

Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2012 - SEPTEMBER 30, 2013

THE POLK COUNTY JUDICIAL CENTER
OPENED SEPTEMBER 2011 FOR JUSTICE, COUNTY & DISTRICT COURTS AND SUPPORTING OFFICES



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, 2011

Linda C. Davison *Jeffrey R. Enos*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Polk County, Texas for its annual budget for the fiscal year beginning October 1, 2011 and ending September 30, 2012(FY2012).

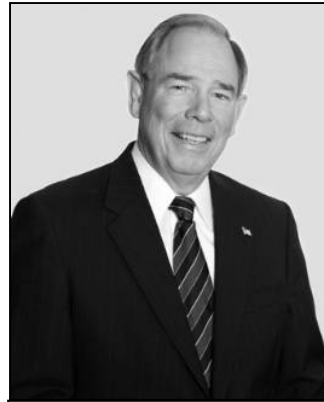
In order to receive this award, a governmental unit must publish a budget document that meets GFOA program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

Polk County
OUR GOVERNING BODY



BOB WILLIS
COMMISSIONER, PCT. 1



JOHN P. THOMPSON
COUNTY JUDGE

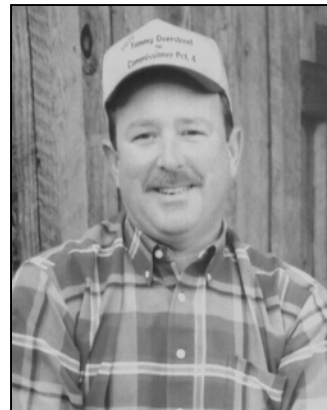


RONNIE VINCENT
COMMISSIONER, PCT. 2

**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, 2012 and ending September 30, 2013. This budget has been specially designed to help you, the reader, learn about the operation of and issues affecting the County. Although a county budget is a **financial plan** from which you can learn much about how County funds are received and spent, the budget document serves other functions as well. For example, it is a **policy document**, presenting the major policies guiding the manner in which the County is managed. It is an **operations guide**, giving the public, elected officials and County staff relevant information pertaining to the production and performance of individual County Departments. The document is also as a **communications device** by which information is conveyed verbally and graphically in a way that should be easily understood, even by persons not familiar with County operations. This particular section of the document explains the budget format and will help you locate information that may be of special interest to you.

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

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

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

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

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

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



A Quick Index

Top 10 Common Questions About The Budget

What's the County's tax rate? *See narrative on page 17 & 18, history of rates on page 149 and Order adopting rate on 150*

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

How much revenue comes from taxes? and
What are other sources of revenue for the County? *Page 18-21*

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

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

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

What does "GAAP" mean? *Page 153*

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

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





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Directory of County Offices (Back Cover)



JOHN P. THOMPSON
POLK COUNTY JUDGE



To the Citizens of Polk County, Texas;

I am pleased to present the Polk County Budget for FY2013, which was adopted by the Commissioners Court on September 11, 2012. We have developed this format to provide you with updated information each year about the process, issues and data utilized in formulating the County's annual budget as a means to help citizens better understand how – why – and where county funds are spent.

For the 2013 Budget, we anticipate revenues totaling \$26,702,648 and expenditures totaling \$26,495,052 for the period beginning October 1, 2012 and ending September 30, 2013. The surplus balance represented in these totals accounts for reserves held in certain dedicated (Special) funds, such as the Retiree Health Benefits Trust for the future provision of health insurance benefits to qualified employees retiring after twenty continuous years of full-time service and Elected Officials after sixteen years of service to the County.

County governments are required by law – and by fiduciary responsibility to the taxpayer – to adopt a balanced budget. With sales tax revenues still lingering below the pre-recession levels of 2008, declining court fines and fees, and reductions in certain state funding, the task of developing a budget that meets the steadily increasing costs of operations is particularly difficult as our Commissioners Court committed to making no increase in the County Tax Rate for the eighth consecutive year. The 2012 Tax Rate proposed to fund the majority of this FY2013 Budget remains at 0.6277/\$100 valuation and, in lieu of increasing the tax rate, we have utilized approximately \$741,197 of the General Fund balance to meet revenue requirements for a balanced budget. Budgeting the use of fund balance for general operating costs is an option that must be carefully weighed and adopted only after determining the action will not result in the General Fund balance falling below recommended levels and will comply with the County's Fund Balance Policy of maintaining levels equal to or exceeding three months of operating costs. The General Fund Balance at the beginning of FY2013 is estimated to be \$6,823,539.

The economic climate in recent years has precluded the County from budgeting cost of living increases for Employees since FY2009. In lieu of budgeted wage enhancements, the County has sought to compensate employees by absorbing the premium increases in employee health coverage (an additional \$394/year/employee in FY2013) and enhancing retirement benefits (\$200,000 in funding a portion of the actuarial liability of the Retiree Health Benefits Trust). The 2013 Budget includes no new positions or wage increases. Certain operating costs of the County Jail have been increased by approximately 13% - the estimated percent of increase in the average daily inmate population – and additional funds were budgeted to reclassify a Sheriff's Department Secretary from part-time to full-time.

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

- ❖ **Certification of the County's Net Taxable Value** by the Polk Central Appraisal District at \$2,706,160,048 reflects an \$85,893,259 increase over last year's certified value of \$2,620,266,789. Included in this change is a \$28,681,312 increase in values qualifying for the County's "Over 65/Disabled" freeze of tax liability. The Tax Assessor Collector presented the anticipated collection rate at 95% - unchanged from the previous year – and the combined changes are expected to result in the County realizing an increase in ad valorem tax revenues of \$430,645 for all tax based funds, combined. More detail regarding the budgeting of tax revenue is provided in the Major Revenue discussion of Property Taxes beginning on page 18.



- ❖ **Sales Tax revenue** is projected to decrease from \$1,821,529 estimated in the FY2012 Budget to \$1,730,168 in FY2013. The brief recovery in actual receipts of the County's 1/2¢ sales tax, seen at the end of FY2011 and beginning of FY2012, flattened as the year progressed and, at the time this budget was proposed, revenues were approximately \$91,000 below the FY2012 budget estimate. Consistent with state-wide trends reported by the Texas State Comptroller, we have projected County Sales Tax Revenue for FY2013 to remain steady at prior year(2012) actual receipts.
- ❖ **Charges & Fees for Services** are expected to hold in FY2013 at \$1,307,068 while **Court Fines, Fees & Forfeitures** will decrease by \$26,068 to \$923,140. Offices collecting these fines and fees attribute the decrease in revenue to the inability of offenders to pay.
- ❖ **Interest** earned by 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 five years ago – but is budgeted this year for slightly more than \$25,000.
- ❖ **Federal and State Funding** in the form of grants, reimbursements and other assistance reflect an increase of \$68,208. \$773,507 budgeted in FY2013 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. Nearly \$43,000 of the projected increase in intergovernmental funds is attributed to the STEP Grant awarded to the Sheriff's Department for Traffic Safety. Offsetting this grant revenue somewhat is an increased expenditure of approximately \$28,422 representing the County's required match of grant funding. Aging Fund revenue changes for nutritional services offered to County Senior Citizens and disabled persons account for the remaining increase in Federal/State revenue for FY2013.
- ❖ **"Other-Miscellaneous" revenues** - derived from non-government reimbursements, contracts, leases, rent, Road & Bridge Buybacks and miscellaneous sources reflects an increase in FY2013 of \$222,056 to a total of \$3,823,575. However, the increased amount recorded is a result, for the most part, of additional transfers between funds such as the General Fund transfer of \$200,000 to the Retiree Health Benefits Trust. "Other Sources" of revenue, such as the budgeted use of fund balances, will increase \$396,198 based on the decision to utilize a portion of excess fund balance in the General, Aging Services and County Clerk Records Management Funds to balance expenditures budgeted for FY2013.

Permanent road construction and other capital improvements are a priority consideration during each budget planning and such projects are difficult to fund without an increase in the County's tax rate. As an alternative to increasing taxes in order to address needed improvements and purchases, the Commissioners Court – instead - works with the County's financial advisors and bond counsel to utilize favorable financial markets for capital purchases to be paid from fund balances and "reimbursed" from proceeds of annual Tax Notes issued at year end. The **Capital Expense Plan** found in this section includes departmental requests for capital purchases that may be considered individually by the Commissioners Court for approval for this type of funding.

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The Budget In Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2012 and ending September 30, 2013 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. The use of Fund Balance is discussed in detail under Major Revenue Sources on page 21.

Total revenues anticipated for FY2013 of \$26,702,648, which includes the use of fund balances, represent an increase of \$676,097 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 FOR FY2013			
FY2013 Budget	Trend	Amt. of Change	
16,635,888	UP:	430,645	<u>Ad Valorem Taxes</u>
1,730,168	DOWN:	-91,361	<u>Sales Tax</u>
202,148	UP:	864	<u>Other Tax</u> (Hotel/Motel, Mixed Bev & [a portion] Vehicle Sales Tax reimbursed by State)
162,230	UP:	11,725	<u>Permits & Licenses</u> (Bldg./Sewer/Alcoholic Beverage)
923,140	DOWN:	-26,068	<u>Court Fines, Fees & Forfeitures</u>
1,307,068	UP:	4,827	<u>Charges / Fees</u> for Service
971,800	NO CHANGE		<u>Vehicle Registration</u> & License Fee
25,375	DOWN:	-8,645	<u>Interest</u>
773,507	UP:	68,208	<u>Fed/State</u> Funding (including grants)
3,823,575	UP:	222,056	<u>Other - Misc</u> Revenue (includes Reimbursement, lease & contract revenue including Road & Bridge Capital Lease Buyback amounts)

FY2013 expenditures were adopted totaling \$26,495,052 and represent a \$469,037 increase over expenditures adopted last year. The change is attributed to increased employee benefits costs, an increase in Jail operating expenses – as well as the Sheriff's office's insurance premiums for property, auto & liability coverages and increased election costs.

CHANGES IN EXPENDITURES (COMBINED) FOR FY2013			
13,277,098	UP:	237,928	<u>Personnel</u>
8,906,433	UP:	237,866	<u>Operating costs</u> (supplies, services, etc.).
995,531	UP:	144,044	<u>Capital Purchases</u> / Projects (includes Road & Bridge Capital Leases)
3,809,392	UP:	183,551	<u>Debt Service</u> (principal & interest to be paid in FY2013) including 2012 Refunding Bonds and Tax Notes.

The County's total Tax Rate of \$.6277 per each \$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$.4840 and Debt Service rate of \$.1437. 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 \$.1505 portion of the rate which

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funds the Road & Bridge Program and the \$.3335 portion of the rate attributed to the General Fund, where the majority of County departments are budgeted. FY2013 represents the eighth consecutive year that the County's Tax Rate has not increased. County property taxes are levied October 1 of each year against the assessed taxable values certified by the Polk Central Appraisal District and become delinquent on January 31 of each year.

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 from the "Teamwork Retreat" held for all County Elected Officials and Department Heads. The group developed and ranked the following strategic directions for the County;

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

This will be an ongoing effort by the administration to promote teamwork between County Departments and effective communication the general public.

Capital Project Planning

Texas law prohibits Commissioners Court from adopting a budget for more than one year. However, the Court understands that the County must link the budget process with a long term Capital Improvement Plan and capital project planning has become a regular part of each budget workshop. The operating expenditures for new capital projects (including staffing, utilities, maintenance costs, etc.) are requested and reviewed in specific detail and are also projected with a phased in approach whenever possible – as budgeted for the Jail expansion in FY2011/12. 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 2013 Budget Year:

- **Construction began in FY2012 on the Polk County College - Commerce Center and development of this project will take center stage in FY2013. The County received an Economic Development Grant of \$4 million for construction of the College/Conference Center in partnership with Angelina College. The facility will also serve as a community shelter in the event of a disaster, with \$1.675 million in supplemental disaster recovery funds granted. An additional \$1.5 million (est.) has been pledged from individuals and businesses within the community and from the T.L.L. Temple Foundation. The college campus will have a tremendous impact on our local economy - providing a four-year college curriculum, as well as elective educational opportunities and technical training. In addition, the facility will provide a conference center capable of meeting local needs that previously were found only in communities located 50-60 miles from Polk County;**
- **Having completed construction of the new Polk County Judicial Center, the Courts and supporting offices are able to function safely and efficiently in the new facility. A limited number of offices remain located in the County Courthouse, including the County Judge, the County Clerk Records Division, Constable Pct. 1 and the Adult Probation Department. Prior to re-occupying available Courthouse space, the County will complete renovations and restoration centering mostly around the upgrade of the elevator and made possible through an Emergency Grant from the Texas Historical Commission. Construction is scheduled to begin in January 2013.**
- **Since 2009, the County has worked to re-establish an Animal Shelter after the existing shelter was closed for the expansion of the County Jail. With most of the work being performed when time is available by County Maintenance staff using funds available within their budget and inmate labor, progress has been slow. However, the Commissioners Court recently took action to begin a bid process for the remaining construction, which will be funded as a capital project by the issuance of debt in FY2013 estimated at \$200,000.**
- **Encompassing approximately 1,100 square miles, many Polk County residents must travel significant distance to access certain records and services of the County Clerk. To accommodate citizens, the County Clerk established a satellite office in the Onalaska Sub-Courthouse in FY2011 and at the Corrigan Sub-Courthouse in FY2012.**



To Enhance Revenues and Ensure Financial Stability

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

In this 2013 Budget Year:

- The County will continue efforts to increase fine/fee revenues by considering new assessments that may be made available by legislative change. Through this process, offenders – rather than taxpayers – pay the increase. One such example in FY2013 is a \$2 administrative fee to be assessed for each criminal case filed in the office of the District Clerk effective October 1, 2012, with all fees collected to accrue to the County's General Fund;
- The IAH Secure Adult Detention Facility was constructed using no County funds the County has no liability for repayment of Certificates of Obligation issued through the IAH Public Facility Corporation. The facility not only provides jobs and economic stimulus, but also represents a stable, long term revenue source estimated at \$1,416,465 for FY2013 from contracted per diem and inmate phone payments;
- Federal and State funding made available through grants and other support programs has increased by \$68,208 in the FY2013 Budget and includes financial assistance for Law Enforcement, Indigent Defense, the Judiciary, Emergency Management, Road & Bridge Departments, Rural Addressing, Economic Development, and Senior Citizen Nutrition Services;
- The County works throughout the year with financial advisors and bond counsel to manage debt service. In FY2012, the County refunded older debt issued in 2007 for the Jail Expansion project in order to refinance the debt under more favorable terms – resulting in approximate savings of \$2 million over the life of the bonds. Through this process, the County is able to manage debt service in such a way as to offset new debt 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 2013 Budget Year:

- County departments will continue to expand the availability of electronic information and services through the County Information Resources Agency (CIRA) and the County's website – www.co.polk.tx.us ;



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- The Local Data Advisory Board, established by the Commissioners Court, completed plan development and met state requirements for case disposition over the past year and is currently assisting in the development of a county-wide plan to enhance the efficiency of County data collection and exchange;
- An important factor in the productivity of County departments is the ability to periodically upgrade equipment, software and networking capabilities. As an alternative to funding such upgrades with limited revenues, these requests are included on a separate Capital Purchase Projection and – if approved - are paid from General Fund Balance and reimbursed – along with other capital improvements - by the year end issuance of annual Tax Notes.

To Improve Employee Environment

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

In this 2013 Budget Year:

- In partnership with the Texas Association of Counties and Blue Cross Blue Shield, the County Wellness Program makes services and information readily available to employees and their families. The County's Safety Committee provides incentives for employees completing the year "accident free";
- Responding to an actuarial study required for governmental entities offering "Other Post Employment Benefits" (OPEB) – such as the County's Retiree Health Insurance Benefit Program – this budget includes \$278,000, a portion of the funding recommended by the actuary for the Retiree Health Benefits Trust, to ensure availability of benefits to future retirees.
- Although sufficient revenue was not available to fund cost of living or other wage increases in this budget year, the County has absorbed approximately \$71,300 of the increase in Employee Health Insurance premiums – unlike many local governments and other employers responding to rising health insurance costs by requiring Employee contributions toward the premium.

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 2013 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 information, records research and services such as fine, fee & tax payments are made all available on-line. Through the efforts of the County Auditor's Office for public access to information, the County has earned the "Gold Star Award" from the State Comptroller for Financial Transparency.



The Budget Process

Requirements of Law and Sound Financial Management

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

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

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

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

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

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

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

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



Budget Calendar

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



Key Elements of the Budget

Budget Priorities

THIS YEAR	LAST YEAR
Meeting Budget Requirements Without Increasing Tax Rate	Meeting Budget Requirements Without Increasing Tax Rate
Identify alternative methods of meeting increased operational demands without staffing increases	Addressing operational requirements of expanded Jail Facility and new Judicial Center
Completion of Animal Shelter	Administration and efficient utilization of Disaster Recovery Funding

➤ **Meeting Budget Requirements Without Increasing the Tax Rate** has been a key element of budget planning since *the last county tax rate increase occurred in FY2005*. The County experienced an \$85,893,259 growth in Net Taxable Values certified by the Polk Central Appraisal District, with the largest change occurring in Mineral valuations. The net result of the changes is an estimated increase of \$430,645 in County ad valorem tax revenue for FY2013. However, other revenue losses and increased non-discretionary expenses required a difficult choice between raising the tax rate or the Court's ultimate decision to use surplus fund balance to close the FY2013 budget gap. Within legal limits, portions of the overall rate may be shifted between the three tax supported funds to provide the necessary funding for the budget year. The table on the right shows a FY12/13 comparison of the tax rate division in the three funds supported by tax revenue.

FUND	FY2013	FY2012
General	.3335	.3376
Road & Bridge	.1505	.1515
Debt Service	.1437	.1386
TOTAL RATE	.6277	.6277

➤ **Alternatives to Departmental requests for increased staffing** were addressed throughout the budget process with a number of Departments. With limited revenues, no new positions were included for the year, with the exception of increased funds for part-time Corrections Officers to properly staff the current inmate population in the County Jail and minimal funding to reclassify a part-time clerical position in the Sheriff's office to full-time. In FY2013, certain functions such as mowing on County properties will be contracted rather than using County personnel.

➤ **Completion of the Animal Shelter** will become a budget priority in FY2013. As work began on the County Jail expansion, the existing Animal Shelter – which sat in the footprint of construction – was closed and planning began to relocate the facility. The County chose the former site of its' waste management offices located centrally in the town of Leggett and the metal building frame was purchased and erected in 2009/10. Construction of the concrete floor, drains, walls, plumbing, electrical and other core parts of the shelter were completed by County Maintenance staff and TDCJ Inmate labor in 2011. The septic system, fencing and gates were constructed in FY2012, bringing the total currently spent on the project to \$252,251.

The County recently engaged an architectural firm to develop construction drawings for completion of the project to include; additional kennels, livestock containment areas, septic area and perimeter fencing, parking, office/visitation/exam areas, laundry and shower, storage areas and cat and puppy areas near the office. The County anticipates issuing \$200,000-250,000 in Tax Note debt to complete and open the Shelter in FY2013.

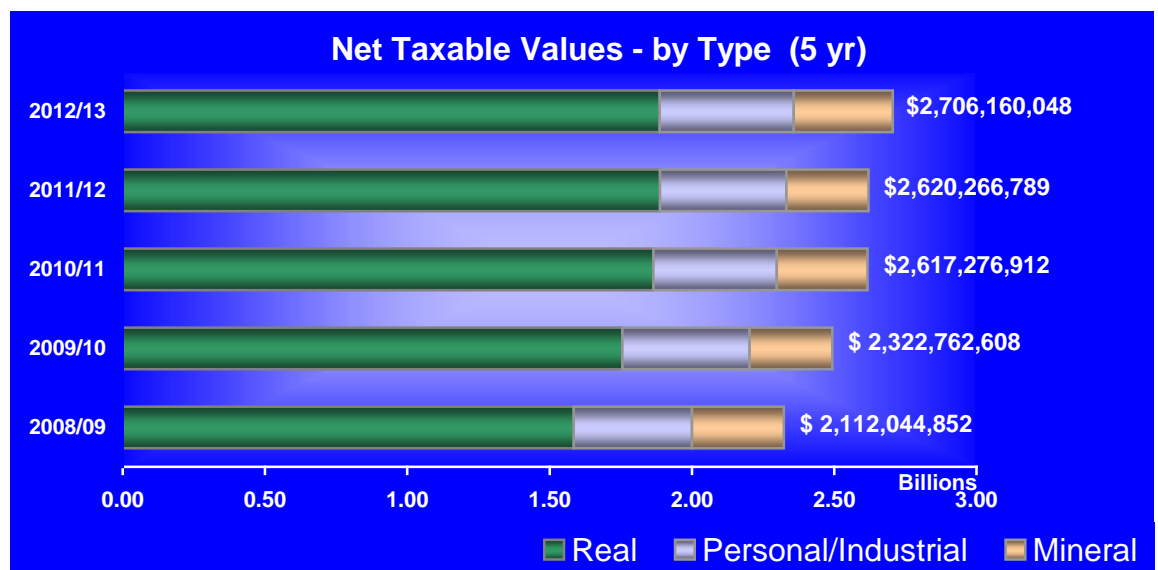


Major Revenue Sources with Forecasting & Assumptions for FY2013

Property Taxes = 62.3 % of total revenue

- **Property Taxes** - or “ad valorem taxes” are the County’s primary revenue source, representing nearly 54% of General Fund revenue, nearly 78% of Road & Bridge Fund revenue and almost 100% of the amount needed to fund the County’s principal and interest payments (Debt Service) for the budgeted year. The County’s 2012 Tax Rate (for the 2013 fiscal year) is .6277 or 62.77¢ per \$100 valuation – representing no increase from the total rate adopted in the preceding year. In projecting property tax revenues for FY2013, two underlying assumptions were used; the first being that the final assessed taxable value of property would be in proximity to estimates provided by the Polk Central Appraisal District and the second being that collection rates would be 95% of estimated taxes – which is the percentage verified by the Tax Assessor Collector, who reviews the projections. The Certified Net Taxable Value for this budget year is \$2,706,160,048 compared to last year’s certified value of \$2,620,266,789 and represents an increase of \$85,893,259 in the following categories of value;
 - an increase of \$30,133,879 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
 - an increase of \$1,180,362 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
 - an increase of \$54,481,019 in Mineral value relating to production and annual Texas 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 \$28,681,312 to a total of \$307,352,637. Current property taxes in FY2013 are expected to generate \$15,785,888 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$850,000. In comparison to last year’s



projection, combined county ad valorem tax revenue will realize an estimated increase of \$430,645 in FY2013, after consideration of revenue lost to tax freezes and other exemptions, such as those provided to Veterans.

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

- **Permits, Licenses and Charges/Fees for Services** rendered through various departments and operations of the County, such as filing and records fees, building/sewage permits, etc., will provide a collective total of \$1,469,298 in FY2013 revenue, a decrease of \$13,448 or nearly 1% from the amount budgeted last year. **Court Fines/Fees/Forfeitures** assessed through justice, county and district courts account for revenue totaling \$923,140 – a 2.7% decrease from the prior year budget.

To properly forecast these revenues, projections are requested from the elected officials and department heads in whose offices the revenues are collected and year-to-date receipts are considered. Consideration is given for the implementation of any fees newly authorized by the legislature and any appropriate revision of existing fees, as authorized by law. For example, the District Clerk requested the Commissioners Court approval to begin collecting a legislated \$2 administrative fee on certain cases filed within that office and provided a FY2013 revenue estimate of \$8,000 for the fee.

Of the combined total of \$2,392,438 in revenue for this category, nearly 14% (\$334,839) are revenues restricted to a specific use defined by state statutes; \$81,000 are fines and fees which must be utilized for Road & Bridge operations within the County; \$139,700 is projected for records management and preservation from fees collected by the County and District Clerks; \$40,649 is projected and designated for courthouse, courtroom and Justice Court security; \$24,140 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; \$8,000 is projected for the Sheriff's Commissary Funds utilized for inmates of the Polk County Jail; \$29,000 is estimated for fees collected in the District Attorney's Hot Check and Pre-Trial Intervention Funds; and \$12,350 is budgeted to be collected in the various courts of the County for maintenance of the Law Library. Details of revenues and expenditures for each of these special purpose funds may be found in the "Financial/Operational" section of this document and a description of each fund's purpose may be found in the "Description of Funds" on page 33.

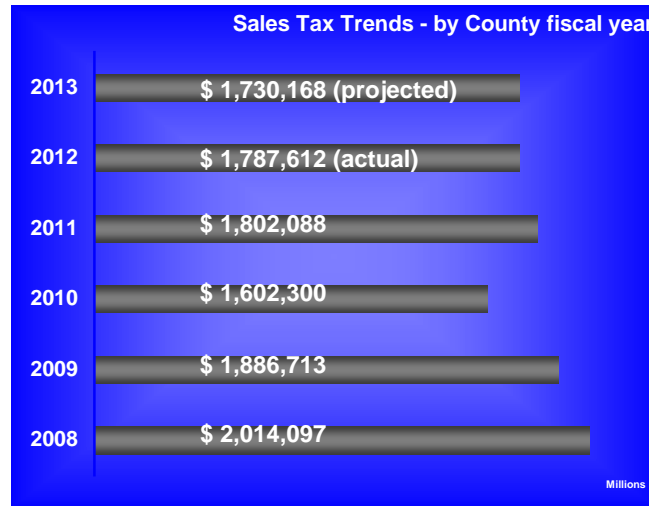
Sales Tax = 6.5 % of total revenue

- **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, and budgeted conservatively for \$1,730,168 in expected sales tax allocations for the 2013 fiscal year – representing over 10.5% of the General Fund revenue. In the unincorporated areas of the County, 6.75% sales tax is collected and remitted to the State Comptroller where 6.25¢ is retained by the state and .5¢ is returned to the County monthly. Within the City of Livingston, an additional 1.5¢ is collected and returned to the City - bringing the total sales tax within the City limits to 8.25%.

In forecasting sales tax revenue, the County Judge (as Budget Officer) considers trends in historical data provided by the State Comptroller's office, along with information relating to the local economic climate. Economic growth and development translate to sales tax revenues and 2013 Budget preparation included a review with the Polk County



Industrial Development Corporation on new business and industry potential. The County experienced a consistent increase in sales tax revenue of approximately 10% until FY08, when sales tax revenue fell \$73,900 (3.5%) short of budget projection. Two factors accounted for the shortfall. First, projections were based on sales tax receipts for October 1 through September 30 and revenues were recorded for allocations made September 1 through August 30. Second, the beginning of the economic slowdown that was experienced nationwide effected spending and, subsequently, sales tax revenues. The decline continued until hitting a budget low in



FY2010. In the last month of FY2010, sales tax revenue began a modest recovery which has steadily continued. However, with the last quarter remaining to be allocated in FY2012 at the time of budget adoption, projected sales tax revenue for FY2013 remained 14% lower than pre-recession totals. Actual FY2012 receipts recorded after adoption of the FY2013 Budget were \$57,444 higher than projected.

IAH Detention Facility = 5.3 % of total revenue

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

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

The County's revenue from this administrative fee is projected at \$1,286,465 in FY2013, representing a \$63,535 decrease from last year's projection due to lower populations 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 current contracted facility operator is seeking other contracting entities. An additional \$130,000 in revenue is projected to be received through the contract for inmate telephone services at the Facility. This alternative revenue source has allowed the County to provide for necessary expenditures within the budget without increasing the tax rate and without issuing debt. The facility is located on FM350 South, near the State Prison (Polunsky Unit).



Auto Reg/License Fees = 3.6 % 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 2013, \$971,800 in auto registration and licensing revenues will account for over 19% of Road & Bridge funding and 3.6% 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 2013 budget projection for this revenue remained stable, based on projections and historical data received from the Tax Assessor/Collector in whose office these fees are paid. 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.

Federal & State Funding = 2.9 % of total revenue

- **Federal & State Funding** received through grants and government assistance programs will account for an estimated \$773,507 in FY2013 revenue. Of the most significant individual sources, \$37,199 will be received in funding relating to emergency management and preparedness efforts in Polk County and a total of \$357,503 in grants and reimbursements is budgeted to fund certain law enforcement, prosecution and judicial functions, including indigent defense and the 911 system. \$249,205 in federal and state revenue is received in support of services and meals provided to our senior population in Polk County. \$51,000 is received for payment in lieu of taxes on county owned land acquired for the Big Thicket National Preserve and \$13,350 in revenue represents payment to counties from the Tobacco Settlement negotiated by the Attorney General. \$48,250 is received in Lateral Road funds for the four County Road & Bridge precincts. Although not included in the adopted budget, the County expects to receive additional Disaster Recovery Grant funding and will amend the budget for any such revenue and related expenditures.

Use of Fund Balances = 2.9 % of total revenue

- Over the past two decades, the county has worked to build fund balances sufficient to provide three months of general operating expenses, as recommended by independent auditors. Rarely are fund balances used for the purpose of balancing the budget of any given fiscal year. However, the FY2012 Budget was adopted using \$298,452 of prior year's fund balance to balance the General Fund budget and the FY2013 Budget will increase the amount to \$741,197. The decision was made to utilize a portion of fund balance to avoid increasing the County's tax rate. It is anticipated that sales tax, IAH Detention Per Diem and depository interest actual revenues will be received in excess of the conservative budget estimates – subsequently reducing the amount of fund balance actually utilized by FY2013 end. The Aging Services FY2013 Budget includes the use of \$9,712 of an estimated \$253,000 fund balance as well as the County Clerk's use of \$29,385 of restricted fund balance in the County Clerk's Records Management Fund.



