expenditure Summary

Expenditures by Fund

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted 9/15/14
General	\$16,778,226	\$16,666,385	\$17,108,783	\$18,650,447	\$17,662,893
Road & Bridge	6,354,876	5,402,697	6,052,126	6,040,979	6,208,440
Debt Service	22,134,580	3,807,907	3,729,338	3,732,122	3,496,507
Hotel Tax	19,993	17,244	20,000	14,781	20,000
Justice Court Technology	66,274	39,149	34,500	38,733	34,200
Judicial Center Constructio	469,085	44,150	-	111,800	-
Construction Fund (Jail Exp:	1,022,971	121	-	-	-
Justice Court Building Secu	5,387	-	4,550	-	3,900
Security (Courthouse)	108,071	116,779	124,921	124,878	130,945
Historical Commission	2,958	2,890	-	4,018	-
College / Commerce Center	-	4,144,228	-	-	-
Waste Management	132,074	135,000	140,000	134,533	140,000
FEMA Disaster	160,240	-	-	-	-
Grant Fund	6,697,531	3,440,601	-	2,964,713	-
Law Library	15,398	5,977	11,500	6,918	11,500
Pre-Trial Intervention	980	5,630	17,000	6,360	17,000
District Attorney Special	27,412	27,500	24,000	27,500	24,000
District Attorney Hot Check	2,659	1,114	5,000	1,382	5,000
Aging Services	358,278	334,345	270,885	366,081	455,274
Commissary (Sheriff)	14,734	3,889	14,500	17,731	20,000
Retiree Health Benefits Tru:	32,693	57,522	51,470	53,416	75,271
Drug Forfeiture	56,250	29,786	-	31,013	-
Permanent School	2,307	2,388,022	1,150	99,043	50,000
Available School	140,637	2,526,423	137,992	138,415	137,992
County Clerk Records Mgmt	153,389	143,967	131,999	144,578	128,645
County Records Management	29,717	28,483	29,742	29,348	29,724
Sheriffs Fed Rev Sharing	-	2,801	-	21,199	-
District Clerk Records Mgmt	-	5,073	17,325	5,245	17,325
County & Dist. Court Techno	-	-	915	-	915
Total Expenditures	\$54,786,720	\$39,377,683	\$27,927,696	\$32,765,232	\$28,669,530
(Less Transfers Between Funds)	(257,695)	(638,212)	(676,987)	(692,252)	(707,436)
	\$54,529,025	\$38,739,471	\$27,250,709	\$32,072,981	\$27,962,094



Expenditure Summary

Expenditures by Type (Function)

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted 9/15/14
General & Administrative					
General	\$5,973,222	\$5,938,099	\$6,005,129	\$6,286,338	\$6,209,163
County Clerk Records Management	153,389	143,967	131,999	144,578	128,645
County Records Management	29,717	28,483	29,742	29,348	29,724
District Clerk Records Mgmt.	-	5,073	17,325	5,245	17,325
County & District Court Technology	-	-	915	-	915
	\$6,156,328	\$6,115,622	\$6,185,109	\$6,465,508	\$6,385,772
Justice and Public Safety					
General	10,258,976	10,152,560	10,497,006	11,067,256	10,878,380
Security (Courthouse)	108,071	116,779	124,921	124,878	130,945
Law Library	15,398	5,977	11,500	6,918	11,500
Justice Court Technology	66,274	39,149	34,500	38,733	34,200
Pre-Trial Intervention	980	5,630	17,000	6,360	17,000
District Attorney Special	27,412	27,500	24,000	27,500	24,000
District Attorney Hot Check	2,659	1,114	5,000	1,382	5,000
Sheriff - Commissary	14,734	3,889	14,500	17,731	20,000
Drug Forfeiture	56,250	29,786	-	31,013	-
Judicial Center Construction	469,085	44,150	-	111,800	-
Construction Fund (Jail Exp)	1,022,971	121	-	-	-
Justice Court Building Security	5,387	-	4,550	-	3,900
Sheriff Federal Revenue Sharing	-	2,801	-	21,199	-
	12,048,198	10,429,455	10,732,977	11,454,770	11,124,924
Health & Human Services					
General	546,029	575,726	606,648	577,271	575,350
Aging Services	358,278	334,345	270,885	366,081	455,274
Grant Fund	6,697,531	3,440,601	-	2,964,713	-
FEMA Disaster	160,240	-	-	-	-
College / Commerce Center	-	4,144,228	-	-	-
	7,762,077	8,494,900	877,533	3,908,065	1,030,624
Roads & Bridges					
Roads & Bridges	6,354,876	5,402,697	6,052,126	6,040,979	6,208,440
Waste Mangement					
Waste Mangement	132,074	135,000	140,000	134,533	140,000
Debt Service					
Debt Service	22,134,580	3,807,907	3,729,338	3,732,122	3,496,507
Other					
Hotel Tax	19,993	17,244	20,000	14,781	20,000
Historical Committee	2,958	2,890	-	4,018	-
Permanent School	2,307	2,388,022	1,150	99,043	50,000
Available School	140,637	2,526,423	137,992	138,415	137,992
Retiree Health Benef. Trust (OPEB)	32,693	57,522	51,470	53,416	75,271
	198,587	4,992,101	210,612	309,673	283,263
(Debt Proceeds)Trnsf to Other Funds				719,581	
Total Expenditures	\$54,786,720	\$39,377,683	\$27,927,696	\$32,765,232	\$28,669,530
Less Transfers (between) Funds	(257,695)	(638,212)	(676,987)	(692,252)	(707,436)
	\$54,529,025	\$38,739,471	\$27,250,709	\$32,072,981	\$27,962,094

Total County Budget for 2015

Revenue to Expenditure Comparison

Category/Department	2012 Actual <small>(per Aud. Rep.)</small>	2013 Actual <small>(per Aud. Rep.)</small>	2014 Budget <small>(as adopted)</small>	2014 Actual <small>(unaudited)</small>	2015 Budget <small>Adopted 9/15/14</small>
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Total (Actual) Revenues \$ 55,946,155 \$ 36,768,039 \$ 27,548,057 \$ 33,850,687 \$ 27,932,884

Total (Actual) Expenditure \$54,529,025 \$38,739,471 \$27,250,709 \$32,072,981 \$27,962,094

	\$ 1,417,129	\$ (1,971,432)	\$ 297,348	\$ 1,777,706	\$ (29,210)
	Amount restricted to Special Purpose, by statute:				63,392
	Unreserved Budget Balance Adopted:				(92,602)
	General Fund (Use of Fund Balance):				(117,716)
	Road & Bridge Fund:				25,114

In Fiscal Year 2014, "Actual" revenues exceeded budget projections by \$6,302,630 and actual expenses exceeded budget projections by \$4,822,272. Major factors impacting the 2014 Budget after adoption included;

- * Federal & State Funding exceeding budget projections by \$3,128,567, mostly attributed to grants received after the start of the fiscal year for Courthouse Restoration (\$731,925) - continued Disaster Recovery and other Community Development Block Grant Funding (\$2,171,355) - and approximately \$71,000 for preventable disease education;
- * Other Revenues, including non-government grants, received after the start of the fiscal year, such as additional Lease/Buyback proceeds (for 2013 leases) and road repair reimbursements recorded in the Road and Bridge Funds totaling \$1,157,738;
- * The recording of debt proceeds relating to the County's FY2014 Tax Note issue in the amount of \$1,570,000 - detailed in the Debt Service section of this document.

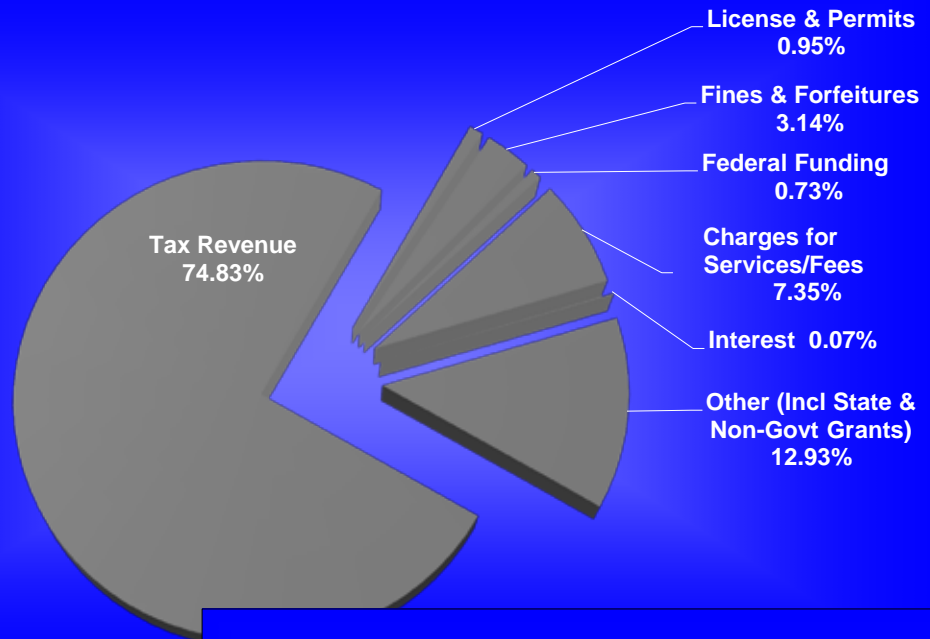
Find the details
on Page 109

General Fund Revenues

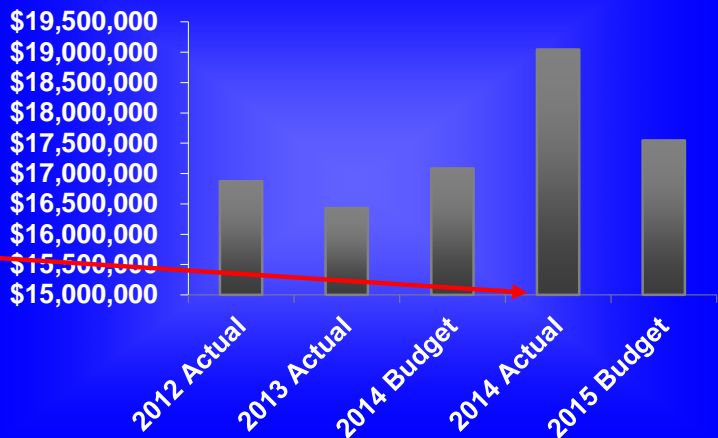
Revenues by Category

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Tax Revenue	\$10,561,048	\$11,442,222	\$12,538,966	\$12,515,840	\$13,128,384
License & Permits	164,353	175,398	172,355	173,658	166,619
Fines & Forfeitures	738,741	612,500	653,000	563,290	550,000
Federal Funding	286,376	205,764	184,142	239,532	128,950
Charges for Services/Fees	1,136,409	1,242,932	1,194,800	1,298,495	1,289,800
Interest	19,763	14,248	15,000	7,261	13,000
Other (Incl State & Non-Govt)	3,027,154	2,239,868	2,325,265	2,773,488	2,268,424
Loan Proceeds	938,218	495,835	-	1,472,543	-
	\$16,872,062	\$16,428,767	\$17,083,529	\$19,044,106	\$17,545,177
Use of fund balance	-	-	25,254	-	117,716
	\$16,872,062	\$16,428,767	\$17,108,783	\$19,044,106	\$17,662,893

SOURCE OF GENERAL REVENUE - 2015



CHANGE IN GENERAL FUND REVENUE



2014 actual revenue in the General Fund exceeded budget projections by \$1,960,577

General Fund Revenues (cont.)

Detailed Revenues						
Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted	
Fund Balance (year beginning)	6,762,563	6,856,398	6,092,788	6,618,781	7,168,200	
Tax Revenue	<i>(per Audit)</i>	<i>(per Audit)</i>	<i>(Auditor est.)</i>	<i>(per Audit)</i>		
010-310-110 TAXES - CURRENT	7,967,823	8,294,389	9,695,550	9,554,456	10,311,325	
010-310-120 TAXES - DELINQUENT	581,205	551,107	478,742	573,025	494,266	
010-318-115 SHERIFF'S TAX SALE				32,031		
010-318-150 SALES TAX	1,824,271	2,354,141	2,126,325	2,063,194	1,999,961	
010-318-152 VEHICLE SALES TAX COMM.	139,906	188,790	189,000	232,239	260,000	
010-318-155 MIXED BEVERAGE TAX	38,005	46,464	43,349	51,416	56,132	
010-318-160 OTHER TAX	9,839	7,331	6,000	9,479	6,700	
* TAX REVENUE SUMMARY	10,561,048	11,442,222	12,538,966	12,515,840	13,128,384	
License & permits						
010-320-100 BEER & LIQUOR	4,934	5,686	3,500	-	2,500	
010-321-100 SEWAGE / FLOODPLAIN	67,847	67,090	70,300	65,430	61,733	
010-321-105 COMMERCIAL (LIFE SAFETY)	5,759	6,982	9,300	2,210	5,381	
010-321-200 UTILITY / PIPELINE PERMIT FE	1,200	7,545	2,200	600	500	
010-321-501 CHILD SAFETY FEE	76,738	78,930	77,000	93,393	85,000	
010-321-502 HAULERS LICENSE FEE	1,875	2,250	2,325	3,225	3,225	
010-321-560 WRECKER PERMIT FEES	-	-	430	-	430	
010-321-800 991-ADDRESSING FEE	6,000	6,915	7,300	8,800	7,850	
* LICENSE & PERMIT FEES S	164,353	175,398	172,355	173,658	166,619	
Fines & forfeitures						
010-325-300 SERVICE FEES ON FINES	94,399	50,417	78,000	79,051	65,000	
010-325-801 JUSTICE OF PEACE, PCT #1	219,380	170,101	175,000	146,503	150,000	
010-325-802 JUSTICE OF PEACE, PCT #2	170,233	162,518	165,000	141,453	140,000	
010-325-803 JUSTICE OF PEACE, PCT #3	197,039	176,475	180,000	145,998	145,000	
010-325-804 JUSTICE OF PEACE, PCT #4	57,690	52,989	55,000	50,285	50,000	
* FINES & FORFEITURE SUM	738,741	612,500	653,000	563,290	550,000	
Federal revenue						
010-330-401 911-GRANT (DETCOG)	-			-		
010-330-402 TITLE IV-E CHILD WELFARE				1,038		
010-330-475 VCLG GRANT (Victims' Asst.)	35,476	36,397	41,008	39,693	40,206	
010-330-512 SCAAP (Criminal Alien Asst.)	3,126	2,468		2,231		
010-330-562 SHERIFF'S DEPT. STEP GRANT	16,184	1,534		-		
010-331-687 MASS CARE OPERATIONS REIM	22,399			-		
010-330-695 STATE HOMELAND SECURITY	30,085			-		
010-330-696 EMA ASSISTANCE (SLA 50)	46,364	36,897	36,944	37,277	36,944	
010-332-110 FEDERAL PAYMENT IN LIEU OF	51,075	60,223	54,450	60,443		
010-332-560 SSA-INCENTIVE PAYMENTS	5,800	5,600	5,000	11,600	5,800	
010-333-100 UNCLAIMED CAPITAL CREDITS	45,212	8,850		9,901		

General Fund Revenues (cont.)

Detailed Revenues

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
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Federal (continued)

010-333-426	INDIGENT DEFENSE GRANT	30,655	53,796	46,740	77,349	46,000
-	* FEDERAL REVENUE SUMM	286,376	205,764	184,142	239,532	128,950

Fees/Charges for Services

010-340-000	EDUCATION FEE - JUDGE	1,510	1,575	1,400	1,500	1,500
010-340-100	COUNTY JUDGE	2,860	2,985	2,750	2,876	2,750
010-340-220	SHERIFFS FEES	94,873	112,360	88,000	154,403	145,000
010-340-305	FIRE REPORT FEE	70	30		10	
010-340-310	LIFE SAFETY INSPECTION FEES	65	-	100	130	
010-340-400	COUNTY CLERK FEES	386,651	481,820	480,000	417,712	425,000
010-340-450	ALT. DISPUTE RESOLUTION SY	-	20		110	
010-340-500	TAX COLLECTOR FEES	265,194	287,200	260,000	258,511	260,000
010-340-555	CONSTABLE PCT.1 SERVING FE	3,225	3,915	3,400	5,250	4,500
010-340-556	CONSTABLE PCT.2 SERVING FE	4,950	6,769	5,500	1,650	1,800
010-340-557	CONSTABLE PCT.3 SERVING FE	4,455	2,325	2,500	3,704	3,000
010-340-558	CONSTABLE PCT.4 SERVING FE	3,975	3,150	3,500	4,275	3,500
010-340-559	CONSTABLE CLASS C SERVICE	1,813	600	2,300	250	
010-340-600	DISTRICT ATTORNEY FEES	15,491	11,263	12,000	11,051	11,000
010-340-645	SAA REPRESENTATION FEE	7,350	3,715	10,000	9,934	10,000
010-340-695	FIRST AID TRAINING FEE	97	-	100	-	
010-340-700	DISTRICT CLERK FEES	318,139	301,556	300,000	404,156	400,000
010-340-710	DIST. COURT RECORDS TECHN	4,209	4,179	4,000	4,555	4,000
010-340-750	COURT REPORTER FEES	11,468	11,386	11,500	11,010	11,000
010-340-910	TRAFFIC FEE	9,690	7,678	7,500	6,610	6,500
010-340-915	AUTOPSY COPY FEE	45	15	50	-	50
010-340-930	JURY FEES	261	22	200	193	200
010-340-940	VISUAL RECORDING FEE	18	370		604	
-	* CHARGES FOR SERVICES	1,136,409	1,242,932	1,194,800	1,298,495	1,289,800

Interest

010-341-100	DEPOSITORY INTEREST	19,763	14,248	15,000	7,261	13,000
-	* INTEREST SUMMARY	19,763	14,248	15,000	7,261	13,000

Other

010-342-047	REIMB. - DA	11,792				
010-342-391	REIMB. BY INMATE - MEDICAL	3,009	-	4,500	51	4,500
010-342-400	COUNTY JUDGE TRAVEL REIMB.		(9)		-	
010-342-401	RURAL TRANSIT REIMB.	5,215	5,565	5,635	5,565	5,635
010-342-403	CO. CLERK REIMB.	393	578		259	
010-342-404	ELECTION EXPENSE REIMB.	22,959	18,763	20,000	31,481	20,000
010-342-405	TAX STATEMENT REIMBURSEMENT		-		-	

General Fund Revenues (cont.)

Detailed Revenues

Category/Department		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Other (continued)						
010-342-409	TAC HEBP RENEWAL CREDIT	128,600			-	
010-342-426	REIMB. TRANSPORT OF PRISON	-	19,043		7,267	
010-342-440	UTILITIES REIMBURSEMENT		5,391		8,314	
010-342-455	REIMB. - EXTRADITION FEE	101	1,762		-	
010-342-465	TRINITY CO. PRO-RATA REIMB	52,321	45,314	66,038	42,886	68,540
010-342-466	SAN JAC. CO.PRO RATA REIMB	94,425	108,740	119,180	89,385	123,696
010-342-470	ASST. DA - LONGEVITY PAY	6,400	8,340	8,020	7,760	8,020
010-342-474	REIMBURSE WITNESS EXPENSES		2,180		1,570	
010-342-475	REIMB - DA OFFICE	5,687	506		3,635	
010-342-485	SB1704 JUROR FEE REIMB.	28,614	18,900	16,600	37,146	26,000
010-342-525	SCHOLARSHIP SPONSORSHIPS	16,000	16,000	16,000	16,000	16,000
010-342-549	DELO. TAX OFFICE EXP. REIMB	6,949	7,358	10,984	26,372	10,984
010-342-550	DELO. TAX PERSONNEL REIMBU	175,507	161,759	166,318	131,830	168,789
010-342-551	TRA PATROL REIMBURSEMENT	242,174	245,876	244,215	259,114	245,219
010-342-552	TRA SECURITY REIMB. (ADM.FE	36,326	36,881	30,000	38,867	30,000
010-342-555	TEXAS VINE PROJECT REIMB.	18,283				
010-342-560	CH19 VOTER REGIS. REIMBURS	1,280	699	4,000	11,287	4,000
010-342-565	REIMB. WORKERS COMP	10,048	2,924	2,700	1,020	2,700
010-342-566	REIMB.-UNEMPLOYMENT TAX		2,590	2,000	10,136	2,000
010-342-569	REIMB. SHERIFF'S DEPT.	10,402	11,241		4,456	
010-342-570	DETCOG-REIMB. SHERIFF DEPT	2,025				
010-342-571	STATE-REIMB. SHERIFF DEPT.	4,528	16,234	15,000	10,202	15,000
010-342-581	REIMBURSEMENT - HISTORICAL		50			
010-342-596	REIMBURSEMENT - HR		16			
010-342-600	INSURANCE CLAIMS	6,466	5,802		164,121	
010-342-605	SHERIFF-STATE TRAINING				5,861	
010-342-620	INSURANCE REIMB - ANGELINA COLLEGE				12,136	14,135
010-342-695	REIMB. EMRG. MGMT. TRAVEL	1,227	158		941	
010-342-700	COURT APPOINTED ATTY. REIM	70,738	57,777	65,000	33,236	60,000
010-342-900	MISCELLANEOUS REVENUE	58,086	122,079	12,150	99,870	12,150
010-342-950	HB66 - COUNTY COURT AT LAV	75,000	75,000	84,000	84,000	84,000
010-342-951	HB3211-CO.JUDGE SUPPLMNT	10,000	-	5,000	10,000	5,000
010-342-952	HB1123-CO.JUDGE SUPPLMNT	10,000	10,000	10,000	10,177	10,000
010-360-200	MIN. ROYALTY NON-SCHOOL	2,349	1,949	2,000	1,546	1,800
010-367-110	ANIMAL SHELTER	2,587	7,436	1,000	23,297	1,000
010-367-130	SHERIFF'S DONATED MONIES				632	
010-367-135	SHERIFF - MISC. REVENUE	2,387	11,166	10,000	1,723	10,000
010-367-136	SHERIFF - FUEL REIMBURSE		9,375		1,995	
010-367-801	DETCOG 911 MAINTENANCE	25,000	25,000	25,750	25,750	25,000
010-370-032	TRANSFER FROM WASTE MGMT	132,074	135,000	140,000	134,533	140,000

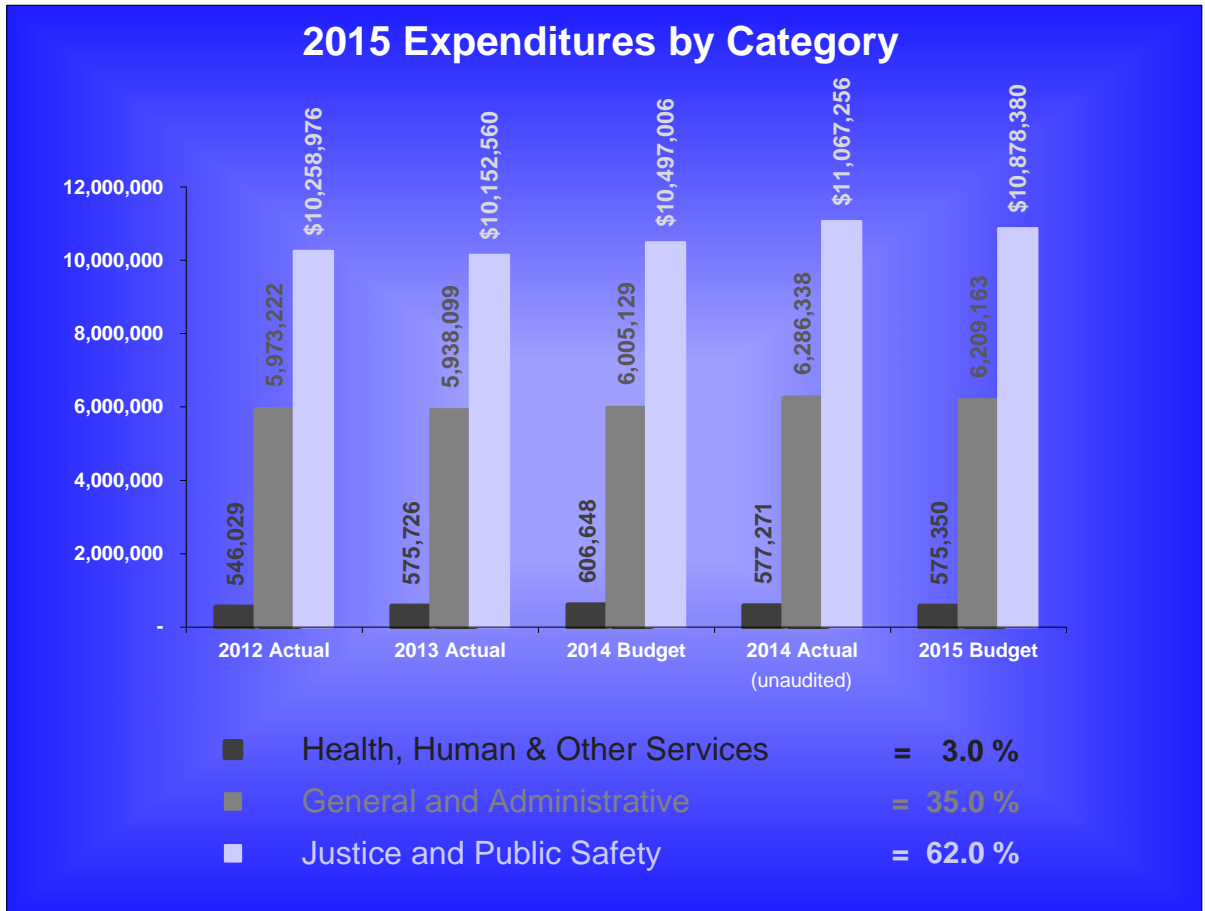
General Fund Revenues (cont.)