Capital Expense Plan

Developing the Plan

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

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

Description of Expenses Included in the Plan

Categories of expenses to be considered for a 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 older vehicles.
-  **\$ Acquisition of Computer equipment, software, office furnishings & equipment;**
\$ Scanning, organization and digital imaging of County records
GOAL: [To Increase Communications with Citizens & To Improve Efficiency and Productivity](#)
OBJECTIVE: Utilize available technology for data and records development and storage and provide electronic public access of applicable County data, records and services.



FY2013 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			\$ -
The Acquisition of Road Construction & Maintenance Equipment & Materials			\$ -
Precinct 1		TBD	
Precinct 2		TBD	
Precinct 3		TBD	
Precinct 4		TBD	
The Acquisition of Mobile Equipment (other than Road & Bridge)			\$ 4,300.00
Jail	Gravely 52HD Mower (Workcrew)	\$ 4,300.00	
The Construction of Improvements to County Buildings			\$ 600,000.00
Courthouse	Cost share for THC Courthouse Grant	\$ 400,000.00	
Animal Shelter	Completion of project (estimated)	\$ 200,000.00	
The Acquisition of Vehicles			\$ 35,000.00
Maintenance	Vehicle (Truck) for addtl Tech requested	\$ 30,000.00	
Constable, Pct. 2	Addtl Reserve Vehicle (used - SO tradein)	\$ 5,000.00	
The Acquisition of Computer Equipment and Software			\$ 87,301.13
County Clerk	(5) Computer/Printer replacements	\$ 11,000.00	
District Clerk	(2) Computer/Monitor/Printer replacements	\$ 3,000.00	
JP #3	(1) Printer & cartridge	\$ 959.98	
District Attorney	(4)Computers, (6)Monitors, (3)Laptops, (3)Printers	\$ 10,779.15	
County Auditor	(2)Computers, (2)Software, (2)Printers, (1)Scanner	\$ 7,342.00	
County Treasurer	(2) Computers	\$ 1,500.00	
Constable, Pct. 2	License for SO Software & Dispatch GPS	\$ 7,500.00	
Constable, Pct. 3	Laptop upgrade	\$ 600.00	
Sheriff	Firewall, (10) Toughbooks, Airplexus Computers	\$ 44,220.00	
Emergency Management	Printer	\$ 400.00	
The Acquisition of Office Furnishings/Equipment			\$ 34,583.66
Game Warden	(Replacement of) Robotic Decoy Deer	\$ 2,000.00	
JP #3	(1) Shredder & bags (3)Chairs	\$ 5,268.96	
County Auditor	(1) Label Maker	\$ 300.00	
County Treasurer	(1) Fax Machine	\$ 1,000.00	
Jail	Commercial Washer/Dryer w/ installation	\$ 12,596.00	
Museum	Copier & Toner	\$ 850.00	
Emergency Management	Projector(\$670), Desk Drawers(\$330)	\$ 1,000.00	
Emergency Management	(26) AED Battery/Pad replacements	\$ 11,568.70	
The Scanning, organization and computer digital imaging of County Records			\$ -
FY2013 Projection			TOTAL \$ 761,184.79

2013 Tax Note Principal & Interest to be offset by retiring debt

Future Impact of the Plan

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



paid from the appropriate fund balance. The expense is then included on a Reimbursement Resolution which allows for fund balances to be reimbursed by proceeds of Tax Notes issued at year end for the Capital Expenses approved throughout the year.

The management of such debt has a [direct impact on future operating budgets](#). Debt issued in the current budget year will be payable in subsequent years and any portion of the tax rate that is required for debt service is unavailable for the support of operations in other funds, such as the General and Road & Bridge funds. As discussed earlier in this section, the Commissioners Court has been proactive in the management of the County's debt level so as not to require additional tax revenue to fund principal and interest payments. Additionally, Capital Expenses - whether funded through the issuance of debt or funded in whole or in part in the annual operating budget - may impact future operational budgets by increasing or decreasing maintenance costs, staffing expenses, etc. Capital planning for the 2013 Budget included specific attention to these major initiatives; 1) repairs and restoration of portions of the County Courthouse funded through the Texas Historical Commission; 2) the completion of the Animal Shelter; and 3) purchase/upgrade of various equipment and software as requested by Departments and for which sufficient funds were not available to include as a budgeted expense.

Current (FY2013) Impact of the Plan

The FY2013 Budget includes certain estimated operational costs directly related to non-routine capital projects for which debt was previously issued – as discussed earlier in this section. These additional costs appear in the main operating budget, as follows:

Fund/Unit/Line Item	Increase (Decrease)	Purpose
General Operation / Utilities & Telephone /		
Insurance / Copiers, etc.	\$ 62,624	Jail Expansion & Judicial Center
Jail / SO Wages and Inmate related expense	\$ 39,737	Jail Expansion

Expansion of the County Jail has reduced the amount previously expended for contract inmate housing by an estimated \$125,000 – a savings that 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 and funding for merit increases is considered on a salary percentage basis for each department. [The FY2013 Budget includes no significant changes in staffing levels and no cost of living or departmental merit funding.](#) Departments, however, may retain salary savings occurring within the department and use the funds for employee promotions, reclassifications and merit raises based on performance evaluations. Larger departments with higher employee "turnover" are more likely to benefit from such retainage than are smaller departments. To equalize the process, the County budgets a limited "Merit Pool" (\$10,000) for departments with five or less full time employees.



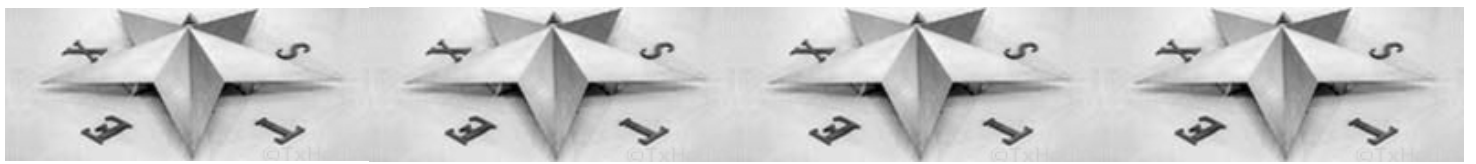
Staffing Levels & Budgeted Change

FUND	2009	2010	2011	2012	2013 Budget	Difference 2012-2013
GENERAL						
County Judge	3	3	3	3	3	0
Commissioners Court	1	1	1	1	1	0
DPS	1	1	1	1	1	0
County Clerk	10	10	10	10	10	0
Veterans Service	2.1	2.1	2.1	1.5	1.29	-0.21
County Court at Law	4	4	4	4	4	0
District Clerk	10.5	10.25	10.25	10.25	10.25	0
Justice of the Peace #1	3.72	3.72	3.72	3.72	3.72	0
Justice of the Peace #2	3	3	3	3.5	3.05	-0.45
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
District (258 th & 411 th)	5	5.05	5.05	5.05	5.05	0
District Attorney	15.7	16.12	17.12	*16.38	*16.38	0
County Auditor	5	5.18	5.18	5.05	5.05	0
County Treasurer	3.07	3.07	3.07	3.07	3.07	0
Tax Assessor Collector	14.1	14.1	14.1	14.08	14.08	0
Delinquent Tax Collect	3	3	3	3	3	0
Data Processing	2	2	2	2	2	0
Maintenance/Custodial	3	3	(Combined with Maintenance Eng., see Dept. below)			
Maintenance/Engineer.	7	7	10	11	11	0
Jail	34.3	34.25	**40.25	**42.25	**42.40	0.15
Constables 1,2,3&4	4	4	4	4	4	0
Sheriff	51.42	52.46	52.46	52.46	53.72	1.26
Social Services	2.4	2.4	2.4	2.4	2.4	0
Library/Museum	2.1	2.1	2.1	2.12	2.12	0
Extension	4.1	4.1	4.1	4.06	4.06	0
Emergency Mgmt.	5.14	5.14	5.14	5.14	5.14	0
Personnel (incl. Labor Pool)	3.07	3.04	3.04	3.10	3.1	0
Environ. Enforcement	1	1	1	1	1	0
TOTAL General	209.77	211.13	218.13	220.18	220.93	.75
ROAD & BRIDGE						
Administration	(moved to individual Precincts)					
Precinct 1	9.61	9.61	9.61	9.61	9.61	0
Precinct 2	9.02	10.25	10.25	10.25	10.26	0.01
Precinct 3	12.55	13.21	13.21	13.21	13.21	0
Precinct 4	12.32	12.46	12.46	15.50	15.50	0
TOTAL Road & Bridge	43.50	45.53	45.53	48.57	48.58	0.01
TOTAL Security Fund	1.32	1.32	1.32	2.32	2.32	0
TOTAL Aging Fund	5.52	4.35	4.35	4.35	4.84	0.49
TOTAL ALL FUNDS	260.11	262.33	269.33	275.42	276.67	1.25

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

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





Texas County Government Overview

Functions of County Government

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

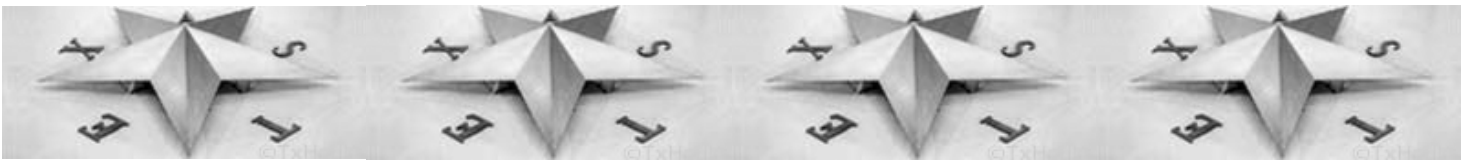
Structure of County Government

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

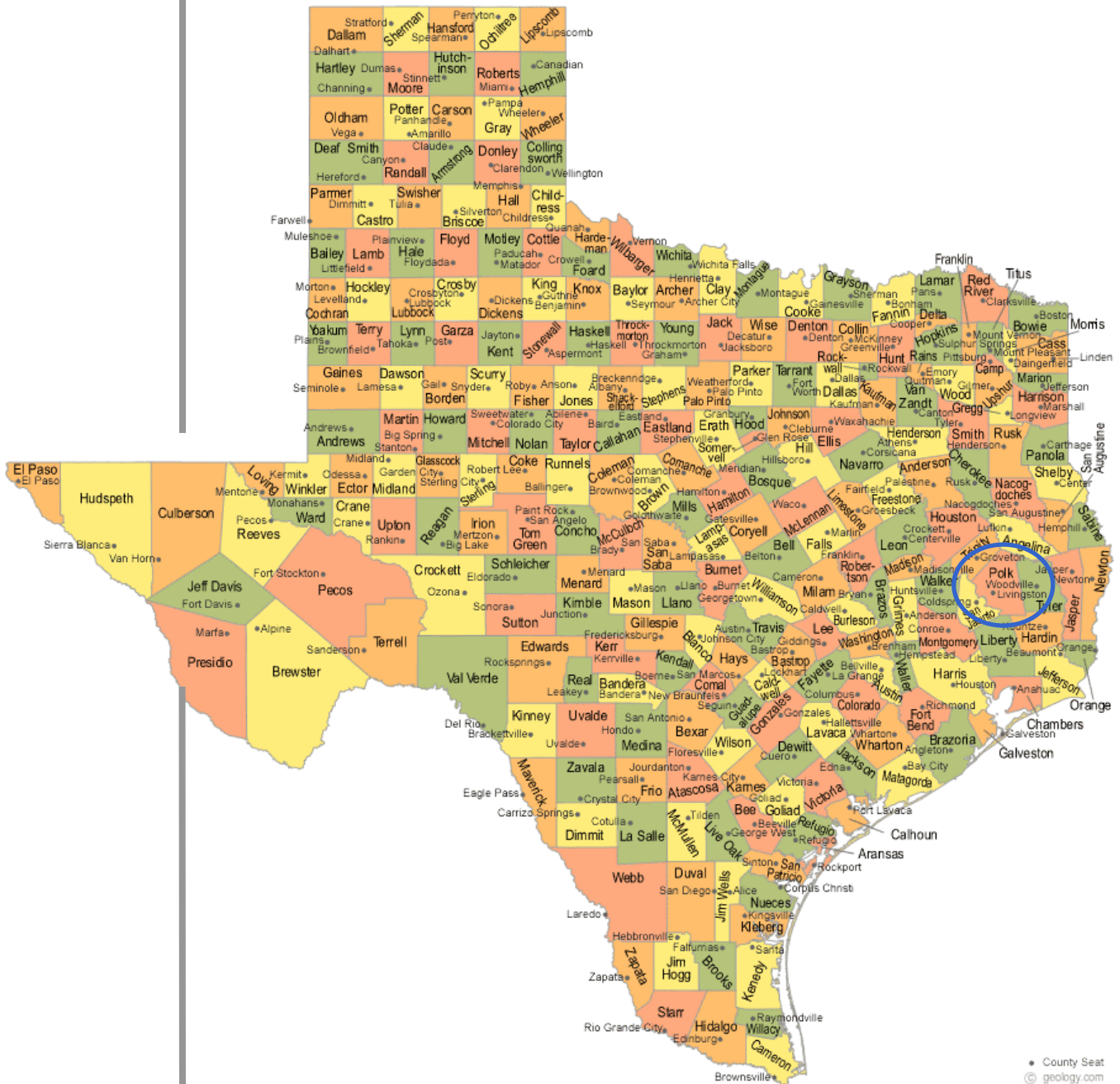
Origin of County Government

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





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





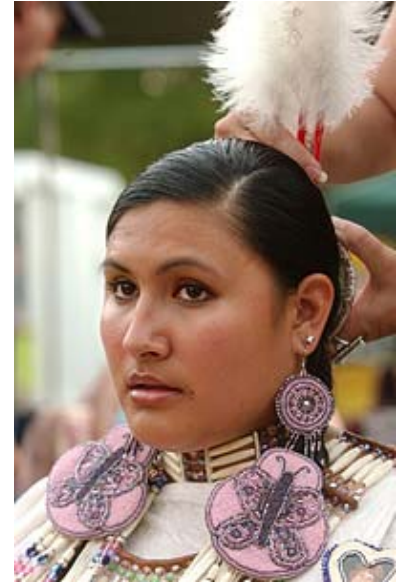
About Polk County

History, Development, and Location

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

Polk County is located in the tall pine forests of Deep East Texas, about 70 miles north of Houston. It is bounded by the Trinity River on the southwest and the Neches River on the northeast. To the north and east lie more than 100 miles of scenic roads, four Texas Woodland Trails, and the home of the Alabama-Coushatta Tribe of Texas. Livingston is the County seat and the largest city in the County with a population of 5,335 according to the Texas State Data Center. Livingston is less than one hour from Bush International Airport in Houston via U.S. Highway 59 (proposed Interstate 69 NAFTA Corridor). We have the most abundant water supply in the State of Texas and an available labor force of over 200,000 within a 50-mile radius.

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



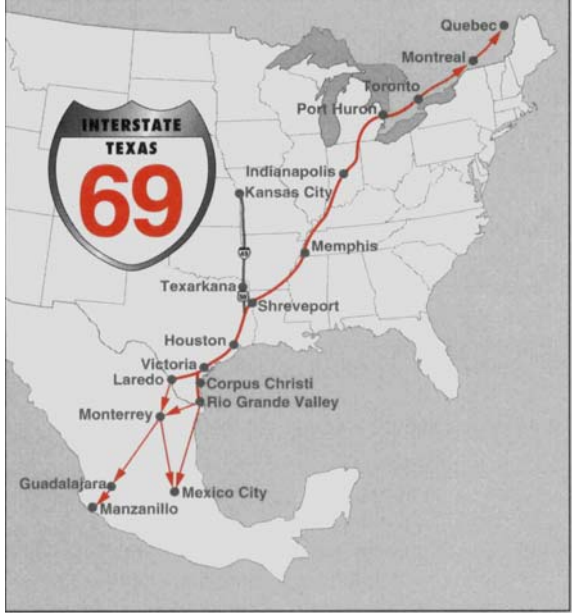
Carter-Kelley Lumber Company locomotive No. 1, Camden, Tx. (photo courtesy of Texas Transportation Archive)



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



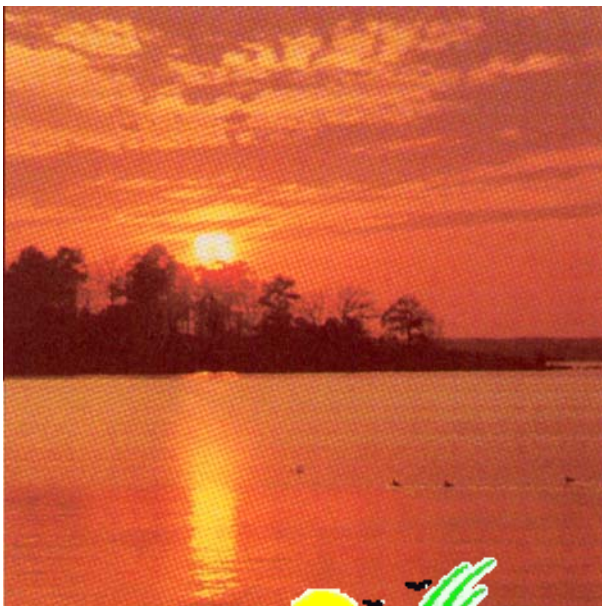
Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County. Also, U.S. 59 is a major route to Houston (North/South) and continues down to the Texas Rio Grande Valley. This 59 corridor is being considered for I-69, the super highway connecting Canada to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



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

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

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



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

Lake Livingston



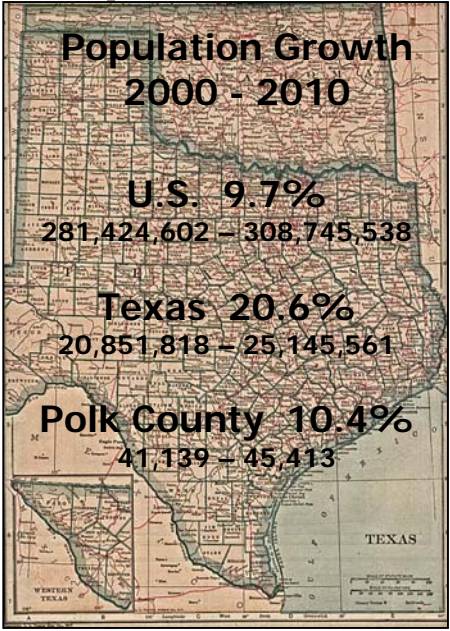
Detention Facility was completed with 526 beds. The Facility provides detention space to contracted agencies, which initially included the Federal Bureau of Prisons and the U.S. Marshals Service. A request from Immigrations and Customs Enforcement (ICE) prompted almost immediate expansion with Phase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

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



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



The County experienced a 34% population growth in the ten year period between the 1990 Census (30,687) and the 2000 Census (41,133). 2010 Census figures reflect a 10% growth in population, to 45,413. More demographic data can be found in Appendices C-E starting on page 147 of this document.

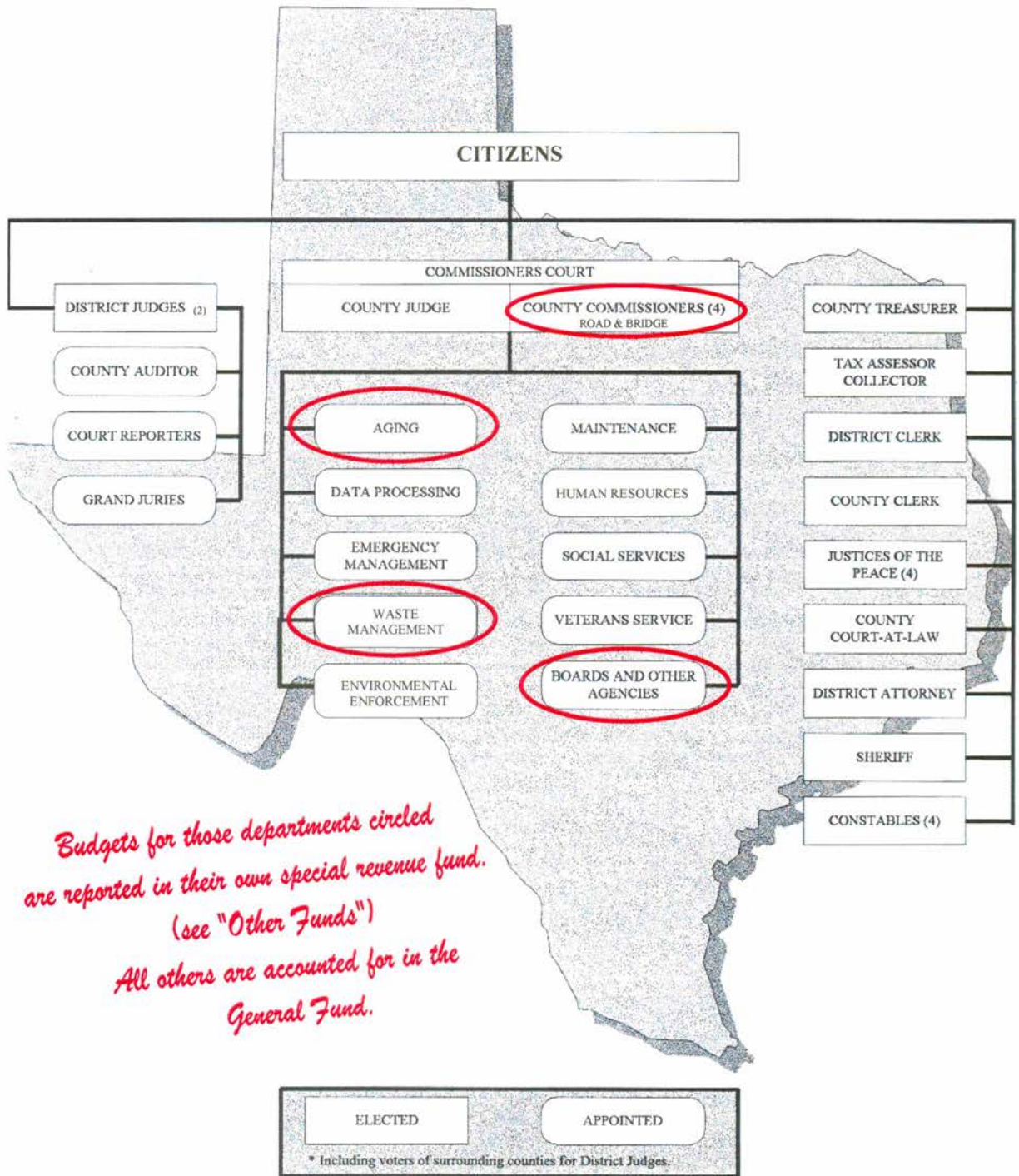
Located in the heart of East Texas, Polk County has earned a reputation as "the place to live" due, in part, to a unique blend of country living and urban accessibility. Additional information regarding the advantages and opportunities in Polk County is available from the Livingston-Polk County Chamber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



Polk County

ORGANIZATION CHART

OCTOBER 1, 2012; SEPTEMBER 30, 2013



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

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

Polk County
ELECTED OFFICIALS
 OCTOBER 1, 2012, SEPTEMBER 30, 2013

County Judge **John P. Thompson**

County Commissioners:

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

Precinct 2 **Ronnie Vincent**

Precinct 3 **Milton Purvis**

Precinct 4 **Tommy Overstreet**

County Treasurer **Terri Williams** (appointed to fill unexpired term)

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

District Clerk **Kathy Clifton**

County Clerk **Schelana Walker**

Justice of the Peace:

Precinct 1 **Darrell Longino**

Precinct 2 **David Johnson**

Precinct 3 **Larry Whitworth**

Precinct 4 **Steve McEntyre**

County Court at Law Judge **Stephen Phillips**

Criminal District Attorney **William Lee Hon**

Sheriff **Kenneth Hammack**

Constables:

Precinct 1 **Charlie Clack**

Precinct 2 **Bill Cunningham**

Precinct 3 **Ray Myers**

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

District Judges:

258th Judicial District **Elizabeth Coker**

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

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



Financial/ Operational

Description of Funds

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

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

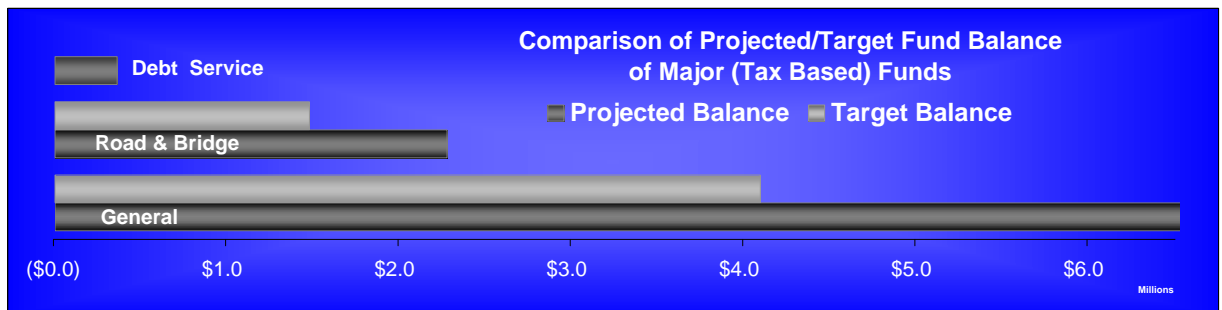


Special Revenue Funds (cont')	
Fund	Description
Law Library	Fund accounts for special fees related to maintaining a law library at the County Courthouse.
Pre-Trial Intervention	Fund accounts for special fees collected and administered by the District Attorney.
District Attorney Special	Fund used to account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

FUND BALANCE SUMMARY

Category/Department	Beginning Fund Balance	FY2013 Revenues	FY2013 Expenditures	Ending Fund Balance	Target*	Fund Balance
	<i>Estimated by Co. Auditor</i>			<i>Balance as % of expense for Operating Funds</i>		
GENERAL	\$ 6,823,539	\$ 16,374,087	\$ 16,374,087	\$ 6,823,539	41.7%	\$4,093,522
ROAD & BRIDGE	2,272,654	5,904,428	5,901,855	2,275,227	38.6%	1,475,464
DEBT SERVICE	359,230	3,809,671	3,809,392	359,508		N/A
Reserved for Landfill Post Closure	758,046			758,046		
OTHER FUNDS:						
HOTEL TAX	18,823	20,000	20,000	18,823		N/A
JUSTICE COURT TECHNOLOGY	89,698	23,200	35,000	77,898		N/A
JUDICIAL CENTER CONSTRUCTION	-	-	-	-		N/A
CONSTRUCTION FUND (JAIL EXP.)	-	-	-	-		N/A
JUSTICE COURT BUILDING SECURITY	21,988	5,600	5,600	21,988		N/A
SECURITY	26,747	121,600	121,600	26,747	22.0%	30,400
HISTORICAL COMMISSION	406,666	-	-	406,666		N/A
COLLEGE / COMMERCE CENTER	-	-	-	-		N/A
WASTE MANAGEMENT	3,143	135,000	135,000	3,143		N/A
FEMA DISASTER	420,012	-	-	420,012		N/A
GRANT FUND	(3,258,953)	-	-	(3,258,953)		N/A
LAW LIBRARY	55,141	12,350	12,350	55,141	446.5%	3,088
PRE-TRIAL INTERVENTION	29,674	24,000	24,000	29,674		N/A
DISTRICT ATTORNEY SPECIAL	(985)	24,000	24,000	(985)		N/A
DISTRICT ATTORNEY HOT CHECK	30,559	5,000	5,000	30,559		N/A
AGING SERVICES	252,687	271,634	271,634	252,687	93.0%	67,909
COMMISSARY (SHERIFF)	24,416	8,000	8,000	24,416		N/A
RETIREE HEALTH BENEFITS TRUS	288,449	272,513	56,400	504,562		N/A
DRUG FORFEITURE	243,050	-	-	243,050		N/A
PERMANENT SCHOOL	2,894,492	1,150	1,150	2,894,492		N/A
AVAILABLE SCHOOL	128,282	137,992	137,992	128,282		N/A
COUNTY CLERK RECORDS MGMT.	147,257	142,135	141,703	147,689		N/A
COUNTY RECORDS MGMT.	4,249	29,742	29,742	4,249		N/A
DISTRICT CLERK RECORDS MGMT	2,461	12,150	12,150	2,461		N/A
CO. & DIST. COURT TECHNOLOGY	1,549	940	940	1,549		N/A
(Less Transfers between Funds)		(632,543)	(632,543)			
TOTAL	12,042,874	26,702,648	26,495,052	12,250,470		5,670,382

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



FUND BALANCE SUMMARY (CONT')

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

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

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

A significant change in Fund Balance is considered to occur if the fund balance of a major fund (i.e., General - Road & Bridge - Debt Service) or of the non-major funds in the aggregate increases or decreases by 10% or more from one budget year to the next. The Other Post Employment Benefit (OPEB) funding of the County's Retiree Health Benefits Trust resulted [in a significant change in the aggregate balance of Special Funds for the fiscal year.](#)

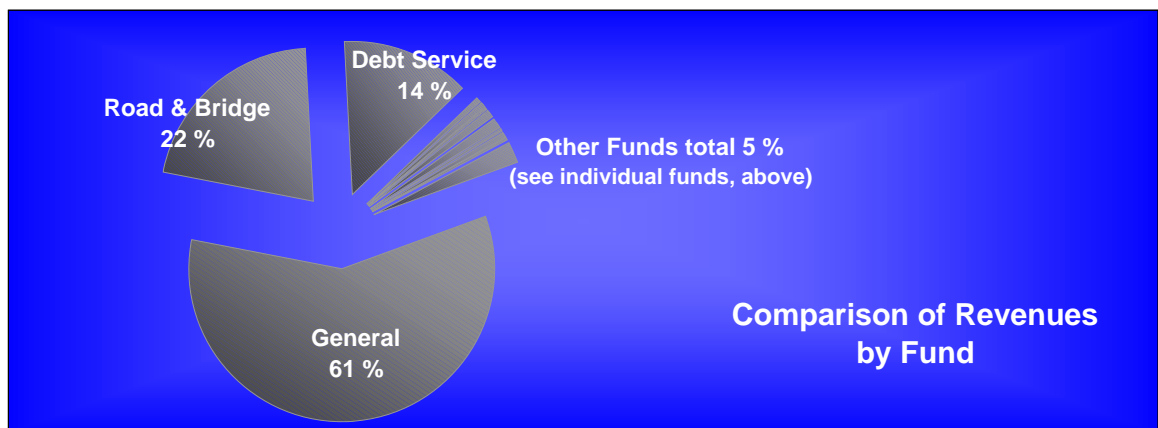
(FUNDS WITH) CHANGES IN FUND BALANCE

Category/Department	Beginning Fund Balance	FY2013 Revenues	FY2013 Expenditures	Ending Fund Balance	Change in Fund Balance
Road & Bridge	2,272,654	5,904,428	5,901,855	2,275,227	\$2,573
Debt Service	359,230	3,809,671	3,809,392	359,508	\$279
Justice Court Technology	89,698	23,200	35,000	77,898	(\$11,800)
Retiree Health Benefits Trust	288,449	272,513	56,400	504,562	\$216,113
County Clerk Records Mgmt.	147,257	142,135	141,703	147,689	\$432

Total Change in Fund Balance - All Funds \$208,027.82

REVENUE SUMMARY

Revenues by Fund					
Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
GENERAL	\$15,766,910	\$16,480,002	\$15,739,769	\$16,838,848	\$16,374,087
ROAD & BRIDGE	6,948,364	6,909,452	5,729,390	6,708,100	5,904,428
DEBT SERVICE	3,776,474	3,540,852	3,626,105	21,811,844	3,809,671
HOTEL TAX	29,874	20,280	24,000	26,173	20,000
JUSTICE COURT TECHNOLOGY	20,862	21,290	23,050	22,297	23,200
JUDICIAL CENTER CONSTRUCTION	17,154	5,161	-	255	-
CONSTRUCTION FUND (JAIL EXP.)	75,095	5,730	-	1,215	-
JUSTICE COURT BLDG. SECURITY	5,004	5,144	5,350	5,479	5,600
SECURITY (COURTHOUSE)	68,778	71,094	116,167	114,558	121,600
HISTORICAL COMMISSION	10,159	9,381	-	7,814	-
COLLEGE/COMMERCE CENTER	-	-	-	-	-
WASTE MANAGEMENT	138,900	141,252	138,000	132,074	135,000
FEMA DISASTER	-	-	-	-	-
GRANT FUND	287,064	301,431	-	6,699,939	-
LAW LIBRARY	15,354	14,970	14,800	12,269	12,350
PRE-TRIAL INTERVENTION	-	-	-	21,312	24,000
DISTRICT ATTORNEY SPECIAL	35,224	34,379	25,000	27,500	24,000
DISTRICT ATTORNEY HOT CHECK	7,988	7,921	8,000	4,154	5,000
AGING SERVICES	322,942	336,552	245,500	383,277	271,634
COMMISSARY (SHERIFF)	11,447	9,323	9,700	15,888	8,000
RETIREE HEALTH BENEFITS TRUS	-	200,082	-	129,031	272,513
DRUG FORFEITURE	27,070	9,950	-	5,806	-
PERMANENT SCHOOL	882	20,534	1,150	2,496,271	1,150
AVAILABLE SCHOOL	114,970	137,264	139,992	138,968	137,992
COUNTY CLERK RECORDS MGMT.	116,055	118,492	140,850	116,838	142,135
COUNTY RECORDS MGMT.	30,753	29,937	29,718	28,466	29,742
DISTRICT CLERK RECORDS MGMT	10,175	12,103	11,100	12,446	12,150
CO. & DIST. COURT TECHNOLOGY	173	659	650	952	940
(LESS INTERFUND TRANSFERS)	(283,680)	(257,695)	(300,192)		(632,543)
TOTAL REVENUES	\$27,553,991	\$28,185,540	\$25,728,099	\$55,761,772	\$26,702,648



REVENUE SUMMARY

Revenues by Source (Type)

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
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TAX REVENUE (AD VALOREM, SALES & HOTEL)

General	\$9,593,578	\$10,548,367	\$10,598,409	\$10,524,389	\$10,751,042
Road & Bridge	3,739,174	3,862,495	3,983,541	3,977,296	3,988,691
Debt Service	3,523,442	3,533,609	3,622,105	3,602,897	3,808,471
Hotel Tax	29,874	20,280	24,000	26,173	20,000
	16,886,067	17,964,750	18,228,055	18,130,756	18,568,203

PERMITS / LICENSES / VEH. REG.

General	168,435	160,603	150,505	164,353	162,230
Road & Bridge (Veh. Reg.)	1,012,368	968,540	971,800	984,352	971,800
	1,180,802	1,129,143	1,122,305	1,148,705	1,134,030

COURT FINES, FEES & FORFEITURES

General	709,109	710,963	779,758	738,741	736,000
Justice Court Technology	20,862	21,290	23,050	22,297	23,200
Road & Bridge	77,566	74,070	81,000	99,227	81,000
JP Court Building Security	5,004	5,144	5,350	5,479	5,600
Security	34,374	36,154	36,600	34,990	35,050
Law Library	15,170	14,970	14,800	12,269	12,350
Pre-Trial Intervention	-	-	-	21,312	24,000
District Attorney Hot Check	7,988	7,921	8,000	4,154	5,000
Drug Forfeiture	26,870	9,819	-	5,690	-
County & District Court Technology	173	659	650	952	940
	897,117	880,992	949,208	945,111	923,140

FEDERAL/STATE FUNDING - DIRECT

(CERTAIN INDIRECT FED/STATE FUNDING, SUCH AS REIMBURSEMENTS FROM DETCOG, MAY BE INCLUDED IN "OTHER/MISC.")

General	696,034	799,517	459,729	553,226	452,052
Road & Bridge	48,242	48,755	48,250	48,573	48,250
College/Commerce Center	-	-	-	-	-
FEMA Disaster	-	-	-	-	-
Grants Fund	287,064	301,431	-	6,699,939	-
District Attorney Special	774	791	-	-	-
Aging Services	291,470	250,576	172,320	194,108	249,205
	1,323,585	1,401,069	680,299	7,495,846	749,507

CHARGES FOR SERVICES/FEES

General	1,235,328	1,193,364	1,146,355	1,136,409	1,124,700
Aging	17,682	15,754	15,536	12,324	12,668
County Clerk Records Management	115,026	118,492	112,850	116,838	112,750
County Records Management	15,536	15,620	16,400	15,149	14,800
District Clerks Records Mgmt.	5,225	4,795	4,600	12,446	12,150
	1,388,797	1,348,023	1,295,741	1,293,164	1,277,068

REVENUE SUMMARY (CONT')

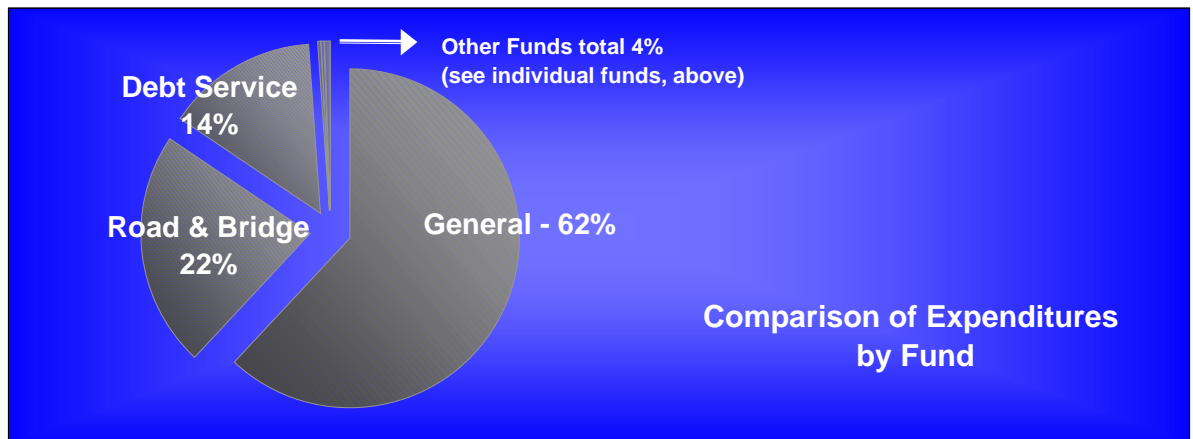
Revenues by Source (Type)

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
INTEREST					
General	41,004	26,484	22,500	19,763	20,000
Justice Court Technology	-	-	-	-	-
Judicial Center Construction	17,154	5,161	-	255	-
Construction (Jail)	75,095	5,730	-	1,215	-
Road & Bridge	4,669	3,007	4,020	2,422	2,275
Debt Service	23,033	7,243	4,000	31,798	1,200
Justice Court Building Security	-	-	-	-	-
Security	-	-	-	-	-
Historical Commission	767	510	-	464	-
College / Commerce Center	-	-	-	-	-
Law Library	184	-	-	-	-
Pre-Trial Intervention	-	-	-	-	-
Aging	-	-	-	-	-
Retiree Health Benefits Trust	-	82	-	431	400
Drug Forfeiture	199	131	-	116	-
Permanent School	882	534	-	2,666	-
Available School	1,227	773	3,500	2,477	1,500
County Clerk Records Management	-	-	-	-	-
	164,214	49,654	34,020	61,606	25,375
OTHER (MISC. - INCL. NON-GOVT' GRANTS)					
General	2,684,450	2,598,529	2,582,513	2,763,748	2,386,867
Road & Bridge	1,876,426	1,945,760	640,779	1,504,205	812,413
Security Fee	33,297	34,940	79,567	79,567	86,550
Historical Commission	-	-	-	7,350	-
College/Commerce Center	-	-	-	-	-
Waste Management	138,900	141,252	138,000	132,074	135,000
District Attorney Special	34,450	33,589	25,000	27,500	24,000
District Attorney Hot Check	-	-	-	-	-
Aging	13,680	1,911	-	1,155	49
Commissary (Sheriff)	11,447	9,323	9,700	15,888	8,000
Debt Service	230,000	-	-	155,600	-
Retiree Health Benefits Trust	-	200,000	-	128,600	272,113
Drug Forfeiture	-	-	-	-	-
Permanent School	-	20,000	1,150	2,493,606	1,150
Available School	113,743	136,491	136,492	136,491	136,492
County Clerk Records Management	1,029	-	-	-	-
County Records Management	15,218	14,318	13,318	13,318	14,942
	5,152,640	5,136,113	3,626,518	7,459,101	3,877,575
OTHER SOURCES (LOAN PROCEEDS & USE OF FUND BALANCE)					
General	638,973	442,175	-	938,218	741,197
Road & Bridge	189,920	6,825	-	92,025	-
Aging	-	-	57,644	-	9,712
Debt Service	-	-	-	18,021,548	-
County Clerk Records Management	-	-	28,000	-	29,385
	828,893	449,000	85,644	19,051,792	780,294
TOTAL REVENUES	27,822,114	28,358,744	26,021,791	55,586,081	27,335,191
LESS TRANSFERS (BETWEEN FUNDS)	(283,680)	(257,695)	(300,192)	-	(632,543)
ACTUAL	27,538,434	28,101,049	25,721,599	55,586,081	26,702,648

EXPENDITURE SUMMARY

Expenditures by Fund

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
GENERAL	\$15,096,454	\$15,702,308	\$16,036,220	\$16,768,042	\$16,374,087
ROAD & BRIDGE	7,469,594	6,829,439	5,729,119	6,354,876	5,901,855
DEBT SERVICE	3,630,065	3,611,035	3,625,842	21,752,796	3,809,392
HOTEL TAX	28,098	16,608	24,000	19,993	20,000
JUSTICE COURT TECHNOLOGY	29,107	26,705	23,050	65,476	35,000
JUDICIAL CENTER CONSTRUCTION	2,824,727	6,139,949	-	469,085	-
CONSTRUCTION FUND (JAIL EXPA	9,715,087	6,135,135	-	1,022,971	-
JUSTICE COURT BUILDING SECURI	838	4,616	5,350	5,387	5,600
SECURITY (COURTHOUSE)	71,173	67,247	116,167	108,071	121,600
HISTORICAL COMMISSION	3,854	3,937	-	2,958	-
COLLEGE / COMMERCE CENTER	15,000	-	-	-	-
WASTE MANAGEMENT	138,900	140,000	138,000	132,074	135,000
FEMA DISASTER	23,545	21,961	-	171,224	-
GRANT FUND	287,064	410,570	-	6,687,694	-
LAW LIBRARY	12,389	13,627	14,800	15,398	12,350
PRE-TRIAL INTERVENTION	-	-	-	980	24,000
DISTRICT ATTORNEY SPECIAL	36,602	34,379	25,000	27,412	24,000
DISTRICT ATTORNEY HOT CHECK	663	1,574	8,000	2,659	5,000
AGING SERVICES	321,938	305,545	245,500	358,278	271,634
COMMISSARY (SHERIFF)	3,406	16,819	9,700	14,734	8,000
RETIREE HEALTH BENEFITS TRUS	-	9,075	-	32,693	56,400
DRUG FORFEITURE	8,448	23,658	-	56,250	-
PERMANENT SCHOOL	906	574	1,150	2,307	1,150
AVAILABLE SCHOOL	126,451	117,699	139,992	140,637	137,992
COUNTY CLERK RECORDS MGMT	111,234	116,129	140,850	153,389	141,703
COUNTY RECORDS MANAGEMENT	29,703	29,718	29,718	27,250	29,742
DISTRICT CLERK RECORDS MGMT	19,795	12,528	11,100	-	12,150
COUNTY & DIST. COURT TECHNOL	-	130	650	-	940
TOTAL EXPENDITURES	\$40,005,044	\$39,790,965	\$26,324,207	\$54,392,633	\$27,127,595
(Less Transfers Between Funds)	(283,680)	(257,695)	(300,192)		(632,543)
	\$39,721,364	\$39,533,270	\$26,024,015	\$54,392,633	\$26,495,052



EXPENDITURE SUMMARY

Expenditures by Type (Function)

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
GENERAL & ADMINISTRATIVE					
General	\$5,443,537	\$5,383,508	\$5,612,250	\$5,968,560	\$5,822,622
County Clerk Records Management	111,234	116,129	140,850	153,389	141,703
County Records Management	29,703	29,718	29,718	27,250	29,742
District Clerk Records Mgmt.	19,795	12,528	11,100	-	12,150
County & District Court Technology	-	130	650	-	940
	<u>\$5,604,270</u>	<u>\$5,542,012</u>	<u>\$5,794,567</u>	<u>\$6,149,199</u>	<u>\$6,007,157</u>
JUSTICE AND PUBLIC SAFETY					
General	9,087,462	9,785,694	9,836,965	10,253,454	9,967,286
Security (Courthouse)	71,173	67,247	116,167	108,071	121,600
Law Library	12,389	13,627	14,800	15,398	12,350
Justice Court Technology	29,107	26,705	23,050	65,476	35,000
Pre-Trial Intervention	-	-	-	980	24,000
District Attorney Special	36,602	34,379	25,000	27,412	24,000
District Attorney Hot Check	663	1,574	8,000	2,659	5,000
Sheriff - Commissary	3,406	16,819	9,700	14,734	8,000
Drug Forfeiture	8,448	23,658	-	56,250	-
Judicial Center Construction	2,824,727	6,139,949	-	469,085	-
Construction Fund (Jail Exp)	9,715,087	6,135,135	-	1,022,971	-
Justice Court Building Security	838	4,616	5,350	5,387	5,600
	<u>21,789,904</u>	<u>22,249,405</u>	<u>10,039,032</u>	<u>12,041,878</u>	<u>10,202,836</u>
HEALTH & HUMAN SERVICES					
General	565,454	533,106	587,005	546,029	584,179
Aging Services	321,938	305,545	245,500	358,278	271,634
Grant Fund	287,064	410,570	-	6,687,694	-
FEMA Disaster	23,545	21,961	-	171,224	-
College / Commerce Center	15,000	-	-	-	-
	<u>1,213,002</u>	<u>1,271,182</u>	<u>832,505</u>	<u>7,763,224</u>	<u>855,813</u>
ROADS & BRIDGES					
Roads & Bridges	7,469,594	6,829,439	5,729,119	6,354,876	5,901,855
WASTE MANGEMENT					
Waste Mangement	138,900	140,000	138,000	132,074	135,000
DEBT SERVICE					
Debt Service	3,630,065	3,611,035	3,625,842	21,752,796	3,809,392
OTHER					
Hotel Tax	28,098	16,608	24,000	19,993	20,000
Historical Committee	3,854	3,937	-	2,958	-
Permanent School	906	574	1,150	2,307	1,150
Available School	126,451	117,699	139,992	140,637	137,992
Retiree Health Benef. Trust (OPEB)	-	9,075	-	32,693	56,400
	<u>159,309</u>	<u>147,891</u>	<u>165,142</u>	<u>198,587</u>	<u>215,542</u>
TOTAL EXPENDITURES	<u>\$40,005,044</u>	<u>\$39,790,965</u>	<u>\$26,324,207</u>	<u>\$54,392,633</u>	<u>\$27,127,595</u>
LESS TRANSFERS (BETWEEN) FUNDS	<u>(283,680)</u>	<u>(257,695)</u>	<u>(300,192)</u>	<u>-</u>	<u>(632,543)</u>
	\$39,721,364	\$39,533,270	\$26,024,015	\$54,392,633	\$26,495,052

Total County Budget for 2013 

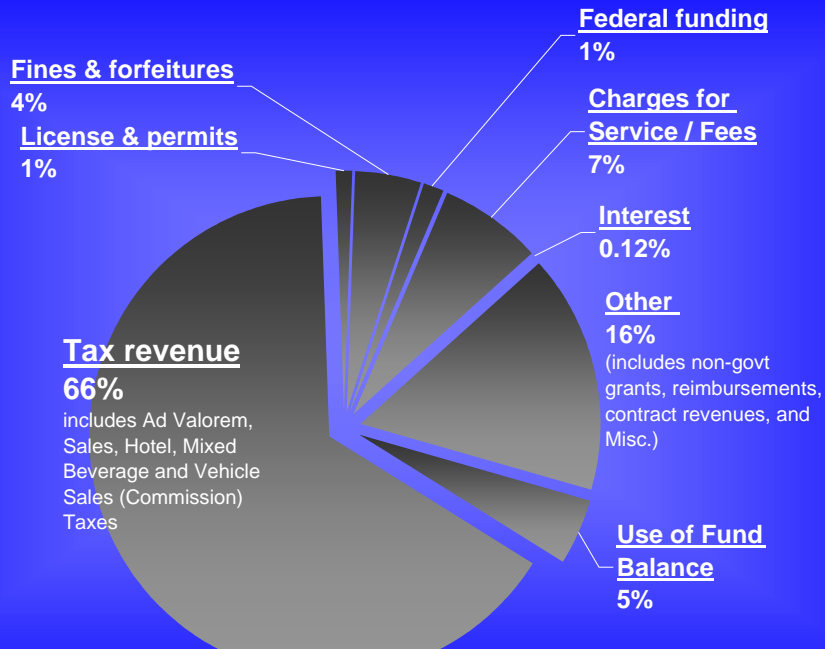
GENERAL FUND REVENUES

Revenues by Category

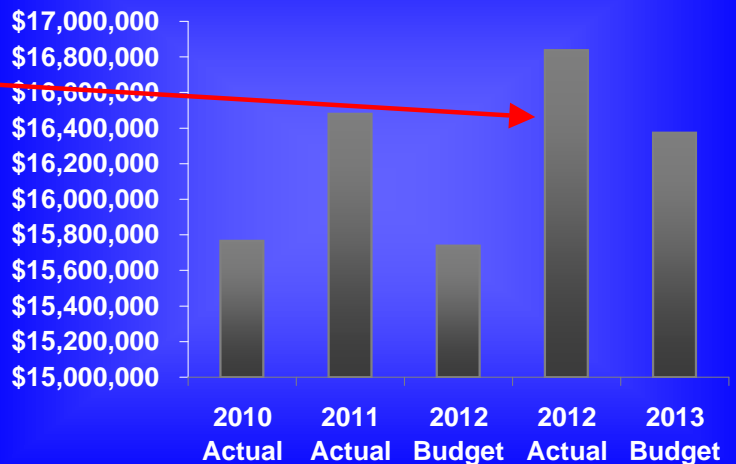
Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
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TAX REVENUE	\$9,593,578	\$10,548,367	\$10,598,409	\$10,524,389	\$10,751,042
LICENSE & PERMITS	168,435	160,603	150,505	164,353	162,230
FINES & FORFEITURES	709,109	710,963	779,758	738,741	736,000
FEDERAL FUNDING	431,066	529,464	202,226	284,318	217,192
CHARGES FOR SERVICES / FEES	1,235,328	1,193,364	1,146,355	1,136,409	1,124,700
INTEREST	41,004	26,484	22,500	19,763	20,000
OTHER (INCL. STATE & NON-GOVT GRANTS)	2,949,418	2,868,582	2,840,016	3,032,656	2,621,727
LOAN PROCEEDS	638,973	442,175	-	938,218	-
USE OF FUND BALANCE					741,197
	\$15,766,910	\$16,480,002	\$15,739,769	\$16,838,848	\$16,374,087

SOURCE OF GENERAL REVENUE - 2012



CHANGE IN GENERAL FUND REVENUE



2012 actual revenue in the General Fund exceeded budget projections by \$1,099,079 as a result of the recording of Tax Note proceeds totaling \$938,218 and an unbudgeted transfer of \$160,281 from the FEMA Disaster Fund to the General Fund.

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
Fund Balance (year beginning)		6,082,958	5,939,757	6,725,402		6,823,539
		(per Audit)	(per Audit)	(per Audit)	(unaudited)	(Auditor est.)
TAX REVENUE						
010-310-110	TAXES - CURRENT	7,392,188	8,026,240	8,148,529	7,967,823	8,387,117
010-310-120	TAXES - DELINQUENT	447,060	549,045	451,067	581,205	451,609
010-318-150	SALES TAX	1,602,300	1,802,088	1,821,529	1,787,612	1,730,168
010-318-152	VEHICLE SALES TAX COMM.	96,829	120,999	130,000	139,906	140,000
010-318-155	MIXED BEVERAGE TAX	51,988	44,520	42,984	38,005	36,448
010-318-160	OTHER TAX	3,212	5,475	4,300	9,839	5,700
	* TAX REVENUE SUMMARY	9,593,578	10,548,367	10,598,409	10,524,389	10,751,042
LICENSE & PERMITS						
010-320-100	BEER & LIQUOR	3,374	3,260	1,500	4,934	3,000
010-321-100	SEWAGE / FLOODPLAIN	67,370	62,188	60,000	67,847	68,000
010-321-105	COMMERCIAL (LIFE SAFETY)	5,529	8,537	5,500	5,759	6,500
010-321-200	UTILITY / PIPELINE PERMIT FEES	2,700	800	1,000	1,200	700
010-321-501	CHILD SAFETY FEE	78,247	75,944	75,000	76,738	77,000
010-321-502	HAULERS LICENSE FEE	3,010	2,475	75	1,875	300
010-321-560	WRECKER PERMIT FEES	430	-	430	-	430
010-321-800	991-ADDRESSING FEE	7,775	7,400	7,000	6,000	6,300
	* LICENSE & PERMIT FEES SUMMARY	168,435	160,603	150,505	164,353	162,230
FINES & FORFEITURES						
010-325-300	SERVICE FEES ON FINES	79,567	62,122	84,000	94,399	78,000
010-325-801	JUSTICE OF PEACE, PCT #1	178,148	198,008	236,758	219,380	226,000
010-325-802	JUSTICE OF PEACE, PCT #2	160,972	166,881	163,000	170,233	168,000
010-325-803	JUSTICE OF PEACE, PCT #3	234,585	210,606	225,000	197,039	207,000
010-325-804	JUSTICE OF PEACE, PCT #4	55,836	73,346	71,000	57,690	57,000
	* FINES & FORFEITURE SUMMARY	709,109	710,963	779,758	738,741	736,000
FEDERAL REVENUE						
010-330-401	911-GRANT (DETCOG)		25,000	-	-	-
010-330-475	VCLG GRANT (Victims' Asst.)	34,446	33,765	36,130	35,476	37,561
010-330-476	DOMESTIC VIOLENCE GRANT -	18,643	45,529	-	-	-
010-330-484	HAVA GRANT - ELECTION EQUIP	42,300	43,535	-	-	-
010-330-488	HOME PROGRAM GRANT	-	-	-	-	-
010-330-511	SECO EEC BLOCK GRANT	-	-	-	-	-
010-330-512	SCAAP (Criminal Alien Asst.)	5,020	10,200	6,500	3,126	6,350
010-330-562	SHERIFF'S DEPT. STEP GRANT	-	-	-	16,184	42,906
010-330-563	TOBACCO COMPLIANCE GRANT	3,988	2,300	-		-
010-330-565	CJD GRANT #2237201	89,323	-	-		-
010-331-687	MASS CARE OPERATIONS REIMB				20,341	
010-330-693	DETCOG ENFORCEMENT GRANT		-	-	-	-
010-330-694	SHSP-LEAP GRANT		10,841	-	-	-

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
FEDERAL (CONTINUED)						
010-330-695	STATE HOMELAND SECURITY	51,270	191,690	-	30,085	-
010-330-696	EMA ASSISTANCE (SLA 50)	43,397	42,490	43,764	46,364	37,199
010-332-110	FEDERAL PAYMENT IN LIEU OF	46,209	53,267	52,032	51,075	51,000
010-332-560	SSA-INCENTIVE PAYMENTS	14,400	4,000	7,800	5,800	7,800
010-333-100	UNCLAIMED CAPITAL CREDITS		-	-	45,212	10,000
010-333-426	INDIGENT DEFENSE GRANT	82,070	66,847	56,000	30,655	24,376
-	* FEDERAL REVENUE SUMMARY	431,066	529,464	202,226	284,318	217,192
FEES/CHARGES FOR SERVICES						
010-340-000	EDUCATION FEE - JUDGE	1,615	1,620	1,600	1,510	1,400
010-340-100	COUNTY JUDGE	3,033	3,240	3,200	2,860	2,750
010-340-220	SHERIFFS FEES	133,527	97,109	100,000	94,873	88,000
010-340-300	ENV. ENFORCEMENT FEES	-	-	-	-	-
010-340-305	FIRE REPORT FEE	10	10	-	70	-
010-340-310	LIFE SAFETY INSPECTION FEES	500	795	600	65	100
010-340-400	COUNTY CLERK FEES	392,246	381,411	374,000	386,651	369,000
010-340-450	ALT. DISPUTE RESOLUTION SYS	2,562	80	200	-	-
010-340-500	TAX COLLECTOR FEES	263,102	269,525	250,000	265,194	260,000
010-340-510	PERS. PROP. RENDITION PENAL	55,010	-	-	-	-
010-340-555	CONSTABLE PCT.1 SERVING FEE	3,255	6,415	3,500	3,225	3,400
010-340-556	CONSTABLE PCT.2 SERVING FEE	6,670	9,020	6,000	4,950	5,500
010-340-557	CONSTABLE PCT.3 SERVING FEE	3,755	2,490	2,100	4,455	4,000
010-340-558	CONSTABLE PCT.4 SERVING FEE	3,450	4,275	3,500	3,975	3,900
010-340-559	CONSTABLE CLASS C SERVICE	250	6,800	7,500	1,813	2,300
010-340-600	DISTRICT ATTORNEY FEES	13,389	13,882	15,000	15,491	16,000
010-340-645	SAA REPRESENTATION FEE		13,750	20,000	7,350	10,000
010-340-695	FIRST AID TRAINING FEE	1,110	144	855	97	100
010-340-700	DISTRICT CLERK FEES	325,818	357,593	332,000	318,139	332,500
010-340-710	DIST. COURT RECORDS TECHN	2,765	3,995	3,500	4,209	4,000
010-340-750	COURT REPORTER FEES	14,115	13,193	14,000	11,468	11,500
010-340-910	TRAFFIC FEE	8,961	7,832	8,500	9,690	10,000
010-340-915	AUTOPSY COPY FEE	45	-	100	45	50
010-340-930	JURY FEES	141	184	200	261	200
010-340-940	VISUAL RECORDING FEE	-	-		18	
-	* CHARGES FOR SERVICES SUM	1,235,328	1,193,364	1,146,355	1,136,409	1,124,700