Detailed Revenues

Category/Department		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Other (continued)						
010-370-034	TRANSFER FROM FEMA DISAST	160,240				
010-370-093	TRANSFER FROM CO. CLERK R.	69,307	75,308	85,401	85,401	96,036
010-370-100	RENT - COUNTY PROPERTY	23,625	25,502	25,500	23,750	25,500
010-370-175	COUNTY ACTION (SURLUS) PRO	4,066	697	2,500	5,500	2,500
010-370-409	POSTAGE REIMBURSEMENT	931	609		452	
010-370-410	TELEPHONE REIMBURSEMENT		93			
010-370-420	INMATE PHONE-COUNTY JAIL	66,437	63,904	50,000	64,363	65,000
010-370-425	INMATE PHONE - IAH FACILITY	136,435	61,786	61,000	177,689	100,000
010-370-426	IAH FACILITY - PER DIEM	1,272,361	799,901	1,000,000	1,046,756	850,000
010-370-475	DA WELFARE FRAUD RECOVERY					
010-370-630	INDIGENT HEALTH REIMB.	456	255		163	
010-370-693	FEMA/EMC ADM. FEES					
010-370-695	TOBACCO SETTLEMENT	13,378	13,578	13,500	14,386	14,000
010-370-696	SALE OF GIS/MAPPING DATA	965	790	1,275	605	1,220
	* OTHER REVENUES - SUMM	3,027,154	2,239,868	2,325,265	2,773,488	2,268,424
Other Financing Sources						
010-390-400	TAX NOTES / LOAN PROCEEDS	938,218	495,835		1,472,543	
010-390-408	PREMIUM ON TAX NOTES					
010-390-695	Time Warrant Proceeds (Emrg. Mngmt.)			-		-
	* DEBT PROCEEDS SUMMAI	938,218	495,835	-	1,472,543	-
	** TOTAL REVENUE	16,872,062	16,428,767	17,083,529	19,044,106	17,545,177
**	USE OF FUND BALANCE			25,254		117,716
		16,872,062	16,428,767	17,108,783	19,044,106	17,662,893



General Fund Expenditures



Expenditures by Department					
Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)

General and Administrative

County Judge	\$214,320	\$210,478	\$229,424	\$230,386	\$232,768
Commissioners Court	498,928	722,699	583,520	667,870	633,990
County Clerk	500,176	512,246	550,854	535,703	616,898
County Treasurer	132,567	148,462	166,554	163,523	169,070
County Auditor	265,168	274,330	287,608	262,518	275,450
Tax Assessor/Collector	613,238	613,221	674,444	671,149	684,364
Delinquent Tax Collectio	172,683	160,616	174,177	164,810	176,450
Data Processing	299,849	281,256	325,710	285,544	326,652
Human Resources	133,120	129,234	146,679	142,502	148,996
Maintenance	994,030	834,693	852,541	1,019,991	899,819
General Operating	1,464,024	1,338,770	1,288,180	1,426,406	1,305,900
All Other -Non Departmente	685,119	712,095	725,439	715,934	738,806
	5,973,222	5,938,099	6,005,129	6,286,338	6,209,163

General Fund Expenditures (cont.)

Expenditures by Department

Departments	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
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Justice and Public Safety

Jury	55,291	35,297	60,500	78,056	60,500
County Court at Law	526,616	530,211	568,225	568,383	578,011
District Clerk	399,044	441,370	507,284	463,875	515,368
Judicial	151,256	130,957	132,790	127,349	148,759
258th District Court	370,137	372,087	385,044	364,742	391,240
411th District Court	352,359	357,440	384,511	406,202	393,121
Justice of the Peace #1	158,125	159,301	175,863	173,177	179,363
Justice of the Peace #2	158,519	147,716	153,874	153,052	156,885
Justice of the Peace #3	144,982	147,750	157,390	156,491	159,972
Justice of the Peace #4	137,459	136,240	149,767	145,973	153,245
Criminal District Attorney	1,009,181	939,485	1,008,628	996,428	1,126,400
Sheriff	3,899,733	3,779,897	3,638,523	4,106,259	3,697,254
Jail	2,123,339	2,231,756	2,342,869	2,421,895	2,456,095
Constable Pct. #1	45,940	51,445	56,911	55,245	62,305
Constable Pct. #2	38,567	51,716	59,028	55,111	62,164
Constable Pct. #3	42,221	41,285	57,887	79,798	61,947
Constable Pct. #4	49,757	51,246	53,790	52,484	54,919
State Law Enforcement	64,786	62,777	63,288	100,359	64,536
Emergency Management	323,228	280,894	309,577	356,925	313,437
Volunteer Fire Departme	139,963	142,573	158,874	130,369	172,912
Environmental Enforcem	68,471	61,118	72,381	75,084	69,947
Total	10,258,976	10,152,560	10,497,006	11,067,256	10,878,380

Health, Human & Other Services

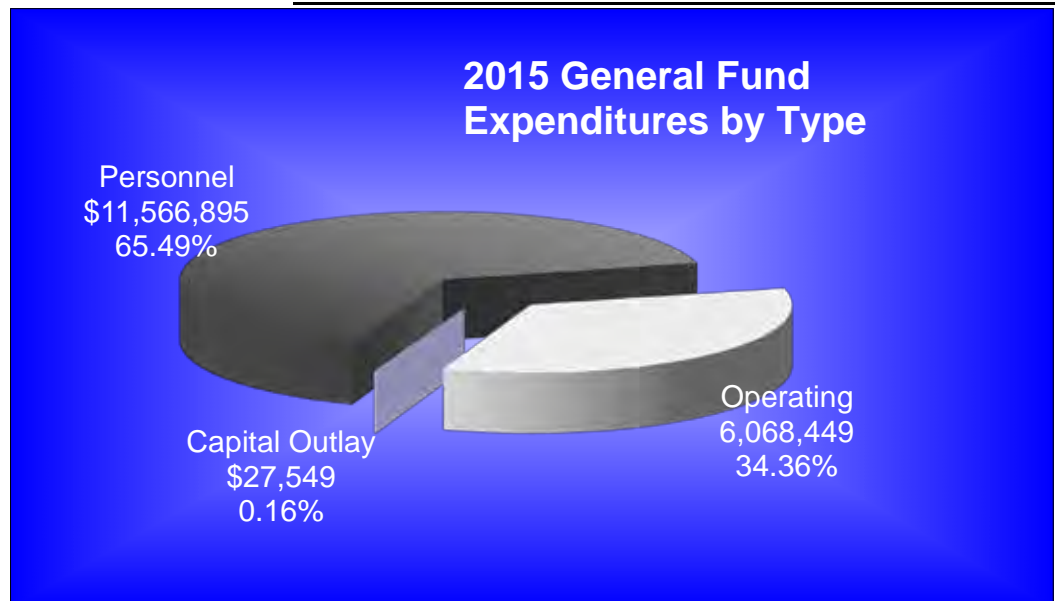
Social Services	303,597	327,232	317,528	304,608	319,836
Veterans Services	50,994	49,029	57,685	50,423	58,467
Library / Museum	87,056	89,840	91,540	87,173	55,567
Extension Office	104,381	109,626	139,895	135,067	141,480
Total	546,029	575,726	606,648	577,271	575,350

(Debt Proceed Transfer to Other Funds)

719,581

Total Expenditures

	16,778,226	16,666,385	17,108,783	18,650,447	17,662,893
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County Judge



John P. Thompson
County Judge

DESCRIPTION/FUNCTION

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

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

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

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-400-101	SALARY - COUNTY JUDGE	53,001	52,914	55,347	55,499	55,347
010-400-102	COUNTY JUDGE SUPPLEMENT	15,000	15,000	15,000	15,177	15,000
010-400-103	CELL PHONE ALLOWANCE	845	842	840	842	840
010-400-105	SALARIES	67,094	59,254	70,810	71,995	71,778
010-400-200	LONGEVITY PAY	3,540	3,600	3,600	3,600	3,600
010-400-201	SOCIAL SECURITY	11,918	11,962	12,672	12,572	12,746
010-400-202	COUNTY GROUP INSURANCE	21,842	24,694	25,970	26,137	27,973
010-400-203	RETIREMENT	18,008	18,525	20,176	20,390	20,293
010-400-204	WORKERS COMPENSATION	509	760	686	826	857
010-400-206	UNEMPLOYMENT INSURANCE	107	138	176	178	185
010-400-225	VEHICLE ALLOWANCE	19,199	19,167	20,048	20,103	20,048
	Sub-Total : Personnel	211,060	206,856	225,324	227,319	228,668
010-400-315	OFFICE SUPPLIES	1,337	1,378	1,400	1,199	1,400
010-400-419	CABLE (EMERG, BROADCASTS)	347	167	-	-	-
010-400-427	TRAVEL/TRAINING	1,233	1,877	2,400	1,597	2,400
010-400-480	BONDS	142	-	100	71	100
010-400-481	DUES	200	200	200	200	200
	Sub-Total : Operating	3,259	3,622	4,100	3,067	4,100
010-400-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CO JUDGE	214,320	210,478	229,424	230,386	232,768

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



Commissioners Court

Department Description

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

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

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

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-401-105	SALARIES	24,874	25,439	26,608	26,697	26,608
010-401-108	SALARIES / PART-TIME	-	69	1,313	-	1,313
010-401-200	LONGEVITY PAY	60	120	180	180	240
010-401-201	SOCIAL SECURITY	1,871	1,930	2,150	2,022	2,154
010-401-202	COUNTY GROUP INSURANCE	7,281	8,231	8,657	8,712	9,324
010-401-203	RETIREMENT	2,834	2,984	3,423	3,284	3,430
010-401-204	WORKERS COMPENSATION	81	123	116	132	145
010-401-206	UNEMPLOYMENT INSURANCE	38	51	67	64	70
	Sub-Total : Personnel	37,039	38,946	42,514	41,093	43,285
010-401-027	COURTHOUSE SECURITY SUB	79,567	86,549	58,731	73,996	100,845
010-401-315	OFFICE SUPPLIES	1,474	1,527	1,530	1,490	1,530
010-401-334	SOUTHLAND PARK IMPROVEM	620	620	800	620	800
010-401-352	CONTINGENCIES	8,924	9,383	39,415	14,566	40,000
010-401-360	RETIREE HEALTH & TRUST	128,600	200,000	250,000	250,000	250,000
010-401-361	REDISTRICTING SERVICES	6,500	-	-	-	-
010-401-400	ATTORNEY FEES/COMM COUR	30,726	24,741	25,000	42,266	25,000
010-401-401	AUDITING FEES	67,675	63,206	68,000	66,826	67,000
010-401-402	RESNET	-	-	-	-	-
010-401-403	GFOA BUDGET AWARD PRGM	330	330	330	330	330
010-401-425	RURAL TRANSIT	35,000	35,000	35,000	35,000	35,000
010-401-427	TRAVEL/TRAINING	1,285	4,197	3,600	2,258	3,600
010-401-460	INMATE PHONE CARDS	45,000	9,487	20,000	36,000	27,000
010-401-480	SCHOLARSHIP DISBURSEMEN	16,000	16,000	16,000	16,000	16,000
010-401-481	DUES - CJ/CC ASSOC & DETD	2,100	2,100	2,100	2,100	2,100
010-401-483	MERIT POOL	-	-	10,000	-	10,000
010-401-486	BI-LINGUAL INCENTIVE PROG	250	50	2,500	100	2,500
010-401-487	SERVICE AWARDS BANQUET	7,009	6,119	8,000	8,846	9,000
	Sub-Total : Operating	431,060	459,309	541,006	550,399	590,705
010-401-572	OFFICE EQUIPMENT/FURNISH	-	-	-	-	-
010-401-573	CAPITAL OUTLAY	30,828	224,444	-	76,378	-
	Sub-Total : Capital Outlay	30,828	224,444	-	76,378	-
	* EXP. SUMMARY - COMM CO	498,928	722,699	583,520	667,870	633,990



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.

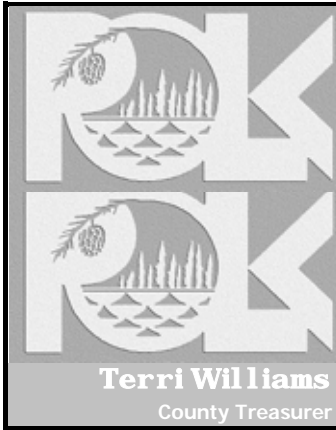
Goal/s:	Not provided
Objective/s:	Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-403-101	SALARY - COUNTY CLERK	45,970	45,895	48,005	48,136	48,005
010-403-105	SALARIES	221,675	219,295	239,428	232,124	262,439
010-403-107	ELECTION WORK/PART-TIME	40,192	38,123	25,290	30,697	25,290
010-403-108	SALARIES / PART-TIME		5,057	9,202	1,029	9,202
010-403-200	LONGEVITY PAY	2,880	2,820	3,300	3,300	3,180
010-403-201	SOCIAL SECURITY	21,451	22,010	24,880	21,893	26,631
010-403-202	COUNTY GROUP INSURANCE	71,440	75,447	86,568	80,632	102,569
010-403-203	RETIREMENT	31,587	33,587	39,612	35,322	42,400
010-403-204	WORKERS COMPENSATION	925	1,330	1,347	1,439	1,790
010-403-206	UNEMPLOYMENT INSURANCE	357	454	663	576	748
	Sub-Total : Personnel	436,476	444,017	478,294	455,146	522,254
010-403-315	OFFICE SUPPLIES	13,967	13,943	14,000	13,898	15,000
010-403-330	FURNISHED TRANSPORTATION					2,500
010-403-423	MOBILE PHONES/PAGERS	1,822	1,579	525	1,602	525
010-403-427	TRAVEL/TRAINING	4,835	6,884	7,750	6,846	7,750
010-403-480	BONDS/ LIABILITY INSURANCE		-	-		625
010-403-481	DUES	355	220	285	260	1,500
010-403-484	ELECTION EXPENSE	42,722	35,877	50,000	49,753	66,744
	Sub-Total : Operating	63,701	58,504	72,560	72,359	94,644
010-403-571	ELECTION EQUIP. - HAVA GRANT			-		
010-403-572	OFFICE EQUIPMENT		9,725	-	8,198	
	Sub-Total : Capital Outlay	-	9,725	-	8,198	-
	*EXP. SUMMARY-COUNTY CLE	500,176	512,246	550,854	535,703	616,898



County Treasurer

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-497-101	SALARY -TREASURER	45,970	45,895	48,005	48,136	48,005
010-497-105	SALARIES	46,284	55,274	60,771	59,535	60,771
010-497-108	SALARIES / PART-TIME	1,128	-	1,436	66	1,436
010-497-200	LONGEVITY PAY	1,200	120	300	300	480
010-497-201	SOCIAL SECURITY	7,160	7,702	8,454	8,216	8,468
010-497-202	GROUP INSURANCE	11,901	16,545	25,970	26,137	27,973
010-497-203	RETIREMENT	10,752	11,795	13,460	13,204	13,482
010-497-204	WORKERS COMPENSATION	310	487	458	533	569
010-497-206	UNEMPLOYMENT INSURANCE	79	109	150	143	156
	Sub-Total : Personnel	124,784	137,928	159,004	156,271	161,340
010-497-315	OFFICE SUPPLIES	3,689	3,103	3,350	5,203	3,350
010-497-423	MOBILE PHONE		-	-	1,874	
010-497-427	TRAVEL/ TRAINING	3,784	4,185	4,000	175	4,000
010-497-480	BONDS	135	-	-	-	180
010-497-481	DUES	175	175	200	-	200
	Sub-Total : Operating	7,784	7,463	7,550	7,252	7,730
010-497-572	OFFICE EQUIPMENT	-	3,071	-	-	
	Sub-Total : Capital Outlay	-	3,071	-	-	-
	*EXP. SUMMARY - CO. TREAS	132,567	148,462	166,554	163,523	169,070



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
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-495-102	SALARY- AUDITOR	58,519	58,424	61,110	49,664	56,652
010-495-105	SALARIES	119,299	117,702	124,673	117,095	116,334
010-495-108	SALARIES / PART-TIME	224	295	1,050	365	1,000
010-495-200	LONGEVITY PAY	1,860	1,800	1,440	1,440	1,260
010-495-201	SOCIAL SECURITY	13,780	13,623	14,745	12,824	13,748
010-495-202	COUNTY GROUP INSURANCE	35,050	38,420	43,284	39,234	46,622
010-495-203	RETIREMENT	20,916	21,253	23,476	21,138	21,889
010-495-204	WORKERS COMPENSATION	595	877	798	857	924
010-495-206	UNEMPLOYMENT INSURANCE	284	360	463	415	449
010-495-225	TRAVEL ALLOWANCE	4,280	4,273	4,470	4,654	4,470
	Sub-Total : Personnel	254,809	257,026	275,508	247,685	263,350
010-495-315	OFFICE SUPPLIES	4,210	4,041	5,500	7,971	5,500
010-495-390	SUBSCRIPTIONS	28	28	300	28	300
010-495-427	TRAVEL/ TRAINING	5,606	6,975	5,500	2,247	5,500
010-495-480	BONDS/ LIABILITY INSURANC	221	200	400	250	400
010-495-481	DUES	295	340	400	385	400
	Sub-Total : Operating	10,359	11,583	12,100	10,880	12,100
010-495-572	OFFICE EQUIPMENT/FURNISHINGS		5,720	-	3,953	
	Sub-Total : Capital Outlay	-	5,720	-	3,953	-
	*EXP. SUMMARY - CO. AUDIT	265,168	274,330	287,608	262,518	275,450



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
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-499-101	SALARY- TAX ASSESS/ COLLE	45,970	45,895	48,005	48,136	48,005
010-499-105	SALARIES	333,057	328,727	353,258	348,493	352,704
010-499-108	SALARIES / PART-TIME		-	1,723	-	1,723
010-499-200	LONGEVITY PAY	8,100	6,900	5,340	5,340	6,000
010-499-201	SOCIAL SECURITY	28,081	27,781	31,237	29,257	31,245
010-499-202	GROUP INSURANCE	98,582	109,777	121,195	119,810	130,543
010-499-203	RETIREMENT	43,970	44,414	49,734	49,101	49,747
010-499-204	WORKERS COMPENSATION	1,257	1,831	1,691	1,984	2,100
010-499-206	UNEMPLOYMENT INSURANCE	524	656	862	846	898
	Sub-Total : Personnel	559,541	565,980	613,044	602,967	622,964
010-499-315	OFFICE SUPPLIES	6,575	10,150	7,000	8,519	9,000
010-499-330	FURNISHED TRANSPORTATIO	691	658	1,500	1,082	1,500
010-499-427	TRAVEL/ TRAINING	2,907	4,185	6,000	4,405	6,000
010-499-481	DUES / BONDS	1,320	1,195	2,000	1,795	2,000
010-499-484	CH19 VOTER REGISTRATION	3,528	1,697	4,000	10,127	4,000
010-499-485	VOTER REGISTRATION CARDS			8,500	10,544	6,500
010-499-487	TAX STATEMENT EXPENSE	38,677	29,356	32,400	31,710	32,400
	Sub-Total : Operating	53,698	47,242	61,400	68,182	61,400
010-499-572	OFFICE EQUIPMENT			-	-	
010-499-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- TAX ASSESS	613,238	613,221	674,444	671,149	684,364

Data Processing



Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-503-103	CELL PHONE ALLOWANCE	402	401	400	401	400
010-503-105	SALARIES	81,697	81,563	87,895	85,841	87,895
010-503-200	LONGEVITY PAY	1,260	1,320	1,380	1,380	1,440
010-503-201	SOCIAL SECURITY	5,261	5,950	6,860	6,292	6,865
010-503-202	GROUP INSURANCE	14,561	16,463	17,314	17,425	18,649
010-503-203	RETIREMENT	9,470	9,696	10,922	10,703	10,930
010-503-204	WORKERS COMPENSATION	440	400	369	432	460
010-503-206	UNEMPLOYMENT INSURANCE	129	164	215	210	224
	Sub-Total : Personnel	113,219	115,956	125,356	122,684	126,862
010-503-315	OFFICE SUPPLIES	252	-	1,000	-	1,000
010-503-330	FURNISHED TRANSPORTATIO	432	662	1,000	1,681	1,000
010-503-352	COMPUTER EXPENSE/ SUPPLI	10,468	10,419	10,500	7,031	10,500
010-503-410	CONTRACT SERVICES	4,835	5,194	10,000	5,806	10,000
010-503-423	Mobile Phones / Pagers		-	300	-	300
010-503-427	TRAVEL/ TRAINING	1,306	740	2,000	358	2,000
010-503-428	CIRA WEBSITE SERVICE	750	1,304	1,990	2,102	1,990
010-503-429	CIRA SOFTWARE PROGRAM		-	17,084	-	
010-503-452	COMPUTER MAINTENANCE/ E	138,198	146,981	156,480	145,883	173,000
	Sub-Total : Operating	156,240	165,299	200,354	162,860	199,790
010-503-572	OFFICE EQUIPMENT		-	-	-	
010-503-573	CAPITAL OUTLAY PURCHASES	30,389	-	-	-	
	Sub-Total : Capital Outlay	30,389	-	-	-	-
	*EXP. SUMMARY- DATA PROC	299,849	281,256	325,710	285,544	326,652



Delinquent Tax Collection

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-501-105	SALARIES- PERSONNEL	119,165	107,493	112,333	108,505	112,333
010-501-200	LONGEVITY PAY	1,920	1,440	1,560	1,560	1,680
010-501-201	SOCIAL SECURITY	9,168	8,282	8,713	7,855	8,722
010-501-202	COUNTY GROUP INSURANCE	20,802	22,646	25,970	23,973	27,973
010-501-203	RETIREMENT	13,755	12,673	13,872	13,446	13,887
010-501-204	WORKERS COMPENSATION	392	520	472	542	586
010-501-206	UNEMPLOYMENT INSURANCE	187	213	273	264	285
	Sub-Total : Personnel	165,389	153,267	163,193	156,145	165,466
010-501-315	OFFICE SUPPLIES	2,104	2,128	3,000	2,425	3,000
010-501-420	TELEPHONE	1,864	2,230	1,864	2,325	1,864
010-501-427	TRAVEL/TRAINING	2,387	2,871	3,000	2,274	3,000
010-501-430	DUES		120	120	80	120
	Sub-Total : Operating	6,354	7,349	7,984	7,103	7,984
010-501-572	OFFICE FURNISHING/EQUIPM	940		3,000	1,561	3,000
	Sub-Total : Capital Outlay	940	-	3,000	1,561	3,000
	*EXP. SUMMARY - DELINQUEN	172,683	160,616	174,177	164,810	176,450



Adrena Gilbert
Human Resource Supervisor

Human Resources

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-696-103	CELL PHONE ALLOWANCE	603	602	600	602	600
010-696-105	SALARIES- PERSONNEL	76,455	74,874	81,757	80,460	81,762
010-696-108	SALARIES / PART-TIME	1,549	253	929	177	929
010-696-200	LONGEVITY PAY	660	600	300	300	480
010-696-201	SOCIAL SECURITY	5,540	5,342	6,394	5,454	6,408
010-696-202	COUNTY GROUP INSURANCE	19,839	21,963	25,970	26,137	27,973
010-696-203	RETIREMENT	9,005	8,886	10,181	9,968	10,203
010-696-204	WORKERS COMPENSATION	257	366	346	406	431
010-696-206	UNEMPLOYMENT INSURANCE	122	150	201	197	209
	Sub-Total : Personnel	114,033	113,036	126,679	123,702	128,996
010-696-315	OFFICE SUPPLIES	2,619	2,170	3,000	2,576	3,000
010-696-405	EMPLOYEE PHYSICALS	14,265	9,215	13,000	11,982	13,000
010-696-427	TRAVEL/TRAINING	1,225	2,902	3,000	2,458	3,000
010-696-430	ADVERTISING / PUBLICATION	979	1,078	1,000	1,088	1,000
010-696-491	HEALTHY COUNTY REWARD E	-	-	-	-	-
	Sub-Total : Operating	19,088	15,365	20,000	18,104	20,000
010-696-572	OFFICE FURNISHING/EQUIPM	-	833	-	696	-
	Sub-Total : Capital Outlay	-	833	-	696	-
	*EXP. SUMMARY - HUMAN RE	133,120	129,234	146,679	142,502	148,996