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
INTEREST						
010-341-100	DEPOSITORY INTEREST	41,004	26,484	22,500	19,763	20,000
-	* INTEREST SUMMARY	41,004	26,484	22,500	19,763	20,000
OTHER						
010-342-047	REIMB. - DA	7,717	438	-	11,792	-
010-342-391	REIMB. BY INMATE - MEDICAL	5,136	4,551	4,500	3,009	4,500
010-342-401	RURAL TRANSIT REIMB.	5,635	5,635	5,635	5,215	5,635
010-342-403	CO. CLERK REIMB.	885	4,184	-	393	-
010-342-404	ELECTION EXPENSE REIMB.	25,138	11,291	20,000	22,959	20,000
010-342-405	TAX STATEMENT REIMBURSEMENT		53	-		-
010-342-409	TAC HEBP RENEWAL CREDIT	-	117,948	128,600	128,600	see Fund 083
010-342-426	REIMB. TRANSPORT OF PRISON	1,494	1,187	-	-	-
010-342-451	DIST. CLERK REIMB.		-	-		-
010-342-455	REIMB. - EXTRADITION FEE				101	
010-342-465	TRINITY CO. PRO-RATA REIMB	54,400	54,740	52,321	52,321	52,823
010-342-466	SAN JAC. CO. PRO RATA REIMB	87,814	88,362	94,425	94,425	95,331
010-342-470	ASST. DA - LONGEVITY PAY	6,580	9,520	8,720	6,400	9,660
010-342-475	REIMB - DA OFFICE	1,048	6,296	-	5,687	-
010-342-476	DETCOG REIMB. - MISC	103,629	70,159	-		-
010-342-485	SB1704 JUROR FEE REIMB.	30,164	21,998	21,250	28,614	16,600
010-342-491	REIMB-HEALTHY COUNTY REWA	1,545	-	-		-
010-342-511	REIMB. MAINTENANCE ENG.	8	-	-		-
010-342-512	REIMB. INMATE HOUSING	328	-	-		-
010-342-525	SCHOLARSHIP SPONSORSHIPS	16,000	16,000	16,000	16,000	16,000
010-342-549	DELQ. TAX OFFICE EXP. REIMB	8,923	7,005	10,727	6,949	10,727
010-342-550	DELQ. TAX PERSONNEL REIMBL	152,479	146,815	161,515	175,507	163,783
010-342-551	TRA PATROL REIMBURSEMENT	225,811	250,975	241,483	242,174	243,030
010-342-552	TRA SECURITY REIMB. (ADM.FE	33,872	37,646	30,000	36,326	30,000
010-342-555	TEXAS VINE PROJECT REIMB.	17,925	18,283	18,283	18,283	-
010-342-560	CH19 VOTER REGIS. REIMBURS	2,754	899	7,000	1,280	7,000
010-342-565	REIMB. WORKERS COMP	104	479	-	10,048	-
010-342-569	REIMB. SHERIFF'S DEPT.	2,866	7,409	-	10,402	-
010-342-570	DETCOG-REIMB. SHERIFF DEPT	3,995	9,308	-	2,025	-
010-342-571	STATE-REIMB. SHERIFF DEPT.	8,097	11,187	-	4,528	-
010-342-581	REIMBURSEMENT - HISTORICAL		-	-		-
010-342-596	REIMBURSEMENT - HR		-	-		-
010-342-600	INSURANCE CLAIMS	51,920	24,084	-	6,466	-
010-342-605	SHERIFF-STATE TRAINING	5,477	-	-		-
010-342-694	REIMBURSE ENV. ENFORCEMEN	15	-	-		-
010-342-695	REIMB. EMRG. MGMT. TRAVEL		573	-	1,227	-
010-342-700	COURT APPOINTED ATTY. REIM	64,366	71,670	72,000	70,738	73,000
010-342-900	MISCELLANEOUS REVENUE	14,545	14,456	12,150	63,588	12,150

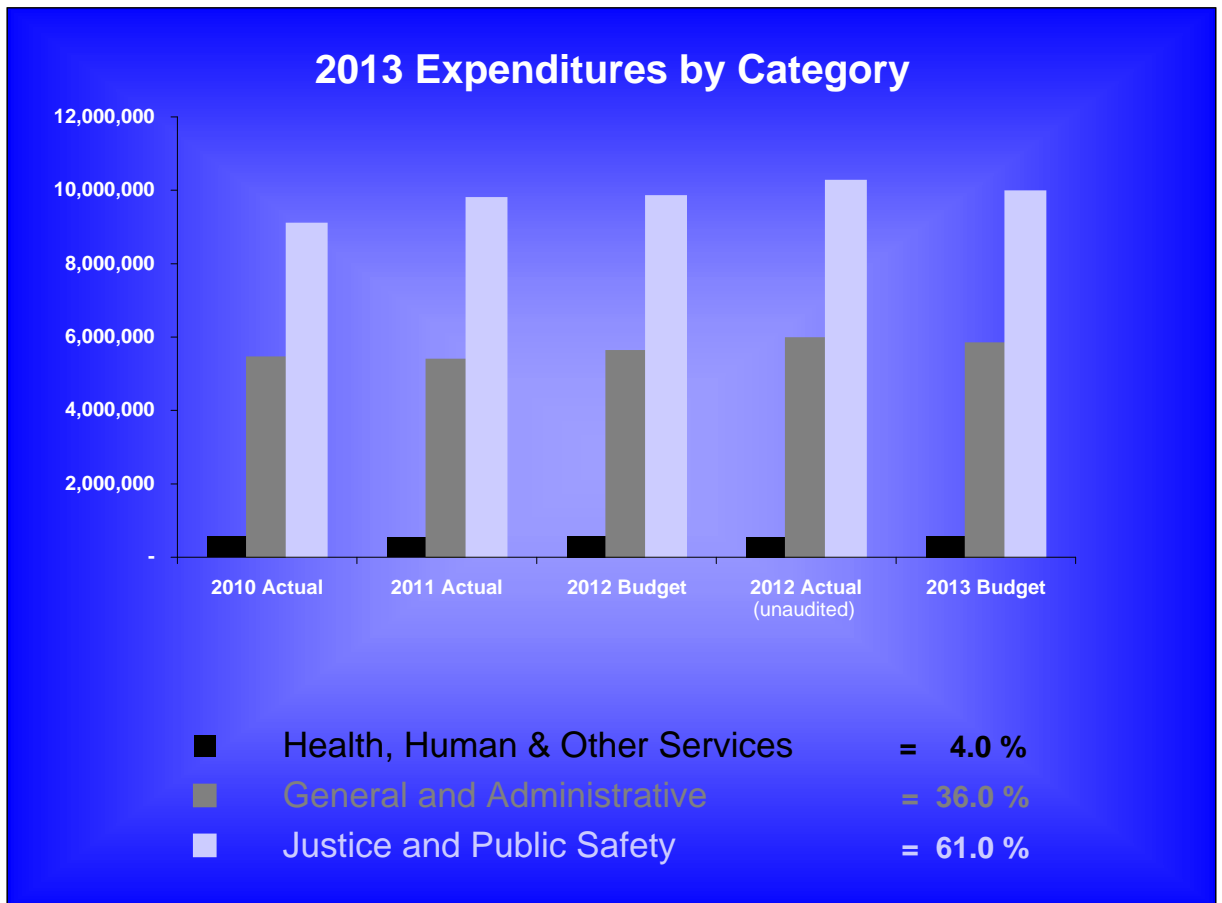
GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
OTHER (CONTINUED)						
010-342-950	HB66 - COUNTY COURT AT LAW	75,000	75,000	75,000	75,000	75,000
010-342-951	HB3211-CO.JUDGE SUPPLMNT	5,000	5,000	5,000	10,000	5,000
010-342-952	HB1123-CO.JUDGE SUPPLMNT	10,348	10,000	10,000	10,000	10,000
010-351-100	KITCHEN (EMPLY. MEALS)	901	-	-		-
010-360-200	MIN. ROYALTY NON-SCHOOL	17,216	2,938	2,850	2,349	2,800
010-367-110	ANIMAL SHELTER	6,631	3,929	3,500	2,587	1,000
010-367-135	SHERIFF - MISC. REVENUE	4,013	2,206	10,000	2,387	10,000
010-367-801	DETCOG 911 MAINTENANCE	25,000	25,000	25,000	25,000	25,000
010-370-032	TRANSFER FROM WASTE MGMT	138,900	140,000	138,000	132,074	135,000
010-370-034	TRANSFER FROM FEMA DISASTER				160,240	
010-370-093	TRANSFER FROM CO. CLERK R./	67,175	68,437	69,307	69,307	69,639
010-370-100	RENT	33,000	28,225	25,500	23,625	25,500
010-370-175	COUNTY ACTION (SURLUS) PROCEEDS		6,096	5,000	4,066	5,000
010-370-409	POSTAGE REIMBURSEMENT	1,022	1,005	-	931	-
010-370-410	TELEPHONE REIMBURSEMENT	643	35	-		-
010-370-420	INMATE PHONE - JAIL	43,859	56,631	50,000	66,437	66,000
010-370-425	INMATE PHONE - IAH FACILITY	157,093	153,359	150,000	136,435	130,000
010-370-426	IAH FACILITY - PER DIEM	1,408,281	1,260,893	1,350,000	1,272,361	1,286,465
010-370-475	DA WELFARE FRAUD RECOVERY	280	280	250		250
010-370-630	INDIGENT HEALTH REIMB.	47	236	-	456	-
010-370-695	TOBACCO SETTLEMENT	12,929	14,919	15,000	13,378	13,350
010-370-696	SALE OF GIS/MAPPING DATA	1,410	1,243	1,000	965	1,485
	* OTHER REVENUES - SUMMARY	2,949,418	2,868,582	2,840,016	3,032,656	2,621,727
OTHER FINANCING SOURCES						
010-390-409	LOAN PROCEEDS / TAX NOTES	638,973	442,175	-	938,218	-
010-390-408	PREMIUM ON TAX NOTES			-		-
	* DEBT PROCEEDS SUMMARY	638,973	442,175	-	938,218	-
**	USE OF FUND BALANCE			298,452		741,197
	** TOTAL REVENUE	15,766,910	16,480,002	15,739,769	16,838,848	16,374,087



GENERAL FUND EXPENDITURES



Expenditures by Department					
Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12

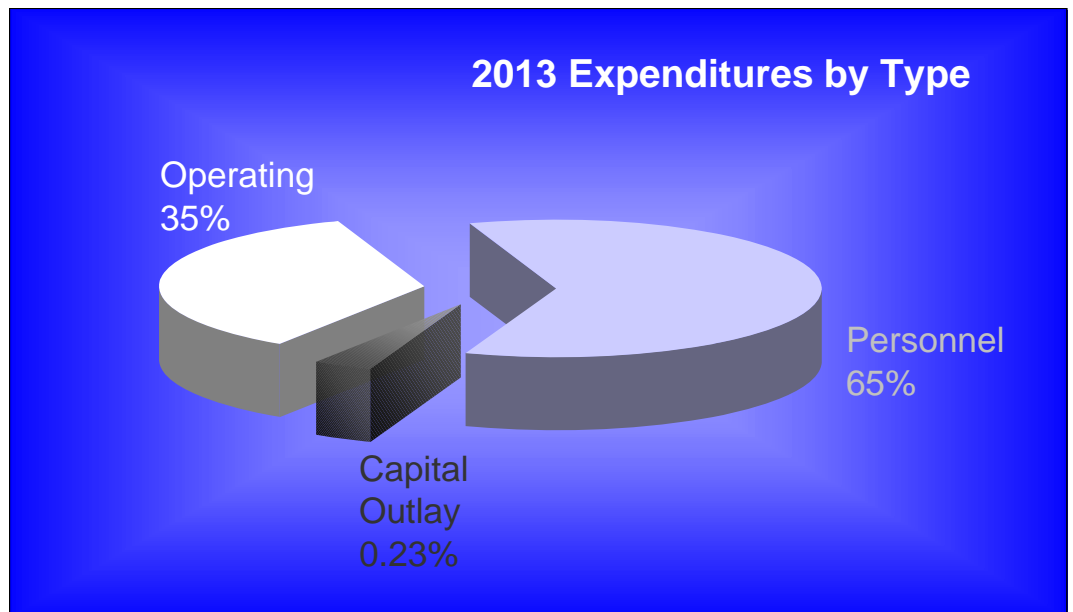
GENERAL AND ADMINISTRATIVE

County Judge	\$207,072	\$213,402	\$215,436	\$214,320	\$218,305
Commissioners Court	529,786	518,367	525,433	498,928	597,603
County Clerk	527,139	500,283	481,933	500,176	516,725
County Treasurer	147,874	153,557	158,880	132,567	158,024
County Auditor	262,477	268,114	276,230	265,168	278,732
Tax Assessor/Collector	595,079	607,109	637,300	613,238	640,240
Delinquent Tax Collector	152,455	157,827	164,351	172,683	166,227
Data Processing	327,122	275,734	310,111	299,849	311,689
Human Resources	131,558	132,475	140,119	133,120	141,388
Maintenance/Custodial	140,409		** See Maintenance **		
Maintenance	788,157	704,500	750,670	994,030	792,937
General Operating	1,029,305	1,155,416	1,238,609	1,465,132	1,291,233
All Other -Non Departme	605,106	696,723	713,180	679,349	709,520
	5,443,537	5,383,508	5,612,250	5,968,560	5,822,622

GENERAL FUND EXPENDITURES (CONT.)

Expenditures by Department

Departments	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
JUSTICE AND PUBLIC SAFETY					
Jury	46,520	58,177	60,500	55,291	60,500
County Court at Law	485,439	472,568	480,240	526,616	483,147
District Clerk	420,414	453,891	469,963	399,044	476,926
Judicial	128,032	118,555	176,468	151,256	163,089
258th District Court	<i>Prev. budgeted</i>	330,834	371,089	370,137	372,812
411th District Court	<i>in Judicial</i>	260,703	325,253	352,359	326,497
Justice of the Peace #1	152,803	158,335	164,695	158,125	166,017
Justice of the Peace #2	133,162	133,984	162,143	158,519	150,760
Justice of the Peace #3	139,242	144,826	147,944	144,982	149,598
Justice of the Peace #4	132,914	135,810	140,554	137,459	142,331
Criminal District Attorney	928,764	968,850	945,927	1,009,967	952,941
Sheriff	3,726,668	3,823,813	3,418,455	3,898,425	3,476,720
Jail	2,004,728	1,873,804	2,204,679	2,123,339	2,264,822
Constable Pct. #1	71,196	49,677	55,165	45,940	55,791
Constable Pct. #2	35,579	35,606	44,633	38,567	45,190
Constable Pct. #3	41,774	77,461	43,570	42,221	44,124
Constable Pct. #4	36,768	74,233	51,473	49,757	52,091
State Law Enforcement	60,206	68,511	59,463	64,786	59,998
Emergency Management	326,822	315,535	284,372	318,228	290,939
Volunteer Fire Department	147,042	159,426	158,874	139,963	158,874
Environmental Enforcement	69,390	71,096	71,506	68,471	74,118
	9,087,462	9,785,694	9,836,965	10,253,454	9,967,286
HEALTH, HUMAN & OTHER SERVICES					
Social Services	310,089	286,501	314,024	303,597	308,647
Veterans Services	83,465	64,694	54,210	50,994	54,785
Library / Museum	83,631	82,192	86,072	87,056	87,025
Extension Office	88,269	99,719	132,699	104,381	133,722
	565,454	533,106	587,005	546,029	584,179
Total Expenditures	\$15,096,454	\$15,702,308	\$16,036,220	\$16,768,042	\$16,374,087



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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-400-101	SALARY - COUNTY JUDGE	52,711	52,624	52,711	53,001	52,711
010-400-102	COUNTY JUDGE SUPPLEMENT	14,693	15,000	15,000	15,000	15,000
010-400-103	CELL PHONE ALLOWANCE	840	839	840	845	840
010-400-105	SALARIES	65,110	65,701	65,813	67,094	66,713
010-400-200	LONGEVITY PAY	3,360	3,480	3,540	3,540	3,600
010-400-201	SOCIAL SECURITY	11,848	11,841	12,010	11,918	12,084
010-400-202	COUNTY GROUP INSURANCE	19,239	22,930	23,752	21,842	24,578
010-400-203	RETIREMENT	16,484	17,481	17,813	18,008	18,371
010-400-204	WORKERS COMPENSATION	224	239	164	509	575
010-400-206	UNEMPLOYMENT INSURANCE	83	177	95	107	137
010-400-225	VEHICLE ALLOWANCE	19,094	19,062	19,094	19,199	19,094
	Sub-Total : Personnel	203,684	209,374	210,833	211,060	213,702
010-400-315	OFFICE SUPPLIES	1,393	1,035	1,400	1,337	1,400
010-400-419	CABLE (EMERG, BROADCASTS)	439	518	425	347	425
010-400-427	TRAVEL/TRAINING	1,284	2,097	2,400	1,233	2,400
010-400-480	BONDS	71	178	178	142	178
010-400-481	DUES	200	200	200	200	200
	Sub-Total : Operating	3,388	4,029	4,603	3,259	4,603
010-400-572	OFFICE FURNISHINGS/EQUIPM	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CO JUDGE	207,072	213,402	215,436	214,320	218,305

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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-401-105	SALARIES	24,590	22,389	24,737	24,874	24,737
010-401-108	SALARIES / PART-TIME	820	2,340	1,250	-	1,250
010-401-200	LONGEVITY PAY		60	60	60	120
010-401-201	SOCIAL SECURITY	1,247	1,667	1,993	1,871	1,997
010-401-202	COUNTY GROUP INSURANCE	6,413	6,374	7,917	7,281	8,193
010-401-203	RETIREMENT	2,615	2,744	2,955	2,834	3,036
010-401-204	WORKERS COMPENSATION	34	38	31	81	108
010-401-206	UNEMPLOYMENT INSURANCE	30	65	36	38	52
	Sub-Total : Personnel	35,749	35,676	38,980	37,039	39,493
010-401-027	COURTHOUSE SECURITY SUBS	33,297	34,940	79,567	79,567	86,550
010-401-315	OFFICE SUPPLIES	1,682	1,523	1,530	1,474	1,530
010-401-334	SOUTHLAND PARK IMPROVEM	620	935	800	620	800
010-401-352	CONTINGENCIES	14,323	14,254	50,000	8,924	50,000
010-401-360	RETIREE HEALTH & TRUST	20,089	226,661	128,600	128,600	200,000
010-401-361	REDISTRICTING SERVICES	1,500	6,500	6,500	6,500	-
010-401-400	ATTORNEY FEES/COMM COUR	15,230	23,690	35,000	30,726	35,000
010-401-401	AUDITING FEES	67,514	58,477	61,126	67,675	60,900
010-401-402	RESNET	1,800	-	1,800	-	1,800
010-401-403	GFOA BUDGET AWARD PRGM	330	330	330	330	330
010-401-404	COUNTYWIDE EVENTS	-	-	-	-	-
010-401-425	RURAL TRANSIT	35,000	35,000	35,000	35,000	35,000
010-401-427	TRAVEL/TRAINING	2,171	1,975	3,600	1,285	3,600
010-401-460	INMATE PHONE CARDS	45,000	54,065	45,000	45,000	45,000
010-401-479	AGING SUBSIDY	-	-	-	-	-
010-401-480	SCHOLARSHIP DISBURSEMENT	16,000	16,000	16,000	16,000	16,000
010-401-481	DUES - CJ/CC ASSOC & DETDA	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 PROGI	100	200	2,500	250	2,500
010-401-487	SERVICE AWARDS BANQUET	7,281	6,040	7,000	7,009	7,000

COMMISSIONERS COURT (CONT.)

Detail Expenditures (Continued)

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-401-500	SALARY TRANSITION COST	-		-		
010-700-061	TRANSFER TO DEBT SERVICE	230,000		-		
010-700-094	TRANSFER TO RECORDS MGM	-		-		
	Sub-Total : Operating	494,037	482,691	486,453	431,060	558,110
010-401-572	OFFICE EQUIPMENT/FURNISH	-		-		-
010-401-573	CAPITAL OUTLAY	-		-	30,828	-
	Sub-Total : Capital Outlay	-	-	-	30,828	-
	* EXP. SUMMARY - COMM COU	529,786	518,367	525,433	498,928	597,603

COUNTY CLERK



SCHELANA WALKER
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

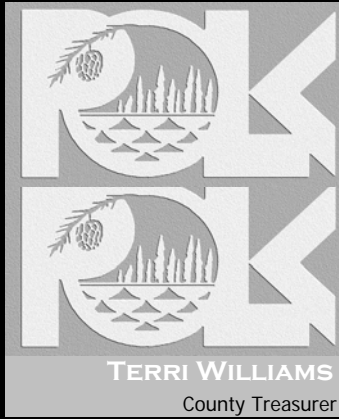
Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-403-101	SALARY - COUNTY CLERK	45,719	45,643	45,719	45,970	45,719
010-403-105	SALARIES	223,522	214,895	228,026	221,675	228,026
010-403-107	ELECTION WORK/PART-TIME	21,168	31,022	25,290	40,192	25,290
010-403-108	SALARIES / PART-TIME	-	-	-	-	-
010-403-200	LONGEVITY PAY	1,860	2,460	3,060	2,880	3,180
010-403-201	SOCIAL SECURITY	20,328	21,184	23,110	21,451	23,119
010-403-202	COUNTY GROUP INSURANCE	64,130	75,773	79,174	71,440	81,926
010-403-203	RETIREMENT	28,778	29,105	34,276	31,587	35,148
010-403-204	WORKERS COMPENSATION	397	410	360	925	1,251
010-403-206	UNEMPLOYMENT INSURANCE	276	566	358	357	505
	Sub-Total : Personnel	406,177	421,058	439,373	436,476	444,165
010-403-315	OFFICE SUPPLIES	12,804	12,253	14,000	13,967	14,000
010-403-423	MOBILE PHONES/PAGERS	639	1,423	525	1,822	525
010-403-427	TRAVEL/TRAINING	7,485	7,583	7,750	4,835	7,750
010-403-480	BONDS/ LIABILITY INSURANCE		932	-		-
010-403-481	DUES	220	233	285	355	285
010-403-484	ELECTION EXPENSE	56,751	13,267	20,000	42,722	50,000
	Sub-Total : Operating	77,899	35,690	42,560	63,701	72,560
010-403-571	ELECTION EQUIP. - HAVA GRA	42,300	43,535	-		-
010-403-572	OFFICE EQUIPMENT	763	-	-		-
	Sub-Total : Capital Outlay	43,063	43,535	-	-	-
	*EXP. SUMMARY-COUNTY CLE	527,139	500,283	481,933	500,176	516,725



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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-497-101	SALARY -TREASURER	45,719	45,643	45,719	45,970	45,719
010-497-105	SALARIES	54,717	56,036	57,877	46,284	57,877
010-497-108	SALARIES / PART-TIME	548	242	1,367	1,128	1,367
010-497-200	LONGEVITY PAY	2,040	2,160	2,280	1,200	120
010-497-201	SOCIAL SECURITY	7,693	7,775	8,204	7,160	8,039
010-497-202	GROUP INSURANCE	19,219	22,899	23,752	11,901	24,578
010-497-203	RETIREMENT	10,925	11,521	12,168	10,752	12,221
010-497-204	WORKERS COMPENSATION	146	160	128	310	435
010-497-206	UNEMPLOYMENT INSURANCE	69	149	84	79	117
	Sub-Total : Personnel	141,074	146,586	151,580	124,784	150,474
010-497-315	OFFICE SUPPLIES	4,878	3,076	4,625	3,689	3,350
010-497-423	MOBILE PHONE	-	-	-	-	-
010-497-427	TRAVEL/ TRAINING	1,748	3,361	2,500	3,784	4,000
010-497-480	BONDS	-	-	-	135	-
010-497-481	DUES	175	533	175	175	200
	Sub-Total : Operating	6,800	6,971	7,300	7,784	7,550
010-497-572	OFFICE EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO. TREASURER	147,874	153,557	158,880	132,567	158,024

COUNTY AUDITOR



RAY STELLY
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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-495-102	SALARY- AUDITOR	58,200	58,104	58,200	58,519	58,200
010-495-105	SALARIES	119,943	122,739	122,971	119,299	122,971
010-495-108	SALARIES / PART-TIME	-	-	1,000	224	1,000
010-495-200	LONGEVITY PAY	1,260	1,560	1,860	1,860	1,800
010-495-201	SOCIAL SECURITY	13,676	13,909	14,404	13,780	14,399
010-495-202	COUNTY GROUP INSURANCE	32,028	38,178	39,587	35,050	40,963
010-495-203	RETIREMENT	19,499	20,663	21,363	20,916	21,891
010-495-204	WORKERS COMPENSATION	258	288	224	595	779
010-495-206	UNEMPLOYMENT INSURANCE	225	487	264	284	372
010-495-225	TRAVEL ALLOWANCE	4,257	4,250	4,257	4,280	4,257
	Sub-Total : Personnel	249,347	260,178	264,130	254,809	266,632
010-495-315	OFFICE SUPPLIES	7,624	5,356	5,500	4,210	5,500
010-495-390	SUBSCRIPTIONS	20	28	300	28	300
010-495-427	TRAVEL/ TRAINING	3,581	2,037	5,500	5,606	5,500
010-495-480	BONDS/ LIABILITY INSURANCE	150	221	400	221	400
010-495-481	DUES	255	295	400	295	400
	Sub-Total : Operating	11,631	7,936	12,100	10,359	12,100
010-495-572	OFFICE EQUIPMENT/FURNISH	1,500	-	-	-	-
	Sub-Total : Capital Outlay	1,500	-	-	-	-
	*EXP. SUMMARY - CO. AUDIT	262,477	268,114	276,230	265,168	278,732



MARION "BID" SMITH
Tax Assessor/Collector

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

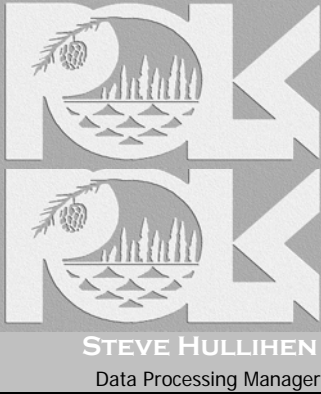
Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-499-101	SALARY- TAX ASSESS/ COLLEC	45,719	45,643	45,719	45,970	45,719
010-499-105	SALARIES	329,318	334,588	337,665	333,057	337,665
010-499-108	SALARIES / PART-TIME	1,254	-	1,641		1,641
010-499-200	LONGEVITY PAY	8,880	7,320	8,100	8,100	6,900
010-499-201	SOCIAL SECURITY	28,319	28,432	30,074	28,081	29,982
010-499-202	GROUP INSURANCE	86,346	105,101	110,843	98,582	114,697
010-499-203	RETIREMENT	40,779	42,920	44,604	43,970	45,581
010-499-204	WORKERS COMPENSATION	548	595	469	1,257	1,623
010-499-206	UNEMPLOYMENT INSURANCE	417	886	485	524	681
	Sub-Total : Personnel	541,582	565,485	579,600	559,541	584,490
010-499-315	OFFICE SUPPLIES	7,117	5,820	6,200	6,575	10,750
010-499-330	FURNISHED TRANSPORTATION	867	674	1,000	691	1,500
010-499-423	MOBILE PHONE	-	-	-		-
010-499-427	TRAVEL/ TRAINING	2,147	2,698	3,000	2,907	5,000
010-499-481	DUES / BONDS	1,710	2,215	1,500	1,320	1,500
010-499-484	CH19 VOTER REGISTRATION	2,286	1,367	7,000	3,528	7,000
010-499-487	TAX STATEMENT EXPENSE	38,411	28,851	39,000	38,677	30,000
	Sub-Total : Operating	52,539	41,624	57,700	53,698	55,750
010-499-572	OFFICE EQUIPMENT		-	-		-
010-499-573	CAPITAL OUTLAY	958	-	-		-
	Sub-Total : Capital Outlay	958	-	-		-
	*EXP. SUMMARY- TAX ASSESS	595,079	607,109	637,300	613,238	640,240

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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-503-103	CELL PHONE ALLOWANCE	292	399	400	402	400
010-503-105	SALARIES	81,898	81,117	83,709	81,697	83,709
010-503-200	LONGEVITY PAY	2,220	1,200	1,260	1,260	1,320
010-503-201	SOCIAL SECURITY	6,133	6,685	6,531	5,261	6,535
010-503-202	GROUP INSURANCE	11,776	15,286	15,835	14,561	16,385
010-503-203	RETIREMENT	8,935	9,154	9,686	9,470	9,935
010-503-204	WORKERS COMPENSATION	510	539	429	440	352
010-503-206	UNEMPLOYMENT INSURANCE	104	216	120	129	169
	Sub-Total : Personnel	111,869	114,596	117,970	113,219	118,807
010-503-315	OFFICE SUPPLIES	957	361	500	252	500
010-503-330	FURNISHED TRANSPORTATION	610	1,550	1,000	432	1,000
010-503-352	COMPUTER EXPENSE/ SUPPLIES	10,751	8,633	10,500	10,468	10,500
010-503-410	CONTRACT SERVICES	7,761	8,226	10,000	4,835	10,000
010-503-423	Mobile Phones / Pagers	196	-	300		300
010-503-427	TRAVEL/ TRAINING	1,675	-	1,500	1,306	1,500
010-503-428	CIRA WEBSITE SERVICE	750	550	750	750	1,536
010-503-429	CIRA SOFTWARE PROGRAM	15,215	-	16,038		15,633
010-503-452	COMPUTER MAINTENANCE/ EXPENSE	122,034	141,818	151,554	138,198	151,913
	Sub-Total : Operating	159,950	161,138	192,142	156,240	192,882
010-503-571	AS-400 ADDL. EQUIP. (restricted)	-	-	-		-
010-503-572	OFFICE EQUIPMENT	-	-	-		-
010-503-573	CAPITAL OUTLAY PURCHASES	55,303	-	-	30,389	-
	Sub-Total : Capital Outlay	55,303	-	-	30,389	-
	*EXP. SUMMARY- DATA PROCESSING	327,122	275,734	310,111	299,849	311,689