Maintenance



Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-511-105	SALARIES	272,311	287,119	304,455	302,999	326,913
010-511-108	SALARIES / PART-TIME		-	-	-	
010-511-200	LONGEVITY PAY	2,040	1,320	1,860	1,920	2,640
010-511-201	SOCIAL SECURITY	19,781	20,578	23,433	21,287	25,211
010-511-202	GROUP INSURANCE	65,608	86,447	95,225	92,896	111,894
010-511-203	RETIREMENT	31,161	33,585	37,309	36,811	40,140
010-511-204	WORKERS COMPENSATION	7,106	7,842	7,834	8,783	10,508
010-511-206	UNEMPLOYMENT INSURANCE	422	570	735	732	824
	Sub-Total : Personnel	398,428	437,461	470,851	465,427	518,129
010-511-300	UNIFORMS	519	3,788	1,500	2,724	1,500
010-511-315	OFFICE SUPPLIES	799	1,031	1,000	649	1,000
010-511-330	FURNISHED TRANSPORTATIO	34,724	29,871	25,000	22,061	25,000
010-511-332	SUPPLIES/REPAIRS CUSTODIA	43,009	47,335	47,400	46,123	47,400
010-511-335	PEST CONTROL	5,580	5,580	8,000	5,680	8,000
010-511-423	MOBILE PHONE/ PAGER	4,721	4,463	4,000	2,965	4,000
010-511-427	TRAVEL/ TRAINING	16,454	2,527	2,500	1,035	2,500
010-511-449	GROUNDS MAINTENANCE		32,320	30,000	29,450	30,000
010-511-450	REPAIR/ REPLACEMENT - BUI	176,461	168,219	210,000	194,450	210,000
010-511-451	MAINTENANCE INSPECTIONS	20,154	22,646	30,790	19,689	30,790
010-511-452	SUPPLIES/ REPAIRS - OFFICE	3,363	2,923	3,000	2,666	3,000
010-511-454	AUTOMOTIVE MAINTENANCE	11,928	17,673	15,000	14,673	15,000
010-511-460	BUILDING SIGNAGE	2,626	3,274	3,500	3,465	3,500
	Sub-Total : Operating	320,336	341,650	381,690	345,629	381,690
010-511-571	CAPITAL OUTLAY - ANIMAL SI	57,455	55,581	-	25,120	
010-511-573	CAPITAL OUTLAY PURCHASES			-	32,327	
010-511-574	CAPITAL OUTLAY BUILDINGS	217,810		-	151,487	
	Sub-Total : Capital Outlay	275,265	55,581	-	208,935	-
-	*EXP. SUMMARY - MAINT./EN	994,030	834,693	852,541	1,019,991	899,819



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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-409-202	RENEWAL CREDIT (BUDGETARY)	(1)	-	-		
010-409-204	WORKERS COMPENSATION			-		
010-409-206	UNEMPLOYMENT INSURANCE	16,993	18,624	11,350	-	11,350
010-409-311	POSTAGE	73,493	62,235	65,000	74,907	70,000
010-409-312	OFFICE/COMPUTER SUPPLIES	18,815	17,292	18,500	13,000	17,500
010-409-331	POSTAGE/COPY MACH. EXP.	105,894	102,195	106,400	113,246	120,000
010-409-419	CABLE TV - JUDICIAL CENTER	485	379	400	379	400
010-409-420	TELEPHONE	195,032	184,759	195,000	204,251	200,000
010-409-440	ELECTRICITY	574,015	555,227	512,000	559,336	500,000
010-409-441	GAS/HEAT	46,674	48,777	55,000	62,852	55,000
010-409-442	WATER	65,171	71,368	58,000	79,929	60,000
010-409-482	PROPERTY INSURANCE	140,014	116,495	120,000	133,902	125,000
010-409-490	AUTOMOBILE INSURANCE	104,325	79,087	85,000	79,228	83,000
010-409-492	GENERAL LIABILITY INSURANCE	34,556	16,852	17,000	15,066	16,000
010-409-493	PUBLIC OFFICIALS LIABILITY	32,436	35,623	36,000	41,943	41,000
010-409-495	COUNTY EMP. CRIME POLICY	1,124	1,124	3,530	1,647	1,650
	Sub-Total : Operating	1,409,026	1,310,036	1,283,180	1,379,686	1,300,900
010-409-553	BOND ISSUE COSTS	41,285	28,213	-	45,187	
010-409-572	OFFICE FURNISHINGS/EQUIPMENT	13,713	521	5,000	1,533	5,000
010-409-573	CAPITAL OUTLAYS			-		
	Sub-Total : Capital Outlay	54,998	28,734	5,000	46,720	5,000
	*EXP. SUMMARY-GENERAL OPERATING	1,464,024	1,338,770	1,288,180	1,426,406	1,305,900



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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-691-402	CHILD WELFARE	7,500	10,000	10,000	11,038	10,000
010-691-404	MHMR/BURKE CENTER	43,629	43,629	43,629	43,629	43,629
010-691-405	AUTOPSIES	124,549	151,764	153,250	147,075	153,250
010-691-406	APPRAISAL DISTRICT	403,891	400,216	414,642	414,642	420,509
010-691-407	REGION I WATER PLANNING	150	135	149	122	149
010-691-415	ADAC COUNSELING SERVICES	2,500	2,500	2,500	2,500	2,500
010-691-430	ADVERTISING/PUBLICATIONS	3,641	1,949	5,000	1,799	5,000
010-691-466	PARKING LOT LEASE	6,600	7,050	6,600	7,650	6,600
010-691-470	ORGANIZATION MEMBERSHIP	24,461	24,461	25,736	25,586	25,736
010-691-471	CERTF. RETIREMENT COMMU	12,000	12,407	17,000	17,620	17,000
010-691-481	DETCOG / TAC / NACO DUES	5,780	5,780	5,933	5,898	5,933
010-691-490	MISCELLANEOUS	21,535	602	5,000	526	5,000
010-691-495	COURTHOUSE LANDSCAPING	27,884	50,602	35,000	36,850	42,000
010-691-670	SOIL CONSERVATION	1,000	1,000	1,000	1,000	1,500
	Sub-Total : Operating	685,119	712,095	725,439	715,934	738,806
010-691-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	685,119	712,095	725,439	715,934	738,806



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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-435-408	PRO-RATA JUDGE	1,651	1,734	2,500	1,821	2,500
010-435-485	JURY-PETIT, GRAND, COMMIS	51,855	30,812	55,000	74,909	55,000
010-435-490	CONTINGENCIES	1,785	2,751	3,000	1,326	3,000
	Sub-Total : Operating	55,291	35,297	60,500	78,056	60,500
	*EXP. SUMMARY- JURY	55,291	35,297	60,500	78,056	60,500



Stephen Phillips
Judge, County Court At Law

County Court at Law

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-426-101	SALARY - CCL JUDGE	124,681	124,670	139,000	139,382	139,000
010-426-105	SALARIES	122,536	122,636	128,835	103,662	128,835
010-426-108	SALARIES-PART TIME		42	5,516	-	5,516
010-426-120	CERTIFICATE PAY		40		237	
010-426-200	LONGEVITY PAY	2,880	3,060	3,240	2,880	3,000
010-426-201	SOCIAL SECURITY	16,855	16,798	21,159	17,191	21,141
010-426-202	COUNTY GROUP INSURANCE	29,122	32,925	34,627	27,580	37,298
010-426-203	RETIREMENT	28,414	29,159	33,689	29,445	33,660
010-426-204	WORKERS COMPENSATION	1,346	1,764	1,651	1,345	2,041
010-426-206	UNEMPLOYMENT INSURANCE	192	245	327	253	340
	Sub-Total : Personnel	326,027	331,340	368,045	321,975	370,831
010-426-315	OFFICE SUPPLIES	473	889	1,500	1,366	1,500
010-426-352	PRODUCTIVITY ENHANCEMENT		818	1,100	4,723	1,100
010-426-400	ATTORNEY FEES- CCL	187,496	181,257	170,000	225,161	170,000
010-426-402	INTERPRETER FEES - CCL		1,240	3,600	895	3,600
010-426-405	PSYCHOLOGICAL EVALUATIONS		-	-	-	
010-426-407	APPEALS & TRANSCRIPTS			15,000	5,947	15,000
010-426-408	VISITING JUDGE				2,445	6,000
010-426-426	TRAVEL/TRAINING	589	1,142	1,500	2,172	2,500
010-426-481	FEES/DUES	464	611	780	525	780
010-426-485	JURY FEES	(18)	588	2,500	6	2,500
010-426-486	CONTRACT COURT REPORTER	11,585	12,326	4,200	3,167	4,200
	Sub-Total : Operating	200,589	198,871	200,180	246,408	207,180
010-426-572	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - COUNTY AT	526,616	530,211	568,225	568,383	578,011

District Clerk



Kathy Clifton
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
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-450-101	SALARIES- DISTRICT CLERK	45,970	45,895	48,005	48,136	48,005
010-450-103	CELL PHONE ALLOWANCE	603	602	600	602	600
010-450-105	SALARIES	165,599	185,563	254,809	204,234	254,809
010-450-108	SALARIES / PART-TIME	45,522	44,639	6,277	32,425	6,277
010-450-200	LONGEVITY PAY	2,520	3,000	3,540	3,540	4,440
010-450-201	SOCIAL SECURITY	19,545	20,794	23,962	21,350	24,031
010-450-202	COUNTY GROUP INSURANCE	54,681	68,620	86,568	75,471	93,245
010-450-203	RETIREMENT	29,584	32,566	38,151	34,964	38,261
010-450-204	WORKERS COMPENSATION	854	1,343	1,297	1,424	1,615
010-450-206	UNEMPLOYMENT INSURANCE	329	458	633	573	661
	Sub-Total : Personnel	365,208	403,479	463,842	422,719	471,944
010-450-315	OFFICE SUPPLIES	16,166	15,331	17,500	17,766	17,500
010-450-427	TRAVEL/TRAINING	4,353	4,638	7,500	5,203	7,500
010-450-452	EQUIPMENT REPAIR		-	2,000	1,745	2,000
010-450-480	BONDS/LIABILITY INSURANCE		-	-	-	
	Sub-Total : Operating	20,519	19,969	27,000	24,714	27,000
010-450-572	OFFICE FURNISHINGS/ EQUIPMENT		2,980	-		
010-450-573	CAPITAL PROJECT EXPENSE			-		
010-450-590	TRNSF TO RMF - BOOK REPAI	13,318	14,942	16,442	16,442	16,424
	Sub-Total : Capital Outlay	13,318	17,921	16,442	16,442	16,424
	*EXP. SUMMARY- DISTRICT C	399,044	441,370	507,284	463,875	515,368

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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-465-101	SALARY - JUVENILE BOARD	28,154	28,108	29,400	25,546	29,400
010-465-201	SOCIAL SECURITY	2,052	2,065	1,338	1,940	1,338
010-465-203	RETIREMENT	3,200	3,335	3,581	2,947	3,581
010-465-204	WORKERS COMPENSATION	46	67	61	73	76
	Sub-Total : Personnel	33,451	33,575	34,379	30,506	34,394
010-465-330	ADULT PROBATION FUEL	750	567		1,580	
010-465-415	VISITING JUDGE	287	442	1,000	966	1,000
010-465-416	INDG.DEF. VIDEO CONFERENC	5,358	4,006	-		
010-465-417	CAPITAL TRIAL COSTS		11,932	15,910	15,910	23,864
010-465-420	MEDIATION FEES		-	500	-	500
010-465-465	411TH PRO-RATA (TRINITY C	32,272	2,776	-	-	-
010-465-470	258TH PRE-RATA (SJ CO.)		-	-	-	-
010-465-475	TRANSFER TO JUVENILE PRO	44,115	44,115	44,115	44,115	44,115
010-465-476	JUVENILE DETENTION EXPEN	28,885	27,885	27,885	27,885	30,885
010-465-477	CHILDRENZ HAVEN SERVICES	5,000	4,500	5,000	5,000	5,000
010-465-478	CASA SERVICES				-	5,000
010-465-480	ADULT PROBATION PHONE	1,138	1,159	1,301	1,387	1,301
010-465-485	HOUSE ARREST MONITORING		-	2,500	-	2,500
010-465-490	CONTINGENCIES		-	200	-	200
	Sub-Total : Operating	117,805	97,382	98,411	96,842	114,365
010-465-572	FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- JUDICIAL	151,256	130,957	132,790	127,349	148,759



Elizabeth Coker
Judge, 258th Judicial District

258th District Court

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-466-103	CELL PHONE ALLOWANCE	780	777	776	777	775
010-466-105	SALARIES	120,614	125,443	128,146	89,507	131,338
010-466-108	SALARIES / PART-TIME	1,511	524	1,050	683	1,050
010-466-120	CERTIFICATE PAY	1,207	1,203	1,200	1,203	1,200
010-466-201	SOCIAL SECURITY	9,148	8,811	10,179	6,429	10,423
010-466-202	COUNTY GROUP INSURANCE	19,862	25,421	25,970	15,982	27,973
010-466-203	RETIREMENT	14,312	15,032	16,207	12,512	16,596
010-466-204	WORKERS COMPENSATION	981	1,230	1,156	1,176	1,504
010-466-206	UNEMPLOYMENT INSURANCE	195	256	319	225	341
010-466-225	TRAVEL ALLOWANCE-BAILIFF	1,810	1,807	1,890	1,895	1,890
	Sub-Total : Personnel	170,419	180,504	186,894	130,389	193,090
010-466-311	POSTAGE	222	366	750	311	750
010-466-315	OFFICE SUPPLIES	5,321	4,869	2,500	3,058	2,500
010-466-400	ATTORNEY FEES	177,931	166,392	170,000	186,025	170,000
010-466-402	INTERPRETER FEES	561	1,439	1,500	988	1,500
010-466-404	EXPERT WITNESS		-	1,000	-	1,000
010-466-405	PSYCHOLOGICAL EVALUATION	1,600	3,868	6,000	8,717	6,000
010-466-407	APPEALS & TRANSCRIPTS	12,208	12,434	11,000	7,379	11,000
010-466-420	TELEPHONE/MOBILE/SPEC. LI	360	662	400	623	400
010-466-427	TRAVEL/TRAINING	1,515	1,553	5,000	2,542	5,000
010-466-486	COURT REPORTER SERVICE	-			24,710	
	Sub-Total : Operating	199,718	191,583	198,150	234,353	198,150
010-466-572	CAPITAL OUTLAY	-		-		-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 258TH CRT	370,137	372,087	385,044	364,742	391,240



411th District Court

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Kaycee Jones

Judge, 411th Judicial District

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-467-103	CELL PHONE ALLOWANCE	780	986	776	778	775
010-467-105	SALARIES	87,324	110,812	128,146	128,576	131,338
010-467-108	SALARIES / PART-TIME		135	-	60	2,000
010-467-120	CERTIFICATE PAY	1,810	1,390	1,800	1,805	1,800
010-467-201	SOCIAL SECURITY	6,940	8,749	10,145	10,182	10,542
010-467-202	COUNTY GROUP INSURANCE	14,561	18,549	25,970	26,137	27,973
010-467-203	RETIREMENT	10,424	13,419	16,152	16,270	16,784
010-467-204	WORKERS COMPENSATION	868	1,192	1,164	1,392	1,524
010-467-206	UNEMPLOYMENT INSURANCE	142	229	318	319	345
010-467-225	TRAVEL ALLOWANCE-BAILIFF	1,810	1,807	1,890	1,895	1,890
	Sub-Total : Personnel	124,659	157,269	186,361	187,415	194,971
010-467-311	POSTAGE		184	750	380	750
010-467-315	OFFICE SUPPLIES		3,140	2,500	1,925	2,500
010-467-400	ATTORNEY FEES	210,041	178,048	170,000	193,187	170,000
010-467-402	INTERPRETER FEES	795	731	1,500	135	1,500
010-467-404	EXPERT WITNESS		420	1,000	-	1,000
010-467-405	PSYCHOLOGICAL EVALUATION	2,100	3,525	6,000	3,050	6,000
010-467-407	APPEALS & TRANSCRIPTS	14,764	12,487	11,000	17,482	11,000
010-467-420	TELEPHONE/MOBILE/SPEC. LINE		165	400	212	400
010-467-427	TRAVEL/TRAINING		1,472	5,000	2,417	5,000
	Sub-Total : Operating	227,700	200,171	198,150	218,788	198,150
010-467-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT	352,359	357,440	384,511	406,202	393,121



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

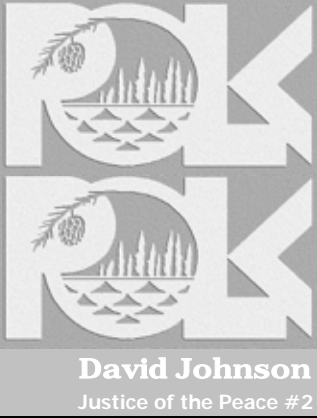
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-455-101	SALARY-JP #1	31,819	31,767	33,227	33,319	33,227
010-455-105	SALARIES	52,155	52,549	55,384	56,168	56,007
010-455-108	SALARIES / PART-TIME	12,446	10,965	16,552	15,666	16,552
010-455-200	LONGEVITY PAY	2,460	2,160	2,280	2,280	2,460
010-455-201	SOCIAL SECURITY	7,228	7,217	9,265	7,807	9,327
010-455-202	COUNTY GROUP INSURANCE	21,865	24,739	25,970	26,137	27,973
010-455-203	RETIREMENT	12,719	12,866	14,752	14,795	14,849
010-455-204	WORKERS COMPENSATION	361	530	502	598	627
010-455-206	UNEMPLOYMENT INSURANCE	102	128	176	176	185
010-455-225	TRAVEL ALLOWANCE	13,092	13,070	13,671	13,709	13,671
	Sub-Total : Personnel	154,247	155,989	171,779	170,654	174,879
010-455-315	OFFICE SUPPLIES	1,093	1,197	1,200	1,188	1,200
010-455-351	EQUIPMENT MAINTENANCE	977	668	750	44	750
010-455-390	SUBSCRIPTIONS		-	-	95	
010-455-423	MOBILE PHONE / PAGER	77	189	185	188	185
010-455-425	INTERNET EXPENSE		-	204	-	204
010-455-427	TRAVEL/ TRAINING	1,637	1,088	1,500	865	1,900
010-455-480	BONDS		-	75	142	75
010-455-481	DUES	95	170	170	-	170
010-455-483	PROSECUTOR PRO-TEM		-	-	-	
	Sub-Total : Operating	3,878	3,312	4,084	2,523	4,484
010-455-572	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #1	158,125	159,301	175,863	173,177	179,363



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
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-456-101	SALARY JP #2	31,819	31,767	33,227	33,319	33,227
010-456-105	SALARIES	48,645	50,921	53,263	53,409	53,263
010-456-108	SALARIES / PART-TIME	13,187	42	1,107	-	1,107
010-456-200	LONGEVITY PAY	1,380	1,500	1,500	1,500	1,620
010-456-201	SOCIAL SECURITY	8,180	7,362	7,862	7,626	7,871
010-456-202	COUNTY GROUP INSURANCE	21,827	22,646	25,970	26,137	27,973
010-456-203	RETIREMENT	12,287	11,328	12,517	12,451	12,532
010-456-204	WORKERS COMPENSATION	354	467	426	503	529
010-456-206	UNEMPLOYMENT INSURANCE	96	101	131	129	137
010-456-225	TRAVEL ALLOWANCE	13,092	13,070	13,671	13,709	13,671
	Sub-Total : Personnel	150,866	139,205	149,674	148,783	151,930
010-456-315	OFFICE SUPPLIES	1,998	2,726	2,500	2,055	2,500
010-456-330	FUEL & OIL	4,117	1,162	-	-	-
010-456-427	TRAVEL/TRAINING	1,462	1,481	1,500	1,938	2,000
010-456-480	BONDS		-	-	71	250
010-456-481	DUES	75	-	200	205	205
	Sub-Total : Operating	7,652	5,369	4,200	4,269	4,955
010-456-572	FURNISHINGS/ EQUIP	-	3,143	-	-	-
	Sub-Total : Capital Outlay	-	3,143	-	-	-
	*EXP. SUMMARY - JP #2	158,519	147,716	153,874	153,052	156,885

Justice of the Peace #3



Larry Whitworth
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
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-457-101	SALARY - JP #3	31,819	31,767	33,227	33,319	33,227
010-457-105	SALARIES	52,882	52,796	55,223	55,374	55,223
010-457-108	SALARIES / PART-TIME	-	-	1,021	-	1,021
010-457-200	LONGEVITY PAY	2,100	2,280	2,460	2,460	2,640
010-457-201	SOCIAL SECURITY	7,606	7,607	8,079	7,986	8,092
010-457-202	COUNTY GROUP INSURANCE	21,826	24,677	25,970	26,115	27,973
010-457-203	RETIREMENT	11,347	11,630	12,862	12,804	12,884
010-457-204	WORKERS COMPENSATION	324	479	437	518	544
010-457-206	UNEMPLOYMENT INSURANCE	84	107	139	137	145
010-457-225	TRAVEL ALLOWANCE	13,092	13,070	13,671	13,709	13,671
	Sub-Total : Personnel	141,079	144,414	153,090	152,420	155,422
010-457-315	OFFICE SUPPLIES	1,374	843	1,500	1,290	1,500
010-457-423	MOBILE PHONE		-	-	-	
010-457-427	TRAVEL/TRAINING	2,193	2,327	2,500	2,651	2,500
010-457-480	BONDS	71	-	-	-	250
010-457-481	DUES	266	166	300	130	300
	Sub-Total : Operating	3,903	3,336	4,300	4,070	4,550
010-457-572	FURNISHINGS/ EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #3	144,982	147,750	157,390	156,491	159,972



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
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-458-101	SALARY- JP #4	31,819	31,767	33,227	33,319	33,227
010-458-105	SALARIES	47,132	45,366	50,199	48,484	50,199
010-458-108	SALARIES / PART-TIME		-	-	-	
010-458-200	LONGEVITY PAY	780	960	900	900	1,080
010-458-201	SOCIAL SECURITY	6,940	6,853	7,497	7,283	7,511
010-458-202	COUNTY GROUP INSURANCE	21,842	22,646	25,970	26,137	27,973
010-458-203	RETIREMENT	10,547	10,613	11,936	11,779	11,958
010-458-204	WORKERS COMPENSATION	302	438	406	476	505
010-458-206	UNEMPLOYMENT INSURANCE	73	90	121	117	126
010-458-225	TRAVEL ALLOWANCE	13,092	13,070	13,671	13,709	13,671
	Sub-Total : Personnel	132,527	131,803	143,927	142,204	146,250
010-458-315	OFFICE SUPPLIES	2,317	2,316	2,500	1,835	3,000
010-458-390	SUBSCRIPTIONS	323	143	500	196	500
010-458-423	MOBILE PHONE/PAGER	46	189	185	92	185
010-458-427	TRAVEL TRAINING	2,172	1,714	2,500	1,646	3,000
010-458-480	BONDS		-	80	-	160
010-458-481	DUES	75	75	75	-	150
	Sub-Total : Operating	4,932	4,437	5,840	3,769	6,995
010-458-572	FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY JP #4	137,459	136,240	149,767	145,973	153,245



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
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-475-101	SALARY - D.A.	7,038	7,027	7,350	7,370	7,350
010-475-105	SALARIES	599,495	599,216	633,548	625,542	707,796
010-475-108	SALARIES - PART TIME	4,617	1,228	6,300	-	6,300
010-475-120	CERTIFICATE PAY	3,620	2,324	1,800	1,452	600
010-475-200	LONGEVITY PAY	5,640	5,460	5,280	5,280	5,820
010-475-201	SOCIAL SECURITY	46,579	48,560	50,052	49,942	55,682
010-475-202	COUNTY GROUP INSURANCE	111,546	117,370	129,852	129,188	158,516
010-475-203	RETIREMENT	70,451	72,692	79,691	81,550	88,654
010-475-204	WORKERS COMPENSATION	2,902	2,548	2,708	3,275	3,387
010-475-206	UNEMPLOYMENT INSURANCE	947	1,245	1,553	1,586	1,801
	Sub-Total : Personnel	852,834	857,670	918,134	905,186	1,035,906
010-475-315	OFFICE SUPPLIES	15,834	17,477	15,000	15,384	15,000
010-475-317	TRIAL SUPPLIES/EXPENSES	16,860	5,958	7,000	9,204	7,000
010-475-330	FURNISHED TRANSPORTATIO	11,239	14,673	9,500	12,669	9,500
010-475-390	SUBSCRIPTIONS	2,610	1,534	2,500	2,169	2,500
010-475-401	ONLINE RESEARCH	4,140	4,140	4,000	5,058	4,000
010-475-406	APPELLATE EXPENSES	574	443	10,000	34	10,000
010-475-412	VCLG GRANT TRAVEL		1,823	2,320	250	2,320
010-475-413	VCLG GRANT EQUIPMENT	1,413	-	830	1,725	830
010-475-414	VCLG GRANT SUPPLIES	176	1,216	1,344	901	1,344
010-475-423	MOBILE PHONES/PAGERS	6,229	5,419	7,500	4,739	7,500
010-475-427	TRAVEL	14,198	16,682	17,000	22,060	17,000
010-475-481	FEES/ DUES	2,732	2,194	3,500	3,162	3,500
010-475-490	MISCELLANEOUS	11,935	7,354	10,000	13,887	10,000
	Sub-Total : Operating	87,940	78,912	90,494	91,242	90,494
010-475-572	FURNISHINGS & EQUIPMENT			-	-	
010-475-573	CAPITAL OUTLAYS	68,406	2,903	-	-	
010-475-577	DVU GRANT EQUIPMENT			-	-	
	Sub-Total : Capital Outlay	68,406	2,903	-	-	-
	*EXP. SUMMARY - DIST. ATTY	1,009,181	939,485	1,008,628	996,428	1,126,400

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
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

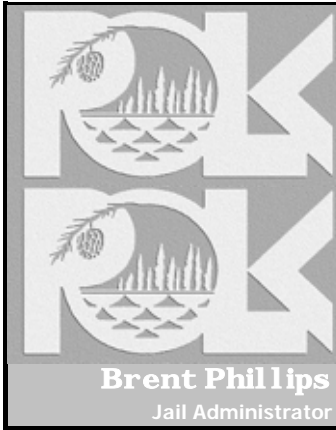
Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-560-101	SALARY- SHERIFF	45,970	45,895	48,005	48,136	48,005
010-560-103	CELL PHONE ALLOWANCES	26,777	26,297	28,560	26,148	28,560
010-560-104	STEP GRANT SALARIES	16,237	2,461	-	-	-
010-560-105	SALARIES	1,608,195	1,613,709	1,736,536	1,717,014	1,736,536
010-560-106	TRA OVERTIME SALARIES	200,412	202,699	200,000	213,029	200,000
010-560-108	SALARIES / PART-TIME	87,163	87,141	54,944	76,935	54,944
010-560-120	CERTIFICATE PAY	35,558	28,539	35,400	34,374	34,800
010-560-200	LONGEVITY PAY	19,800	19,740	20,220	19,860	20,760
010-560-201	SOCIAL SECURITY	147,906	146,015	163,994	153,315	163,989
010-560-202	GROUP INSURANCE	351,097	400,616	450,154	436,872	484,873
010-560-203	RETIREMENT	234,002	238,068	261,104	262,705	261,097
010-560-204	WORKERS COMPENSATION	37,792	41,634	38,583	45,053	47,884
010-560-206	UNEMPLOYMENT INSURANCE	3,073	3,906	4,978	4,996	5,185
010-560-225	TRAVEL ALLOWANCE-SHERIFF	19,199	19,167	20,048	20,103	20,048
	Sub-Total : Personnel	2,833,179	2,875,886	3,062,526	3,058,542	3,106,681
010-560-300	UNIFORMS	28,160	24,968	27,000	25,811	27,000
010-560-315	OFFICE SUPPLIES	14,945	12,049	12,000	11,857	12,000
010-560-330	FUEL & OIL	264,732	260,680	238,381	263,960	238,381
010-560-336	FINGERPRINT SUPPLIES/ EQU	2,398	2,157	2,500	2,444	2,500
010-560-341	FILM/PHOTOS	3,856	3,318	3,500	3,341	3,500
010-560-354	TIRE/TUBES	25,804	26,145	26,250	26,364	30,000
010-560-392	ANIMAL SHELTER OPERATION	11,216	20,271	20,000	17,103	20,000
010-560-393	LAW ENFORCEMENT SUPPLIES	49,486	55,531	37,500	37,693	37,500
010-560-394	DRUG DOG EXPENSE/SUPPLIE	3,965	3,658	4,500	3,652	4,500
010-560-396	SEXUAL ASSAULT KITS			15,000	10,797	15,000
010-560-400	TEXAS VINE PROJECT	-				
010-560-421	TxDPS REMOTE RECORDS MG	20,500	20,706	20,500	20,913	20,500
010-560-422	RADIO/COMMUNICATION	7,118	6,962	7,000	3,522	3,155
010-560-423	MOBILE DATA	12,170	28,963	24,132	18,244	30,963
010-560-427	TRAVEL/TRAINING	29,487	29,751	30,000	24,947	30,000
010-560-428	INVESTIGATOR SPEC. TRAINING		-	5,000	2,263	5,000

Sheriff (cont.)

Detail Expenditures (Continued)

Departments		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-560-450	REIMB. INS. - AUTO REPAIR	5,347	2,793	-	4,354	
010-560-454	VEHICLE REPAIR	37,609	37,826	40,000	50,922	40,000
010-560-463	TOWER RENT	10,080	10,920	10,080	10,080	10,080
010-560-480	BONDS/LIABILITY INSURANCE	26,686	41,514	41,155	51,294	48,995
010-560-490	MISCELLANEOUS	618	2,909	11,500	1,159	11,500
	Sub-Total : Operating	554,175	591,119	575,997	590,716	590,573
010-560-572	OFFICE EQUIPMENT		41,013	-	65,608	
010-560-573	CAPITAL OUTLAY PURCHASES			-	11,614	
010-560-575	VEHICLES	512,379	271,879	-	379,779	
010-560-576	DRUG DOG			-	-	
	Sub-Total : Capital Outlay	512,379	312,892	-	457,001	-
	* EXP. SUMMARY - SHERIFF	3,899,733	3,779,897	3,638,523	4,106,259	3,697,254



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
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

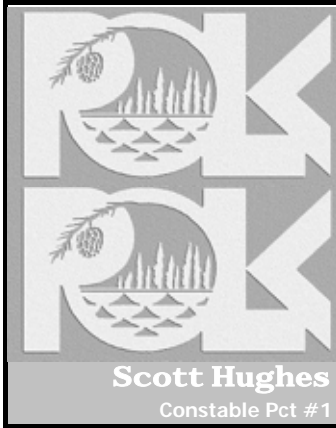
Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-512-105	SALARIES	1,118,555	1,104,061	1,166,556	1,155,628	1,166,556
010-512-108	SALARIES / PART-TIME	44,020	52,001	40,673	45,481	61,404
010-512-120	CERTIFICATE PAY	5,453	6,618	6,600	6,677	9,000
010-512-200	LONGEVITY PAY	6,720	7,740	9,360	8,520	9,420
010-512-201	SOCIAL SECURITY	88,341	87,099	93,574	89,670	95,348
010-512-202	COUNTY GROUP INSURANCE	255,119	311,015	346,272	300,580	372,979
010-512-203	RETIREMENT	133,454	136,283	148,984	146,914	151,809
010-512-204	WORKERS COMPENSATION	24,593	27,342	24,488	28,629	30,538
010-512-206	UNEMPLOYMENT INSURANCE	1,813	2,316	2,936	2,890	3,116
	Sub-Total : Personnel	1,678,069	1,734,475	1,839,444	1,784,988	1,900,170
010-512-300	UNIFORMS	5,016	4,301	5,650	4,578	5,650
010-512-315	OFFICE SUPPLIES	7,729	7,410	9,605	9,220	9,605
010-512-300	FUEL & OIL	(EXPENSED FROM SHERIFF'S DEPARTMENT)				-
010-512-333	GROCERIES	205,349	204,547	225,395	265,080	275,395
010-512-334	JAIL PAPER/SUNDRY SUPPLIE	29,746	29,983	31,075	30,685	31,075
010-512-342	LAUNDRY SUPPLIES	4,282	5,960	8,475	6,876	8,475
010-512-391	MED SERVICES-IN COUNTY	65,320	82,611	85,000	136,980	65,000
010-512-392	MED SUPPLIES-IN COUNTY	17,808	17,419	5,000	4,457	5,000
010-512-393	MED SUPP/SERV-OUT OF CO		-	-		
010-512-394	JAIL PHARMACY					20,000
010-512-405	MEDICAL- DOCTORS/ NURSES	62,400	62,400	62,400	62,400	62,400
010-512-426	TRAVEL-TRANSP PRISONER	13,326	16,437	20,000	11,659	20,000
010-512-427	TRAVEL/TRAINING	4,129	10,656	7,500	4,791	7,500
010-512-440	CONTRACT INMATE HOUSING	144	96	-	-	
010-512-453	EQUIPMENT REPAIRS	7,740	7,486	7,500	6,675	10,000
010-512-456	INMATE WORKCREW EXPENSE	3,290	3,491	8,000	7,821	8,000
010-512-490	MISCELLANEOUS		17,194	-	5,752	
010-512-491	INMATE (supplies)	13,651	22,553	25,000	24,611	25,000
010-512-495	ALARM SYSTEM	Expensed from Maintenance Dept.				
	Sub-Total : Operating	439,929	492,544	500,600	581,586	553,100

Jail (cont.)

Detail Expenditures (Continued)

Departments		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-512-564	SCAAP EXPENSES	3,170	2,468	-	2,231	
010-512-571	CAPITAL OUTLAY - BUILDING				6,088	
010-512-572	OFFICE FURNISHINGS/ EQUIPMENT			-		
010-512-573	CAPITAL OUTLAY			-	8,316	
010-512-574	JAIL BEDDING ETC.	2,172	2,269	2,825	2,348	2,825
010-512-575	VEHICLES				36,337	
	Sub-Total : Capital Outlay	5,342	4,737	2,825	55,320	2,825
	*EXP. SUMMARY- JAIL	2,123,339	2,231,756	2,342,869	2,421,895	2,456,095



Constable Pct. #1

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-551-101	SALARIES	25,182	25,130	25,797	25,868	25,797
010-551-103	CELL PHONE ALLOWANCE	845	842	840	842	
010-551-200	LONGEVITY PAY	420	480	60	60	120
010-551-201	SOCIAL SECURITY	2,023	2,014	2,042	2,048	1,983
010-551-202	GROUP INSURANCE	7,281	7,514	8,657	47	9,324
010-551-203	RETIREMENT	3,004	3,079	3,252	3,272	3,157
010-551-204	WORKERS COMPENSATION	569	627	1,074	650	1,445
010-551-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	39,324	39,686	41,721	32,786	41,825
010-551-300	UNIFORMS	309	893	500	387	500
010-551-315	OFFICE SUPPLIES	105	660	4,500	12,719	4,500
010-551-330	FURNISHED TRANSPORTATIO	5,426	2,828	8,000	7,588	12,000
010-551-390	SUBSCRIPTIONS					1,140
010-551-423	MOBILE PHONES/PAGERS	505	456	1,440	1,189	1,440
010-551-427	TRAVEL / TRAINING	20	-	300	325	300
010-551-480	BONDS	250	428	150	250	300
	Sub-Total : Operating	6,616	5,263	14,890	22,459	20,180
010-551-572	RADIO / OFFICE EQUIPMENT	-	6,496	300	-	300
010-551-575	VEHICLE/S	-		-	-	
	Sub-Total : Capital Outlay	-	6,496	300	-	300
	* EXP. SUMMARY - CONSTBL,	45,940	51,445	56,911	55,245	62,305



Constable Pct. #2

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-552-101	SALARIES	15,127	15,322	25,797	25,868	25,797
010-552-103	CELL PHONE ALLOWANCE	845	842	840	842	840
010-552-200	LONGEVITY PAY	720	780	840	840	900
010-552-201	SOCIAL SECURITY	1,277	1,296	2,102	2,108	2,107
010-552-202	GROUP INSURANCE	7,281	8,231	8,657	8,712	9,324
010-552-203	RETIREMENT	1,895	1,972	3,347	3,363	3,354
010-552-204	WORKERS COMPENSATION	363	394	1,090	669	1,486
010-552-206	UNEMPLOYMENT INSURANCE		-	-	-	-
	Sub-Total : Personnel	27,507	28,838	42,672	42,402	43,808
010-552-300	UNIFORMS	1,434	2,074	1,150	1,637	1,150
010-552-315	OFFICE SUPPLIES	6,463	858	1,250	810	1,250
010-552-330	FURNISHED TRANSPORTATIO	1,935	10,151	10,000	8,984	12,000
010-552-423	MOBILE PHONES/PAGERS	876	543	1,478	912	1,478
010-552-427	TRAVEL / TRAINING	203	528	2,000	266	2,000
010-552-480	BONDS	150	378	478	100	478
	Sub-Total : Operating	11,060	14,532	16,356	12,709	18,356
010-552-572	RADIO / OFFICE EQUIPMENT	-	8,345	-	-	-
010-552-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	8,345	-	-	-
	* EXP. SUMMARY - CONSTBL,	38,567	51,716	59,028	55,111	62,164



Ray Myers
Constable Pct #3

Constable Pct. #3

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-553-101	SALARIES	15,127	15,322	25,797	25,868	25,797
010-553-200	LONGEVITY PAY	1,140	1,200	1,200	1,200	1,200
010-553-201	SOCIAL SECURITY	1,235	1,248	2,065	2,042	2,065
010-553-202	GROUP INSURANCE	7,281	8,231	8,657	8,712	9,324
010-553-203	RETIREMENT	1,846	1,922	3,288	3,302	3,288
010-553-204	WORKERS COMPENSATION	358	383	1,080	658	1,472
010-553-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	26,986	28,306	42,087	41,782	43,147
010-553-300	UNIFORMS	1,579	1,099	1,200	1,557	1,500
010-553-315	OFFICE SUPPLIES	812	1,304	1,000	2,188	1,500
010-553-330	FURNISHED TRANSPORTATIO	9,229	5,560	10,000	6,397	12,000
010-553-423	MOBILE PHONE/PAGER	2,994	2,150	2,000	1,669	2,000
010-553-427	TRAVEL / TRAINING	521	1,888	1,500	906	1,500
010-553-480	BONDS	100	378	100	300	300
	Sub-Total : Operating	15,235	12,379	15,800	13,016	18,800
010-553-572	RADIO / OFFICE EQUIPMENT	-	600	-	-	-
010-553-575	VEHICLE/S	-	-	-	25,000	-
	Sub-Total : Capital Outlay	-	600	-	25,000	-
	* EXP. SUMMARY - CONSTBL,	42,221	41,285	57,887	79,798	61,947

Constable Pct. #4



Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-554-101	SALARIES	25,182	25,130	25,797	25,868	25,797
010-554-200	LONGEVITY PAY	180	240	300	300	360
010-554-201	SOCIAL SECURITY	1,937	1,801	1,996	1,859	2,001
010-554-202	GROUP INSURANCE	7,281	8,231	8,657	8,712	9,324
010-554-203	RETIREMENT	2,882	2,954	3,179	3,197	3,186
010-554-204	WORKERS COMPENSATION	543	602	1,061	635	1,451
010-554-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	38,005	38,958	40,990	40,571	42,119
010-554-315	OFFICE SUPPLIES	3,552	1,956	2,000	1,745	2,000
010-554-330	FURNISHED TRANSPORTATIO	6,157	7,082	8,000	6,442	8,000
010-554-423	MOBILE PHONE	806	912	600	912	600
010-554-427	TRAVEL / TRAINING	1,037	1,960	2,000	2,664	2,000
010-554-480	BONDS	200	378	200	150	200
	Sub-Total : Operating	11,752	12,288	12,800	11,912	12,800
010-554-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-554-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL,	49,757	51,246	53,790	52,484	54,919



State Law Enforcement

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-402-105	SALARIES	28,770	29,199	30,782	30,866	30,782
010-402-200	LONGEVITY PAY	840	900	960	960	1,020
010-402-201	SOCIAL SECURITY	2,230	2,267	2,428	2,417	2,433
010-402-202	GROUP INSURANCE	7,281	8,228	8,657	8,712	9,324
101-405-203	RETIREMENT	3,363	3,503	3,866	3,885	3,873
010-402-204	WORKERS COMPENSATION	96	144	131	157	163
010-402-206	UNEMPLOYMENT INSURANCE	46	59	76	76	80
	Sub-Total : Personnel	42,625	44,301	46,901	47,074	47,676
010-402-400	DPS & LW OPERATING	12,680	11,936	11,827	10,786	12,150
010-402-410	GAME WARDEN OPERATING	3,011	2,850	2,850	2,770	3,000
010-402-420	LICENSE & WEIGHTS OPERATING		** See DPS Operating **		342	
010-402-430	TEXAS RANGER OPERATING	1,675	1,694	1,710		1,710
	Sub-Total : Operating	17,366	16,480	16,387	13,898	16,860
010-402-572	OFFICE FURNISHINGS/EQUIP	4,795	1,996	-	2,190	
010-402-573	CAPITAL PROJECT				37,197	
	Sub-Total : Capital Outlay	4,795	1,996	-	39,387	-
	*EXP. SUMMARY- DPS	64,786	62,777	63,288	100,359	64,536



Emergency Management

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-695-105	SALARIES	153,881	150,207	159,028	152,732	159,028
010-695-108	SALARIES / PART-TIME	6,760	461	3,624	7,481	3,624
010-695-200	LONGEVITY PAY	1,680	1,860	2,160	2,160	2,460
010-695-201	SOCIAL SECURITY	11,953	11,479	12,608	12,245	12,631
010-695-202	GROUP INSURANCE	37,605	41,157	43,284	43,562	46,622
010-695-203	RETIREMENT	18,440	17,758	20,074	19,839	20,111
010-695-204	WORKERS COMPENSATION	520	613	567	674	712
010-695-206	UNEMPLOYMENT INSURANCE	250	301	396	390	413
	Sub-Total : Personnel	231,090	223,835	241,741	239,083	245,601
010-695-300	UNIFORMS	479	1,039	800	943	800
010-695-315	OFFICE SUPPLIES	7,005	5,825	5,000	5,597	5,000
010-695-321	BLDG & SEWAGE EXPENSES	312	200	500	-	500
010-695-330	FURNISHED TRANSPORTATIO	9,040	6,233	10,000	9,007	10,000
010-695-394	SAFETY/ TRAINING SUPPLIES	16,441	13,391	18,000	14,283	18,000
010-695-420	TELEPHONE/ MOBILE & SPEC	4,716	5,957	7,200	4,041	7,200
010-695-423	SATELLITE SERVICES	2,329	3,776	6,640	3,639	6,640
010-695-427	TRAVEL/TRAINING	9,964	9,694	10,000	9,551	10,000
010-695-428	CERT CONF/TRAINING	1,800	1,534	1,800	-	1,800
010-695-463	TOWER RENT	396	396	396	396	396
010-695-490	MISCELLANEOUS	2,647	5,763	3,000	8,283	3,000
010-695-491	STATE SEWAGE FEES	160	1,490	2,500	795	2,500
010-695-492	911 EXPENSE	1,852	792	2,000	2,162	2,000
010-695-493	DISASTER EXPENSES	-	-	-	-	-
	Sub-Total : Operating	57,140	56,091	67,836	58,696	67,836
010-695-571	STATE HOMELAND SEC. GRAN	27,735	-	-	-	-
010-695-572	OFFICE FURNISH/EQUIPMENT	7,263	968	-	-	-
010-695-573	CAPITAL OUTLAY PURCHASES	-	-	-	59,146	-
010-695-695	HAZ-MAT CLEANUP	-	-	-	-	-
	Sub-Total : Capital Outlay	34,998	968	-	59,146	-
	* EXP. SUMMARY - EMERG MC	323,228	280,894	309,577	356,925	313,437



Volunteer Fire Departments

Department Description

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

Goal/s: N/A

Objective/s: N/A

Community Based

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-543-330	COMMAND VEHICLE/FUEL-OIL	-	79	1,000	1,000	1,000
010-543-480	FIRE DEPT - TRAINING FIELD	43	54	6,500	-	6,500
010-543-485	TRAINING	3,344	1,875	11,000	1,255	11,000
010-543-487	FIRE DEPARTMENTS	117,821	103,056	102,864	90,604	113,151
010-543-690	LIV-ANNUAL AGREEMENT	18,755	37,510	37,510	37,510	41,261
	Sub-Total : Operating	139,963	142,573	158,874	130,369	172,912
	*EXP. SUMMARY- VOL. FIRE D	139,963	142,573	158,874	130,369	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 Lakes VFD

Indian Springs VFD

Livingston VFD

Onalaska VFD

Scenic Loop VFD

Segno VFD

South Polk County VFD



Environmental Enforcement

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

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

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-697-105	SALARIES	33,297	33,243	34,789	34,707	34,789
010-694-108	PART TIME(FIRE MARSHAL)	(FY2014 Budget Revision - Position terminated)			6,528	DELETE
010-697-120	CERIFICATE PAY	-	-	-	1,568	1,800
010-697-200	LONGEVITY PAY	960	1,020	1,080	360	420
010-697-201	SOCIAL SECURITY	2,621	2,621	2,744	3,217	2,831
010-697-202	GROUP INSURANCE	7,254	8,203	8,657	7,270	9,324
010-697-203	RETIREMENT	3,891	3,988	4,369	5,281	4,288
010-697-204	WORKERS COMPENSATION	65	55	731	218	936
010-697-206	UNEMPLOYMENT INSURANCE	53	67	86	102	93
	Sub-Total : Personnel	48,141	49,197	52,456	59,251	54,482
010-697-300	UNIFORMS	555	374	500	561	500
010-697-311	POSTAGE	153	29	200	-	200
010-697-315	OFFICE SUPPLIES	2,973	930	1,800	1,696	1,800
010-697-330	FUEL & OIL	3,302	2,040	4,000	4,487	3,350
010-694-330	FUEL & OIL(FIRE MARSHAL)	(FY2014 Budget Revision - Position terminated)			680	DELETE
010-697-354	TIRES/TUBES	-	-	525	248	525
010-697-423	MOBILE PHONES/PAGERS	1,504	1,295	1,700	1,456	1,700
010-694-423	MOBILE(FIRE MARSHAL)	(FY2014 Budget Revision - Position terminated)			318	DELETE
010-697-427	TRAVEL/TRAINING	438	583	2,000	200	2,000
010-697-456	EQUIPMENT REPAIRS	5,194	4,204	2,500	1,256	1,500
010-697-457	SURVEYING/LAB FEES	-	-	1,000	-	500
010-697-458	CONTRACT INSPECTIONS	1,295	2,450	3,000	-	-
010-697-460	INMATE WORKCREW EXPENSI	4,552	moved expense to Jail			
010-697-480	SUBSCRIPTIONS	170	-	450	-	1,140
010-697-481	DUES	131	15	250	-	250
010-697-489	COUNTY TIRE DISPOSAL	63	-	2,000	507	2,000
	Sub-Total : Operating	20,330	11,921	19,925	11,410	15,465
010-697-571	DETCOG GRANT - EQUIPMEN	-	-	-	-	-
010-697-572	OFFICE FURNISH/EQUIPMENT	-	-	-	4,423	-
010-697-573	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	4,423	-
	*EXP. SUMMARY- ENV. ENF.	68,471	61,118	72,381	75,084	69,947

Social Services



Barbara Hayes
Contract Administrator

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-645-105	SALARIES	53,037	52,950	55,384	55,695	56,007
010-645-108	SALARIES / PART-TIME	14,888	16,693	13,254	15,627	13,254
010-645-200	LONGEVITY PAY	840	960	1,080	1,080	1,200
010-645-201	SOCIAL SECURITY	5,205	5,347	5,333	5,525	5,390
010-645-202	GROUP INSURANCE	14,561	16,463	17,314	17,425	18,649
010-645-203	RETIREMENT	7,812	8,219	8,492	8,842	8,582
010-645-204	WORKERS COMPENSATION	224	340	289	359	362
010-645-206	UNEMPLOYMENT INSURANCE	106	139	167	174	176
	Sub-Total : Personnel	96,672	101,110	101,312	104,727	103,620
010-645-315	OFFICE SUPPLIES	4,809	3,886	3,500	3,131	3,500
010-645-352	COMPUTER SUPP/EXPENSE	162	162	800	41	800
010-645-404	INDIGENT HEALTHCARE	114,417	136,363	125,000	111,896	125,000
010-645-405	CONTRACT SERV. - ADM	76,031	69,539	73,016	73,015	73,016
010-645-411	PAUPER CARE & LUNACY	9,569	15,577	13,000	11,487	13,000
010-645-426	TRAVEL/ TRAINING	1,937	595	900	311	900
	Sub-Total : Operating	206,925	226,122	216,216	199,881	216,216
010-645-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - SOCIAL SEI	303,597	327,232	317,528	304,608	319,836