DELINQUENT TAX COLLECTION

Department Description

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

Goal/s: Not provided

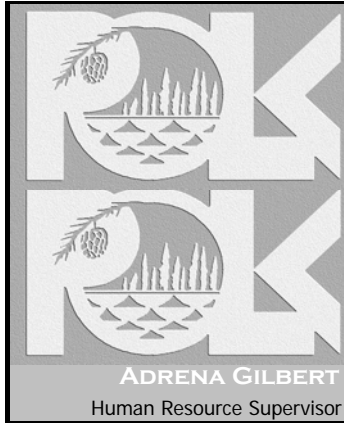
Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-501-105	SALARIES- PERSONNEL	105,877	106,022	106,983	119,165	106,983
010-501-200	LONGEVITY PAY	2,700	1,740	1,920	1,920	2,220
010-501-201	SOCIAL SECURITY	7,959	7,892	8,331	9,168	8,354
010-501-202	COUNTY GROUP INSURANCE	19,236	22,930	23,752	20,802	24,578
010-501-203	RETIREMENT	11,500	11,926	12,356	13,755	12,700
010-501-204	WORKERS COMPENSATION	154	166	129	392	449
010-501-206	UNEMPLOYMENT INSURANCE	134	281	152	187	216
	Sub-Total : Personnel	147,561	150,957	153,624	165,389	155,500
010-501-315	OFFICE SUPPLIES	2,315	1,966	3,000	2,104	3,000
010-501-420	TELEPHONE	1,688	1,688	1,707	1,864	1,707
010-501-423	MOBILE PHONE	-	-	-	-	-
010-501-427	TRAVEL/TRAINING	36	3,097	2,900	2,387	2,900
010-501-430	DUES	-	120	120	-	120
	Sub-Total : Operating	4,039	6,870	7,727	6,354	7,727
010-501-572	OFFICE FURNISHING/EQUIPMENT	855	-	3,000	940	3,000
	Sub-Total : Capital Outlay	855	-	3,000	940	3,000
	*EXP. SUMMARY - DELINQUENT TAX COLLECTION	152,455	157,827	164,351	172,683	166,227



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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-696-103	CELL PHONE ALLOWANCE	623	599	600	603	600
010-696-105	SALARIES- PERSONNEL	77,983	76,849	78,830	76,455	78,830
010-696-108	SALARIES / PART-TIME	327	253	885	1,549	885
010-696-200	LONGEVITY PAY	300	480	660	660	600
010-696-201	SOCIAL SECURITY	5,754	5,495	6,195	5,540	6,190
010-696-202	COUNTY GROUP INSURANCE	18,259	22,930	23,752	19,839	24,578
010-696-203	RETIREMENT	8,406	8,653	9,187	9,005	9,410
010-696-204	WORKERS COMPENSATION	112	121	97	257	335
010-696-206	UNEMPLOYMENT INSURANCE	97	204	113	122	160
	Sub-Total : Personnel	111,861	115,584	120,319	114,033	121,588
010-696-315	OFFICE SUPPLIES	2,748	2,815	3,000	2,619	3,000
010-696-405	EMPLOYEE PHYSICALS	11,514	10,935	13,000	14,265	13,000
010-696-427	TRAVEL/TRAINING	2,515	1,931	3,000	1,225	3,000
010-696-430	ADVERTISING / PUBLICATIONS	1,075	1,211	800	979	800
010-696-491	HEALTHY COUNTY REWARD E	860	-	-	-	-
	Sub-Total : Operating	18,711	16,891	19,800	19,088	19,800
010-696-572	OFFICE FURNISHING/EQUIPME	985	-	-	-	-
	Sub-Total : Capital Outlay	985	-	-	-	-
	*EXP. SUMMARY - HUMAN RES	131,558	132,475	140,119	133,120	141,388



MAINTENANCE/CUSTODIAL

Department Description

In FY2009, administration of the Custodial Department was assumed by Maintenance Engineering and, in the FY2011 Budget, expenses were combined into one Department - "Maintenance" (see below), overseen by the Maintenance Engineer. Custodial Staff handle activities related to the upkeep of all County buildings and grounds and also address certain needs of individual offices; such as processing mail and maintaining and distributing a central supply of paper and other disposable goods.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>See "Maintenance"</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-510-105	SALARIES	58,510				
010-510-108	SALARIES / PART-TIME	4,318				
010-510-200	LONGEVITY PAY	1,200				
010-510-201	SOCIAL SECURITY	4,847				
010-510-202	GROUP INSURANCE	14,742				
010-510-203	RETIREMENT	6,791				
010-510-204	WORKERS COMPENSATION	1,597				
010-510-206	UNEMPLOYMENT INSURANCE	78				
	Sub-Total : Personnel	92,083				
010-510-300	UNIFORMS /DOOR MATS	370				
010-510-315	OFFICE SUPPLIES	-				
010-510-330	FURNISHED TRANSPORTATION	485				
010-510-332	SUPPLIES/ REPAIRS - CUSTODIAL	41,865				
010-510-335	PEST CONTROL	-				
010-510-423	MOBILE PHONE/ PAGER	-				
010-510-427	TRAVEL/ TRAINING	312				
010-510-452	SUPPLIES/ REPAIRS - EQUIP.					
	Sub-Total : Operating	43,032				
010-510-573	CAPITAL OUTLAY PURCHASES	5,294				
	Sub-Total : Capital Outlay	5,294				
	*EXP. SUMMARY - MAINT./CUSTODIAL	140,409				

Continued in "Maintenance" - see below

MAINTENANCE



JAY BURKS

Maintenance Supervisor

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-511-103	CELL PHONE ALLOWANCE	111	-	-	-	-
010-511-105	SALARIES	198,209	263,233	290,835	272,311	290,638
010-511-108	SALARIES / PART-TIME	-	-	-	-	-
010-511-200	LONGEVITY PAY	1,560	1,980	2,400	2,040	1,380
010-511-201	SOCIAL SECURITY	14,135	19,107	22,432	19,781	22,339
010-511-202	GROUP INSURANCE	41,880	67,495	87,091	65,608	90,119
010-511-203	RETIREMENT	21,221	29,462	33,270	31,161	33,962
010-511-204	WORKERS COMPENSATION	4,071	6,458	5,535	7,106	6,828
010-511-206	UNEMPLOYMENT INSURANCE	246	693	411	422	577
	Sub-Total : Personnel	281,432	388,429	441,975	398,428	445,842
010-511-300	UNIFORMS	3,024	1,331	1,500	519	1,500
010-511-315	OFFICE SUPPLIES	2,185	1,000	1,000	799	1,000
010-511-330	FURNISHED TRANSPORTATION	25,883	26,590	25,000	34,724	25,000
010-511-332	SUPPLIES/REPAIRS CUSTODIAL		43,307	47,400	43,009	47,400
010-511-335	PEST CONTROL	5,255	5,100	8,000	5,580	8,000
010-511-423	MOBILE PHONE/ PAGER	4,784	4,254	4,000	4,721	4,000
010-511-427	TRAVEL/ TRAINING	3,101	5,027	2,500	16,454	2,500
010-511-449	GROUNDS MAINTENANCE					38,400
010-511-450	REPAIR/ REPLACEMENT - BUILDINGS	178,717	173,687	175,000	176,461	175,000
010-511-451	MAINTENANCE INSPECTIONS	14,856	19,695	22,795	20,154	22,795
010-511-452	SUPPLIES/ REPAIRS - OFFICE	4,344	2,258	3,000	3,363	3,000
010-511-454	AUTOMOTIVE MAINTENANCE	13,479	10,253	15,000	11,928	15,000
010-511-460	BUILDING SIGNAGE	3,969	2,228	3,500	2,626	3,500
	Sub-Total : Operating	259,596	294,731	308,695	320,336	347,095
010-511-571	CAPITAL OUTLAY - ANIMAL SH	32,789	12,340	-	57,455	-
010-511-573	CAPITAL OUTLAY PURCHASES	94,780	9,000	-	-	-
010-511-574	CAPITAL OUTLAY BUILDINGS	119,560	-	-	217,810	-
	Sub-Total : Capital Outlay	247,129	21,340	-	275,265	-
-	*EXP. SUMMARY - MAINT./ENC	788,157	704,500	750,670	994,030	792,937



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	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-409-202	RENEWAL CREDIT (BUDGETARY)	(4)	-	-	(1)	-
010-409-204	WORKERS COMP CREDIT		-	-		-
010-409-206	UNEMPLOYMENT INSURANCE	9,425	0	-	16,993	-
010-409-311	POSTAGE	64,781	44,355	68,000	73,493	66,000
010-409-312	OFFICE/COMPUTER SUPPLIES	12,766	16,456	18,500	18,815	18,500
010-409-331	POSTAGE/COPY MACH. EXP.	101,549	86,854	95,720	105,894	100,000
010-409-419	CABLE TV - JUDICIAL CENTER			425	485	495
010-409-420	TELEPHONE	147,439	162,407	199,640	192,646	192,000
010-409-440	ELECTRICITY	275,654	395,244	390,000	574,015	472,000
010-409-441	GAS/HEAT	29,038	33,189	45,000	46,674	55,000
010-409-442	WATER	55,499	63,924	68,000	65,171	58,000
010-409-482	PROPERTY INSURANCE	88,791	166,648	163,200	140,014	140,114
010-409-490	AUTOMOBILE INSURANCE	116,068	99,607	110,000	104,325	110,000
010-409-492	GENERAL LIABILITY INSURANCE	30,401	33,935	34,000	34,556	35,000
010-409-493	PUBLIC OFFICIALS LIABILITY	33,957	21,442	25,000	32,436	33,000
010-409-495	COUNTY EMP. CRIME POLICY	841	841	1,124	1,124	1,124
	Sub-Total : Operating	966,204	1,124,901	1,218,609	1,406,640	1,281,233
010-409-553	BOND ISSUE COSTS	36,839	30,025	-	41,285	-
010-409-572	OFFICE FURNISHINGS/EQUIPMENT	13,562	490	20,000	17,207	10,000
010-409-573	CAPITAL OUTLAYS	12,700	-	-		-
	Sub-Total : Capital Outlay	63,101	30,515	20,000	58,493	10,000
	*EXP. SUMMARY-GENERAL OPERATING	1,029,305	1,155,416	1,238,609	1,465,132	1,291,233



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	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-691-402	CHILD WELFARE	7,500	10,000	10,000	7,500	10,000
010-691-404	MHMR/BURKE CENTER	43,629	43,629	43,629	43,629	43,629
010-691-405	AUTOPSIES	99,557	138,761	153,000	124,549	153,000
010-691-406	APPRAISAL DISTRICT	359,298	410,168	403,891	403,891	400,216
010-691-407	REGION I WATER PLANNING	142	128	149	150	149
010-691-415	ADAC COUNSELING SERVICES	2,500	2,500	2,500	2,500	2,500
010-691-430	ADVERTISING/PUBLICATIONS	4,434	4,803	5,000	3,641	5,000
010-691-460	RENT	12,000	2,000	-	-	-
010-691-466	PARKING LOT LEASE	6,600	6,000	6,600	6,600	6,600
010-691-470	ORGANIZATION MEMBERSHIP	24,461	23,961	24,611	24,461	24,611
010-691-471	CERTF. RETIREMENT COMMUN	18,783	15,164	17,000	12,000	17,000
010-691-481	DETCOG / TAC / NACO DUES	6,266	4,994	5,800	5,780	5,815
010-691-490	MISCELLANEOUS	1,284	2,244	5,000	15,765	5,000
010-691-495	COURTHOUSE LANDSCAPING	17,652	31,371	35,000	27,884	35,000
010-691-670	SOIL CONSERVATION	1,000	1,000	1,000	1,000	1,000
	Sub-Total : Operating	605,106	696,723	713,180	679,349	709,520
010-691-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	605,106	696,723	713,180	679,349	709,520



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	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-435-408	PRO-RATA JUDGE	1,705	1,747	2,500	1,651	2,500
010-435-485	JURY-PETIT, GRAND, COMMIS	43,046	53,867	55,000	51,855	55,000
010-435-490	CONTINGENCIES	1,768	2,563	3,000	1,785	3,000
	Sub-Total : Operating	46,520	58,177	60,500	55,291	60,500
	*EXP. SUMMARY- JURY	46,520	58,177	60,500	55,291	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

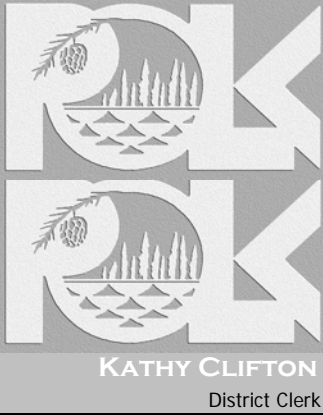
Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-426-101	SALARY - CCL JUDGE	124,000	123,796	124,000	124,681	124,000
010-426-105	SALARIES	121,053	121,584	122,553	122,536	122,553
010-426-108	SALARIES-PART TIME	-	-	5,253		5,253
010-426-200	LONGEVITY PAY	2,520	2,700	2,880	2,880	3,060
010-426-201	SOCIAL SECURITY	16,751	16,797	19,484	16,855	19,497
010-426-202	COUNTY GROUP INSURANCE	25,652	30,573	31,669	29,122	32,771
010-426-203	RETIREMENT	26,275	27,456	28,897	28,414	29,641
010-426-204	WORKERS COMPENSATION	349	382	743	1,346	1,536
010-426-206	UNEMPLOYMENT INSURANCE	150	322	181	192	256
	Sub-Total : Personnel	316,750	323,610	335,660	326,027	338,567
010-426-315	OFFICE SUPPLIES	453	1,232	600	473	600
010-426-352	PRODUCTIVITY ENHANCEMEN	209	3,564	1,100		1,100
010-426-400	ATTORNEY FEES- CCL	160,901	140,794	135,000	187,496	135,000
010-426-402	INTERPRETER FEES - CCL	-	-	1,000		1,000
010-426-405	PSYCHOLOGICAL EVALUATIONS	-	-	-		-
010-426-426	TRAVEL/TRAINING	2,120	43	1,200	589	1,200
010-426-481	FEES/DUES	686	583	780	464	780
010-426-485	JURY FEES	2	2,106	2,500	(18)	2,500
010-426-486	CONTRACT COURT REPORTER	2,900	637	2,400	11,585	2,400
	Sub-Total : Operating	167,271	148,958	144,580	200,589	144,580
010-426-572	OFFICE FURNISHINGS/EQUIPM	1,418	-	-	-	-
	Sub-Total : Capital Outlay	1,418	-	-	-	-
	*EXP. SUMMARY - CO CT AT L	485,439	472,568	480,240	526,616	483,147

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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-450-101	SALARIES- DISTRICT CLERK	45,719	45,643	45,719	45,970	45,719
010-450-103	CELL PHONE ALLOWANCE	600	599	600	603	600
010-450-105	SALARIES	207,827	205,419	243,268	165,599	243,268
010-450-108	SALARIES / PART-TIME	13,241	32,968	5,978	45,522	5,978
010-450-200	LONGEVITY PAY	3,060	3,180	2,400	2,520	3,000
010-450-201	SOCIAL SECURITY	20,273	21,794	22,794	19,545	22,840
010-450-202	COUNTY GROUP INSURANCE	56,132	69,984	79,174	54,681	81,926
010-450-203	RETIREMENT	28,729	31,882	33,807	29,584	34,723
010-450-204	WORKERS COMPENSATION	379	442	354	854	1,234
010-450-206	UNEMPLOYMENT INSURANCE	273	630	351	329	497
	Sub-Total : Personnel	376,233	412,541	434,446	365,208	439,785
010-450-315	OFFICE SUPPLIES	14,322	18,741	15,000	16,166	15,000
010-450-423	MOBILE PHONE/PAGER	-	-	-	-	-
010-450-425	INTERNET EXPENSE	1,077	1,162	-	-	-
010-450-427	TRAVEL/TRAINING	4,192	4,386	5,000	4,353	5,000
010-450-452	EQUIPMENT REPAIR	2,435	1,500	2,000	-	2,000
010-450-463	STORAGE LEASE	990	-	-	-	-
010-450-480	BONDS/LIABILITY INSURANCE	-	1,243	200	-	200
	Sub-Total : Operating	23,016	27,032	22,200	20,519	22,200
010-450-572	OFFICE FURNISHINGS/ EQUIP	-	-	-	-	-
010-450-573	CAPITAL PROJECT EXPENSE	5,947	-	-	-	-
010-450-590	TRNSF TO RMF - BOOK REPAIR	15,218	14,318	13,318	13,318	14,942
	Sub-Total : Capital Outlay	21,165	14,318	13,318	13,318	14,942
	*EXP. SUMMARY- DISTRICT CL	420,414	453,891	469,963	399,044	476,926



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	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-465-101	SALARY - JUVENILE BOARD	28,000	27,954	28,000	28,154	28,000
010-465-103	CELL PHONE ALLOWANCE		-	-		-
010-465-105	SALARIES		-	-		-
010-465-108	SALARIES PART-TIME		-	-		-
010-465-120	CERTIFICATE PAY		-	-		-
010-465-201	SOCIAL SECURITY	2,044	2,041	1,274	2,052	1,274
010-465-202	COUNTY GROUP INSURANCE		-			-
010-465-203	RETIREMENT	2,975	3,094	3,177	3,200	3,256
010-465-204	WORKERS COMPENSATION	20	22	17	46	58
010-465-206	UNEMPLOYMENT INSURANCE		-	-		-
010-465-225	TRAVEL ALLOWANCE - BAILIFF			-		-
	Sub-Total : Personnel	33,039	33,111	32,468	33,451	32,588
010-465-311	POSTAGE		-			
010-465-315	OFFICE SUPPLIES		-			
010-465-330	ADULT PROBATION FUEL		477		750	
010-465-400	ATTORNEY FEES - 411TH					
010-465-401	PSYCHOLGICAL EVAL.-411TH					
010-465-402	INTERPRETER FEES - 411TH					
010-465-403	APPEALS/TRANSCP-411TH					
010-465-404	EXPERT WITNESS FEE- 411TH					
010-465-405	PSYCHOLGICAL EVAL.-258TH					
010-465-406	INTERPRETER FEES - 258TH					
010-465-407	APPEALS & TRANSCP-258TH					
010-465-408	ATTORNEY FEES - 258TH					
010-465-415	VISITING JUDGE	275	617	1,000	287	1,000
010-465-416	INDG.DEF. VIDEO CONFERENC	6,805	6,116	6,000	5,358	6,000
010-465-417	CAPITAL TRIAL COSTS		-	20,000		10,000
010-465-420	MEDIATION FEES		-	500		500
010-465-423	MOBILE PHONES / PAGERS		-	-		
010-465-426	TRAVEL-258TH CRT REP		-	-		
010-465-427	TRAVEL-411TH CRT REP	32,156	-	-		32,000
010-465-465	411TH PRO-RATA (TRINITY CO)		34,132	32,000	32,272	
010-465-470	258TH PRE-RATA (SJ CO.)		-	-		
010-465-475	TRANSFER TO JUVENILE PROB	42,303	42,303	44,115	44,115	44,115
010-465-476	JUVENILE DETENTION EXPENS	12,260	1,800	28,885	28,885	27,885
010-465-477	CHILDRENZ HAVEN SERVICES		-	5,000	5,000	5,000
010-465-480	ADULT PROBATION PHONE	1,194	-	1,301	1,138	1,301
010-465-485	HOUSE ARREST MONITORING		-	5,000		2,500
010-465-490	CONTINGENCIES		-	200		200
	Sub-Total : Operating	94,993	85,444	144,001	117,805	130,501
010-465-572	FURNISHINGS/EQUIP	-	-	-		-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- JUDICIAL	128,032	118,555	176,468	151,256	163,089



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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-466-103	CELL PHONE ALLOWANCE	775	774	776	780	776
010-466-105	SALARIES	119,933	119,735	119,933	120,614	119,933
010-466-108	SALARIES / PART-TIME	75	648	1,000	1,511	1,000
010-466-120	CERTIFICATE PAY	600	1,198	1,200	1,207	1,200
010-466-201	SOCIAL SECURITY	8,881	8,955	9,540	9,148	9,540
010-466-202	COUNTY GROUP INSURANCE	19,239	22,930	23,752	19,862	24,578
010-466-203	RETIREMENT	13,081	13,743	14,149	14,312	14,504
010-466-204	WORKERS COMPENSATION	180	192	614	981	1,086
010-466-206	UNEMPLOYMENT INSURANCE	156	325	175	195	246
010-466-225	TRAVEL ALLOWANCE-BAILIFF	1,800	1,797	1,800	1,810	1,800
	Sub-Total : Personnel	164,720	170,297	172,939	170,419	174,662
010-466-311	POSTAGE	315	268	750	222	750
010-466-315	OFFICE SUPPLIES	3,839	4,220	2,500	5,321	2,500
010-466-400	ATTORNEY FEES	166,266	140,918	170,000	177,931	170,000
010-466-402	INTERPRETER FEES	335	219	1,500	561	1,500
010-466-404	EXPERT WITNESS	400	-	1,000		1,000
010-466-405	PSYCHOLOGICAL EVALUATION	4,900	5,333	6,000	1,600	6,000
010-466-407	APPEALS & TRANSCRIPTS	14,847	5,439	11,000	12,208	11,000
010-466-420	TELEPHONE/MOBILE/SPEC. LI	-	-	400	360	400
010-466-427	TRAVEL/TRAINING	3,689	2,390	5,000	1,515	5,000
010-466-452	COMPUTER MAINTENANCE		1,750	-		-
010-466-465	PRO-RATA 258TH COURT		-	-		
	Sub-Total : Operating	194,591	160,537	198,150	199,718	198,150
010-466-572	CAPITAL OUTLAY	1,750	-	-		-
	Sub-Total : Capital Outlay	1,750	-	-	-	-
	*EXP. SUMMARY - 258TH CRT.	361,060	330,834	371,089	370,137	372,812



ROBERT HILL TRAPP
Judge, 411th Judicial District

411TH DISTRICT COURT

Department Description

This Department is used for the payment of expenses associated with the operation of the 411th Judicial District in Polk County. Certain expenses related to Court employees are paid in whole by the County and reimbursed on a pro-rata basis from the other Counties within the District. Polk County also reimburses a pro-rata portion (based on population) of the 411th Judicial District expense budgeted in 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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-467-103	CELL PHONE ALLOWANCE	775	774	776	780	776
010-467-105	SALARIES	86,818	86,675	86,818	87,324	86,818
010-467-108	SALARIES / PART-TIME	-	-	-	-	-
010-467-120	CERTIFICATE PAY	1,800	1,797	1,800	1,810	1,800
010-467-201	SOCIAL SECURITY	6,645	6,864	6,976	6,940	6,976
010-467-202	COUNTY GROUP INSURANCE	12,826	15,286	15,835	14,561	16,385
010-467-203	RETIREMENT	9,690	10,077	10,347	10,424	10,606
010-467-204	WORKERS COMPENSATION	121	140	574	868	956
010-467-206	UNEMPLOYMENT INSURANCE	107	238	128	142	180
010-467-225	TRAVEL ALLOWANCE-BAILIFF	1,800	1,797	1,800	1,810	1,800
	Sub-Total : Personnel	120,583	123,649	125,053	124,659	126,297
010-467-311	POSTAGE	-	-	-	-	-
010-467-315	OFFICE SUPPLIES	-	-	250	-	250
010-467-400	ATTORNEY FEES	190,260	129,913	171,450	210,041	171,450
010-467-402	INTERPRETER FEES	300	555	2,000	795	2,000
010-467-404	EXPERT WITNESS	-	-	1,500	-	1,500
010-467-405	PSYCHOLOGICAL EVALUATION	5,425	2,000	7,500	2,100	7,500
010-467-407	APPEALS & TRANSCRIPTS	19,715	4,585	15,000	14,764	15,000
010-467-420	TELEPHONE/MOBILE/SPEC. LI	-	-	-	-	-
010-467-427	TRAVEL/TRAINING	-	-	2,500	-	2,500
	Sub-Total : Operating	215,701	137,054	200,200	227,700	200,200
010-467-572	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT.	336,283	260,703	325,253	352,359	326,497



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

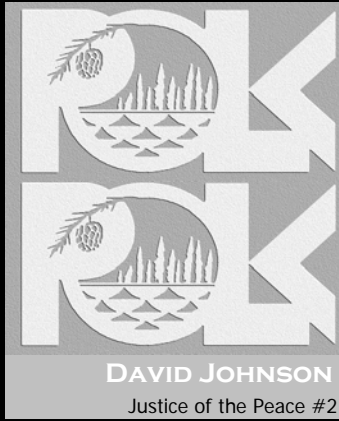
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-455-101	SALARY-JP #1	31,645	31,593	31,645	31,819	31,645
010-455-105	SALARIES	51,805	51,925	52,066	52,155	52,066
010-455-108	SALARIES / PART-TIME	12,551	12,650	15,763	12,446	15,763
010-455-200	LONGEVITY PAY	2,520	2,280	2,520	2,460	2,160
010-455-201	SOCIAL SECURITY	7,736	7,645	8,799	7,228	8,771
010-455-202	COUNTY GROUP INSURANCE	17,722	22,930	23,752	21,865	24,578
010-455-203	RETIREMENT	11,815	12,334	13,050	12,719	13,334
010-455-204	WORKERS COMPENSATION	158	172	137	361	475
010-455-206	UNEMPLOYMENT INSURANCE	82	172	97	102	137
010-455-225	TRAVEL ALLOWANCE	13,020	12,999	13,020	13,092	13,020
	Sub-Total : Personnel	149,053	154,699	160,850	154,247	161,950
010-455-315	OFFICE SUPPLIES	1,063	786	1,200	1,093	1,200
010-455-351	EQUIPMENT MAINTENANCE	-	411	750	977	750
010-455-390	SUBSCRIPTIONS	-	-	-	-	-
010-455-423	MOBILE PHONE / PAGER				77	168
010-455-425	INTERNET EXPENSE	510	340	-		204
010-455-427	TRAVEL/ TRAINING	1,249	1,752	1,500	1,637	1,500
010-455-480	BONDS	142	178	225		75
010-455-481	DUES	60	170	170	95	170
010-455-483	PROSECUTOR PRO-TEM	-	-	-		-
	Sub-Total : Operating	3,025	3,636	3,845	3,878	4,067
010-455-572	OFFICE FURNISHINGS/EQUIP	725	-	-		-
	Sub-Total : Capital Outlay	725	-	-	-	-
	*EXP. SUMMARY - JP #1	152,803	158,335	164,695	158,125	166,017



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

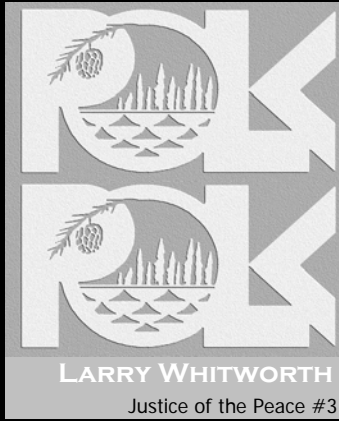
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-456-101	SALARY JP #2	31,645	31,593	31,645	31,819	31,645
010-456-105	SALARIES	48,720	44,733	48,509	48,645	50,727
010-456-108	SALARIES / PART-TIME	-	188	14,250	13,187	1,054
010-456-200	LONGEVITY PAY	1,500	1,140	1,380	1,380	1,620
010-456-201	SOCIAL SECURITY	7,173	6,844	8,324	8,180	7,502
010-456-202	COUNTY GROUP INSURANCE	17,982	22,930	23,752	21,827	24,578
010-456-203	RETIREMENT	10,065	10,033	12,345	12,287	11,405
010-456-204	WORKERS COMPENSATION	134	140	130	354	406
010-456-206	UNEMPLOYMENT INSURANCE	61	117	88	96	103
010-456-225	TRAVEL ALLOWANCE	13,020	12,999	13,020	13,092	13,020
	Sub-Total : Personnel	130,299	130,716	153,443	150,866	142,060
010-456-315	OFFICE SUPPLIES	1,916	1,989	2,000	1,998	2,000
010-456-330	FUEL & OIL			5,000	4,117	5,000
010-456-427	TRAVEL/TRAINING	876	1,102	1,500	1,462	1,500
010-456-480	BONDS	-	-	-		-
010-456-481	DUES	70	178	200	75	200
010-456-495	JP#2 OVER/SHORTAGE	-	-	-		
	Sub-Total : Operating	2,863	3,268	8,700	7,652	8,700
010-456-572	FURNISHINGS/ EQUIP	-	-	-		-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #2	133,162	133,984	162,143	158,519	150,760



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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-457-101	SALARY - JP #3	31,645	31,593	31,645	31,819	31,645
010-457-105	SALARIES	51,978	52,507	52,593	52,882	52,593
010-457-108	SALARIES / PART-TIME	-	-	972	-	972
010-457-200	LONGEVITY PAY	1,740	1,920	2,100	2,100	2,280
010-457-201	SOCIAL SECURITY	7,494	7,544	7,675	7,606	7,689
010-457-202	COUNTY GROUP INSURANCE	19,221	22,912	23,752	21,826	24,578
010-457-203	RETIREMENT	10,433	10,959	11,384	11,347	11,689
010-457-204	WORKERS COMPENSATION	139	152	120	324	416
010-457-206	UNEMPLOYMENT INSURANCE	65	140	77	84	109
010-457-225	TRAVEL ALLOWANCE	13,020	12,999	13,020	13,092	13,020
	Sub-Total : Personnel	135,736	140,726	143,339	141,079	144,993
010-457-315	OFFICE SUPPLIES	1,265	1,289	1,500	1,374	1,500
010-457-423	MOBILE PHONE	-	-	-	-	-
010-457-427	TRAVEL/TRAINING	2,111	2,432	2,500	2,193	2,500
010-457-480	BONDS	-	249	250	71	250
010-457-481	DUES	130	130	355	266	355
	Sub-Total : Operating	3,507	4,099	4,605	3,903	4,605
010-457-572	FURNISHINGS/ EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #3	139,242	144,826	147,944	144,982	149,598