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

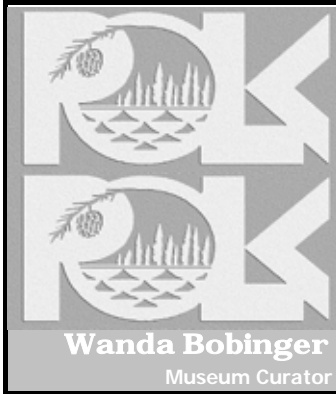
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-405-105	SALARIES	28,128	29,172	30,782	30,866	30,782
010-405-108	SALARIES / PART-TIME	5,718	2,617	6,706	1,758	6,706
010-405-200	LONGEVITY PAY	180	240	300	300	360
010-405-201	SOCIAL SECURITY	2,513	2,350	2,891	2,100	2,895
010-405-202	GROUP INSURANCE	7,465	8,231	8,657	8,712	9,324
101-405-203	RETIREMENT	3,871	3,730	4,603	4,021	4,610
010-405-204	WORKERS COMPENSATION	112	154	156	163	195
010-405-206	UNEMPLOYMENT INSURANCE	53	63	91	79	95
	Sub-Total : Personnel	48,039	46,558	54,185	47,999	54,967
010-405-315	OFFICE SUPPLIES	979	378	1,500	954	1,500
010-405-352	COMPUTER MAINTENANCE	862	862	900	741	900
010-405-427	TRAVEL/TRAINING	1,026	1,231	1,000	729	1,000
010-405-481	BONDS/FEES	89	-	100	-	100
	Sub-Total : Operating	2,956	2,471	3,500	2,424	3,500
010-405-572	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- VET SERV OFFICE	50,994	49,029	57,685	50,423	58,467



Library / Museum

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-650-105	SALARIES	50,277	50,194	52,521	48,636	30,062
010-650-108	SALARIES/PART-TIME	4,068	3,738	2,755	4,138	2,755
010-650-200	LONGEVITY PAY	1,440	1,500	1,560	1,560	1,200
010-650-201	SOCIAL SECURITY	4,234	4,175	4,348	4,109	2,602
010-650-202	GROUP INSURANCE	14,544	16,446	17,314	15,910	9,324
010-650-203	RETIREMENT	6,335	6,453	6,923	6,627	4,143
010-650-204	WORKERS COMPENSATION	746	823	733	774	144
010-650-206	UNEMPLOYMENT INSURANCE	86	110	136	131	85
	Sub-Total : Personnel	81,730	83,438	86,290	81,884	50,317
010-650-315	OFFICE SUPPLIES	1,894	2,040	1,500	1,560	1,500
010-650-400	CONSERVATION & PRESERVA	478	269	500	499	500
010-650-427	TRAVEL/TRAINING	1,950	1,636	2,250	2,550	2,250
010-650-435	PUBLISHING	1,004	1,208	1,000	680	1,000
	Sub-Total : Operating	5,326	5,152	5,250	5,290	5,250
010-650-572	FURNISHINGS OFFICE/ EQUIP	-	1,250	-	-	-
	Sub-Total : Capital Outlay	-	1,250	-	-	-
	*EXP. SUMMARY - LIBRARY &	87,056	89,840	91,540	87,173	55,567



Extension Office

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget (Adopted)
010-665-105	SALARIES	63,212	63,728	87,158	85,600	87,826
010-665-108	SALARIES / PART-TIME	864	1,581	1,180	2,092	1,180
010-665-200	LONGEVITY PAY	60	120	180	180	240
010-665-201	SOCIAL SECURITY	5,521	5,584	6,946	7,336	7,001
010-665-202	GROUP INSURANCE	7,281	8,231	8,657	8,712	9,324
010-665-203	RETIREMENT	2,943	3,173	3,485	5,856	3,574
010-665-204	WORKERS COMPENSATION	85	131	118	146	151
010-665-206	UNEMPLOYMENT INSURANCE	112	145	241	230	253
010-665-225	TRAVEL ALLOWANCE	8,044	8,022	12,000	8,022	12,000
	Sub-Total : Personnel	88,121	90,716	119,965	118,174	121,550
010-665-315	OFFICE SUPPLIES	1,724	1,507	2,000	1,938	2,000
010-665-334	DEMONSTRATION SUPPLIES	493	271	500	480	500
010-665-424	CEA-4H TRAVEL FUNDS	4,981	3,974	3,500	2,475	3,500
010-665-225	CEA-AG SPECIAL TRAVEL FUN	1,244	2,824	3,500	3,037	3,500
010-665-226	CEA-FAM. CONSUMER TRAVEL	1,688	3,477	3,500	3,155	3,500
010-665-427	TRAVEL/TRAINING	-	-	180	-	180
010-665-452	COMPUTER MAINTENANCE/ E	470	485	500	450	500
010-665-454	VEHICLE MAINTENANCE	2,365	2,660	2,250	1,939	2,250
010-665-490	4H EQUIPMENT/ SUPPLIES	3,296	3,713	4,000	3,419	4,000
	Sub-Total : Operating	16,260	18,910	19,930	16,893	19,930
010-665-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - EXTENSION	104,381	109,626	139,895	135,067	141,480

General Fund (recap)

	2012 Actual <small>(per Aud. Rep.)</small>	2013 Actual <small>(per Aud. Rep.)</small>	2014 Budget <small>(as adopted)</small>	2014 Actual <small>(unaudited)</small>	2015 Budget <small>(Adopted)</small>
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Auditor's estimate

Fund Balance (year beginning)	6,762,563	6,856,398	6,092,788	6,618,781	7,168,200
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REVENUES

TAX REVENUE SUMMARY	10,561,048	11,442,222	12,538,966	12,515,840	13,128,384
LICENSE & PERMIT FEES SUMMARY	164,353	175,398	172,355	173,658	166,619
FINES, FEES & FORFEITURE SUMMARY	738,741	612,500	653,000	563,290	550,000
FEDERAL REVENUE SUMMARY	286,376	205,764	184,142	239,532	128,950
CHARGES FOR SERVICES SUMMARY	1,136,409	1,242,932	1,194,800	1,298,495	1,289,800
INTEREST SUMMARY	19,763	14,248	15,000	7,261	13,000
OTHER REVENUES SUMMARY	3,027,154	2,239,868	2,325,265	2,773,488	2,268,424
DEBT PROCEEDS SUMMARY	938,218	495,835	-	1,472,543	-

** TOTAL REVENUE	16,872,062	16,428,767	17,083,529	19,044,106	17,545,177
<i>Use of Fund Balance (Projected in Budget)</i>			<i>25,254</i>	<i>-</i>	<i>117,716</i>

EXPENDITURES

GENERAL AND ADMINISTRATIVE	5,973,222	5,938,099	6,005,129	6,286,338	6,209,163
JUSTICE & PUBLIC SAFETY	10,258,976	10,152,560	10,497,006	11,067,256	10,878,380
HEALTH, HUMAN & OTHER SERVICES	546,029	575,726	606,648	577,271	575,350
(DEBT PROCEED) TRNSF TO OTHER F	-	-	-	719,581	-

** TOTAL EXPENDITURES	16,778,226	16,666,385	17,108,783	18,650,447	17,662,893
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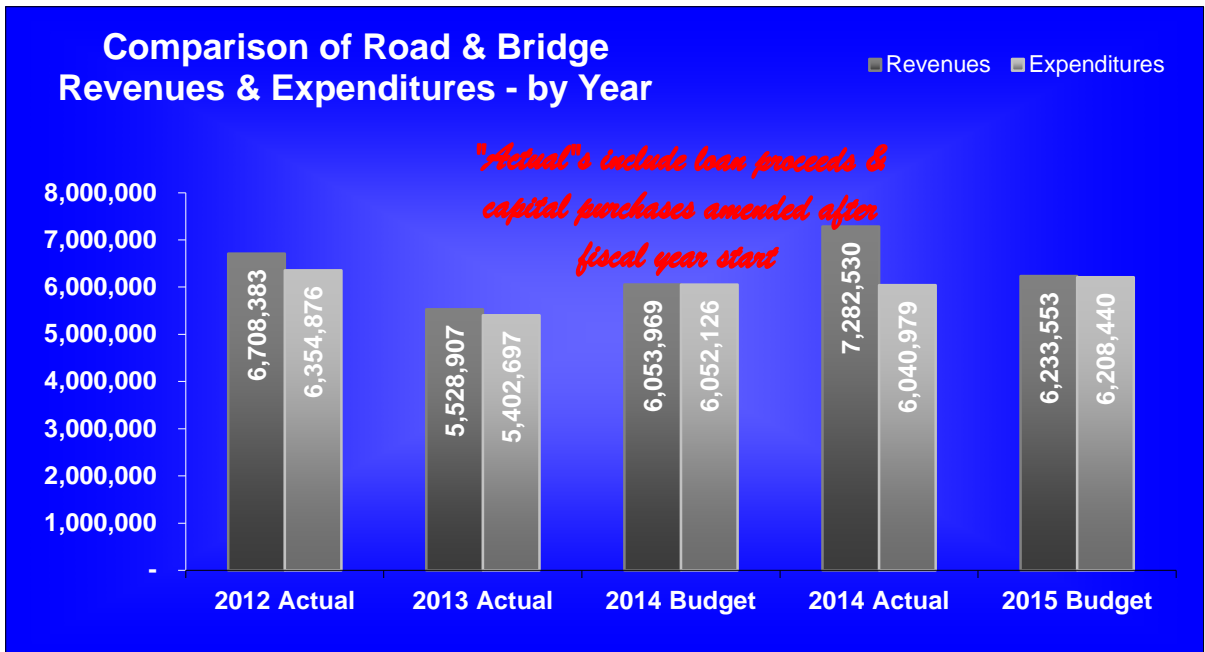
Projected Fund Balance (year ending)	6,856,399	6,618,781	6,042,280	7,012,441	6,932,768
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Road & Bridge - Summary

Summary

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Beginning Fund Balance (all	1,530,319	1,883,831	2,509,392	2,291,287	3,235,416
Tax Revenue	3,977,296	3,991,746	4,160,304	4,194,363	4,279,670
Permits/License	984,352	946,899	942,970	999,040	969,470
Fine/Forfeitures	99,227	82,282	87,000	67,812	87,000
Fed/State (Lateral Road)	48,573	48,925	48,925	50,447	48,925
Interest	2,422	2,023	2,357	718	2,357
Other (Lease Proceeds & Mis	1,504,488	427,868	812,413	1,853,806	846,132
Loan Proceeds	92,025	29,165	-	116,344	-
Total Revenues	6,708,383	5,528,907	6,053,969	7,282,530	6,233,553
Total Available funds	8,238,702	7,412,738	8,563,361	9,573,817	9,468,969
Road & Bridge Expenditures					
Precinct 1	1,002,605	1,215,659	1,167,093	812,110	1,210,168
Precinct 2	1,389,330	1,399,503	1,202,249	1,235,301	1,218,431
Precinct 3	1,740,180	1,187,070	1,429,308	1,351,192	1,462,796
Precinct 4	1,431,760	1,192,807	1,441,063	1,411,757	1,470,913
Capital Leases (Equipment)	791,000	407,658	812,413	1,230,619	846,132
Total Expenditures	6,354,876	5,402,697	6,052,126	6,040,979	6,208,440
Ending Fund Balance	\$1,883,827	\$2,010,040	\$2,511,235	\$3,532,838	\$3,260,530
<i>Fund balance as a % of expenditures</i>	<i>30%</i>	<i>37%</i>	<i>41%</i>	<i>58%</i>	<i>53%</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		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Beginning Fund Balance					(281,247)	21,677
Revenue						
015-340-021	PCT. 1 OPERATING TRANSFER		18,064	18,064		14,876
015-340-022	PCT. 2 OPERATING TRANSFER		36,116	36,116	<i>includes 2013 & 2014 Lease Proceeds</i>	29,752
015-340-023	PCT. 3 OPERATING TRANSFER		36,116	36,116		29,752
015-340-024	PCT. 4 OPERATING TRANSFER		36,116	36,116		29,752
015-380-611	PCT. 1 BUYBACK PROCEEDS			98,000		101,169
015-380-612	PCT. 2 BUYBACK PROCEEDS			196,000	202,169	212,000
015-380-613	PCT. 3 BUYBACK PROCEEDS			196,000	202,169	212,000
015-380-614	PCT. 4 BUYBACK PROCEEDS			196,000	202,169	212,000
015-390-621	PCT1 LEASE PROCEEDS	113,000			117,981	
015-390-622	PCT2 LEASE PROCEEDS	226,000			235,961	
015-390-623	PCT3 LEASE PROCEEDS	226,000			235,961	
015-390-624	PCT4 LEASE PROCEEDS	226,000			235,961	
*TOTAL REVENUE		791,000	126,413	812,413	1,533,542	846,132

Detailed Expenses

Expense						
015-621-569	PCT1 LEASE INTEREST PAYMENT		2,267	3,002	735	2,895
015-621-570	PCT1 LEASE PAYMENT		55,970	113,062	57,092	117,981
015-621-571	PCT1 ROAD MACHINERY/EQUIP	113,000			117,981	
015-622-569	PCT2 LEASE INTEREST PAYMENT		4,534	5,992	1,458	5,791
015-622-570	PCT2 LEASE PAYMENT		111,940	226,124	114,184	235,961
015-622-571	PCT2 ROAD MACHINERY/EQUIP	226,000			235,961	
015-623-569	PCT3 LEASE INTEREST PAYMENT		4,534	5,992	1,458	5,791
015-623-570	PCT3 LEASE PAYMENT		111,940	226,124	114,184	235,961
015-623-571	PCT3 ROAD MACHINERY/EQUIP	226,000			235,961	
015-624-569	PCT4 LEASE INTEREST PAYMENT		4,534	5,992	1,458	5,791
015-624-570	PCT4 LEASE PAYMENT		111,940	226,124	114,184	235,961
015-624-571	PCT4 ROAD MACHINERY/EQUIP	226,000			235,961	
*TOTAL EXPENSE		791,000	407,658	812,413	1,230,619	846,132

Precinct 1



Robert C. "Bob" Willis
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

(Auditor estimate)

Category/Department		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
REVENUE	Beginning Fund Balance	253,160	591,413	<i>769,161</i>	656,565	<i>1,090,625</i>
021-310-110	TAXES - CURRENT	826,609	824,593	875,714	869,316	917,202
021-310-120	TAXES - DELINQUENT	60,081	54,789	43,241	51,458	43,965
021-310-135	REFUNDED TAXES	(2,439)				
	* A/V TAX REVENUE SUMMARY	884,250	879,382	918,955	920,775	961,167
021-319-300	FINES	22,847	18,925	20,010	16,146	20,010
021-321-200	AUTO REGISTRATION FEES	86,154	105,678	105,678	88,420	105,678
021-321-300	LICENSE TAX FEE	128,102	105,197	102,810	120,790	102,810
021-321-400	TXDOT GROSS WEIGHT	12,260	6,911	8,395	20,570	14,490
021-321-500	SPECIAL LICENSE PLATE FEE	-				-
	* FINE/FEE REVENUE SUMMARY	249,363	236,711	236,893	245,925	242,988
021-333-330	LATERAL ROAD (STATE) REVE	11,172	11,253	11,253	11,603	11,253
021-342-566	REFUND - UNEMPLOYMENT					
021-342-570	STATE REIMB. BRIDGE					
021-342-600	INSURANCE CLAIMS	2,137	100			
021-342-620	REIMBURSE TRAVEL EXP					
021-342-621	ROAD REPAIR REIMBURSEMEN	1,500	152,945		64,865	
021-360-100	DEPOSITORY INTEREST	368	307	400	109	400
021-360-102	INTEREST - LATERAL ROAD	51	43		15	
021-360-200	MISCELLANEOUS REVENUE	7,513	70			
021-364-100	SALE OF SURPLUS					
021-369-100	CULVERT/MATERIAL REIMB	1,628			1,590	
021-370-034	TRANSFER FROM FEMA					
021-390-400	TAX NOTE PROCEEDS	92,025				
021-390-611	BUYBACK PROCEEDS (EQUIP)	90,850				
021-390-621	LEASE PROCEEDS		(see Capital Lease Fund 015)			
	OTHER REVENUE	207,243	164,718	11,653	78,182	11,653
	**TOTAL REVENUES	1,340,856	1,280,811	1,167,500	1,244,882	1,215,808

Precinct 1 (continued)

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
021-621-101	SALARY - COMMISSIONERS	45,970	45,895	48,005	48,005	48,005
021-621-103	CELL PHONE ALLOWANCE/S	845	842	840	840	840
021-621-105	SALARIES	215,509	236,989	275,520	254,930	275,520
021-621-108	SALARIES / PART-TIME	3,864	2,539	17,163	4,156	17,163
021-621-200	LONGEVITY PAY	2,580	3,000	3,480	3,480	3,960
021-621-201	SOCIAL SECURITY	21,833	23,422	27,927	25,181	27,963
021-621-202	GROUP INSURANCE	52,369	65,839	77,911	69,683	83,920
021-621-203	RETIREMENT	32,730	35,875	44,464	40,716	44,522
021-621-204	WORKERS COMPENSATION	7,821	8,308	8,500	9,171	10,388
021-621-206	UNEMPLOYMENT INSURANCE	342	478	709	629	740
021-621-225	COMM -VEHICLE ALLOWANCE	19,199	19,167	20,048	20,048	20,048
	Sub-Total : Personnel	403,060	442,355	524,566	476,838	533,069
021-621-300	UNIFORMS	4,476	4,961		4,978	
021-621-315	OFFICE SUPPLIES	1,059	1,010		306	
021-621-330	FUEL/OIL	55,926	56,030		55,846	
021-621-337	MATERIAL/SUPPLIES	887	947		935	
021-621-338	CULVERTS	4,386	3,874		4,845	
021-621-339	ROAD MATERIAL	240,413	626,596		184,743	
021-621-354	TIRES/TUBES	11,362	7,971		7,041	
021-621-377	ROAD SIGNAGE	907	852		681	
021-621-420	TELEPHONE	3,472	3,805		4,038	
021-621-423	MOBIL PHONE/PAGERS	1,149	1,048		1,144	
021-621-427	TRAVEL/TRAINING	1,405	1,219		1,209	
021-621-440	ELECTRICITY	3,139	3,942		4,573	
021-621-441	GAS/HEAT	-	-		-	
021-621-442	WATER	639	532		528	
021-621-456	PARTS AND REPAIR	25,324	26,787		28,610	
021-621-461	EQUIPMENT RENTAL	5,464	-		-	
021-621-463	TOWER RENT	396	396	396	396	396
021-621-480	BONDS	-				
021-621-481	DUES & FEES	-				
021-621-490	MISCELLANEOUS	36,071	13,886	622,686	34,038	660,465
021-621-491	EQUIPMENT INSURANCE	1,565	1,382	1,381	1,362	1,362
	Sub-Total : Operating	398,041	755,240	624,463	335,272	662,223
021-621-561	BRIDGE REPAIR/S	-				
021-621-569	LEASE INTEREST PAYMENTS	4,083				
021-621-570	LEASE PAYMENTS	105,397				
021-621-571	ROAD MACHINERY/EQUIP/VEHICLE					
021-621-572	OFFICE FURNISHINGS/EQUIP					
021-621-573	CAPITAL OUTLAYS	92,025				
021-621-575	CAPITAL OUTLAY - BRIDGE					
021-621-622	PERMANENT ROAD EXPENSE					
021-621-623	RIGHT-OF-WAY					
021-700-015	TRANSFER TO 015 LEASE FUND		18,064	18,064		14,876
	Sub-Total : Capital Outlay	201,505	18,064	18,064	-	14,876
	* EXP. SUMMARY - PRECINCT	1,002,605	1,215,659	1,167,093	812,110	1,210,168

(Unaudited)

Projected Ending Balance - Precinct 1	591,411	656,565	769,568	1,089,337	1,096,265
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Precinct 2



Ronnie Vincent
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

(Auditor estimate)

Category/Department		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
REVENUE	Beginning Fund Balance	118,716	122,559	<i>163,904</i>	35,969	<i>205,468</i>
022-310-110	TAXES - CURRENT	846,189	857,744	909,338	902,691	925,242
022-310-120	TAXES - DELINQUENT	61,504	56,991	44,901	53,434	44,351
022-310-135	REFUNDED TAXES	(2,497)				
	* A/V TAX REVENUE SUMMAR	905,195	914,735	954,239	956,125	969,593
022-319-300	FINES	22,662	18,925	20,010	16,326	20,010
022-321-200	AUTO REGISTRATION FEES	88,672	105,678	105,678	103,544	105,678
022-321-300	LICENSE TAX FEE	125,434	105,197	102,810	119,851	102,810
022-321-400	TXDOT GROSS WEIGHT	12,260	6,911	8,395	20,570	14,490
022-321-500	SPECIAL LICENSE PLATE FEE	-				-
	* FINE/FEE REVENUE SUMMAR	249,028	236,711	236,893	260,291	242,988
022-333-330	LATERAL ROAD (STATE) REVE	11,172	11,253	11,253	11,603	11,253
022-342-566	REFUND - UNEMPLOYMENT	-				
022-342-570	STATE REIMB. BRIDGE	-				
022-342-600	INSURANCE CLAIMS	-				
022-342-620	REIMBURSE TRAVEL EXP	-				
022-342-621	ROAD REPAIR REIMBURSEMEN	45,090	120,764		40,047	
022-360-100	DEPOSITORY INTEREST	257	215	287	76	287
022-360-102	INTEREST - LATERAL ROAD	37	31		11	
022-360-200	MISCELLANEOUS REVENUE		39		62	
022-364-100	SALE OF SURPLUS	670				
022-369-100	CULVERT/MATERIAL REIMB				108,948	
022-370-034	TRANSFER FROM FEMA					
022-390-400	TAX NOTE PROCEEDS		29,165		26,293	
022-390-611	BUYBACK PROCEEDS (EQUIP)	181,724				
022-390-621	LEASE PROCEEDS		(see Capital Lease Fund 015)			
	OTHER REVENUE	238,949	161,465	11,540	187,041	11,540
	**TOTAL REVENUES	1,393,173	1,312,912	1,202,672	1,403,456	1,224,121

Precinct 2 (continued)

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
022-622-101	SALARY - COMMISSIONERS	45,970	45,895	48,005	48,005	48,005
022-622-103	CELL PHONE ALLOWANCE/S	845	842	840	840	840
022-622-105	SALARIES	253,269	273,875	306,638	262,897	278,108
022-622-108	SALARIES / PART-TIME	21,841	23,769	19,061	19,610	19,061
022-622-200	LONGEVITY PAY	4,440	4,440	4,440	4,260	4,860
022-622-201	SOCIAL SECURITY	25,915	27,437	30,526	26,714	28,376
022-622-202	GROUP INSURANCE	67,835	79,582	86,568	78,412	83,920
022-622-203	RETIREMENT	40,234	42,739	48,602	43,682	45,178
022-622-204	WORKERS COMPENSATION	10,475	12,234	11,838	12,155	13,354
022-622-206	UNEMPLOYMENT INSURANCE	430	598	791	688	754
022-622-225	COMM -VEHICLE ALLOWANCE	19,199	19,167	20,048	20,048	20,048
	Sub-Total : Personnel	490,451	530,578	577,358	517,310	542,503
022-622-300	UNIFORMS	1,763	2,749		2,224	
022-622-315	OFFICE SUPPLIES	2,081	3,374		998	
022-622-330	FUEL/ OIL	94,269	94,947		102,659	
022-622-337	MATERIAL/ SUPPLIES	11,231	8,616		7,571	
022-622-338	CULVERTS	28,506	35,993		32,395	
022-622-339	ROAD MATERIAL	458,001	529,243		448,960	
022-622-354	TIRES/ TUBES	3,121	20,965		12,944	
022-622-377	ROAD SIGNAGE	819	2,520		3,515	
022-622-420	TELEPHONE	2,135	3,418		3,729	
022-622-423	MOBILE PHONES/PAGERS	509	257		-	
022-622-427	TRAVEL/TRAINING	3,055	2,191		1,667	
022-622-440	ELECTRICITY	3,464	2,271		2,004	
022-622-441	GAS & HEAT	131	128		203	
022-622-442	WATER	661	748		1,044	
022-622-456	PARTS & REPAIR	67,109	93,461		67,078	
022-622-461	EQUIPMENT RENTAL		-		-	
022-622-463	TOWER RENT	396	396	396	396	396
022-622-480	BONDS		-		-	
022-622-490	MISCELLANEOUS		-	585,997	-	643,447
022-622-491	EQUIPMENT INSURANCE	2,670	2,367	2,381	2,452	2,333
	Sub-Total : Operating	679,920	803,644	588,774	689,838	646,176
022-622-561	BRIDGE REPAIR/S					
022-622-569	LEASE INTEREST PAYMENTS	8,165				
022-622-570	LEASE PAYMENTS	210,794				
022-622-571	ROAD MACHINERY/EQUIP/VEHICLE					
022-622-572	OFFICE FURNISHINGS/EQUIP				1,860	
022-622-573	CAPITAL OUTLAYS		29,165		26,293	
022-622-575	CAPITAL OUTLAY - BRIDGE					
022-622-622	PERMANENT ROAD EXPENSE					
022-622-623	RIGHT-OF-WAY					
022-700-015	TRANSFER TO 015 LEASE FUND		36,116	36,116		29,752
	Sub-Total : Capital Outlay	218,959	65,281	36,116	28,153	29,752
	* EXP. SUMMARY - PRECINCT	1,389,330	1,399,503	1,202,249	1,235,301	1,218,431

(Unaudited)

Projected Ending Balance - Precinct 2

122,559

35,968

164,327

204,124

211,158

Precinct 3



Milton "Milt" Purvis
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

(Auditor estimate)

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
REVENUE	739,993	586,351	<i>744,930</i>	788,675	<i>885,079</i>
023-310-110	TAXES - CURRENT	1,014,474	1,029,172	1,084,101	1,116,794
023-310-120	TAXES - DELINQUENT	73,735	68,381	53,530	53,533
023-310-135	REFUNDED TAXES	(2,993)			-
	* A/V TAX REVENUE SUMMARY	1,085,217	1,097,553	1,137,631	1,139,896
023-319-300	FINES	26,833	22,216	23,490	23,490
023-321-200	AUTO REGISTRATION FEES	100,961	124,057	124,057	124,057
023-321-300	LICENSE TAX FEE	150,381	123,493	120,690	120,690
023-321-400	TXDOT GROSS WEIGHT	14,393	8,113	9,855	17,010
023-321-500	SPECIAL LICENSE PLATE FEE	-		-	-
	* FINE/FEE REVENUE SUMMARY	292,568	277,879	278,092	287,593
023-333-330	LATERAL ROAD (STATE) REVE	13,115	13,210	13,210	13,621
023-342-566	REFUND - UNEMPLOYMENT				
023-342-570	STATE REIMB. BRIDGE				
023-342-600	INSURANCE CLAIMS	13,010			4,701
023-342-620	REIMBURSE TRAVEL EXP				
023-342-621	ROAD REPAIR REIMBURSEMENT				
023-360-100	DEPOSITORY INTEREST	807	674	880	239
023-360-102	INTEREST - LATERAL ROAD	94	78		28
023-360-200	MISCELLANEOUS REVENUE	3			51
023-364-100	SALE OF SURPLUS				
023-369-100	CULVERT/MATERIAL REIMB				
023-370-034	TRANSFER FROM FEMA				
023-390-400	TAX NOTE PROCEEDS				
023-390-611	BUYBACK PROCEEDS (EQUIP)	181,724			
023-390-621	LEASE PROCEEDS		(see Capital Lease Fund 015)		
	OTHER REVENUE	208,752	13,962	14,090	18,640
	**TOTAL REVENUES	1,586,537	1,389,394	1,429,812	1,446,128
					1,469,664

Precinct 3 (continued)

Detail Expenditures

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
023-623-101	SALARY - COMMISSIONERS	45,970	45,895	48,005	48,005	48,005
023-623-103	CELL PHONE ALLOWANCE/S	845	842	840	840	840
023-623-105	SALARIES	302,647	299,377	375,835	298,202	375,835
023-623-108	SALARIES / PART-TIME	22,818	27,078	42,000	24,939	42,000
023-623-200	LONGEVITY PAY	6,780	6,360	6,900	6,900	7,440
023-623-201	SOCIAL SECURITY	29,258	29,330	37,763	29,269	37,804
023-623-202	GROUP INSURANCE	76,381	89,139	121,195	87,124	130,543
023-623-203	RETIREMENT	45,244	46,398	60,124	48,995	60,190
023-623-204	WORKERS COMPENSATION	12,967	13,625	15,156	13,718	18,805
023-623-206	UNEMPLOYMENT INSURANCE	512	658	1,019	791	1,062
023-623-225	COMM -VEHICLE ALLOWANCE	19,199	19,167	20,048	20,048	20,048
	Sub-Total : Personnel	562,619	577,870	728,884	578,832	742,571
023-623-300	UNIFORMS	2,207	2,110		2,337	
023-623-315	OFFICE SUPPLIES	2,354	2,138		2,130	
023-623-330	FUEL/OIL	164,360	150,521		132,981	
023-623-337	MATERIAL SUPPLIES	6,783	10,597		7,503	
023-623-338	CULVERTS	3,868	-		2,757	
023-623-339	ROAD MATERIAL	149,840	214,283		443,681	
023-623-354	TIRES/TUBES	16,274	13,303		19,510	
023-623-377	ROAD SIGNAGE	819	819		1,432	
023-623-420	TELEPHONE	5,412	6,679		2,986	
023-623-423	MOBILE PHONES/ PAGERS	2,287	2,372		2,290	
023-623-427	TRAVEL/TRAINING	2,564	4,718		4,089	
023-623-440	ELECTRICITY	4,251	3,481		4,438	
023-623-441	GAS/HEAT	-	-		-	
023-623-442	WATER	2,031	1,918		1,229	
023-623-456	PARTS & REPAIRS	95,854	93,691		118,402	
023-623-461	EQUIPMENT RENTAL	20,372	42,500			
023-623-463	TOWER RENT	396	396	396	396	396
023-623-480	BONDS		178			
023-623-490	MISCELLANEOUS	10,671	322	660,760	600	686,963
023-623-491	EQUIPMENT INSURANCE	3,579	3,159	3,153	3,114	3,114
	Sub-Total : Operating	493,922	553,184	664,309	749,876	690,473
023-623-561	BRIDGE REPAIR/S					
023-623-569	LEASE INTEREST PAYMENTS	9,176				
023-623-570	LEASE PAYMENTS	231,945				
023-623-571	ROAD MACHINERY/EQUIP/VEH	27,678	17,400			
023-623-572	OFFICE FURNISHINGS/EQUIP		2,500		984	
023-623-573	CAPITAL OUTLAYS					
023-623-574	ROCK CRUSHER - REPAIRS	4,771				
023-623-575	CAPITAL OUTLAY - BRIDGE	28,637			21,500	
023-623-622	PERMANENT ROAD EXPENSE	379,600				
023-623-623	RIGHT-OF-WAY	1,832				
023-700-015	TRANSFER TO 015 LEASE FUND		36,116	36,116		29,752
	Sub-Total : Capital Outlay	683,639	56,016	36,116	22,484	29,752
	* EXP. SUMMARY - PRECINCT	1,740,180	1,187,070	1,429,308	1,351,192	1,462,796

(Unaudited)

Projected Ending Balance - Precinct 3	586,349	788,674	745,434	883,612	891,947
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Precinct 4



Tommy Overstreet
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2011	FY2012	FY2013	FY2014	FY2015
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

(Auditor estimate)

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted	
REVENUE	Beginning Fund Balance	418,450	583,508	<i>831,397</i>	810,078	<i>1,054,244</i>
024-310-110	TAXES - CURRENT	1,016,852	1,031,537	1,095,393	1,087,402	1,124,672
024-310-120	TAXES - DELINQUENT	73,908	68,539	54,088	64,368	53,910
024-310-135	REFUNDED TAXES	(3,000)				
	* A/V TAX REVENUE SUMMARY	1,087,760	1,100,075	1,149,480	1,151,769	1,178,583
024-318-165	SPECIAL TAX - BIG THICKET L	14,874			25,799	
024-319-300	FINES	26,885	22,216	23,490	17,487	23,490
024-321-200	AUTO REGISTRATION FEES	100,961	124,057	124,057	93,222	124,057
024-321-300	LICENSE TAX FEE	150,381	123,493	120,690	138,186	120,690
024-321-400	TXDOT GROSS WEIGHT	14,393	8,113	9,855	24,147	17,010
024-321-500	SPECIAL LICENSE PLATE FEE	-		-		-
	* FINE/FEE REVENUE SUMMARY	292,620	277,879	278,092	298,841	285,247
024-333-330	LATERAL ROAD (STATE) REVE	13,115	13,210	13,210	13,621	13,210
024-342-566	REFUND - UNEMPLOYMENT					
024-342-570	STATE REIMB. BRIDGE					
024-342-600	INSURANCE CLAIMS		13,138			
024-342-620	REIMBURSE TRAVEL EXP					
024-342-621	ROAD REPAIR REIMBURSEMENT					
024-360-100	DEPOSITORY INTEREST	727	607	790	216	790
024-360-102	INTEREST - LATERAL ROAD	83	69		24	
024-360-200	MISCELLANEOUS REVENUE	283			100,000	
024-364-100	SALE OF SURPLUS					
024-369-100	CULVERT/MATERIAL REIMB	1,450	14,400			
024-370-034	TRANSFER FROM FEMA					
024-370-100	INSURANCE MONIES					
024-390-400	TAX NOTE PROCEEDS				90,051	
024-390-611	BUYBACK PROCEEDS (EQUIP)	185,907				
024-390-621	LEASE PROCEEDS		(see Capital Lease Fund 015)			
	OTHER REVENUE	201,563	41,423	14,000	203,912	14,000
	**TOTAL REVENUES	1,581,943	1,419,377	1,441,572	1,654,522	1,477,829

Precinct 4 (continued)

Detail Expenditures

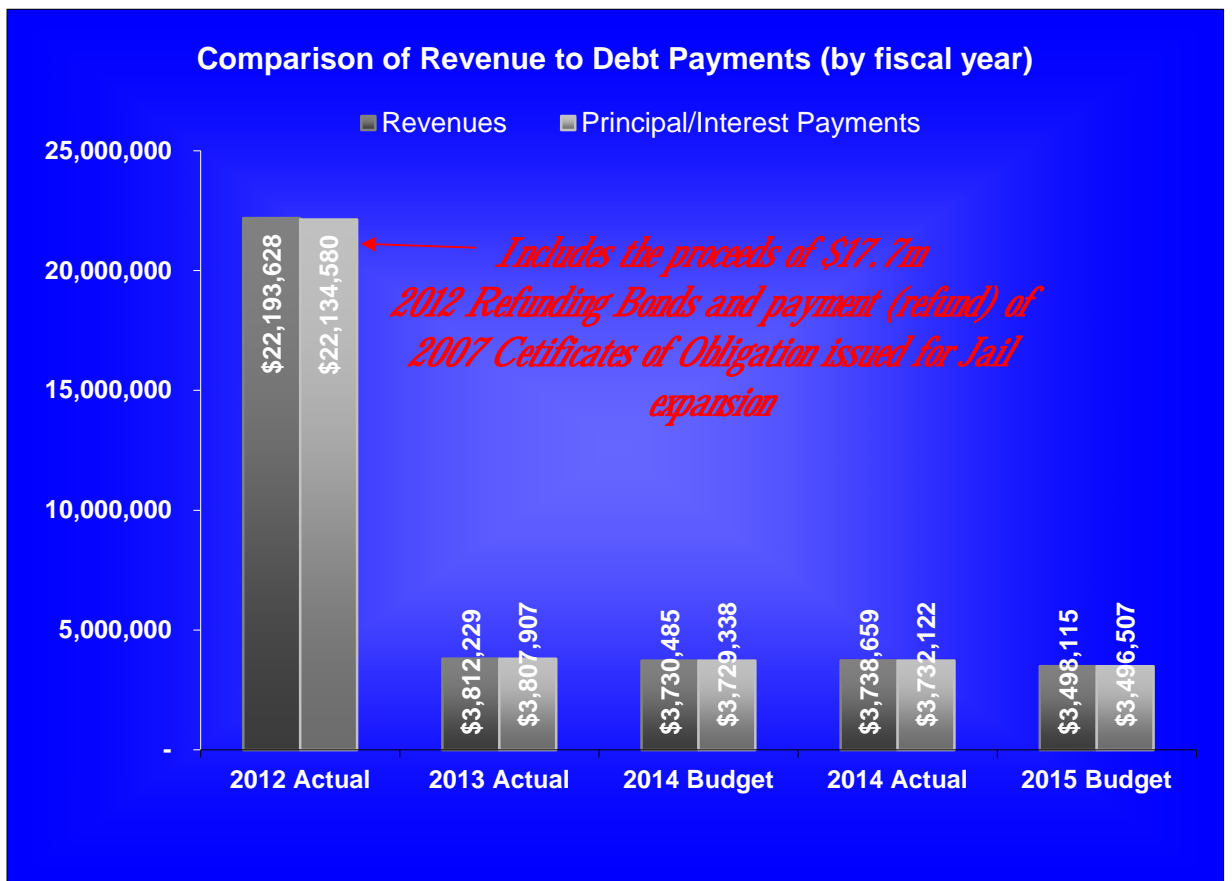
Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
024-624-101	SALARY - COMMISSIONERS	45,970	45,895	48,005	48,005	48,005
024-624-103	CELL PHONE ALLOWANCE/S	1,689	1,685	1,680	1,680	1,680
024-624-105	SALARIES	296,786	293,033	327,924	288,162	327,924
024-624-108	SALARIES / PART-TIME	1,604	1,650	21,000	1,806	21,000
024-624-200	LONGEVITY PAY	5,940	5,160	5,700	5,700	4,680
024-624-201	SOCIAL SECURITY	27,568	27,403	32,463	27,363	32,385
024-624-202	GROUP INSURANCE	76,787	87,092	95,225	81,353	102,569
024-624-203	RETIREMENT	42,163	42,597	51,687	46,133	51,562
024-624-204	WORKERS COMPENSATION	11,908	12,273	12,617	12,311	15,549
024-624-206	UNEMPLOYMENT INSURANCE	469	593	852	710	884
024-624-225	COMM -VEHICLE ALLOWANCE	19,199	19,167	20,048	20,048	20,048
	Sub-Total : Personnel	530,083	536,547	617,200	533,270	626,287
024-624-300	UNIFORMS	7,659	7,908		7,876	
024-624-315	OFFICE SUPPLIES	1,037	1,992		1,316	
024-624-330	FUEL/ OIL	157,805	137,890		114,690	
024-624-337	MATERIAL/ SUPPLIES	4,817	5,514		4,011	
024-624-338	CULVERTS	8,607	4,651		16,934	
024-624-339	ROAD MATERIAL	365,855	326,118		326,455	
024-624-354	TIRES/ TUBES	17,049	16,409		14,168	
024-624-377	ROAD SIGNAGE	819	2,850		1,955	
024-624-420	TELEPHONE	525	534		532	
024-624-423	MOBIL PHONES / PAGERS	-	-		-	
024-624-427	TRAVEL/TRAINING	3,311	5,271		4,095	
024-624-440	ELECTRICITY	3,611	4,422		5,232	
024-624-442	WATER	531	515		558	
024-624-456	PARTS & REPAIRS	76,514	89,070		132,137	
024-624-461	EQUIPMENT RENTAL	350	-		-	
024-624-463	TOWER RENT	396	396	396	396	396
024-624-490	MISCELLANEOUS	21,307	13,624	784,371	6,663	811,381
024-624-491	EQUIPMENT INSURANCE	3,376	2,980	2,979	3,098	3,098
	Sub-Total : Operating	673,568	620,143	787,746	640,118	814,875
024-624-561	BRIDGE REPAIR/S					
024-624-569	LEASE INTEREST PAYMENTS	8,429				
024-624-570	LEASE PAYMENTS	218,794				
024-624-571	ROAD MACHINERY/EQUIP/VEHICLE					
024-624-572	OFFICE FURNISHINGS/EQUIP					
024-624-573	CAPITAL OUTLAYS				73,051	
024-624-575	CAPITAL OUTLAY - BRIDGE				17,000	
024-624-576	CAPITAL PROJECT BIG THICKE	233			25,799	
024-624-622	PERMANENT ROAD EXPENSE				122,519	
024-624-623	RIGHT-OF-WAY	652				
024-700-015	TRANSFER TO 015 LEASE FUND		36,116	36,116		29,752
	Sub-Total : Capital Outlay	228,108	36,116	36,116	238,369	29,752
	* EXP. SUMMARY - PRECINCT	1,431,760	1,192,807	1,441,063	1,411,757	1,470,913

<i>(Unaudited)</i>	Projected Ending Balance - Precinct 4	568,633	810,078	831,906	1,052,843	1,061,160
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Debt Service Fund - Summary

Summary					
Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Beginning Fund Balance	\$729,951	\$789,000	\$790,000		\$797,432
<i>Reserved for Landfill Post Closure</i>	758,908	759,628	760,350		759,858
Tax revenue	3,602,897	3,811,387	3,729,735	3,737,140	3,497,365
Interest	31,798	721	750	1,519	750
Other financing sources	18,558,933	121	-	-	-
Total Revenues	22,193,628	3,812,229	3,730,485	3,738,659	3,498,115
Total Funds Available	22,923,579	4,601,229	4,520,485	3,738,659	4,295,547
Debt Service					
Principal	20,592,096	2,867,000	2,868,000	2,868,000	2,684,000
Interest	982,393	939,386	860,838	860,822	810,007
Other	560,091	1,521	500	3,300	2,500
Total Expenditures	22,134,580	3,807,907	3,729,338	3,732,122	3,496,507
Ending Fund Balance	\$788,999	\$793,322	\$791,147	\$6,537	\$799,040
Fund balance as a percent of expenditures	3.56%	20.83%	21.21%	0.18%	22.85%



Debt Service

Detailed Revenues						
Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted	
Fund Balance (beginning)	\$729,951	\$789,000	\$790,000	\$793,322	\$799,859	
<i>Reserved for Landfill Post Closure</i>	<i>758,908</i>	<i>759,628</i>	<i>760,350</i>	-	<i>759,884</i>	
Tax Revenue						
061-310-110 TAXES - CURRENT	3,368,034	3,573,924	3,554,236	3,528,287	3,337,389	
061-310-120 TAXES - DELINQUENT	244,800	237,463	175,499	208,854	159,975	
061-310-135 REFUNDED TAXES	(9,937)					
* TAX REVENUE SUMMARY	3,602,897	3,811,387	3,729,735	3,737,140	3,497,365	
Interest						
061-360-100 DEPOSITORY INTEREST	31,798	721	750	1,519	750	
* INTEREST REVENUE SUMMA	31,798	721	750	1,519	750	
Other financing sources						
061-390-020 TRANSFER FROM CONST. ACC	155,600	121				
061-390-400 BOND PROCEEDS	18,403,333					
* TRANSFERS REVENUE SUMM	18,558,933	121	-	-	-	
061-399-999 **TOTAL REVENUE	22,193,628	3,812,229	3,730,485	3,738,659	3,498,115	

Detailed Expenditures						
Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Principal						
061-830-513	C.O. SERIES 2007-JAIL EXPAN	18,621,096	(See Gen. Oblg. Refunding Bonds, 2012)			
061-830-514	2007 TAX NOTES	420,000	440,000	460,000	460,000	Retired
061-830-515	C.O. 2008 JUDICIAL CNT	570,000	590,000	615,000	615,000	640,000
061-830-516	2008 TAX NOTES	460,000	475,000	Retired		
061-830-517	2009 TAX NOTES	345,000	360,000	375,000	375,000	390,000
061-830-518	2010 TAX NOTES	115,000	115,000	115,000	115,000	120,000
061-830-519	2011 TAX NOTES	61,000	62,000	63,000	63,000	64,000
061-830-520	GEN. OBLIG. REFUND BONDS, SERIES 2012		690,000	1,030,000	1,030,000	1,045,000
061-830-521	2012 TAX NOTES		135,000	140,000	140,000	140,000
061-830-522	2013 TAX NOTES			70,000	70,000	70,000
061-830-523	2014 TAX NOTES					215,000
* PRINCIPAL SUMMARY		20,592,096	2,867,000	2,868,000	2,868,000	2,684,000
Interest						
061-873-513	INT - CO SERIES 2007-JAIL	387,096	(See Gen. Oblg. Refunding Bonds, 2012)			
061-873-514	INT - 2007 TAX NOTES	52,800	36,000	18,400	18,400	Retired
061-873-515	INT - CO 2008 JUDICIAL CNT	342,894	320,094	296,494	296,494	271,894
061-873-516	INT - 2008 TAX NOTES	35,063	17,813	Retired		
061-873-517	INT - 2009 TAX NOTES	44,880	36,930	27,555	27,555	24,000
061-873-518	INT - 2010 TAX NOTES	11,200	9,475	7,750	7,750	5,838
061-873-519	INT - 2011 TAX NOTES	6,814	6,527	5,389	5,373	4,227
061-873-520	INT - GEN. OBLIG. REFUND B	101,647	494,500	480,700	480,700	460,100
061-873-521	INT - 2012 TAX NOTES		18,048	16,200	16,200	13,400
061-873-522	INT - 2013 TAX NOTES			8,350	8,350	7,783
061-873-523	INT - 2014 TAX NOTES					22,766
* INTEREST SUMMARY		982,393	939,386	860,838	860,822	810,007
Other						
061-890-690	BOND FEES & ISSUE COST	560,091	1,521	500	3,300	2,500
061-999-999 *TOTAL EXPENDITURES		22,134,580	3,807,907	3,729,338	3,732,122	3,496,507

Statement of Legal Debt Limits

As of October 1, 2014 (the beginning of this budget year) the County's outstanding (principal) debt obligation totals \$27,008,000

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 in the County.

2014 Assessed valuation of Real Property:	\$2,167,356,664
Debt Limit (25% of above value):	\$541,839,166
Amount of Debt Applicable to Limit:	\$0

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

Tax Rate Limit:	\$0.80 per \$100
2014 Total Tax Rate:	\$0.6461 per \$100
2014 Debt Rate:	\$0.1216 per \$100
Amount of Debt Applicable to Limit:	\$27,008,000

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

2014 Assessed valuation of all property:	\$3,011,602,750
Debt Limit (5% of above value):	\$150,580,137
Amount of Debt Applicable to Limit:	\$0

Use of Current Debt Obligations

General Obligation Refunding Bonds

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

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

Cetificates of Obligation

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

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

Use of Debt Obligations (continued)

Tax Notes

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

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

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

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

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

Use of Debt Obligations (continued)

Tax Notes (continued)

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

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

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

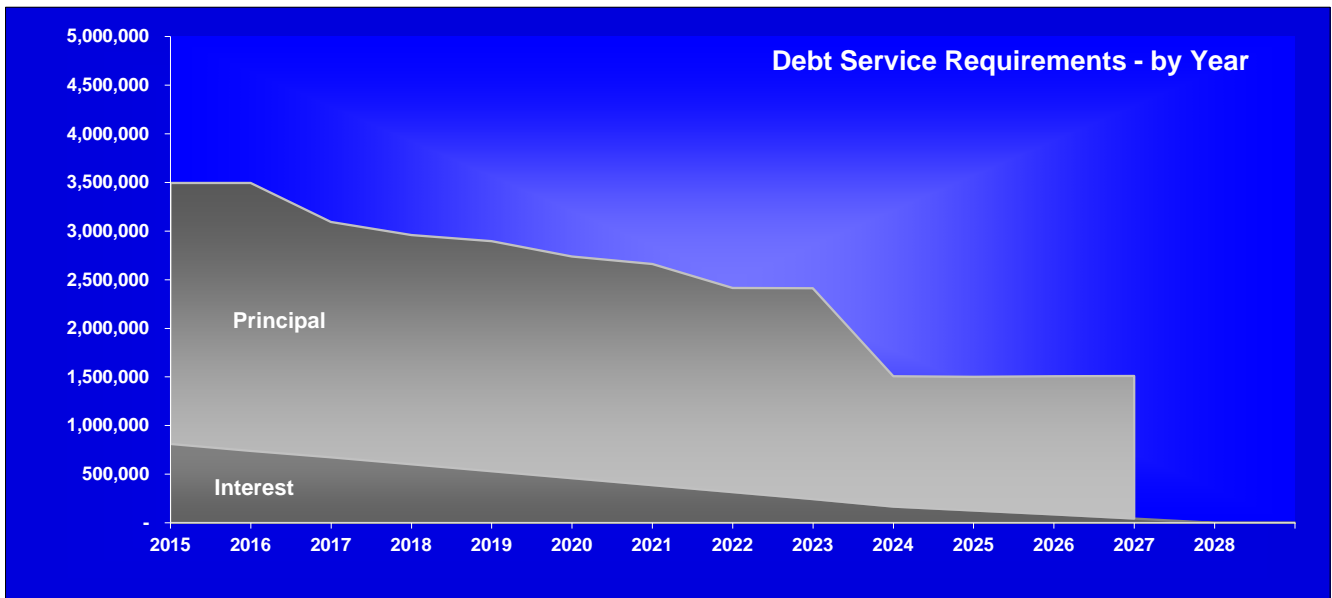
2014 Series The County issued \$1,570,000 in Tax Notes at FY2014 end to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$716,918 representing the County's match to THC Emergency Grant for Courthouse Elevator upgrade; \$11,110 for AED replacement batteries in County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

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

Debt Service Requirement (by year)

		2015	2016	2017	2018	2019	2020
<u>CERTIFICATES OF OBLIGATION / BONDS</u>							
2007 SERIES - Certif. of Obligation Jail Expansion	Principal						
	Interest						
2008 SERIES - Certif. of Obligation Judicial Center	Principal	640,000	665,000	690,000	720,000	750,000	780,000
	Interest	271,894	246,294	219,694	192,094	163,294	133,294
2012 SERIES - Gen. Oblig. Refunding Bonds	Principal	1,045,000	1,065,000	1,090,000	1,120,000	1,150,000	1,190,000
	Interest	460,100	439,200	417,900	385,200	351,600	317,100
Subtotal - Principal		1,685,000	1,730,000	1,780,000	1,840,000	1,900,000	1,970,000
Subtotal - Interest		731,994	685,494	637,594	577,294	514,894	450,394