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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-458-101	SALARY- JP #4	31,645	31,593	31,645	31,819	31,645
010-458-103	CELL PHONE ALLOWANCE	523	-	-	-	-
010-458-105	SALARIES	46,524	45,941	47,808	47,132	47,808
010-458-108	SALARIES / PART-TIME	79	-	-	-	-
010-458-200	LONGEVITY PAY	480	600	780	780	960
010-458-201	SOCIAL SECURITY	6,954	6,842	7,134	6,940	7,148
010-458-202	COUNTY GROUP INSURANCE	18,396	22,930	23,752	21,842	24,578
010-458-203	RETIREMENT	9,800	10,087	10,581	10,547	10,866
010-458-204	WORKERS COMPENSATION	130	140	111	302	387
010-458-206	UNEMPLOYMENT INSURANCE	57	120	67	73	95
010-458-225	TRAVEL ALLOWANCE	13,020	12,999	13,020	13,092	13,020
	Sub-Total : Personnel	127,608	131,252	134,899	132,527	136,508
010-458-315	OFFICE SUPPLIES	2,430	1,609	2,500	2,317	2,500
010-458-390	SUBSCRIPTIONS	121	216	500	323	500
010-458-423	MOBILE PHONE/PAGER				46	168
010-458-427	TRAVEL TRAINING	1,955	2,408	2,500	2,172	2,500
010-458-480	BONDS	71	249	80		80
010-458-481	DUES	-	75	75	75	75
	Sub-Total : Operating	4,576	4,558	5,655	4,932	5,823
010-458-572	FURNISHINGS/EQUIP	729	-	-		-
	Sub-Total : Capital Outlay	729	-	-	-	-
	*EXP. SUMMARY JP #4	132,914	135,810	140,554	137,459	142,331



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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-475-101	SALARY - D.A.	7,000	6,988	7,000	7,038	7,000
010-475-105	SALARIES	606,012	624,433	603,518	599,495	603,518
010-475-108	SALARIES - PART TIME	3,201	2,981	6,000	4,617	6,000
010-475-120	CERTIFICATE PAY	2,262	5,228	3,600	3,620	3,600
010-475-200	LONGEVITY PAY	7,020	5,580	5,160	5,640	5,460
010-475-201	SOCIAL SECURITY	49,680	48,696	47,834	46,579	47,857
010-475-202	COUNTY GROUP INSURANCE	92,131	115,886	118,760	112,332	122,890
010-475-203	RETIREMENT	70,081	70,711	70,944	70,451	72,755
010-475-204	WORKERS COMPENSATION	2,802	3,481	2,246	2,902	2,641
010-475-206	UNEMPLOYMENT INSURANCE	805	1,652	866	947	1,222
	Sub-Total : Personnel	840,994	885,637	865,927	853,620	872,941
010-475-315	OFFICE SUPPLIES	24,679	13,781	15,000	15,834	15,000
010-475-317	TRIAL SUPPLIES/EXPENSES	3,365	9,512	7,000	16,860	7,000
010-475-330	FURNISHED TRANSPORTATION	8,596	10,349	8,500	11,239	8,500
010-475-390	SUBSCRIPTIONS	1,770	1,366	2,500	2,610	2,500
010-475-401	ONLINE RESEARCH	3,675	3,865	4,000	4,140	4,000
010-475-406	APPELLATE EXPENSES	216	3,215	10,000	574	10,000
010-475-412	VCLG GRANT TRAVEL	557	-	-	-	-
010-475-413	VCLG GRANT EQUIPMENT	449	-	-	1,413	-
010-475-414	VCLG GRANT SUPPLIES	463	23	-	176	-
010-475-423	MOBILE PHONES/PAGERS	4,041	6,844	2,500	6,229	2,500
010-475-427	TRAVEL	14,558	17,032	17,000	14,198	17,000
010-475-481	FEES/ DUES	2,752	2,702	3,500	2,732	3,500
010-475-490	MISCELLANEOUS	6,848	8,444	10,000	11,935	10,000
	Sub-Total : Operating	71,969	77,134	80,000	87,940	80,000
010-475-565	DVU GRANT EQUIPMENT			-		-
010-475-566	DVU GRANT TRAVEL/TRAINING			-		-
010-475-572	FURNISHINGS & EQUIPMENT	108	1,664	-		-
010-475-573	CAPITAL OUTLAYS	9,548	-	-	68,406	-
010-475-577	DVU GRANT EQUIPMENT	6,144	4,417	-		-
	Sub-Total : Capital Outlay	15,800	6,080	-	68,406	-
	*EXP. SUMMARY - DIST. ATTY	928,764	968,850	945,927	1,009,967	952,941

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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

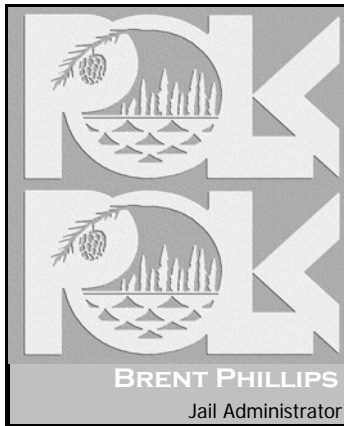
Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-560-101	SALARY- SHERIFF	45,719	45,643	45,719	45,970	45,719
010-560-103	CELL PHONE ALLOWANCE	26,154	25,600	26,520	26,777	28,560
010-560-104	STEP GRANT SALARIES	-	-	22,161	16,237	45,551
010-560-105	SALARIES	1,609,364	1,616,200	1,614,721	1,608,195	1,628,129
010-560-106	TRA OVERTIME SALARIES	187,846	176,760	200,000	200,412	200,000
010-560-107	TOBACCO COMPL. GRANT SAL	2,969	1,748	-	-	-
010-560-108	SALARIES / PART-TIME	76,508	58,050	59,385	87,163	42,327
010-560-120	CERTIFICATE PAY	25,754	34,721	37,800	35,558	34,200
010-560-200	LONGEVITY PAY	17,100	18,900	20,160	19,800	20,040
010-560-201	SOCIAL SECURITY	145,745	143,556	156,485	147,906	157,867
010-560-202	GROUP INSURANCE	315,609	365,096	395,868	351,097	417,825
010-560-203	RETIREMENT	213,536	220,977	231,130	234,002	239,999
010-560-204	WORKERS COMPENSATION	31,592	35,530	28,646	37,792	37,509
010-560-206	UNEMPLOYMENT INSURANCE	2,382	5,032	2,771	3,073	3,945
010-560-225	TRAVEL ALLOWANCE	19,094	19,062	19,094	19,199	19,094
	Sub-Total : Personnel	2,719,370	2,766,875	2,860,461	2,833,179	2,920,764
010-560-300	UNIFORMS	14,671	27,676	27,000	28,160	27,000
010-560-315	OFFICE SUPPLIES	10,601	11,776	12,000	14,945	12,000
010-560-330	FUEL & OIL	199,799	254,536	238,381	264,732	238,381
010-560-331	STEP - TRAVEL/FUEL	-	-	-	-	16,245
010-560-332	STEP - SUPPLIES	-	-	-	-	-
010-560-336	FINGERPRINT SUPPLIES/ EQU	2,209	1,415	2,500	2,398	2,500
010-560-341	FILM/PHOTOS	2,512	1,377	3,500	3,856	3,500
010-560-354	TIRE/TUBES	25,565	23,846	26,250	25,804	26,250
010-560-391	SHELTER REPLACEMENT EXPE	8,107	-	-	-	-
010-560-392	ANIMAL SHELTER OPERATION	12,168	12,988	20,000	11,216	20,000
010-560-393	LAW ENFORCEMENT SUPPLIES	58,484	55,538	37,500	48,178	37,500
010-560-394	DRUG DOG EXPENSE/SUPPLIES	4,421	4,415	4,500	3,965	4,500
010-560-400	TEXAS VINE PROJECT	18,283	18,283	18,283	-	-
010-560-421	TxDPS REMOTE RECORDS MGMT			20,500	20,500	20,500
010-560-422	RADIO/COMMUNICATION	1,556	2,208	7,000	7,118	7,000
010-560-423	MOBILE PHONES/PAGERS	8,650	8,030	14,000	12,170	14,000
010-560-427	TRAVEL/TRAINING	29,938	30,433	30,000	29,487	30,000
010-560-428	INVESTIGATOR SPEC. TRAININ	4,500	6,367	5,000		5,000

SHERIFF (CONT.)

Detail Expenditures (Continued)

Departments		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-560-450	REIMB. INS. - AUTO REPAIR	34,822	20,504	-	5,347	-
010-560-454	VEHICLE REPAIR	40,051	35,485	40,000	37,609	40,000
010-560-463	TOWER RENT	3,868	10,080	10,080	10,080	10,080
010-560-480	BONDS/LIABILITY INSURANCE	27,213	23,749	30,000	26,686	30,000
010-560-490	MISCELLANEOUS	2,487	718	11,500	618	11,500
	Sub-Total : Operating	509,905	549,424	557,994	552,868	555,956
010-560-555	OJP GRANT	-	-	-	-	-
010-560-563	TOBACCO COMP. GRANT	1,028	174	-	-	-
010-560-565	CJD GRANT #2237201	89,323	-	-	-	-
010-560-571	HOMELAND SECURITY LEAP	34,556	191,081	-	-	-
010-560-572	OFFICE EQUIPMENT	27,915	-	-	-	-
010-560-573	CAPITAL OUTLAY PURCHASES	9,150	5,990	-	-	-
010-560-574	CAPITAL OUTLAY - DETCOG GRANT		25,000	-	-	-
010-560-575	VEHICLES	335,422	285,269	-	512,379	-
010-560-576	DRUG DOG			-		-
	Sub-Total : Capital Outlay	497,393	507,514	-	512,379	-
	* EXP. SUMMARY - SHERIFF	3,726,668	3,823,813	3,418,455	3,898,425	3,476,720



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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

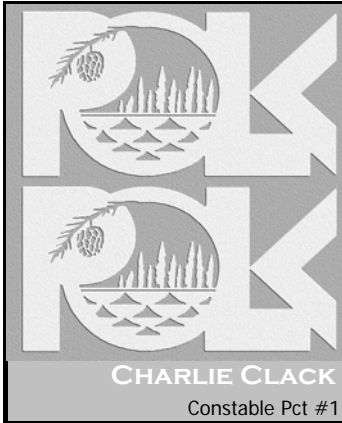
Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-512-105	SALARIES	920,130	942,729	1,142,606	1,118,555	1,142,606
010-512-108	SALARIES / PART-TIME	18,525	16,479	29,809	44,020	33,684
010-512-120	CERTIFICATE PAY	5,550	3,923	5,400	5,453	6,600
010-512-200	LONGEVITY PAY	6,480	7,560	6,960	6,720	8,220
010-512-201	SOCIAL SECURITY	70,095	71,053	89,712	88,341	91,120
010-512-202	COUNTY GROUP INSURANCE	198,546	228,620	324,612	255,119	335,898
010-512-203	RETIREMENT	100,936	107,506	133,056	133,454	138,526
010-512-204	WORKERS COMPENSATION	17,285	19,600	18,451	24,593	23,856
010-512-206	UNEMPLOYMENT INSURANCE	1,169	2,525	1,642	1,813	2,352
	Sub-Total : Personnel	1,338,715	1,399,995	1,752,247	1,678,069	1,782,862
010-512-300	UNIFORMS	4,770	4,978	5,000	5,016	5,650
010-512-315	OFFICE SUPPLIES	6,619	7,512	8,500	7,729	9,605
010-512-300	FUEL & OIL	(EXPENSED FROM SHERIFF'S DEPARTMENT)				-
010-512-333	GROCERIES	133,081	155,272	181,332	205,349	204,905
010-512-334	JAIL PAPER/SUNDRY SUPPLIES	17,809	22,318	25,000	29,746	28,250
010-512-342	LAUNDRY SUPPLIES	7,484	5,270	7,500	4,282	8,475
010-512-391	MED SERVICES-IN COUNTY	85,868	56,411	84,000	65,320	75,000
010-512-392	MED SUPPLIES-IN COUNTY	4,990	27,709	6,000	17,808	15,000
010-512-393	MED SUPP/SERV-OUT OF CO	1,078	-	-		-
010-512-405	MEDICAL- DOCTORS/ NURSES	56,400	56,400	62,400	62,400	62,400
010-512-426	TRAVEL-TRANSP PRISONER	13,719	18,111	20,000	13,326	20,000
010-512-427	TRAVEL/TRAINING	6,177	3,346	7,700	4,129	7,500
010-512-440	CONTRACT INMATE HOUSING	283,480	66,792	-	144	-
010-512-453	EQUIPMENT REPAIRS	6,437	15,089	7,500	7,740	7,500
010-512-456	INMATE WORKCREW EXPENSE	2,883	3,415	3,500	3,290	3,500
010-512-490	MISCELLANEOUS	4,217	-	-		-
010-512-491	INMATE (supplies)	25,979	18,948	25,000	13,651	25,000
010-512-495	ALARM SYSTEM	-	-	-		-
	Sub-Total : Operating	660,992	461,571	443,432	439,929	472,785

JAIL (CONT.)

Detail Expenditures (Continued)

Departments		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-512-564	SCAAP EXPENSES	5,020	10,200	6,500	3,170	6,350
010-512-571	CAPITAL OUTLAY - BUILDING	-	-	-		-
010-512-572	OFFICE FURNISHINGS/ EQUIP	-	-	-		-
010-512-573	CAPITAL OUTLAY	-	-	-		-
010-512-574	JAIL BEDDING ETC.	-	2,038	2,500	2,172	2,825
010-512-575	VEHICLES	(SEE CAPITAL EXPENSE PLAN FOR ANNUAL VEHICLE REPLACEMENT)				
	Sub-Total : Capital Outlay	5,020	12,238	9,000	5,342	9,175
	*EXP. SUMMARY- JAIL	2,004,728	1,873,804	2,204,679	2,123,339	2,264,822



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

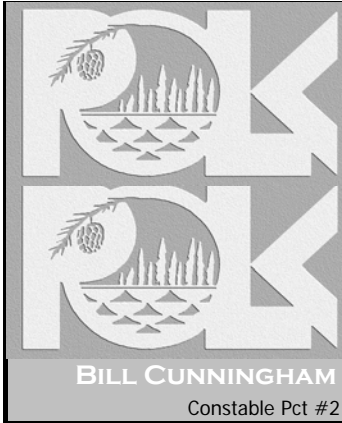
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-551-101	SALARIES	15,045	25,003	25,045	25,182	25,045
010-551-103	CELL PHONE ALLOWANCE	840	839	840	845	840
010-551-200	LONGEVITY PAY	300	360	420	420	480
010-551-201	SOCIAL SECURITY	1,238	2,016	2,012	2,023	2,017
010-551-202	GROUP INSURANCE	6,343	7,643	7,917	7,281	8,193
010-551-203	RETIREMENT	1,716	2,917	2,985	3,004	3,066
010-551-204	WORKERS COMPENSATION	302	537	756	569	961
010-551-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	25,784	39,316	39,975	39,324	40,601
010-551-300	UNIFORMS	385	412	500	309	500
010-551-315	OFFICE SUPPLIES	2,945	1,770	4,500	105	4,500
010-551-330	FURNISHED TRANSPORTATION	6,509	7,956	8,000	5,426	8,000
010-551-423	MOBILE PHONES/PAGERS	118	123	1,440	505	1,440
010-551-427	TRAVEL / TRAINING	-	-	300	20	300
010-551-480	BONDS	100	100	150	250	150
010-551-490	MISCELLANEOUS	-	-	-	-	-
	Sub-Total : Operating	10,056	10,361	14,890	6,616	14,890
010-551-572	RADIO / OFFICE EQUIPMENT	-	-	300	-	300
010-551-575	VEHICLE/S	35,356	-	-	-	-
	Sub-Total : Capital Outlay	35,356	-	300	-	300
	* EXP. SUMMARY - CONSTBL	71,196	49,677	55,165	45,940	55,791



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

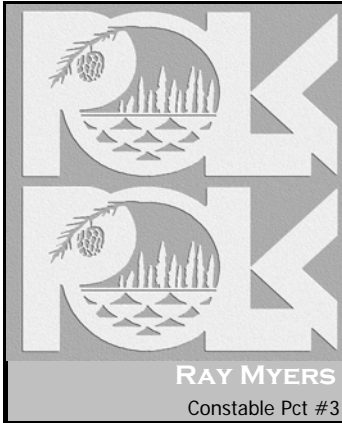
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-552-101	SALARIES	15,045	15,020	15,045	15,127	15,045
010-552-103	CELL PHONE ALLOWANCE	840	839	840	845	840
010-552-200	LONGEVITY PAY	600	660	720	720	780
010-552-201	SOCIAL SECURITY	1,261	1,264	1,270	1,277	1,275
010-552-202	GROUP INSURANCE	6,413	7,643	7,917	7,281	8,193
010-552-203	RETIREMENT	1,744	1,828	1,884	1,895	1,938
010-552-204	WORKERS COMPENSATION	310	340	601	363	763
010-552-206	UNEMPLOYMENT INSURANCE		-	-		-
	Sub-Total : Personnel	26,213	27,594	28,277	27,507	28,834
010-552-300	UNIFORMS	647	1,315	1,150	1,434	1,150
010-552-315	OFFICE SUPPLIES	1,917	401	1,250	6,463	1,250
010-552-330	FURNISHED TRANSPORTATION	2,534	2,517	10,000	1,935	10,000
010-552-423	MOBILE PHONES/PAGERS	996	990	1,478	876	1,478
010-552-427	TRAVEL / TRAINING	1,680	2,640	2,000	203	2,000
010-552-480	BONDS	100	150	478	150	478
	Sub-Total : Operating	7,873	8,013	16,356	11,060	16,356
010-552-572	RADIO / OFFICE EQUIPMENT	1,493	-	-	-	-
010-552-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	1,493	-	-	-	-
	* EXP. SUMMARY - CONSTBL	35,579	35,606	44,633	38,567	45,190



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

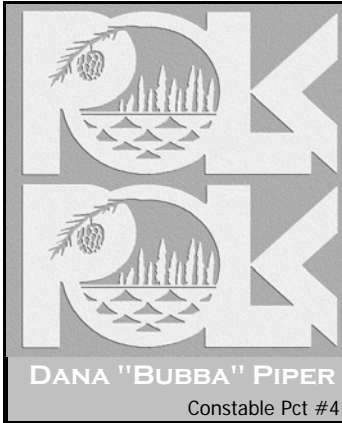
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-553-101	SALARIES	15,045	15,020	15,045	15,127	15,045
010-553-200	LONGEVITY PAY	1,020	1,080	1,140	1,140	1,200
010-553-201	SOCIAL SECURITY	1,212	1,215	1,238	1,235	1,243
010-553-202	GROUP INSURANCE	6,413	7,643	7,917	7,281	8,193
010-553-203	RETIREMENT	1,694	1,781	1,836	1,846	1,889
010-553-204	WORKERS COMPENSATION	305	330	594	358	755
010-553-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	25,688	27,069	27,770	26,986	28,324
010-553-300	UNIFORMS	1,108	719	1,200	1,579	1,200
010-553-315	OFFICE SUPPLIES	1,666	724	1,000	812	1,000
010-553-330	FURNISHED TRANSPORTATION	8,015	8,874	10,000	9,229	10,000
010-553-423	MOBILE PHONE/PAGER	2,972	2,992	2,000	2,994	2,000
010-553-427	TRAVEL / TRAINING	605	908	1,500	521	1,500
010-553-480	BONDS	150	150	100	100	100
	Sub-Total : Operating	14,516	14,367	15,800	15,235	15,800
010-553-572	RADIO / OFFICE EQUIPMENT	1,569	-	-	-	-
010-553-575	VEHICLE/S	-	36,025	-	-	-
	Sub-Total : Capital Outlay	1,569	36,025	-	-	-
	* EXP. SUMMARY - CONSTBL	41,774	77,461	43,570	42,221	44,124



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.

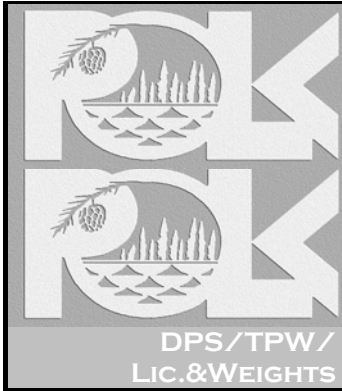
Goal/s:	Not Provided
Objective/s:	Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-554-101	SALARIES	15,045	15,157	25,045	25,182	25,045
010-554-200	LONGEVITY PAY	60	120	180	180	240
010-554-201	SOCIAL SECURITY	1,156	1,169	1,930	1,937	1,934
010-554-202	GROUP INSURANCE	6,483	7,643	7,917	7,281	8,193
010-554-203	RETIREMENT	1,604	1,691	2,862	2,882	2,941
010-554-204	WORKERS COMPENSATION	281	314	739	543	939
010-554-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	24,628	26,094	38,673	38,005	39,291
010-554-315	OFFICE SUPPLIES	2,942	2,392	2,000	3,552	2,000
010-554-330	FURNISHED TRANSPORTATION	6,446	6,234	8,000	6,157	8,000
010-554-423	MOBILE PHONE	464	500	600	806	600
010-554-427	TRAVEL / TRAINING	2,187	887	2,000	1,037	2,000
010-554-480	BONDS	100	200	200	200	200
	Sub-Total : Operating	12,140	10,213	12,800	11,752	12,800
010-554-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-554-575	VEHICLE/S	-	37,926	-	-	-
	Sub-Total : Capital Outlay	-	37,926	-	-	-
	* EXP. SUMMARY - CONSTBL	36,768	74,233	51,473	49,757	52,091



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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-402-105	SALARIES	28,613	28,566	28,642	28,770	28,642
010-402-108	SALARIES / PART-TIME	-	-	-	-	-
010-402-200	LONGEVITY PAY	720	780	840	840	900
010-402-201	SOCIAL SECURITY	2,217	2,215	2,255	2,230	2,260
010-402-202	GROUP INSURANCE	6,413	7,643	7,917	7,281	8,193
101-405-203	RETIREMENT	3,108	3,248	3,345	3,363	3,436
010-402-204	WORKERS COMPENSATION	42	45	35	96	122
010-402-206	UNEMPLOYMENT INSURANCE	36	76	41	46	58
	Sub-Total : Personnel	41,149	42,574	43,076	42,625	43,611
010-402-400	DPS OPERATING	10,456	9,780	11,827	12,680	11,827
010-402-410	GAME WARDEN OPERATING	2,917	2,844	2,850	3,011	2,850
010-402-420	LICENSE & WEIGHTS OPERATING	1,699	1,357	** See DPS Operating **		
010-402-430	TEXAS RANGER OPERATING	3,985	1,680	1,710	1,675	1,710
	Sub-Total : Operating	19,057	15,662	16,387	17,366	16,387
010-402-572	OFFICE FURNISHINGS/EQUIPMENT	-	10,275	-	4,795	-
	Sub-Total : Capital Outlay	-	10,275	-	4,795	-
	*EXP. SUMMARY- DPS	60,206	68,511	59,463	64,786	59,998



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

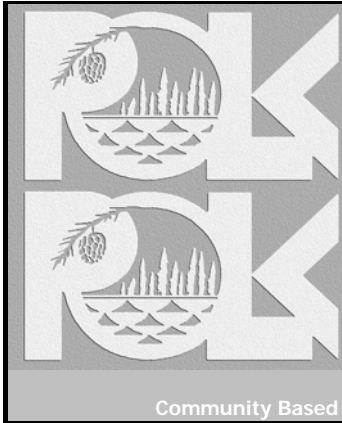
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-695-105	SALARIES	147,810	149,451	149,808	153,881	151,455
010-695-108	SALARIES / PART-TIME	3,130	2,272	3,452	6,760	3,534
010-695-200	LONGEVITY PAY	1,080	1,380	1,680	1,680	1,860
010-695-201	SOCIAL SECURITY	10,997	11,130	11,853	11,953	11,999
010-695-202	GROUP INSURANCE	32,065	38,216	39,587	37,605	40,963
010-695-203	RETIREMENT	16,136	16,944	17,580	18,440	18,242
010-695-204	WORKERS COMPENSATION	350	393	307	520	539
010-695-206	UNEMPLOYMENT INSURANCE	187	399	217	250	310
	Sub-Total : Personnel	211,755	220,184	224,484	231,090	228,903
010-695-300	UNIFORMS	496	500	500	479	500
010-695-315	OFFICE SUPPLIES	3,496	4,887	3,500	7,005	3,500
010-695-321	BLDG & SEWAGE EXPENSES	497	439	500	312	500
010-695-330	FURNISHED TRANSPORTATION	11,035	12,222	10,000	9,040	10,000
010-695-394	SAFETY/ TRAINING SUPPLIES	16,639	15,431	15,000	16,441	15,000
010-695-420	TELEPHONE/ MOBILE & SPECIAL SERVICES	7,126	4,398	7,200	4,716	7,200
010-695-423	SATELLITE SERVICES	2,801	3,401	3,492	2,329	5,640
010-695-427	TRAVEL/TRAINING	9,449	9,949	10,000	9,964	10,000
010-695-428	CERT CONF/TRAINING	1,800	-	1,800	1,800	1,800
010-695-463	TOWER RENT	396	396	396	396	396
010-695-490	MISCELLANEOUS	2,969	3,417	3,000	2,647	3,000
010-695-491	STATE SEWAGE FEES	2,038	2,570	2,500	160	2,500
010-695-492	911 EXPENSE	1,789	1,984	2,000	1,852	2,000
010-695-493	DISASTER EXPENSES	-	-	-	-	-
	Sub-Total : Operating	60,531	59,595	59,888	57,140	62,036
010-695-571	STATE HOMELAND SEC. GRANT	15,265	416	-	27,735	-
010-695-572	OFFICE FURNISH/EQUIPMENT	3,024	-	-	2,263	-
010-695-573	CAPITAL OUTLAY PURCHASES	36,247	35,340	-	-	-
010-695-695	HAZ-MAT CLEANUP	-	-	-	-	-
	Sub-Total : Capital Outlay	54,537	35,756	-	29,998	-
	* EXP. SUMMARY - EMERGENCY MANAGEMENT	326,822	315,535	284,372	318,228	290,939



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: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-543-330	COMMAND VEHICLE/FUEL-OIL	-	-	1,000	-	1,000
010-543-480	FIRE DEPT - TRAINING FIELD	6,500	6,500	6,500	43	6,500
010-543-485	TRAINING	12,688	1,975	11,000	3,344	11,000
010-543-487	FIRE DEPARTMENTS	90,343	104,064	102,864	117,821	102,864
010-543-690	LIV-ANNUAL AGREEMENT	37,510	46,888	37,510	18,755	37,510
010-543-695	VFD BRUSH TRUCKS - MATCH	-	-	-	-	-
	Sub-Total : Operating	147,042	159,426	158,874	139,963	158,874
	*EXP. SUMMARY- VOL. FIRE D	147,042	159,426	158,874	139,963	158,874

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

The Volunteer Fire Departments currently serving Polk County are:

Alabama-Coushatta Indian Reservation VFD

Corrigan VFD

Goodrich VFD

Holiday Lake Estates VFD

Indian Springs VFD

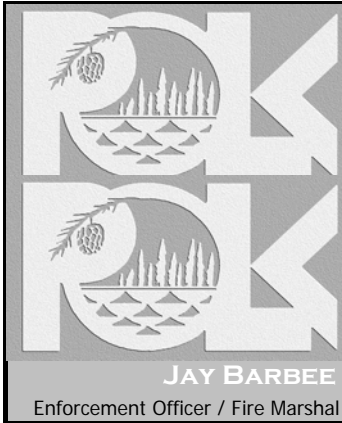
Livingston VFD

Onalaska VFD

Scenic Loop VFD

Segno VFD

South Polk County VFD



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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-697-105	SALARIES	33,115	33,061	33,133	33,297	33,133
010-697-120	CERIFICATE PAY		-	-	-	-
010-697-200	LONGEVITY PAY	840	900	960	960	1,020
010-697-201	SOCIAL SECURITY	2,598	2,598	2,608	2,621	2,613
010-697-202	GROUP INSURANCE	6,395	7,610	7,917	7,254	8,193
010-697-203	RETIREMENT	3,598	3,758	3,868	3,891	3,972
010-697-204	WORKERS COMPENSATION	77	83	547	65	696
010-697-206	UNEMPLOYMENT INSURANCE	42	88	48	53	67
	Sub-Total : Personnel	46,664	48,098	49,081	48,141	49,693
010-697-300	UNIFORMS	373	599	500	555	500
010-697-311	POSTAGE	216	265	200	153	200
010-697-315	OFFICE SUPPLIES	2,693	2,415	1,800	2,973	1,800
010-697-330	FUEL & OIL	3,263	4,318	4,000	3,302	4,000
010-697-354	TIRES/TUBES	500	500	525	-	525
010-697-423	MOBILE PHONES/PAGERS	1,351	1,160	1,700	1,504	1,700
010-697-427	TRAVEL/TRAINING	3,031	300	2,000	438	2,000
010-697-456	EQUIPMENT REPAIRS	3,207	6,019	2,500	5,194	2,500
010-697-457	SURVEYING/LAB FEES	1,066	-	1,000	-	1,000
010-697-458	CONTRACT INSPECTIONS	2,535	3,020	3,000	1,295	3,000
010-697-460	INMATE WORKCREW EXPENSE	3,867	4,206	4,500	4,552	4,500
010-697-480	SUBSCRIPTIONS	-	-	450	170	450
010-697-481	DUES	176	195	250	131	250
010-697-489	COUNTY TIRE DISPOSAL		6,871	2,000	63	2,000
	Sub-Total : Operating	22,277	22,997	22,425	20,330	24,425
010-697-571	DETCOG GRANT - EQUIPMENT		-	-	-	-
010-697-572	OFFICE FURNISH/EQUIPMENT	448	-	-	-	-
010-697-573	CAPITAL OUTLAY		-	-	-	-
	Sub-Total : Capital Outlay	448	-	-	-	-
	*EXP. SUMMARY- ENV. ENF.	69,390	71,096	71,506	68,471	74,118