<u>TAX NOTES</u>							
SERIES 2007 TAX NOTES	Principal						
	Interest						
SERIES 2009 TAX NOTES	Principal	390,000	405,000				
	Interest	24,000	8,100				
SERIES 2010 TAX NOTES	Principal	120,000	125,000	130,000			
	Interest	5,838	3,694	1,300			
SERIES 2011 TAX NOTES	Principal	64,000	65,000	66,000	68,000		
	Interest	4,227	3,047	1,848	622		
SERIES 2012 TAX NOTES	Principal	140,000	145,000	150,000	150,000	155,000	
	Interest	13,400	10,550	7,600	4,600	1,550	
SERIES 2013 TAX NOTES	Principal	70,000	75,000	75,000	75,000	80,000	80,000
	Interest	7,783	6,439	5,049	3,660	2,224	741
SERIES 2014 TAX NOTES	Principal	215,000	210,000	220,000	225,000	230,000	230,000
	Interest	22,766	21,750	19,600	16,250	11,700	7,100
Subtotal - Principal		999,000	1,025,000	641,000	518,000	465,000	310,000
Subtotal - Interest		78,014	53,580	35,397	25,132	15,474	7,841
Total - Principal		2,684,000	2,755,000	2,421,000	2,358,000	2,365,000	2,280,000
Total - Interest		810,008	739,073	672,991	602,426	530,368	458,235
TOTAL ANNUAL DEBT SERVICE REQUIREMENTS		3,494,008	3,494,073	3,093,991	2,960,426	2,895,368	2,738,235



2021	2022	2023	2024	2025	2026	2027	2028	TOTAL
								-
								-
810,000	840,000	875,000	-					6,770,000
102,094	69,694	36,094	-					1,434,444
1,225,000	1,260,000	1,295,000	1,340,000	1,375,000	1,420,000	1,465,000		16,040,000
281,400	244,650	206,850	168,000	127,800	86,550	43,950		3,530,300
2,035,000	2,100,000	2,170,000	1,340,000	1,375,000	1,420,000	1,465,000	-	22,810,000
383,494	314,344	242,944	168,000	127,800	86,550	43,950	-	4,964,744
								-
								-
								795,000
								32,100
								375,000
								10,831
								263,000
								9,745
								740,000
								37,700
								455,000
								25,896
240,000								1,570,000
2,400								101,566
240,000	-	-	-	-	-	-	-	4,198,000
2,400	-	-	-	-	-	-	-	217,838
2,275,000	2,100,000	2,170,000	1,340,000	1,375,000	1,420,000	1,465,000	-	27,008,000
385,894	314,344	242,944	168,000	127,800	86,550	43,950	-	5,182,582
2,660,894	2,414,344	2,412,944	1,508,000	1,502,800	1,506,550	1,508,950	-	32,190,582

DEBT MANAGEMENT AND ADMINISTRATION

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

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

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



Other Funds - Summary

By Category

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
REVENUE SOURCES (BY TYPE)					
Tax revenue (Hotel /Motel)	\$ 26,173	\$ 21,665	\$ 20,000	\$ 20,575	\$ 20,000
Fines & forfeitures	5,690	52,466	-	16,801	-
Federal /state funding	7,124,033	7,837,080	271,495	3,348,056	312,000
Charges for services / fees	245,885	251,079	253,405	329,894	249,315
Interest	7,623	7,174	2,300	3,030	2,300
Other (incl. non-govt grants)	3,020,372	3,268,885	809,860	756,625	779,860
Loan Proceeds	-	-	-	2,663	-
	10,429,776	11,438,348	1,357,061	4,477,643	1,363,475

(Audited)

By Fund (with Beginning & Ending Balances)

(Unaudited)

Hotel Tax

Beginning Fund Balance	\$16,591	\$22,772	\$23,982	\$27,192	\$32,987
Revenues	26,173	21,665	20,000	20,575	20,000
Total Available Funds	42,764	44,437	43,982	47,767	52,987
Expenditures	19,993	17,244	20,000	14,781	20,000
Ending Fund Balance	\$22,772	\$27,193	\$23,982	\$32,987	\$32,987

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

Justice Court Technology

Beginning Fund Balance	114,946	70,969	53,494	50,525	28,263
Revenues	22,297	18,704	18,625	16,471	17,725
Total Available Funds	137,243	89,673	72,119	66,996	45,988
Expenditures	66,274	39,149	34,500	38,733	34,200
Ending Fund Balance	\$70,969	\$50,524	\$37,619	\$28,263	\$11,788

Fund balance as a % of expenditures 107.09% 129.06% 109.04% 72.97% 34.47%

Judicial Center Construction

Beginning Fund Balance	624,660	155,830	109,182	111,785	-
Revenues	255	105	-	16	-
Total Available Funds	624,915	155,935	109,182	111,801	-
Expenditures	469,085	44,150	-	111,800	-
Ending Fund Balance	\$155,830	\$111,785	\$109,182	\$0	\$0

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

Construction Fund (Jail Expansion)

Beginning Fund Balance	1,021,877	121	-	-	-
Revenues	1,215	-	-	-	-
Total Available Funds	1,023,092	121	-	-	-
Expenditures	1,022,971	121	-	-	-
Ending Fund Balance	\$121	(\$0)	\$0	\$0	\$0

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

Other Funds - Summary (continued)

Summary

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
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Justice Court Building Security

Beginning Fund Balance	24,130	24,221	24,569	28,830	32,876
Revenues	5,479	4,608	4,550	4,046	4,350
Total Available Funds	29,609	28,829	29,119	32,876	37,226
Expenditures	5,387	-	4,550	-	3,900
Ending Fund Balance	\$24,221	\$28,829	\$24,569	\$32,876	\$33,326

Fund balance as a % of expenditures **449.59%** **#DIV/0!** **539.98%** **#DIV/0!** **854.51%**

Security (Courthouse)

Beginning Fund Balance	8,677	15,164	33,390	18,158	425
Revenues	114,558	119,772	91,921	106,720	130,945
Total Available Funds	123,235	134,936	125,311	124,878	131,370
Expenditures	108,071	116,779	124,921	124,878	130,945
Ending Fund Balance	\$15,164	\$18,158	\$390	(\$0)	\$425

Fund balance as a % of expenditures **14.03%** **15.55%** **0.31%** **0.00%** **0.32%**

Historical Commission

Beginning Fund Balance	\$399,669	\$404,526	\$423,620	\$419,994	\$422,976
Revenues	7,814	18,358	-	6,999	-
Total Available Funds	407,483	422,884	423,620	426,993	422,976
Expenditures	2,958	2,890	-	4,018	-
Ending Fund Balance	\$404,525	\$419,995	\$423,620	\$422,975	\$422,976

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

College / Commerce Center

Beginning Fund Balance	-	-	-	53,771	53,771
Revenues	-	4,198,000	-	-	-
Total Available Funds	-	4,198,000	-	53,771	53,771
Expenditures	-	4,144,228	-	-	-
Ending Fund Balance	\$0	\$53,772	\$0	\$53,771	\$53,771

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

Waste Managemet

Beginning Fund Balance	\$1,251	\$1,251	\$1,252	\$5,876	\$1,252
Revenues	132,074	139,625	140,000	129,908	140,000
Total Available Funds	133,325	140,876	141,252	135,784	141,252
Expenditures	132,074	135,000	140,000	134,533	140,000
Ending Fund Balance	\$1,251	\$5,876	\$1,252	\$1,251	\$1,252

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

Other Funds - Summary (continued)

Summary

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
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FEMA Disaster

Beginning Fund Balance	171,224	-	-	-	-
Revenues	10,984	-	-	-	-
Total Available Funds	182,208	-	-	-	-
Expenditures	160,240	-	-	-	-
Ending Fund Balance	\$21,968	\$0	\$0	\$0	\$0

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

Grant Fund

Beginning Fund Balance	2,056	-	-	163	9,861
Revenues	6,715,298	3,420,942	-	2,974,410	-
Total Available Funds	6,717,354	3,420,942	-	2,974,573	9,861
Expenditures	6,697,531	3,440,601	-	2,964,713	-
Ending Fund Balance	\$19,823	(\$19,659)	\$0	\$9,861	\$9,861

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

Law Library

Beginning Fund Balance	54,097	50,967	55,343	57,284	62,604
Revenues	12,269	12,293	11,500	12,239	11,500
Total Available Funds	66,366	63,260	66,843	69,523	74,104
Expenditures	15,398	5,977	11,500	6,918	11,500
Ending Fund Balance	\$50,967	\$57,284	\$55,343	\$62,605	\$62,604

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

Pre-Trial Intervention Program

Beginning Fund Balance	8,751	29,083	38,188	40,328	59,693
Revenues	21,312	16,875	17,000	25,725	17,000
Total Available Funds	30,063	45,958	55,188	66,053	76,693
Expenditures	980	5,630	17,000	6,360	17,000
Ending Fund Balance	\$29,083	\$40,328	\$38,188	\$59,693	\$59,693

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

District Attorney Special

Beginning Fund Balance	-	88	-	88	867
Revenues	27,500	27,500	24,000	28,279	24,000
Total Available Funds	27,500	27,588	24,000	28,367	24,867
Expenditures	27,412	27,500	24,000	27,500	24,000
Ending Fund Balance	\$88	\$88	\$0	\$867	\$867

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

Other Funds - Summary (continued)

Summary

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
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District Attorney Hot Check

Beginning Fund Balance	27,679	29,174	27,055	33,941	36,074
Revenues	4,154	5,882	5,000	3,514	5,000
Total Available Funds	31,833	35,056	32,055	37,455	41,074
Expenditures	2,659	1,114	5,000	1,382	5,000
Ending Fund Balance	\$29,174	\$33,942	\$27,055	\$36,074	\$36,074

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

Aging Services

Beginning Fund Balance	\$181,205	\$206,659	\$240,310	\$260,228	\$245,251
Revenues	383,730	387,914	257,485	350,649	304,100
Total Available Funds	564,935	594,573	497,795	610,877	549,351
Expenditures	358,278	334,345	270,885	366,081	455,274
Ending Fund Balance	\$206,657	\$260,228	\$226,910	\$244,796	\$94,077

Fund balance as a % of expenditures 57.68% 77.83% 83.77% 66.87% 20.66%

Commissary (Sheriff)

Beginning Fund Balance	21,080	22,233	29,819	34,314	36,418
Revenues	15,888	15,970	14,500	19,835	20,000
Total Available Funds	36,968	38,203	44,319	54,149	56,418
Expenditures	14,734	3,889	14,500	17,731	20,000
Ending Fund Balance	\$22,234	\$34,314	\$29,819	\$36,418	\$36,418

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

Retiree Health Benefits Trust

Beginning Fund Balance	191,007	287,344	604,565	591,552	844,254
Revenues	129,031	361,729	339,506	306,117	300,800
Total Available Funds	320,038	649,073	944,071	897,669	1,145,054
Expenditures	32,693	57,522	51,470	53,416	75,271
Ending Fund Balance	\$287,344	\$591,552	\$892,601	\$844,253	\$1,069,783

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

Drug Forfeiture

Beginning Fund Balance	250,288	199,844	228,469	222,621	208,443
Revenues	5,806	52,563	-	16,835	-
Total Available Funds	256,094	252,407	228,469	239,456	208,443
Expenditures	56,250	29,786	-	31,013	-
Ending Fund Balance	\$199,844	\$222,620	\$228,469	\$208,444	\$208,443

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

Other Funds - Summary (continued)

Summary

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
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Permanent School

Beginning Fund Balance	432,727	2,926,692	744,646	636,057	588,827
Revenues	2,496,271	97,387	95,000	51,556	50,000
Total Available Funds	2,928,999	3,024,079	839,646	687,613	638,827
Expenditures	2,307	2,388,022	1,150	99,043	50,000
Ending Fund Balance	\$2,926,692	\$636,056	\$838,496	\$588,569	\$588,827

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

Available School

Beginning Fund Balance	227,992	226,321	17,953	224,723	222,919
Revenues	138,968	2,524,824	137,992	136,870	137,992
Total Available Funds	366,960	2,751,145	155,945	361,593	360,911
Expenditures	140,637	2,526,423	137,992	138,415	137,992
Ending Fund Balance	\$226,323	\$224,722	\$17,953	\$223,178	\$222,919

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

County Clerk Records Management

Beginning Fund Balance	160,088	123,537	112,792	113,143	179,996
Revenues	116,838	133,573	132,000	211,431	132,100
Total Available Funds	276,926	257,110	244,792	324,574	312,096
Expenditures	153,389	143,967	131,999	144,578	128,645
Ending Fund Balance	\$123,537	\$113,143	\$112,793	\$179,996	\$183,451

Fund balance as a % of expenditures 80.54% 78.59% 85.45% 124.50% 142.60%

County Records Management

Beginning Fund Balance	1,463	212	3,178	-	-
Revenues	28,466	28,272	29,742	29,349	29,724
Total Available Funds	29,929	28,484	32,920	29,349	29,724
Expenditures	29,717	28,483	29,742	29,348	29,724
Ending Fund Balance	\$212	\$0	\$3,178	\$1	\$0

Fund balance as a % of expenditures 0.71% 0.00% 10.69% 0.00% 0.00%

Sheriff's Federal Revenue Sharing

Beginning Fund Balance	3,221	3,221	5,221	17,241	8,042
Revenues	-	16,821	-	12,000	-
Total Available Funds	3,221	20,042	5,221	29,241	8,042
Expenditures	-	2,801	-	21,199	-
Ending Fund Balance	\$3,221	\$17,241	\$5,221	\$8,042	\$8,042

Fund balance as a % of expenditures #DIV/0! 615.52% #DIV/0! #DIV/0!

Other Funds - Summary (continued)

Summary

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
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District Clerk Records Management

Beginning Fund Balance	2,717	15,163	13,204	22,191	30,186
Revenues	12,446	12,101	17,325	13,240	17,325
Total Available Funds	15,163	27,264	30,529	35,431	47,511
Expenditures	-	5,073	17,325	5,245	17,325
Ending Fund Balance	\$15,163	\$22,191	\$13,204	\$30,187	\$30,186

<i>Fund balance as a % of expenditures</i>	<i>#DIV/0!</i>	<i>437.39%</i>	<i>76.21%</i>		<i>174.23%</i>
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County & District Court Technology

Beginning Fund Balance	702	1,654	1,594	2,518	3,376
Revenues	952	864	915	858	915
Total Available Funds	1,654	2,518	2,509	3,376	4,291
Expenditures	-	-	915	-	915
Ending Fund Balance	\$1,654	\$2,518	\$1,594	\$3,376	\$3,376

<i>Fund balance as a % of expenditures</i>					
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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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	16,591	22,772	23,982	27,192	32,987
011-318-140 HOTEL OCCUPANCY TAX	26,173	21,665	20,000	20,575	20,000
011-365-200 OTHER (Contrib.) REVENUE			-		-
**TOTAL REVENUE	26,173	21,665	20,000	20,575	20,000

Detail Expenditures

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
011-401-488 HOTEL TAX DISTRIBUTION	10,770	8,601	8,000	6,296	8,000
011-401-489 PRO-RATA HOTEL TAX SHARE	9,222	8,643	12,000	8,484	12,000
**TOTAL EXPENDITURES	19,993	17,244	20,000	14,781	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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	114,946	70,969	53,494	50,525	28,263
013-340-800 Justice Court Technology Fees					
013-340-801 JUSTICE TECH FEES - PCT. 1	9,196	6,175	6,200	5,573	6,200
013-340-802 JUSTICE TECH FEES - PCT. 2	4,278	4,688	4,600	3,690	3,700
013-340-803 JUSTICE TECH FEES - PCT. 3	7,000	6,364	6,350	5,460	6,350
013-340-804 JUSTICE TECH FEES - PCT. 4	1,823	1,477	1,475	1,748	1,475
013-360-100 INTEREST					-
**TOTAL REVENUE	22,297	18,704	18,625	16,471	17,725

Detail Expenditures

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
013-450-503 NET DATA JP SOFTWARE MAINTENANCE	21,603	22,251	24,500	24,500	26,700
013-451-350 JP1 TECHNOLOGY EXPENSE	203	203			
013-451-351 JP1 USE OF FUND BALANCE	12,858	5,638	3,329	5,302	2,623
013-452-350 JP2 TECHNOLOGY EXPENSE	2,313	572		1,087	
013-452-351 JP2 USE OF FUND BALANCE	6,320	5,268	2,470	5,744	1,566
013-453-350 JP3 TECHNOLOGY EXPENSE	-	-			
013-453-351 JP3 USE OF FUND BALANCE	18,328	4,242	3,409	1,705	2,687
013-454-350 JP4 TECHNOLOGY EXPENSE	2,477	-			
013-454-351 JP4 USE OF FUND BALANCE	2,171	974	792	396	624
**TOTAL EXPENDITURES	66,274	39,149	34,500	38,733	34,200



Judicial Center Construction

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	624,660	155,830	109,182	111,785	-
019-341-100 INTEREST-2007 C/O SERIES	255	105	-	16	
019-390-408 PREMIUM ON CO'S			-		
019-390-409 CO PROCEEDS			-		
* TOTAL FUND REVENUE	255	105	-	16	-

Detail Expenditures

019-465-550 ARCHITECT/ENG. FEE	1,169		-		
019-465-551 PRECONSTRUCTION EXPENSE		1,371	-		
019-465-552 CONST. MGR. FEE	158,903		-		
019-465-555 CONSTRUCTION COSTS	309,751	42,779	-	111,800	
019-465-572 CAPITAL OUTLAY	(738)		-		
019-700-061 TRANSFER TO DEBT SERVICE			-		
* TOTAL FUND EXPENSE	469,085	44,150	-	111,800	-



(Jail) Construction Fund

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	1,021,877	121			
020-340-100 INTEREST-2007 C/O SERIES	1,215			-	
020-000-000 PROCEEDS-2007C/O SERIES	-			-	
* TOTAL FUND REVENUE	1,215	-	-	-	-

Detail Expenditures

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



Justice Court Building Security

Fund Description

The Justice Court Building Security Fee was authorized by the state legislature for collection from each of the four Justice (JP) Courts. The Fund, by statute is to be administered by the Commissioners Court 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		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
	Fund Balance (year beginning)	24,130	24,221	24,569	28,830	32,876
026-340-801	JP Court Bldg Security JP#1	2,278	1,525	1,500	1,362	1,500
026-340-802	JP Court Bldg Security JP#2	1,039	1,162	1,150	916	950
026-340-803	JP Court Bldg Security JP#3	1,707	1,557	1,550	1,341	1,550
026-340-804	JP Court Bldg Security JP#4	455	364	350	427	350
026-340-100	INTEREST					
	* TOTAL FUND REVENUE	5,479	4,608	4,550	4,046	4,350

Detail Expenditures

026-580-571	JP#1 CAPITAL OUTLAY	1,345	-	1,500	-	1,500
026-580-572	JP#2 CAPITAL OUTLAY	2,535	-	1,150	-	500
026-580-573	JP#3 CAPITAL OUTLAY	-	-	1,550	-	1,550
026-580-574	JP#4 CAPITAL OUTLAY	1,507	-	350	-	350
	Sub-Total : Capital Outlay	5,387	-	4,550	-	3,900
	* TOTAL FUND EXPENSE	5,387	-	4,550	-	3,900



George Bigler
Courthouse Security Bailiff

Security (Courthouse)

Fund / Department Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
	Fund Balance (year beginning)	8,677	15,164	33,390	18,158	425
027-340-010	TRANSFER FROM GENERAL	79,567	86,549	58,731	73,996	100,845
027-340-400	COUNTY CLERK FEES	13,414	14,687	14,900	12,946	13,000
027-340-700	DISTRICT CLERK FEES	4,946	4,504	4,300	4,776	4,900
027-340-801	JP #1 Security Fees	6,957	4,631	4,650	4,187	4,250
027-340-802	JP #2 Security Fees	3,167	3,526	3,490	2,782	2,850
027-340-803	JP #3 Security Fees	5,194	4,783	4,750	4,085	4,000
027-340-804	JP #4 Security Fees	1,313	1,093	1,100	1,285	1,100
027-360-100	DEPOSITORY INTEREST					
027-390-400	TAX NOTES PROCEEDS		-	-	2,663	
	**TOTAL REVENUES	114,558	119,772	91,921	106,720	130,945

Detail Expenditures

027-580-105	SALARIES - BAILIFFS	61,812	60,743	68,730	66,618	68,730
027-580-108	SALARIES / PART-TIME	7,357	8,946	9,975	11,407	9,975
027-580-120	CERTIFICATE PAY	1,207	1,216	1,800	1,800	1,800
027-580-200	LONGEVITY	960	1,260	1,380	1,380	1,500
027-580-201	SOCIAL SECURITY	5,425	5,483	6,264	7,074	6,273
027-580-202	GROUP INSURANCE	14,584	15,780	17,314	17,425	18,649
027-580-203	RETIREMENT	8,098	8,379	9,974	11,378	9,988
027-580-204	WORKERS COMPENSATION	1,468	1,680	1,668	2,230	2,074
027-580-206	UNEMPLOYMENT INSURANCE	109	143	197	222	205
	Sub-Total : Personnel	101,019	103,630	117,301	119,532	119,195
027-580-300	UNIFORMS	-	1,260	1,000		1,000
027-580-315	OFFICE SUPPLIES	340	373	400		500
027-580-423	MOBILE PHONES/PAGER	1,007	1,000	1,020	568	1,000
027-580-427	TRAVEL/TRAINING	1,494	70	1,500	2,116	2,000
027-580-495	SECURITY EXPENSES	4,211	10,445	3,700		7,250
	Sub-Total : Operating	7,052	13,148	7,620	2,683	11,750
027-580-573	CAPITAL PURCHASES	-	-	-	2,663	-
	Sub-Total : Operating	-	-	-	2,663	-
	**TOTAL EXPENSES	108,071	116,779	124,921	124,878	130,945



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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	399,669	404,526	423,620	419,994	422,976
028-318-140 HOTEL/MOTEL TAX	5,000	5,000	-	5,000	
028-360-100 DEPOSITORY INTEREST	464	417	-	335	
* TAX/INT REVENUE SUMMAR	5,464	5,417	-	5,335	-
028-367-100 CONTRIBUTIONS	2,350	12,931	-	1,564	
* CONTRIBUTIONS REVENUE	2,350	12,931	-	1,564	-
028-370-500 Miscellaneous Income		10		100	
* OTHER REVENUE	-	10	-	100	-
**TOTAL REVENUES	7,814	18,358	-	6,999	-

Detail Expenditures

028-661-334 OPERATING EXPENSE	2,958	2,890		4,018	
Sub-Total : Operating	2,958	2,890	-	4,018	-
028-661-531 CAPITAL PROJECTS - BUILDING				-	-
Sub-Total : Capital Outlay	-	-	-	-	-
**TOTAL EXPENDITURES	2,958	2,890	-	4,018	-



College & Commerce Center

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)				53,771	53,771
030-341-100 INTEREST				-	
030-367-100 CONTRIBUTIONS (Foundation)		198,000		-	
030-367-200 EDA GRANT FUNDS		4,000,000		-	
* TOTAL FUND REVENUE	-	4,198,000	-	-	-

Detail Expenditures

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



Santek Environmental

Waste Management

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	1,251	1,251	1,252	5,876	1,252
032-344-601 SANTEK CONTRACT PYMTS.	132,074	139,625	140,000	129,908	140,000
** TOTAL REVENUES	132,074	139,625	140,000	129,908	140,000

Detail Expenditures

032-700-010 TRANSFER TO GENERAL FUNG	132,074	135,000	140,000	134,533	140,000
032-700-061 TRANSFER TO DEBT (POST CLOSURE)			-		
Sub-Total : Capital Outlay	132,074	135,000	140,000	134,533	140,000
* EXP SUMMARY - WASTE MG	132,074	135,000	140,000	134,533	140,000



FEMA Disaster

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	171,224				
034-330-100 OTHER FEMA REVENUES					
034-330-610 GENERAL FEMA - REIMB.	10,984				
034-330-621 PCT #1 FEMA REVENUES					
034-330-622 PCT #2 FEMA REVENUES					
034-330-623 PCT #3 FEMA REVENUES					
034-330-624 PCT #4 FEMA REVENUES					
*TOTAL FUND REVENUE	10,984	-	-	-	-

Detail Expenditures

034-694-489 DEBRIS REMOVAL					
034-694-491 COUNTY DISASTER EXP (GEN)					
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 FUNG	160,240				
**TOTAL FUND EXPENDITURE	160,240	-	-	-	-



Grant Fund

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	2,056			163	9,861
035-331-050 FEMA PROJECT REVENUES	-	(27,375)	-		
035-331-100 DISASTER PROJECT (DRS)	-	1,302,000	-		
035-331-115 #2563801 - FORENSIC EQUIP		25,020			
035-331-125 COURTHOUSE RESTORATION	29,371	26,024	-	731,925	
035-331-150 2012-040364 EXEC/PPH	40,845	89,897		71,131	
035-331-201 DISASTER RELIEF 216280	-		-		
035-331-203 DISASTER RELIEF 2526701	1,514,363	118,094	-		
035-331-204 GLO #10-5226-000-5210	5,130,719	1,887,281		2,171,355	
035-331-300 HOME PROGRAM #1000762	-		-		
**TOTAL REVENUE	6,715,298	3,420,942	-	2,974,410	-

Detail Expenditures

035-400-990 2012-040364 EXEC/PPH	41,853	89,897	-	71,131	
035-409-590 FEMA PROJECT EXPENSES			-		
035-409-600 DISASTER PROJECT (DRS)			-		
035-409-602 HOME PROGRAM #1000762			-		
035-409-612 DISASTER RELIEF 216280			-		
035-409-613 DISASTER RELIEF 2526701	1,494,688	118,094	-		
035-409-614 GLO #10-5226-000-5210	5,131,619	3,181,565		2,171,355	
035-409-615 #2563801 - FORENSIC EQUIP		25,020			
035-409-625 COURTHOUSE RESTORATION	29,371	26,024	-	722,227	
**TOTAL EXPENDITURES	6,697,531	3,440,601	-	2,964,713	-

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



Law Library

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
	Fund Balance (year beginning)	54,097	50,967	55,343	57,284	62,604
040-340-400	COUNTY COURT FEES	3,020	3,150	3,000	3,000	3,000
040-340-700	DISTRICT COURT FEES	9,249	8,769	8,500	8,640	8,500
	* COURT FEES REVENUE SUM	12,269	11,919	11,500	11,640	11,500
040-360-100	DEPOSITORY INTEREST					
040-342-900	MISCELLANEOUS	-	374		599	
	* INTEREST REVENUE SUMMA	-	374	-	599	-
	**TOTAL REVENUES	12,269	12,293	11,500	12,239	11,500

Detail Expenditures

040-650-334	OPERATING EXPENSE	15,398	5,977	11,500	6,918	11,500
	Sub-Total : Operating	15,398	5,977	11,500	6,918	11,500
040-650-573	CAPITAL OUTLAY					
	Sub-Total : Capital Outlay	-	-	-	-	-
	** TOTAL EXPENDITURES	15,398	5,977	11,500	6,918	11,500



Pre-Trial Intervention Program

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
	Fund Balance (year beginning)	8,751	29,083	38,188	40,328	59,693
047-340-100	DEPOSITORY INTEREST	-				
047-340-475	PRETRIAL INTERVEN. FEE	21,312	16,875	17,000	25,725	17,000
	*TOTAL FUND REVENUE	21,312	16,875	17,000	25,725	17,000

Detail Expenditures

047-475-417	PRETRIAL INTERVENTION	980	5,630	17,000	6,360	17,000
	*TOTAL FUND EXPENSE	980	5,630	17,000	6,360	17,000



District Attorney Special

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	-	88	-	88	867
048-333-400 LEOSE INVESTIG. TRAINING				779	
048-342-400 SALARY SUPPLEMENT REIMB.	27,500	27,500	24,000	27,500	24,000
*TOTAL FUND REVENUE	27,500	27,500	24,000	28,279	24,000

Detail Expenditures

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
048-476-105 SALARY SUPP/BENEFITS	26,992	27,500	24,000	27,500	24,000
048-476-334 INVESTIGATOR TRAVEL/TRAI	420				
*TOTAL FUND EXPENSE	27,412	27,500	24,000	27,500	24,000



District Attorney Collection

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	27,679	29,174	27,055	33,941	36,074
049-340-600 FEES	4,154	5,882	5,000	3,514	5,000
049-342-400 SALARY SUPP/REFUND	-				
049-342-566 REFUND - UNEMPLOYMENT	-				
* TOTAL FUND REVENUE	4,154	5,882	5,000	3,514	5,000

Detail Expenditures

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
049-476-105 SALARY SUPP/BENEFITS				-	-
049-476-334 OPERATING	2,659	1,114	5,000	1,382	5,000
* TOTAL FUND EXPENSE	2,659	1,114	5,000	1,382	5,000



Administered by
Social Services

Aging Services

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	181,205	206,659	240,310	260,228	245,251
051-330-000 USE OF FUND BALANCE					
051-330-051 AGRI-GRANT MONIES	4,513				
051-330-451 DETCOG REIMBURSEMENT	22,307				
051-339-110 TITLE IIIB SENIOR CENTER	5,000				
051-339-120 TITLE IIIC1 CONGREGATE ME	50,914	83,076	49,449	67,582	60,000
051-339-125 CONGREGATE REIMBURSEMEI	8,339				
051-339-130 TITLE IIIC2 HOME DELIVERY	56,340	45,619	31,046	46,198	44,000
051-339-135 HOME DELIVERED REIMBURSI	125,378	123,946	60,000	116,159	85,000
051-339-140 TITLE XX - DHS	50,962	65,330	72,000	62,246	60,000
051-339-145 HMO-HDM REIMBURSEMENT	42,426	49,831	35,000	38,382	39,000
051-339-180 EFSP - National Board	4,072	4,013		2,798	
051-339-185 HOME DELIVERY CONTRIBUT	-	45			
051-339-190 LIVINGSTON CONTRIBUTIONS	1,569	1,518	1,198	3,778	5,800
051-339-193 CORRIGAN CONTRIBUTIONS	1,127	702	740	623	300
051-339-195 ONALASKA CONTRIBUTIONS	9,628	8,423	8,052	9,175	10,000
051-339-400 LOCAL DONATIONS		900			
051-342-600 INSURANCE CLAIMS	-	1,875		965	
051-360-100 DEPOSITORY INTEREST					
051-360-150 MISCELLANEOUS REVENUE	1,155	2,634		2,742	
051-390-409 LOAN PROCEEDS	-				
** TOTAL REVENUES	383,730	387,914	257,485	350,649	304,100
(PROJECTED USE OF FUND BALANCE)					

Detail Expenditures

051-645-105 SALARIES	84,315	85,996	96,600	105,764	119,208
051-645-108 SALARIES / PART-TIME	20,957	10,022	8,769	15,883	-
051-645-200 LONGEVITY PAY	1,860	600	840	840	1,140
051-645-201 SOCIAL SECURITY	7,896	7,160	8,125	8,981	9,207
051-645-202 GROUP INSURANCE	24,462	30,877	34,627	32,741	46,622
051-645-203 RETIREMENT	12,163	11,262	12,936	15,044	14,658
051-645-204 WORKER'S COMPENSATION	842	857	915	1,256	1,287
051-645-206 UNEMPLOYMENT COMPENSAT	166	189	255	294	301
Sub-Total : Personnel	152,662	146,963	163,068	180,804	192,423
051-645-315 OFFICE SUPPLIES	1,712	4,711	1,000	496	1,000
051-645-330 VAN GAS/ OIL	6,476	6,521	5,000	6,622	5,500
051-645-333 RAW FOOD	135,215	131,082	69,300	110,215	74,355
051-645-334 FOOD DELIVERY	-				
051-645-340 FEMA FOOD RELATED ITEMS	-			2,798	
051-645-343 PAPER GOODS/SUPPLIES	30,872	21,564	15,000	33,021	15,000
051-645-344 KITCHEN SUPPLIES	2,132	3,492	1,000	1,465	1,000

Aging Services (Cont.)

Detail Expenditures (continued)

Account #	Account Name	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
051-645-350	MAINTENANCE - BLDG.	-				
051-645-351	EQUIPMENT MAINT/REPAIR	7,817	3,608		848	300
051-645-353	COMPUTER SOFTWARE EXP.	-		700		
051-645-360	RAW FOOD - AGRI GRANT	-				
051-645-361	PAPER GOODS/PCKG AGRI GR	-				
051-645-394	SAFETY & MEDICAL SUPPLIES				120	
051-645-396	STATE NUTRITIONIST GUIDE	1,800	1,200	1,200	1,421	600
051-645-405	CONTRACT SERVICES	-	12,493	13,117	13,117	13,117
051-645-420	TELEPHONE EXPENSE	929	608	500	799	978
051-645-427	TRAVEL - SEMINARS	-	116			
051-645-454	AUTO REPAIRS	531	1,986	1,000	5,306	1,000
051-645-463	STORAGE- EQUIPMENT LEASE	-				
051-645-470	COUNTY SUBSIDY EXPENSES	-			8,226	
	Sub-Total : Operating	187,485	187,382	107,817	184,454	112,851
051-645-572	EQUIPMENT	11,743				
051-645-573	CAPITAL OUTLAY	6,388			823	150,000
	Sub-Total : Capital Outlay	18,131	-	-	823	150,000
051-999-990	** TOTAL EXPENDITURES	358,278	334,345	270,885	366,081	455,274



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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	21,080	22,233	29,819	34,314	36,418
056-367-135	COMMISSION ON COMMISSAF	15,888	15,970	14,500	19,835
056-367-426	WORK RELEASE PROGRAM				
056-367-512	REFUNDS / REIMB				
	* TOTAL FUND REVENUE	15,888	15,970	14,500	19,835

Detail Expenditures

056-512-491	INMATE SUPPLIES	14,734	3,889	14,500	17,731	20,000
056-700-010	TRANSFER TO GENERAL				-	-
	* TOTAL FUND EXPENSE	14,734	3,889	14,500	17,731	20,000



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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	191,007	287,344	604,565	591,552	844,254
083-341-100 DEPOSITORY INTEREST	431	910	800	1,416	800
083-341-200 TAC HEBP RENEWAL CREDIT		160,819	88,706	54,701	50,000
083-370-010 TRANSFER FROM GENERAL FUND	128,600	200,000	250,000	250,000	250,000
* TOTAL FUND REVENUE	129,031	361,729	339,506	306,117	300,800

Detail Expenditures

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
083-401-202 RETIREE HEALTH INSURANCE	32,693	52,407	51,470	53,416	68,771
083-401-205 ADMINISTRATIVE EXPENSE		5,115			6,500
* TOTAL FUND EXPENSE	32,693	57,522	51,470	53,416	75,271



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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	250,288	199,844	228,469	222,621	208,443
090-340-200 SHERIFF'S ACCOUNT	4,821	37,435	-	11,760	
090-340-600 DISTRICT ATTORNEY ACCT.		15,031	-	5,040	
090-340-700 CONSTABLES ACCT.	869		-		
090-360-100 DEPOSITORY INTEREST	116	97	-	35	
* TOTAL FUND REVENUE	5,806	52,563	-	16,835	-

Detail Expenditures

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
090-476-499 DIST. ATTY. ACCOUNT		4,900	-	21,809	
090-552-499 CONSTABLE PCT. 2 ACCT.		170	-		
090-560-499 SHERIFF'S ACCOUNT	56,250	24,716	-	9,204	
* TOTAL FUND EXPENSE	56,250	29,786	-	31,013	-



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		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
	Fund Balance (year beginning)	432,727	2,926,692	744,646	636,057	588,827
091-360-100	DEPOSITORY INTEREST	2,666	2,295		251	
091-370-200	MINERAL ROYALTIES	2,493,606	95,092	95,000	51,305	50,000
	* TOTAL FUND REVENUE	2,496,271	97,387	95,000	51,556	50,000

Detail Expenditures

091-699-489	SCHOOL DISTRIBUTIONS	2,307	2,388,022	1,150	98,786	50,000
091-700-092	TRANSFER TO AVAILABLE				258	
	* TOTAL FUND EXPENSE	2,307	2,388,022	1,150	99,043	50,000



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		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
	Fund Balance (year beginning)	227,992	226,321	17,953	224,723	222,919
092-360-100	DEPOSITORY INTEREST	2,477	2,974	1,500	379	1,500
092-370-091	TRANSFER FROM PERM. SCHOOL		2,385,359			
092-370-200	LEASE REVENUES	136,491	136,491	136,492	136,491	136,492
	* TOTAL FUND REVENUE	138,968	2,524,824	137,992	136,870	137,992

Detail Expenditures

092-699-450	PROPERTY TAXES	13,045	13,139	13,100	13,524	13,100
092-699-489	SCHOOL PYMTS/DISTRIBUTION	127,592	2,513,284	124,892	124,892	124,892
	* TOTAL FUND EXPENSE	140,637	2,526,423	137,992	138,415	137,992



Co. Clerk Records Management

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	160,088	123,537	112,792	113,143	179,996
093-340-271 USE OF FUND BALANCE					
093-340-400 COUNTY CLERK FEES	57,646	63,793	64,000	97,062	63,000
093-340-403 MISCELLANEOUS / REIMB					
093-340-405 COURT RECORDS PRESERV.	1,020	1,310	1,200	920	1,300
093-340-410 RECORDS ARCHIVE FEE	54,434	64,515	63,000	109,686	64,000
093-340-415 PROBATE ARCHIVE FEE	1,510	1,575	1,500	1,505	1,500
093-340-420 PRESV. - VITAL STATISTIC	2,228	2,380	2,300	2,258	2,300
*FEES REVENUE SUMMARY	116,838	133,573	132,000	211,431	132,100
093-360-100 DEPOSITORY INTEREST				-	-
* INTEREST REVENUE SUMMA	-	-	-	-	-
** TOTAL REVENUES	116,838	133,573	132,000	211,431	132,100
(PROJECTED USE OF FUND BALANCE)					

Detail Expenditures

093-403-410 RECORDS ARCHIVE EXPENSE	36,279	21,454		30,331	
093-403-415 PROBATE ARCHIVE EXPENSE					
093-403-420 PRESERVATION-VITAL STATIS	910	2,522			
093-403-435 MICROFILM & REPAIR					
093-403-500 COMPUTER NETWORK MAINT	45,750	43,628	46,598	28,670	32,609
093-403-572 EQUIPMENT/COMPUTERS	1,143	1,055		176	
093-700-403 Transfer to Co. Clerk General I	69,307	75,308	85,401	85,401	96,036
** TOTAL EXPENDITURES	153,389	143,967	131,999	144,578	128,645



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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	1,463	212	3,178	-	-
094-340-400 COUNTY CLERK FEES	6,713	6,282	6,300	6,342	6,300
094-340-700 DISTRICT CLERK FEES	8,436	7,048	7,000	6,565	7,000
094-390-450 Book Repair-Trnsf from Gen	13,318	14,942	16,442	16,442	16,424
** TOTAL REVENUES	28,466	28,272	29,742	29,349	29,724

Detail Expenditures

094-426-450 DIST. CLERK IMAGING	29,717	28,483	29,742	29,348	29,724
** TOTAL EXPENDITURES	29,717	28,483	29,742	29,348	29,724



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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	3,221	3,221	5,221	17,241	8,042
095-331-100 FEDERAL REVENUES		16,821	-	12,000	
095-360-100 DEPOSITORY INTEREST			-		
* TOTAL FUND REVENUE	-	16,821	-	12,000	-

Detail Expenditures

Account #	Account Name				2010 Budget Adopted 9/22/09
095-560-334	OPERATING EXPENSES		2,801		21,199
* TOTAL FUND EXPENSE		-	2,801	-	21,199



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	2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
Fund Balance (year beginning)	2,717	15,163	13,204	22,191	30,186
098-340-450 RECORDS PRESERVATION FEE	4,896	4,601	4,350	4,849	4,350
098-340-700 COURT RECORDS PRESV. FEE	7,550	7,500	6,975	8,391	6,975
098-340-700 RECORDS ARCHIVE FEE			6,000		6,000
* TOTAL FUND REVENUE	12,446	12,101	17,325	13,240	17,325

Detail Expenditures

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



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		2012 Actual (per Aud. Rep.)	2013 Actual (per Aud. Rep.)	2014 Budget (as adopted)	2014 Actual (unaudited)	2015 Budget Adopted
	Fund Balance (year beginning)	702	1,654	1,594	2,518	3,376
099-340-400	COUNTY COURT & CCL FEES	636	561	575	609	575
099-340-700	DISTRICT COURT FEES	316	303	340	249	340
	* TOTAL FUND REVENUE	952	864	915	858	915

Detail Expenditures

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



Appendix A Statement of Financial Policies

Origin

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

I. General

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

II. Accounting, Auditing and Financial Planning

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

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

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

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



III. Budgeting

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

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

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

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

The proposed budget estimate shall also contain information regarding:

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

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

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

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

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

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



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

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

IV. Revenues and Transfers

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

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

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

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

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

V. Reserves / Fund Balance

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

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

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



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

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

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

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

Definitions

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

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

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

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



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

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

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

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

VI. Personnel

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

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

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

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

VII. Fixed Assets

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

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

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

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



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

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

VIII. Debt Management

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

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

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

IX. Investment and Cash Management

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

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

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

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

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

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



Appendix B
**General
Financial
and Other
Information**

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

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

General Government Functions

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

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

Internal Control Structure

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

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

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



Cash Management

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

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

Debt Administration

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

Risk Management

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

Independent Audit

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

Awards

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



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

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





Appendix C

Area Profile for POLK COUNTY

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

Population



	2010 (Census)	2013 (Estimate)
Polk County	45,413	45,790
Texas	25,145,561	26,448,193
United States	308,745,538	316,128,839

Income (most current available for all jurisdictions)



2008 – 2012 (5 yr)	Polk County	Texas	United States
Median Household Income	\$37,194	\$51,563	\$53,046
% of Persons Below Poverty Level	19.9%	17.4%	14.9%

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



August 2014 – not seasonally adjusted	Polk County	Texas	United States
Labor Force	18,000	13,015,760	156,434,000
Employed	16,772	12,295,402	146,647,000
Unemployed	1,228	720,358	9,787,000
Unemployment Rate	6.8	5.5%	6.3%



Appendix D

TOP 20 POLK COUNTY EMPLOYERS

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

Source: (2013) Current data collection from Employers as provided to Polk County Judge's Office



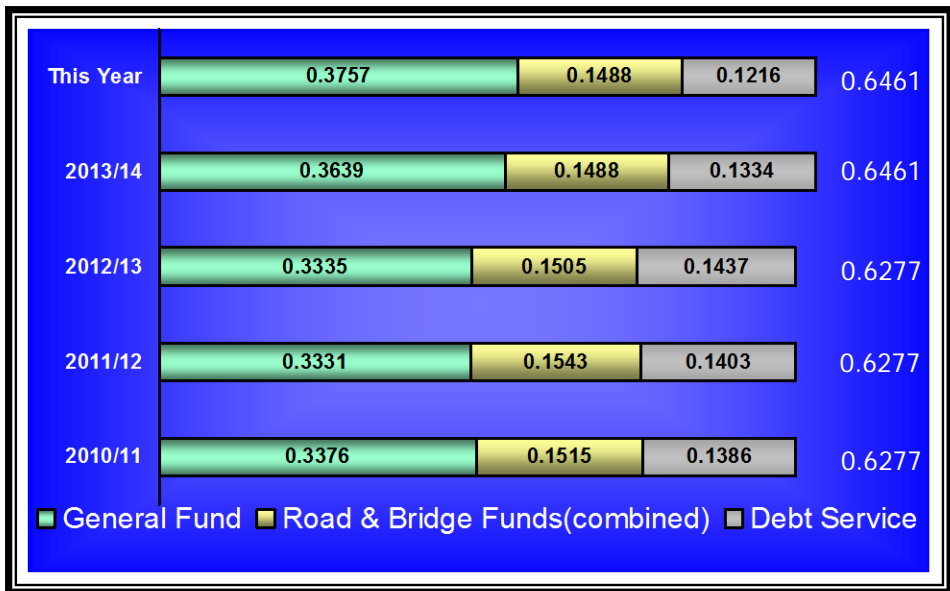
Appendix E

TOP 10 POLK COUNTY TAXPAYERS

TAXPAYER (in order of Taxes Paid)	2014 Market Value	2014 Taxable Value	% of Net Taxable Value (\$3,011,602,750)
Georgia Pacific LCC (Timberland/Plant)	106,244,410	94,899,340	3.15%
Unit Petroleum (Oil & Gas)	51,974,564	51,953,804	1.73%
Memorial Production Operating (Oil & Gas)	51,044,154	51,044,154	1.69%
ETC Katy Pipeline Ltd (Oil & Gas)	39,004,470	37,497,330	1.25%
TransCanada Keystone Pipeline LP (Oil & Gas)	33,630,805	33,630,805	1.12%
Enbridge Pipelines (East Texas) (Oil & Gas)	33,465,560	33,465,560	1.11%
Unit Petroleum (Oil & Gas)	27,738,503	27,738,503	0.92%
BBX Operating LLC (Oil & Gas)	27,399,760	27,399,760	0.91%
RMS Texas Timberlands I LP (Timberland)	299,101,058	22,969,389	0.76%
Black Stone Minerals (Oil & Gas)	22,244,548	22,244,548	0.74%

Source: Polk Central Appraisal District – July 2014

POLK COUNTY TAX RATE (History)





OF THE POLK COUNTY COMMISSIONERS COURT
Setting the 2014 Tax Rate (to fund the FY2015 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 2014 Tax Rate have been satisfied; and


THE COMMISSIONERS COURT, meeting on this the 15th day of September, 2014 in a properly called session with all members of the Court present, considered a motion made by Robert C. "Bob" Willis, Commissioner Precinct 1 and second by Ronnie Vincent, Commissioner Precinct 3 to increase taxes by adopting a tax rate of \$0.5245 for Maintenance and Operation and a Debt rate of \$0.1216 for a total 2014 County Tax Rate of \$0.6461/\$100 valuation. This rate is 1.67% more than the 2014 Effective Tax Rate of \$0.6355. The vote on said motion was recorded as follows;

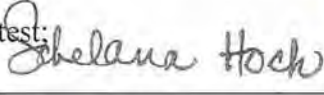
AYES; Robert C. "Bob" Willis, Ronnie Vincent, Milt Purvis, John P. Thompson, Tommy Overstreet;
NAYS; NONE.

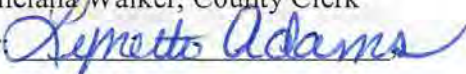
The aforementioned vote representing a majority of the Court voting in favor of the motion;

THEREFORE, BE IT ORDERED that the Polk County 2014 Tax Rate is set as follows;

Maintenance & Operation	0.3757 (General Fund) and 0.1488 (Road & Bridge Fund)
Sub-Total M&O	0.5245
Debt Service (I&S)	0.1216
TOTAL COUNTY TAX RATE	0.6461


John P. Thompson
County Judge, Polk County, Texas

Attest: 

Schelana Walker, County Clerk
By: 
Deputy Clerk
Date: September 15, 2014





Appendix F

Glossary of Terms

A

Accrual	Method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.
Ad Valorem Tax	The tax levied against real property and certain personal property within the County based on the value of said property. (For cost effectiveness, other taxing entities 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 and cell phone allowances for use of a personal vehicle or cell phone while performing job).
Amendment	(Budget Amendment) A change to the adopted Budget that results in a change of total revenue or total expense within a fund. .
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, in addition to internal auditing performed throughout the year by the County Auditor.

B

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



C

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

D

Debt Service	The County's obligation to pay principal and interest on all bonds, time warrants, certificates of obligation, notes and other debt instruments according to a payment schedule designated at the time the debt instrument was issued.
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.
Depreciation	A method of allocating the cost of a tangible asset over its useful life. For accounting purposes, depreciation indicates how much of an asset's value has been used up.
DETCOG	(acronym for) 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 Fund** The County's primary operating fund.



GFOA Acronym for Government Finance Officers Association.

I

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

ICE Immigration and Customs Enforcement (a federal agency).

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

J

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

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

L

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

M

Major Fund A fund reported as a separate column in the financial statements. Major funds exist when revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

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

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

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



N

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

O

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

P

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

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

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

R

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

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

Revenue Monies collected or received by the County.

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

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



S

Special Fund Funds required (often by law) to account for revenues and expenditures that are restricted for specific purposes.

T

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

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

THC Texas Historical Commission.

TxDOT Texas Department of Transportation.

U

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



THIS GRAPHIC COLLAGE WAS CREATED FOR POLK COUNTY BY GRADY PHILLIPS

COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE.....327-6813

COMMISSIONERS:

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

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

DATA PROCESSING...327-6888

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

COUNTY TREASURER327-6816

DISTRICT CLERK327-6814

SHERIFF327-6810

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

DISTRICT ATTORNEY.327-6868

MUSEUM.....327-8192

JUSTICE OF THE PEACE:

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

CONSTABLES:

(CONTACT SHERIFF) ... 327-6810

AGING SERVICES: 327-6844

HUMAN RESOURCE .. 327-6802

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

MAINTENANCE (ENG.)327-6808

VETERANS SERVICE . 327-6838

SOCIAL SERVICES 327-6830
INDIGENT HEALTH CARE

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

DISTRICT JUDGES
(CONTACT DIST CLERK) 327-6814

COUNTY AUDITOR327-6811

LANDFILL (SANTEK)327-6829

(OFFICE SPACE PROVIDED TO):

TEXAS AGRILIFE
EXTENSION 327-6828

TEXAS RANGER327-6836

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

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

GAME WARDEN 327-6839

RED CROSS..... 327-6867

SAAFE HOUSE 327-6427

DETCOG 327-6825

OTHER; (NON-COUNTY)

POLK CENTRAL
APPRAISAL DISTRICT 327-2461