SOCIAL SERVICES

Department Description

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

Goal/s: Not Provided

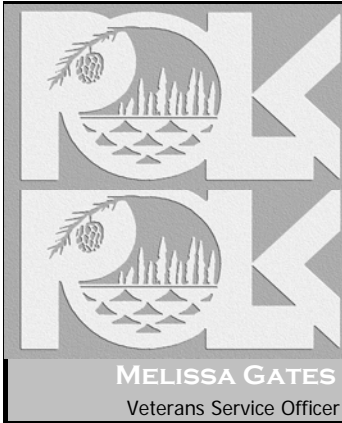
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-645-105	SALARIES	53,759	52,660	52,747	53,037	52,747
010-645-108	SALARIES / PART-TIME	14,727	14,245	12,622	14,888	12,622
010-645-200	LONGEVITY PAY	600	720	840	840	960
010-645-201	SOCIAL SECURITY	5,244	5,081	5,065	5,205	5,074
010-645-202	GROUP INSURANCE	12,826	15,286	15,835	14,561	16,385
010-645-203	RETIREMENT	7,360	7,427	7,512	7,812	7,714
010-645-204	WORKERS COMPENSATION	102	106	79	224	275
010-645-206	UNEMPLOYMENT INSURANCE	83	178	93	106	131
	Sub-Total : Personnel	94,701	95,704	94,793	96,672	95,909
010-645-315	OFFICE SUPPLIES	4,329	3,410	3,500	4,809	3,500
010-645-352	COMPUTER SUPP/EXPENSE	2,616	162	800	162	800
010-645-404	INDIGENT HEALTHCARE	124,265	97,606	125,000	114,417	125,000
010-645-405	CONTRACT SERV. - ADM	76,031	76,031	76,031	76,031	69,539
010-645-411	PAUPER CARE & LUNACY	5,164	12,620	13,000	9,569	13,000
010-645-423	MOBILE PHONE	-	-	-	-	-
010-645-426	TRAVEL/ TRAINING	490	969	900	1,937	900
	Sub-Total : Operating	212,895	190,797	219,231	206,925	212,739
010-645-572	CAPITAL OUTLAY PURCHASES	2,494	-	-	-	-
	Sub-Total : Capital Outlay	2,494	-	-	-	-
	*EXP. SUMMARY - SOCIAL SER	310,089	286,501	314,024	303,597	308,647



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

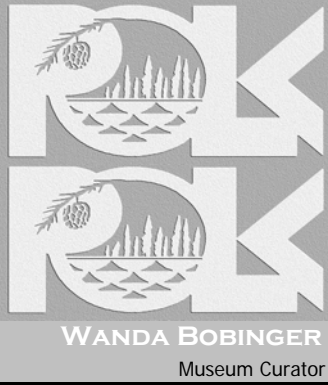
Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-405-105	SALARIES	54,921	41,390	24,741	28,128	29,316
010-405-108	SALARIES / PART-TIME	-	506	10,962	5,718	6,387
010-405-200	LONGEVITY PAY	600	720	180	180	240
010-405-201	SOCIAL SECURITY	4,195	3,177	2,745	2,513	2,750
010-405-202	GROUP INSURANCE	12,826	11,452	7,917	7,465	8,193
101-405-203	RETIREMENT	5,892	4,714	4,071	3,871	4,180
010-405-204	WORKERS COMPENSATION	78	65	43	112	149
010-405-206	UNEMPLOYMENT INSURANCE	68	112	50	53	71
	Sub-Total : Personnel	78,581	62,136	50,710	48,039	51,285
010-405-315	OFFICE SUPPLIES	1,457	983	1,500	979	1,500
010-405-352	COMPUTER MAINTENANCE	862	862	900	862	900
010-405-427	TRAVEL/TRAINING	1,096	714	1,000	1,026	1,000
010-405-481	BONDS/FEES		-	100	89	100
	Sub-Total : Operating	3,415	2,558	3,500	2,956	3,500
010-405-572	OFFICE FURNISHINGS/EQUIPM	1,470	-	-		-
	Sub-Total : Capital Outlay	1,470	-	-	-	-
	*EXP. SUMMARY- VET SERV O	83,465	64,694	54,210	50,994	54,785

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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-650-105	SALARIES	50,002	47,994	50,020	50,277	50,020
010-650-108	SALARIES/PART-TIME	3,004	2,899	2,624	4,068	2,624
010-650-200	LONGEVITY PAY	1,200	1,320	1,440	1,440	1,500
010-650-201	SOCIAL SECURITY	4,114	3,974	4,137	4,234	4,142
010-650-202	GROUP INSURANCE	12,826	14,652	15,835	14,544	16,385
010-650-203	RETIREMENT	5,746	5,789	6,136	6,335	6,297
010-650-204	WORKERS COMPENSATION	631	662	554	746	700
010-650-206	UNEMPLOYMENT INSURANCE	67	137	76	86	107
	Sub-Total : Personnel	77,590	77,425	80,822	81,730	81,775
010-650-315	OFFICE SUPPLIES	2,028	1,508	1,500	1,894	1,500
010-650-400	CONSERVATION & PRESERVAT	1,029	553	500	478	500
010-650-427	TRAVEL/TRAINING	1,575	1,759	2,250	1,950	2,250
010-650-435	PUBLISHING	411	947	1,000	1,004	1,000
	Sub-Total : Operating	5,043	4,768	5,250	5,326	5,250
010-650-572	FURNISHINGS OFFICE/ EQUIP	999	-	-	-	-
	Sub-Total : Capital Outlay	999	-	-	-	-
	*EXP. SUMMARY - LIBRARY &	83,631	82,192	86,072	87,056	87,025

EXTENSION OFFICE



AGENTS

Mark Currie / Alyssa Puckett

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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
010-665-105	SALARIES	53,623	61,989	81,788	63,212	82,392
010-665-108	SALARIES / PART-TIME	593	759	1,124	864	1,124
010-665-200	LONGEVITY PAY	60	-	60	60	120
010-665-201	SOCIAL SECURITY	4,388	5,436	6,521	5,521	6,572
010-665-202	GROUP INSURANCE	5,257	7,008	7,917	7,281	8,193
010-665-203	RETIREMENT	2,630	2,757	2,941	2,943	3,092
010-665-204	WORKERS COMPENSATION	1,042	638	285	85	110
010-665-206	UNEMPLOYMENT INSURANCE	79	182	133	112	189
010-665-225	TRAVEL ALLOWANCE	8,769	7,987	12,000	8,044	12,000
	Sub-Total : Personnel	76,440	86,756	112,769	88,121	113,792
010-665-315	OFFICE SUPPLIES	876	1,808	2,000	1,724	2,000
010-665-334	DEMONSTRATION SUPPLIES	335	513	500	493	500
010-665-424	CEA-4H TRAVEL FUNDS	3,252	2,486	3,500	4,981	3,500
010-665-225	CEA-AG SPECIAL TRAVEL FUNDS	2,792	1,158	3,500	1,244	3,500
010-665-226	CEA-FAM. CONSUMER TRAVEL	1,897	1,374	3,500	1,688	3,500
010-665-427	TRAVEL/TRAINING	100	378	180	-	180
010-665-452	COMPUTER MAINTENANCE/ EXP	42	50	500	470	500
010-665-454	VEHICLE MAINTENANCE	595	1,214	2,250	2,365	2,250
010-665-490	4H EQUIPMENT/ SUPPLIES	1,940	3,982	4,000	3,296	4,000
	Sub-Total : Operating	11,828	12,963	19,930	16,260	19,930
010-665-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - EXTENSION	88,269	99,719	132,699	104,381	133,722

GENERAL FUND (RECAP)

	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
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Fund Balance (year beginning)	6,082,958	5,939,757	6,725,402	-	6,823,539
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REVENUES

TAX REVENUE SUMMARY	9,593,578	10,548,367	10,598,409	10,524,389	10,751,042
LICENSE & PERMIT FEES SUMMARY	168,435	160,603	150,505	164,353	162,230
FINES, FEES & FORFEITURE SUMMARY	709,109	710,963	779,758	738,741	736,000
FEDERAL REVENUE SUMMARY	431,066	529,464	202,226	284,318	217,192
CHARGES FOR SERVICES SUMMARY	1,235,328	1,193,364	1,146,355	1,136,409	1,124,700
INTEREST SUMMARY	41,004	26,484	22,500	19,763	20,000
OTHER REVENUES SUMMARY	2,949,418	2,868,582	2,840,016	3,032,656	2,621,727
DEBT PROCEEDS SUMMARY	638,973	442,175	-	938,218	-
** TOTAL REVENUE	15,766,910	16,480,002	15,739,769	16,838,848	16,374,087

EXPENDITURES

GENERAL AND ADMINISTRATIVE	5,443,537	5,383,508	5,612,250	5,968,560	5,822,622
JUSTICE & PUBLIC SAFETY	9,087,462	9,785,694	9,836,965	10,253,454	9,967,286
HEALTH, HUMAN & OTHER SERVICES	565,454	533,106	587,005	546,029	584,179
** TOTAL EXPENDITURES	15,096,454	15,702,308	16,036,220	16,768,042	16,374,087

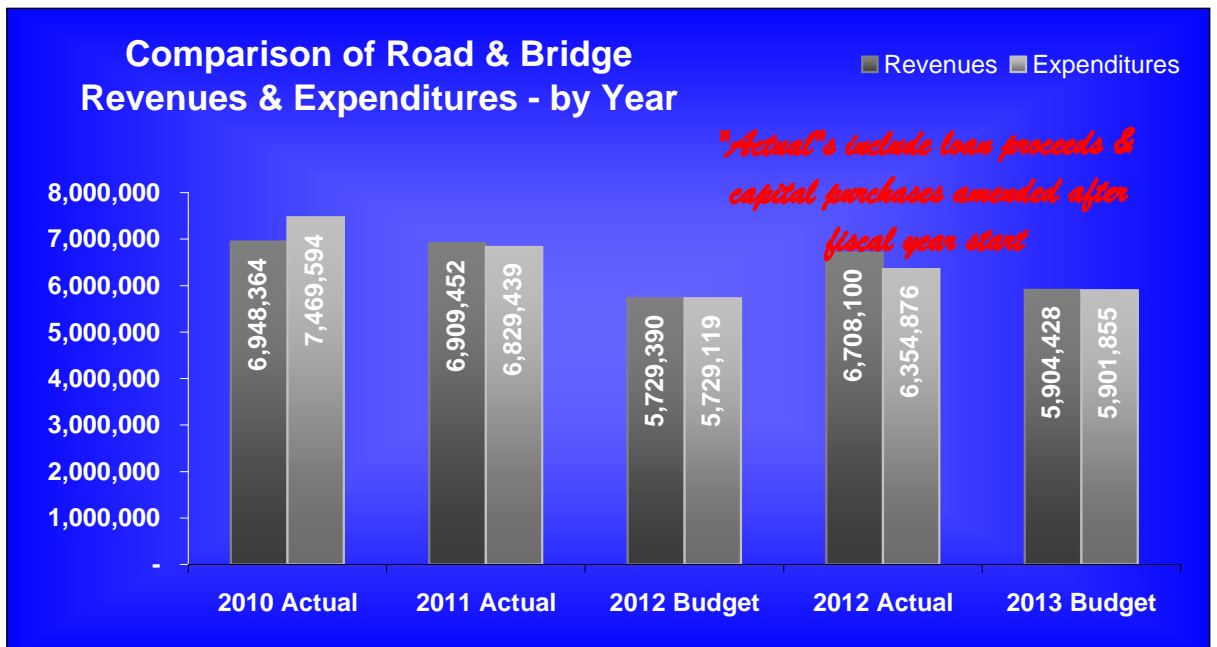
Projected Fund Balance (year ending)	6,753,414	6,717,451	6,428,951	70,805	6,823,539
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ROAD & BRIDGE - SUMMARY

Summary

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
BEGINNING FUND BALANCE (ALL)	2,013,512	1,464,878	1,861,614	-	2,272,654
TAX REVENUE	3,739,174	3,862,495	3,983,541	3,977,296	3,988,691
PERMITS/LICENSE	1,012,368	968,540	971,800	984,352	971,800
FINE/FORFEITURES	77,566	74,070	81,000	99,227	81,000
FED/STATE (LATERAL ROAD)	48,242	48,755	48,250	48,573	48,250
INTEREST	4,669	3,007	4,020	2,422	2,275
OTHER (LEASE PROCEEDS & MISC	1,876,426	1,945,760	640,779	1,504,205	812,413
LOAN PROCEEDS	189,920	6,825	-	92,025	-
TOTAL REVENUES	6,948,364	6,909,452	5,729,390	6,708,100	5,904,428
TOTAL AVAILABLE FUNDS	8,961,876	8,374,330	7,591,004	6,708,100	8,177,082
ROAD & BRIDGE EXPENDITURES					
PRECINCT 1	1,933,802	1,300,696	1,233,441	1,002,605	1,131,790
PRECINCT 2	1,814,615	1,468,952	1,344,614	1,389,330	1,166,962
PRECINCT 3	1,993,441	1,587,538	1,570,103	1,740,180	1,394,136
PRECINCT 4	1,727,737	1,726,474	1,580,960	1,431,760	1,396,554
CAPITAL LEASES (EQUIPMENT)	-	745,779	-	791,000	812,413
TOTAL EXPENDITURES	7,469,594	6,829,439	5,729,119	6,354,876	5,901,855
ENDING FUND BALANCE	\$1,492,283	\$1,544,891	\$1,861,886	\$353,225	\$2,275,227
<i>Fund balance as a % of expenditures</i>	20%	23%	32%	6%	39%







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	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
Fund Balance (year beginning)					
REVENUE					
015-340-021	PCT. 1 OPERATING TRANSFER				18,064
015-340-022	PCT. 2 OPERATING TRANSFER				36,116
015-340-023	PCT. 3 OPERATING TRANSFER				36,116
015-340-024	PCT. 4 OPERATING TRANSFER				36,116
015-380-611	PCT. 1 BUYBACK PROCEEDS				98,000
015-380-612	PCT. 2 BUYBACK PROCEEDS				196,000
015-380-613	PCT. 3 BUYBACK PROCEEDS				196,000
015-380-614	PCT. 4 BUYBACK PROCEEDS				196,000
015-390-621	PCT1 LEASE PROCEEDS		105,397	-	113,000
015-390-622	PCT2 LEASE PROCEEDS		210,794	-	226,000
015-390-623	PCT3 LEASE PROCEEDS		210,794	-	226,000
015-390-624	PCT4 LEASE PROCEEDS		218,794	-	226,000
	*TOTAL REVENUE	-	745,779	-	812,413

Detailed Expenses

EXPENSE					
015-621-569	PCT1 LEASE INTEREST PAYMENT				3,002
015-621-570	PCT1 LEASE PAYMENT				113,062
015-621-571	PCT1 ROAD MACHINERY/EQUIP		105,397	113,000	
015-622-569	PCT2 LEASE INTEREST PAYMENT				5,992
015-622-570	PCT2 LEASE PAYMENT				226,124
015-622-571	PCT2 ROAD MACHINERY/EQUIP		210,794	226,000	
015-623-569	PCT3 LEASE INTEREST PAYMENT				5,992
015-623-570	PCT3 LEASE PAYMENT				226,124
015-623-571	PCT3 ROAD MACHINERY/EQUIP		210,794	226,000	
015-624-569	PCT4 LEASE INTEREST PAYMENT				5,992
015-624-570	PCT4 LEASE PAYMENT			-	226,124
015-624-571	PCT4 ROAD MACHINERY/EQUIP		218,794	-	226,000
	*TOTAL EXPENSE	-	745,779	-	812,413

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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
REVENUE	Fund Balance (year beginning)	434,938	94,609	111,886		563,902
021-310-110	TAXES - CURRENT	814,654	813,574	842,335	826,609	833,818
021-310-120	TAXES - DELINQUENT	47,766	55,434	46,628	60,081	44,897
021-310-135	REFUNDED TAXES		-		(2,439)	
	* A/V TAX REVENUE SUMMARY	862,420	869,007	888,963	884,250	878,716
021-319-300	FINES	17,571	17,036	18,630	22,847	18,630
021-321-200	AUTO REGISTRATION FEES	105,541	98,655	103,500	86,154	103,500
021-321-300	LICENSE TAX FEE	119,178	115,547	112,700	128,102	112,700
021-321-400	TXDOT GROSS WEIGHT	8,126	8,562	7,314	12,260	7,314
021-321-500	SPECIAL LICENSE PLATE FEE			-	-	-
	* FINE/FEE REVENUE SUMMARY	250,415	239,800	242,144	249,363	242,144
021-333-330	LATERAL ROAD (STATE) REVENUE	11,096	11,214	11,098	11,172	11,098
021-342-566	REFUND - UNEMPLOYMENT					-
021-342-570	STATE REIMB. BRIDGE					-
021-342-600	INSURANCE CLAIMS				2,137	
021-342-620	REIMBURSE TRAVEL EXP					-
021-342-621	ROAD REPAIR REIMBURSEMENT		76,365		1,500	-
021-360-100	DEPOSITORY INTEREST	853	512	900	368	400
021-360-102	INTEREST - LATERAL ROAD	88	57		51	-
021-360-200	MISCELLANEOUS REVENUE				7,513	-
021-364-100	SALE OF SURPLUS	1,590				-
021-369-100	CULVERT/MATERIAL REIMB	24,425	73,506		1,628	-
021-370-034	TRANSFER FROM FEMA					-
021-390-400	TAX NOTE PROCEEDS	44,488			92,025	-
021-390-611	BUYBACK PROCEEDS (EQUIP)	194,000	192,000	90,397	90,850	
021-390-621	LEASE PROCEEDS	210,124				
	OTHER REVENUE	486,663	353,653	102,395	207,243	11,498
	**TOTAL REVENUES	1,599,498	1,462,460	1,233,502	1,340,856	1,132,357

PRECINCT 1 (CONTINUED)

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
021-621-101	SALARY - COMMISSIONERS	45,719	45,643	45,719	45,970	45,719
021-621-103	CELL PHONE ALLOWANCE/S	1,551	839	840	845	840
021-621-105	SALARIES	252,014	243,550	260,000	215,509	262,400
021-621-108	SALARIES / PART-TIME	5,481	3,624	16,345	3,864	16,345
021-621-200	LONGEVITY PAY	3,120	3,660	2,580	2,580	3,000
021-621-201	SOCIAL SECURITY	24,777	23,974	26,360	21,833	26,576
021-621-202	GROUP INSURANCE	58,469	64,283	71,256	52,369	73,734
021-621-203	RETIREMENT	34,718	34,987	39,096	32,730	40,402
021-621-204	WORKERS COMPENSATION	8,770	9,591	8,288	7,821	8,153
021-621-206	UNEMPLOYMENT INSURANCE	319	657	390	342	555
021-621-225	COMM -VEHICLE ALLOWANCE	19,094	19,062	19,094	19,199	19,094
	Sub-Total : Personnel	454,031	449,872	489,967	403,060	496,818
021-621-300	UNIFORMS	5,111	5,062	5,000	4,476	
021-621-315	OFFICE SUPPLIES	1,472	1,349	1,500	1,059	
021-621-330	FUEL/OIL	68,738	54,940	60,000	55,926	
021-621-337	MATERIAL/SUPPLIES	1,508	942	1,000	887	
021-621-338	CULVERTS	6,840	4,330	5,000	4,386	
021-621-339	ROAD MATERIAL	810,043	480,310	457,677	240,413	
021-621-354	TIRES/TUBES	14,862	8,294	15,000	11,362	
021-621-377	ROAD SIGNAGE	2,732	2,534	3,000	907	
021-621-420	TELEPHONE	3,072	2,843	3,500	3,472	
021-621-423	MOBIL PHONE/PAGERS	95	1,047	1,300	1,149	
021-621-427	TRAVEL/TRAINING	2,724	2,093	3,000	1,405	
021-621-440	ELECTRICITY	3,996	3,524	4,000	3,139	
021-621-441	GAS/HEAT	-	418	600	-	
021-621-442	WATER	541	435	600	639	
021-621-456	PARTS AND REPAIR	29,927	29,785	30,000	25,324	
021-621-461	EQUIPMENT RENTAL	4,306	427	2,500	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	49,265	32,700	38,500	36,071	614,947
021-621-491	EQUIPMENT INSURANCE	1,863	1,421	1,421	1,565	1,565
	Sub-Total : Operating	1,007,489	632,851	633,994	398,041	616,909
021-621-561	BRIDGE REPAIR/S			-	-	
021-621-569	LEASE INTEREST PAYMENTS	10,316	7,849	4,083	4,083	
021-621-570	LEASE PAYMENTS	207,354	210,124	105,397	105,397	
021-621-571	ROAD MACHINERY/EQUIP/VEH	210,124		-		
021-621-572	OFFICE FURNISHINGS/EQUIP			-		
021-621-573	CAPITAL OUTLAYS	44,488		-	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
	Sub-Total : Capital Outlay	472,281	217,973	109,480	201,505	18,064
	* EXP. SUMMARY - PRECINCT	1,933,802	1,300,696	1,233,441	1,002,605	1,131,790

Projected Fund Balance - Precinct 1

338,251

564,469

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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
REVENUE	Fund Balance (year beginning)	349,250	100,571	70,967		393,420
022-310-110	TAXES - CURRENT	829,872	836,156	862,288	846,189	867,334
022-310-120	TAXES - DELINQUENT	48,877	56,972	47,733	61,504	46,702
022-310-135	REFUNDED TAXES		-		(2,497)	-
	* A/V TAX REVENUE SUMMARY	878,750	893,128	910,021	905,195	914,036
022-319-300	FINES	17,549	17,036	18,630	22,662	18,630
022-321-200	AUTO REGISTRATION FEES	105,541	98,655	103,500	88,672	103,500
022-321-300	LICENSE TAX FEE	119,178	115,547	112,700	125,434	112,700
022-321-400	TXDOT GROSS WEIGHT	8,126	8,562	7,314	12,260	7,314
022-321-500	SPECIAL LICENSE PLATE FEE			-	-	-
	* FINE/FEE REVENUE SUMMARY	250,393	239,800	242,144	249,028	242,144
022-333-330	LATERAL ROAD (STATE) REVENUE	11,096	11,214	11,098	11,172	11,098
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 REIMBURSEMENT		6,033	-	45,090	
022-360-100	DEPOSITORY INTEREST	688	323	620	257	275
022-360-102	INTEREST - LATERAL ROAD	63	41	-	37	
022-360-200	MISCELLANEOUS REVENUE	225		-		
022-364-100	SALE OF SURPLUS		521	-	670	
022-369-100	CULVERT/MATERIAL REIMB	26,991	140,514	-		
022-370-010	TRANSFER FROM GENERAL FUND			-		
022-370-032	TRANSFER FROM WASTE MGMT			-		
022-370-034	TRANSFER FROM FEMA			-		
022-390-400	TAX NOTE PROCEEDS		6,825	-		
022-390-611	BUYBACK PROCEEDS (EQUIP)	194,000	192,000	180,794	181,724	
022-390-621	LEASE PROCEEDS	210,124				(see Capital Lease Fund 015)
	OTHER REVENUE	443,186	357,471	192,512	238,949	11,373
	**TOTAL REVENUES	1,572,329	1,490,400	1,344,677	1,393,173	1,167,552

PRECINCT 2 (CONTINUED)

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
022-622-101	SALARY - COMMISSIONERS	45,719	45,643	45,719	45,970	45,719
022-622-103	CELL PHONE ALLOWANCE/S	840	839	840	845	840
022-622-105	SALARIES	264,142	257,922	292,036	253,269	292,036
022-622-108	SALARIES / PART-TIME	6,273	17,842	5,654	21,841	5,654
022-622-200	LONGEVITY PAY	4,140	4,380	4,980	4,440	4,860
022-622-201	SOCIAL SECURITY	25,387	26,115	28,177	25,915	28,167
022-622-202	GROUP INSURANCE	60,385	75,471	79,174	67,835	81,926
022-622-203	RETIREMENT	36,169	38,224	41,790	40,234	42,822
022-622-204	WORKERS COMPENSATION	9,289	11,021	9,413	10,475	10,521
022-622-206	UNEMPLOYMENT INSURANCE	334	734	423	430	597
022-622-225	COMM -VEHICLE ALLOWANCE	19,094	19,062	19,094	19,199	19,094
	Sub-Total : Personnel	471,771	497,252	527,299	490,451	532,236
022-622-300	UNIFORMS	2,987	2,153	3,000	1,763	
022-622-315	OFFICE SUPPLIES	110	1,647	3,000	2,081	
022-622-330	FUEL/ OIL	104,695	97,992	80,000	94,269	
022-622-337	MATERIAL/ SUPPLIES	20,906	10,290	7,500	11,231	
022-622-338	CULVERTS	23,004	19,027	18,000	28,506	
022-622-339	ROAD MATERIAL	671,078	466,686	420,665	458,001	
022-622-354	TIRES/ TUBES	8,598	23,028	10,000	3,121	
022-622-377	ROAD SIGNAGE	3,075	2,562	3,500	819	
022-622-420	TELEPHONE	2,045	2,032	2,000	2,135	
022-622-423	MOBILE PHONES/PAGERS	499	502	500	509	
022-622-427	TRAVEL/TRAINING	2,929	2,994	3,000	3,055	
022-622-440	ELECTRICITY	1,286	-	3,100	3,464	
022-622-441	GAS & HEAT	51	126	250	131	
022-622-442	WATER	877	749	800	661	
022-622-456	PARTS & REPAIR	63,750	75,893	40,000	67,109	
022-622-461	EQUIPMENT RENTAL	6,026	-	-		
022-622-463	TOWER RENT	396	396	396	396	396
022-622-480	BONDS	-	-	-		
022-622-490	MISCELLANEOUS	359	278	-		595,544
022-622-491	EQUIPMENT INSURANCE	2,380	2,645	2,645	2,670	2,670
	Sub-Total : Operating	915,050	709,002	598,356	679,920	598,610
022-622-561	BRIDGE REPAIR/S					
022-622-569	LEASE INTEREST PAYMENTS	10,316	7,849	8,165	8,165	
022-622-570	LEASE PAYMENTS	207,354	210,124	210,794	210,794	
022-622-571	ROAD MACHINERY/EQUIP/VEH	210,124	37,900	-		
022-622-572	OFFICE FURNISHINGS/EQUIP		-	-		
022-622-573	CAPITAL OUTLAYS		6,825	-		
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
	Sub-Total : Capital Outlay	427,794	262,698	218,959	218,959	36,116
	* EXP. SUMMARY - PRECINCT	1,814,615	1,468,952	1,344,614	1,389,330	1,166,962

Projected Fund Balance - Precinct 2

394,010

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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
REVENUE	Fund Balance (year beginning)	661,843	691,727	1,025,648		824,940
023-310-110	TAXES - CURRENT	922,123	976,667	1,033,775	1,014,474	1,040,674
023-310-120	TAXES - DELINQUENT	48,466	66,546	57,225	73,735	56,036
023-310-135	REFUNDED TAXES		-		(2,993)	
	* A/V TAX REVENUE SUMMARY	970,589	1,043,213	1,091,000	1,085,217	1,096,710
023-319-300	FINES	21,275	19,999	21,870	26,833	21,870
023-321-200	AUTO REGISTRATION FEES	123,896	115,813	121,500	100,961	121,500
023-321-300	LICENSE TAX FEE	139,905	135,642	132,300	150,381	132,300
023-321-400	TXDOT GROSS WEIGHT	9,539	10,051	8,586	14,393	8,586
023-321-500	SPECIAL LICENSE PLATE FEE	-	-		-	-
	* FINE/FEE REVENUE SUMMARY	294,615	281,505	284,256	292,568	284,256
023-333-330	LATERAL ROAD (STATE) REVENUE	13,025	13,164	13,028	13,115	13,028
023-342-566	REFUND - UNEMPLOYMENT		-	-		
023-342-570	STATE REIMB. BRIDGE		-	-		
023-342-600	INSURANCE CLAIMS				13,010	
023-342-620	REIMBURSE TRAVEL EXP	165	-	-		
023-342-621	ROAD REPAIR REIMBURSEMENT		-	-		
023-360-100	DEPOSITORY INTEREST	1,188	890	1,100	807	850
023-360-102	INTEREST - LATERAL ROAD	161	105	-	94	
023-360-200	MISCELLANEOUS REVENUE	134	-	-	3	
023-364-100	SALE OF SURPLUS		12,640	-		
023-369-100	CULVERT/MATERIAL REIMB		147	-		
023-370-010	TRANSFER FROM GENERAL FUND		-	-		
023-370-032	TRANSFER FROM WASTE MGMT		-	-		
023-370-034	TRANSFER FROM FEMA		-	-		
023-390-400	TAX NOTE PROCEEDS	145,432	-	-		
023-390-611	BUYBACK PROCEEDS (EQUIP)	291,000	288,000	180,794	181,724	
023-390-621	LEASE PROCEEDS	315,186			(see Capital Lease Fund 015)	
	OTHER REVENUE	766,292	314,946	194,922	208,752	13,878
	**TOTAL REVENUES	2,031,495	1,639,664	1,570,178	1,586,537	1,394,843

PRECINCT 3 (CONTINUED)

Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
023-623-101	SALARY - COMMISSIONERS	45,719	45,643	45,719	45,970	45,719
023-623-103	CELL PHONE ALLOWANCE/S	840	839	840	845	840
023-623-105	SALARIES	342,668	315,920	357,938	302,647	357,938
023-623-108	SALARIES / PART-TIME	33,186	14,387	40,000	22,818	40,000
023-623-200	LONGEVITY PAY	5,640	6,660	6,780	6,780	6,360
023-623-201	SOCIAL SECURITY	32,586	29,563	35,983	29,258	35,951
023-623-202	GROUP INSURANCE	76,956	85,980	110,843	76,381	114,697
023-623-203	RETIREMENT	47,414	44,483	53,368	45,244	54,655
023-623-204	WORKERS COMPENSATION	12,591	13,334	12,557	12,967	14,346
023-623-206	UNEMPLOYMENT INSURANCE	466	884	566	512	798
023-623-225	COMM -VEHICLE ALLOWANCE	19,094	19,062	19,094	19,199	19,094
	Sub-Total : Personnel	617,160	576,755	683,688	562,619	690,398
023-623-300	UNIFORMS	1,786	1,622	3,000	2,207	
023-623-315	OFFICE SUPPLIES	1,295	2,962	3,000	2,354	
023-623-330	FUEL/OIL	122,311	137,830	150,000	164,360	
023-623-337	MATERIAL SUPPLIES	9,947	4,140	5,000	6,783	
023-623-338	CULVERTS	35,713	829	40,000	3,868	
023-623-339	ROAD MATERIAL	86,631	367,908	210,000	149,840	
023-623-354	TIRES/TUBES	13,902	25,322	20,000	16,274	
023-623-377	ROAD SIGNAGE	3,414	3,233	4,000	819	
023-623-420	TELEPHONE	4,758	4,929	5,000	5,412	
023-623-423	MOBILE PHONES/ PAGERS	3,193	2,741	3,000	2,287	
023-623-427	TRAVEL/TRAINING	2,322	3,577	4,000	2,564	
023-623-440	ELECTRICITY	4,559	4,683	6,000	4,251	
023-623-441	GAS/HEAT	-	-	-	-	
023-623-442	WATER	1,165	1,061	1,000	2,031	
023-623-456	PARTS & REPAIRS	57,219	72,464	75,000	95,854	
023-623-461	EQUIPMENT RENTAL	8,550	1,350	10,000	20,372	
023-623-463	TOWER RENT	396	396	396	396	396
023-623-480	BONDS	-	-	-		
023-623-490	MISCELLANEOUS	1,420	2,903	35,133	10,671	663,646
023-623-491	EQUIPMENT INSURANCE	3,201	3,444	3,444	3,579	3,579
	Sub-Total : Operating	361,782	641,393	577,973	493,922	667,621
023-623-561	BRIDGE REPAIR/S	-	-	-		
023-623-569	LEASE INTEREST PAYMENTS	20,463	14,429	10,820	9,176	
023-623-570	LEASE PAYMENTS	328,024	334,514	230,122	231,945	
023-623-571	ROAD MACHINERY/EQUIP/VEH	332,346	-	20,000	27,678	
023-623-572	OFFICE FURNISHINGS/EQUIP	-	-	2,500		
023-623-573	CAPITAL OUTLAYS	145,432	-	-		
023-623-574	ROCK CRUSHER - REPAIRS	6,787	2,687	20,000	4,771	
023-623-575	CAPITAL OUTLAY - BRIDGE	30,012	17,760	25,000	28,637	
023-623-622	PERMANENT ROAD EXPENSE	151,434	-	-	379,600	
023-623-623	RIGHT-OF-WAY		-	-	1,832	
023-700-015	TRANSFER TO 015 LEASE FUND					36,116
	Sub-Total : Capital Outlay	1,014,499	369,390	308,442	683,639	36,116
	* EXP. SUMMARY - PRECINCT	1,993,441	1,587,538	1,570,103	1,740,180	1,394,136

Projected Fund Balance - Precinct 3

825,648

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
	FY2009	FY2010	FY2011	FY2012	FY2013
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
REVENUE	Fund Balance (year beginning)	567,481	577,971	653,119		490,392
024-310-110	TAXES - CURRENT	966,678	989,711	1,036,198	1,016,852	1,043,065
024-310-120	TAXES - DELINQUENT	54,071	67,435	57,359	73,908	56,164
024-310-135	REFUNDED TAXES		-		(3,000)	-
	* A/V TAX REVENUE SUMMARY	1,020,749	1,057,145	1,093,557	1,087,760	1,099,230
024-318-165	SPECIAL TAX - BIG THICKET L	6,667			14,874	
024-319-300	FINES	21,171	19,999	21,870	26,885	21,870
024-321-200	AUTO REGISTRATION FEES	123,896	115,813	121,500	100,961	121,500
024-321-300	LICENSE TAX FEE	139,905	135,642	132,300	150,381	132,300
024-321-400	TXDOT GROSS WEIGHT	9,539	10,051	8,586	14,393	8,586
024-321-500	SPECIAL LICENSE PLATE FEE	-	-	-	-	-
	* FINE/FEE REVENUE SUMMAR	294,511	281,505	284,256	307,494	284,256
024-333-330	LATERAL ROAD (STATE) REVE	13,025	13,164	13,028	13,115	13,028
024-342-566	REFUND - UNEMPLOYMENT		-			
024-342-570	STATE REIMB. BRIDGE		-			
024-342-600	INSURANCE CLAIMS		24,715			
024-342-620	REIMBURSE TRAVEL EXP		-			
024-342-621	ROAD REPAIR REIMBURSEMEN	1,774	-			
024-360-100	DEPOSITORY INTEREST	1,488	986	1,400	727	750
024-360-102	INTEREST - LATERAL ROAD	141	93		83	
024-360-200	MISCELLANEOUS REVENUE	1,414				
024-364-100	SALE OF SURPLUS	1,150				
024-369-100	CULVERT/MATERIAL REIMB				1,450	
024-370-010	TRANSFER FROM GENERAL FUND					
024-370-032	TRANSFER FROM WASTE MGMT					
024-370-034	TRANSFER FROM FEMA					
024-370-100	INSURANCE MONIES		1,541			
024-390-400	TAX NOTE PROCEEDS					
024-390-611	BUYBACK PROCEEDS (EQUIP)	194,000	192,000	188,794	185,907	
024-390-621	LEASE PROCEEDS	210,124			(see Capital Lease Fund 015)	
	OTHER REVENUE	423,116	232,498	203,222	201,280	13,778
	**TOTAL REVENUES	1,738,376	1,571,148	1,581,035	1,596,534	1,397,263

PRECINCT 4 (CONTINUED)

Detail Expenditures						
Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
024-624-101	SALARY - COMMISSIONERS	45,719	45,643	45,719	45,970	45,719
024-624-103	CELL PHONE ALLOWANCE/S	1,680	1,677	1,680	1,689	1,680
024-624-105	SALARIES	290,152	290,831	312,309	296,786	312,309
024-624-108	SALARIES / PART-TIME	20,525	18,196	20,000	1,604	20,000
024-624-200	LONGEVITY PAY	4,800	5,400	6,000	5,940	5,160
024-624-201	SOCIAL SECURITY	28,917	28,488	30,967	27,568	30,903
024-624-202	GROUP INSURANCE	67,848	84,076	87,091	76,787	90,119
024-624-203	RETIREMENT	40,577	42,169	45,929	42,163	46,981
024-624-204	WORKERS COMPENSATION	11,220	12,782	10,794	11,908	12,035
024-624-206	UNEMPLOYMENT INSURANCE	388	821	474	469	667
024-624-225	COMM -VEHICLE ALLOWANCE	19,094	19,062	19,094	19,199	19,094
	Sub-Total : Personnel	530,920	549,146	580,056	530,083	584,665
024-624-300	UNIFORMS	6,356	7,294	6,500	7,659	
024-624-315	OFFICE SUPPLIES	1,237	546	1,850	1,037	
024-624-330	FUEL/ OIL	146,301	154,002	147,000	157,805	
024-624-337	MATERIAL/ SUPPLIES	7,024	9,167	9,575	4,817	
024-624-338	CULVERTS	13,829	2,910	40,000	8,607	
024-624-339	ROAD MATERIAL	411,804	310,935	400,000	365,855	
024-624-354	TIRES/ TUBES	15,894	17,322	20,000	17,049	
024-624-377	ROAD SIGNAGE	3,414	844	3,780	819	
024-624-420	TELEPHONE	638	538	1,000	525	
024-624-423	MOBIL PHONES / PAGERS	-	-	-	-	
024-624-427	TRAVEL/TRAINING	4,336	3,845	5,000	3,311	
024-624-440	ELECTRICITY	3,510	4,167	4,450	3,611	
024-624-442	WATER	704	491	1,000	531	
024-624-456	PARTS & REPAIRS	69,228	76,108	100,000	76,514	
024-624-461	EQUIPMENT RENTAL	-	3,679	5,500	350	
024-624-463	TOWER RENT	396	396	396	396	396
024-624-490	MISCELLANEOUS	27,091	11,410	24,014	21,307	772,001
024-624-491	EQUIPMENT INSURANCE	2,982	3,316	3,571	3,376	3,376
	Sub-Total : Operating	714,745	606,970	773,636	673,568	775,772
024-624-561	BRIDGE REPAIR/S			-		
024-624-569	LEASE INTEREST PAYMENTS	10,316	7,849	8,475	8,429	
024-624-570	LEASE PAYMENTS	207,354	210,124	218,794	218,794	
024-624-571	ROAD MACHINERY/EQUIP/VEH	210,124		-		
024-624-572	OFFICE FURNISHINGS/EQUIP			-		
024-624-573	CAPITAL OUTLAYS	42,931	21,937	-		
024-624-575	CAPITAL OUTLAY - BRIDGE			-		
024-624-576	CAPITAL PROJECT BIG THICKE	6,667		-	233	
024-624-622	PERMANENT ROAD EXPENSE	4,680	330,447	-		
024-624-623	RIGHT-OF-WAY			-	652	
024-700-015	TRANSFER TO 015 LEASE FUND					36,116
	Sub-Total : Capital Outlay	482,072	570,357	227,269	228,108	36,116
	* EXP. SUMMARY - PRECINCT	1,727,737	1,726,474	1,580,960	1,431,760	1,396,554

Projected Fund Balance - Precinct 4

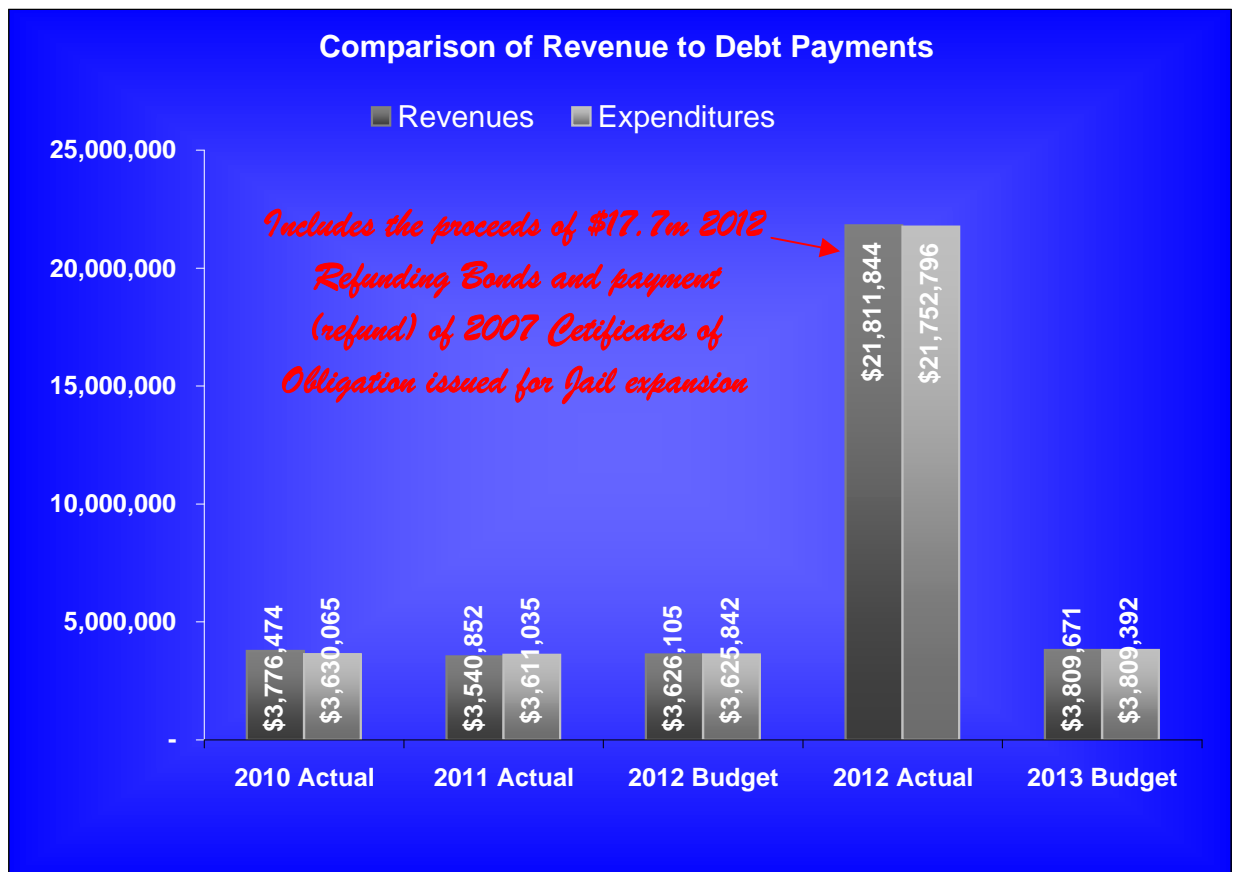
491,101



DEBT SERVICE FUND - SUMMARY

Summary

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
BEGINNING FUND BALANCE	\$40,825	\$56,042	\$0	(\$28,095)	\$359,230
<i>Reserved for Landfill Post Closure</i>	625,968	757,160	730,370	758,046	758,046
TAX REVENUE	3,523,442	3,533,609	3,622,105	3,602,897	3,808,471
INTEREST	23,033	7,243	4,000	31,798	1,200
OTHER FINANCING SOURCES	230,000	-	-	18,177,149	-
TOTAL REVENUES	3,776,474	3,540,852	3,626,105	21,811,844	3,809,671
TOTAL FUNDS AVAILABLE	3,817,299	3,596,894	3,626,105	21,783,749	4,168,901
DEBT SERVICE					
PRINCIPAL	2,235,000	2,285,000	2,371,000	20,592,096	2,867,000
INTEREST	1,391,065	1,323,535	1,251,842	982,393	939,392
OTHER	4,000	2,500	3,000	178,307	3,000
TOTAL EXPENDITURES	3,630,065	3,611,035	3,625,842	21,752,796	3,809,392
ENDING FUND BALANCE	\$187,234	(\$14,141)	\$264	\$30,953	\$359,508
<i>(Post closure reserve not included)</i>					
Fund balance as a percent of expenditures	5.16%	-0.39%	0.01%	0.14%	9.44%



DEBT SERVICE

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
FUND BALANCE (BEGINNING)		\$40,825	\$56,042	\$0	(\$28,095)	\$359,230
<i>Reserved for Landfill Post Closure</i>		625,968	757,160	730,370	758,046	758,046
TAX REVENUE						
061-310-110	TAXES - CURRENT	3,330,463	3,308,201	3,432,118	3,368,034	3,613,879
061-310-120	TAXES - DELINQUENT	192,979	225,408	189,987	244,800	194,591
061-310-135	REFUNDED TAXES		-		(9,937)	-
	* TAX REVENUE SUMMARY	3,523,442	3,533,609	3,622,105	3,602,897	3,808,471
INTEREST						
061-360-100	DEPOSITORY INTEREST	23,033	7,243	4,000	31,798	1,200
	* INTEREST REVENUE SUMMA	23,033	7,243	4,000	31,798	1,200
OTHER FINANCING SOURCES						
061-390-020	TRANSFER FROM CONST. ACCT			-	155,600	
061-390-010	TRANSFER FROM GENERAL	230,000	-	-		
061-390-400	BOND PROCEEDS			-	18,021,548	-
	* TRANSFERS REVENUE SUMM	230,000	-	-	18,177,149	-
061-399-999	**TOTAL REVENUE	3,776,474	3,540,852	3,626,105	21,811,844	3,809,671

Detailed Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
PRINCIPAL						
061-830-511	2005 TAX NOTES	175,000			-	
061-830-512	2006 TAX NOTES	155,000	155,000		-	
061-830-513	C.O. SERIES 2007-JAIL EXPAN	250,000	300,000	400,000	18,621,096	
061-830-514	2007 TAX NOTES	385,000	405,000	420,000	420,000	440,000
061-830-515	C.O. 2008 JUDICIAL CNT	525,000	545,000	570,000	570,000	590,000
061-830-516	2008 TAX NOTES	425,000	440,000	460,000	460,000	475,000
061-830-517	2009 TAX NOTES	320,000	330,000	345,000	345,000	360,000
061-830-518	2010 TAX NOTES		110,000	115,000	115,000	115,000
061-830-519	2011 TAX NOTES			61,000	61,000	62,000
061-830-520	GEN. OBLIG. REFUND BONDS, SERIES 2012					690,000
061-830-521	2012 TAX NOTES					135,000
	* PRINCIPAL SUMMARY	2,235,000	2,285,000	2,371,000	20,592,096	2,867,000
INTEREST						
061-873-511	INT - 2005 TAX NOTES	5,688			-	
061-873-512	INT - 2006 TAX NOTES	11,625	5,813		-	
061-873-513	INT - CO SERIES 2007-JAIL	780,191	770,191	758,191	488,743	
061-873-514	INT - 2007 TAX NOTES	84,400	69,000	52,800	52,800	36,000
061-873-515	INT - CO 2008 JUDICIAL CNT	385,694	364,694	342,894	342,894	320,094
061-873-516	INT - 2008 TAX NOTES	65,338	50,463	35,063	35,063	17,813
061-873-517	INT - 2009 TAX NOTES	58,130	51,630	44,880	44,880	36,930
061-873-518	INT - 2010 TAX NOTES		11,745	11,200	11,200	9,475
061-873-519	INT - 2011 TAX NOTES			6,814	6,814	6,533
061-873-520	INT - GEN. OBLIG. REFUND BONDS, SERIES 2012					494,500
061-873-521	INT - 2012 TAX NOTES					18,048
	* INTEREST SUMMARY	1,391,065	1,323,535	1,251,842	982,393	939,392
OTHER						
061-890-690	BOND FEES & ISSUE COST	4,000	2,500	3,000	178,307	3,000
061-999-999	*TOTAL EXPENDITURES	3,630,065	3,611,035	3,625,842	21,752,796	3,809,392

STATEMENT OF LEGAL DEBT LIMITS

**As of October 1, 2012 - the beginning of this budget year -
the County's outstanding debt obligation (principal only)
totals \$30,648,000**

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

2012 Assessed valuation of Real Property: \$ 1,918,563,568

Debt Limit (25% of above value): \$ 479,640,892

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

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

2012 Assessed valuation of all property (real, personal, mineral): \$ 2,706,160,048

Debt Limit (5% of above value): \$ 135,308,002

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)

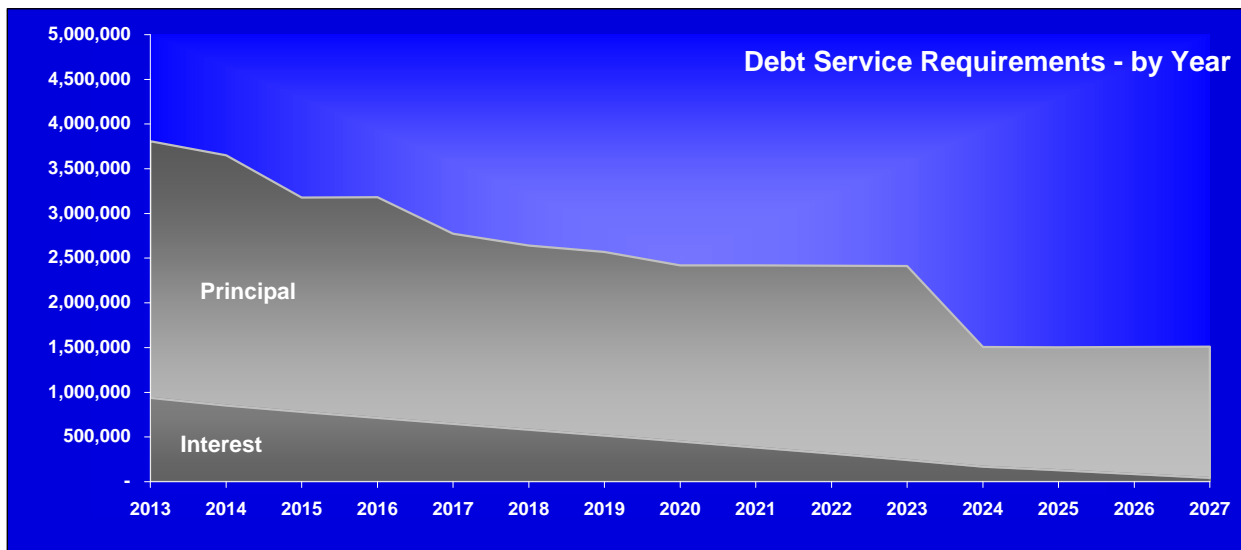
2011 Series: At the end of fiscal year 2011, the County issued Tax Notes in the amount of \$449,000 to reimburse the General Fund in the amount of \$285,269 for the purchase and replacement of vehicles utilized by the Sheriff's Department, \$5,990 for Sheriff's Department computers; \$1,663 for a computer 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.

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

DEBT SERVICE REQUIREMENT (BY YEAR)

		2013	2014	2015	2016	2017	2018
<u>CERTIFICATES OF OBLIGATION / BONDS</u>							
2007 SERIES - Certif. of Obligation Jail Expansion	Principal	** SEE GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012 **					
	Interest						
2008 SERIES - Certif. of Obligation Judicial Center	Principal	590,000	615,000	640,000	665,000	690,000	720,000
	Interest	320,094	296,494	271,894	246,294	219,694	192,094
2012 SERIES - Gen. Oblig. Refunding Bonds	Principal	690,000	1,030,000	1,045,000	1,065,000	1,090,000	1,120,000
	Interest	494,500	480,700	460,100	439,200	417,900	385,200
Subtotal - Principal		1,280,000	1,645,000	1,685,000	1,730,000	1,780,000	1,840,000
Subtotal - Interest		814,594	777,194	731,994	685,494	637,594	577,294
<u>TAX NOTES</u>							
SERIES 2007 TAX NOTES	Principal	440,000	460,000				
	Interest	36,000	18,400				
SERIES 2008 TAX NOTES	Principal	475,000					
	Interest	17,813					
SERIES 2009 TAX NOTES	Principal	360,000	375,000	390,000	405,000		
	Interest	36,930	27,555	24,000	8,100		
SERIES 2010 TAX NOTES	Principal	115,000	115,000	120,000	125,000	130,000	
	Interest	9,475	7,750	5,838	3,694	1,300	
SERIES 2011 TAX NOTES	Principal	62,000	63,000	64,000	65,000	66,000	68,000
	Interest	6,533	5,389	4,227	3,047	1,848	622
SERIES 2012 TAX NOTES	Principal	135,000	140,000	140,000	145,000	150,000	150,000
	Interest	18,048	16,200	13,400	10,550	7,600	4,600
Subtotal - Principal		1,587,000	1,153,000	714,000	740,000	346,000	218,000
Subtotal - Interest		124,799	75,294	47,465	25,391	10,748	5,222
Total - Principal		2,867,000	2,798,000	2,399,000	2,470,000	2,126,000	2,058,000
Total - Interest		939,392	852,488	779,459	710,884	648,342	582,516
TOTAL ANNUAL DEBT SERVICE REQUIREMENTS		3,806,392	3,650,488	3,178,459	3,180,884	2,774,342	2,640,516



2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL
									-
									-
750,000	780,000	810,000	840,000	875,000	-				7,975,000
163,294	133,294	102,094	69,694	36,094	-				2,051,031
1,150,000	1,190,000	1,225,000	1,260,000	1,295,000	1,340,000	1,375,000	1,420,000	1,465,000	17,760,000
351,600	317,100	281,400	244,650	206,850	168,000	127,800	86,550	43,950	4,505,500
1,900,000	1,970,000	2,035,000	2,100,000	2,170,000	1,340,000	1,375,000	1,420,000	1,465,000	25,735,000
514,894	450,394	383,494	314,344	242,944	168,000	127,800	86,550	43,950	6,556,531
									900,000
									54,400
									475,000
									17,813
									1,530,000
									96,585
									605,000
									28,056
									388,000
									21,667
155,000									1,015,000
1,550									71,948
155,000	-	-	-	-	-	-	-	-	4,913,000
1,550	-	-	-	-	-	-	-	-	290,469
2,055,000	1,970,000	2,035,000	2,100,000	2,170,000	1,340,000	1,375,000	1,420,000	1,465,000	30,648,000
516,444	450,394	383,494	314,344	242,944	168,000	127,800	86,550	43,950	6,847,000
2,571,444	2,420,394	2,418,494	2,414,344	2,412,944	1,508,000	1,502,800	1,506,550	1,508,950	37,495,000

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



OTHER FUNDS - SUMMARY

By Category

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
REVENUE SOURCES (BY TYPE)					
TAX REVENUE (HOTEL/MOTEL)	\$ 29,874	\$ 20,280	\$ 24,000	\$ 26,173	\$ 20,000
FINES & FORFEITURES	26,870	9,819	-	5,690	-
FEDERAL/STATE FUNDING	613,867	654,698	197,320	6,929,886	183,166
CHARGES FOR SERVICES / FEES	224,308	232,353	228,800	413,237	335,879
INTEREST	95,508	12,920	3,500	7,623	1,900
OTHER (INCL. NON-GOVT GRANTS)	354,388	582,859	479,406	3,020,372	706,060
LOAN PROCEEDS	1,107	-	-	-	-
	<u>1,345,922</u>	<u>1,512,929</u>	<u>933,026</u>	<u>10,402,980</u>	<u>1,247,005</u>

By Fund (with Beginning & Ending Balances)

HOTEL TAX

BEGINNING FUND BALANCE	\$11,143	\$12,919	\$12,971	\$0	\$18,823
REVENUES	29,874	20,280	24,000	26,173	20,000
TOTAL AVAILABLE FUNDS	<u>41,017</u>	<u>33,199</u>	<u>36,971</u>	<u>26,173</u>	<u>38,823</u>
EXPENDITURES	28,098	16,608	24,000	19,993	20,000
ENDING FUND BALANCE	<u>\$12,919</u>	<u>\$16,591</u>	<u>\$12,971</u>	<u>\$6,181</u>	<u>\$18,823</u>

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

JUSTICE COURT TECHNOLOGY

BEGINNING FUND BALANCE	128,606	120,361	115,838	114,946	89,698
REVENUES	20,862	21,290	23,050	22,297	23,200
TOTAL AVAILABLE FUNDS	<u>149,468</u>	<u>141,651</u>	<u>138,888</u>	<u>137,243</u>	<u>112,898</u>
EXPENDITURES	29,107	26,705	23,050	65,476	35,000
ENDING FUND BALANCE	<u>\$120,361</u>	<u>\$114,947</u>	<u>\$115,838</u>	<u>\$71,768</u>	<u>\$77,898</u>

Fund balance as a % of expenditures 413.51% 430.44% 502.55% 109.61% 222.57%

JUDICIAL CENTER CONSTRUCTION

BEGINNING FUND BALANCE	9,526,710	6,759,449	624,661	-	-
REVENUES	17,154	5,161	-	255	-
TOTAL AVAILABLE FUNDS	<u>9,543,864</u>	<u>6,764,610</u>	<u>624,661</u>	<u>255</u>	<u>-</u>
EXPENDITURES	2,824,727	6,139,949	-	469,085	-
ENDING FUND BALANCE	<u>\$6,719,137</u>	<u>\$624,660</u>	<u>\$624,661</u>	<u>(\$468,830)</u>	<u>\$0</u>

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

CONSTRUCTION FUND (JAIL EXPANSION)

BEGINNING FUND BALANCE	17,039,884	7,151,126	1,021,721	1,021,877	-
REVENUES	75,095	5,730	-	1,215	-
TOTAL AVAILABLE FUNDS	<u>17,114,979</u>	<u>7,156,856</u>	<u>1,021,721</u>	<u>1,023,092</u>	<u>-</u>
EXPENDITURES	9,715,087	6,135,135	-	1,022,971	-
ENDING FUND BALANCE	<u>\$7,399,892</u>	<u>\$1,021,721</u>	<u>\$1,021,721</u>	<u>\$121</u>	<u>\$0</u>

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
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JUSTICE COURT BUILDING SECURITY

BEGINNING FUND BALANCE	19,436	23,602	23,674	24,130	21,988
REVENUES	5,004	5,144	5,350	5,479	5,600
TOTAL AVAILABLE FUNDS	24,440	28,746	29,024	29,609	27,588
EXPENDITURES	838	4,616	5,350	5,387	5,600
ENDING FUND BALANCE	\$23,602	\$24,130	\$23,674	\$24,221	\$21,988

Fund balance as a % of expenditures **2816.47%** **522.69%** **442.50%** **449.59%** **392.64%**

SECURITY (COURTHOUSE)

BEGINNING FUND BALANCE	7,923	4,830	14,458	8,677	26,747
REVENUES	68,778	71,094	116,167	114,558	121,600
TOTAL AVAILABLE FUNDS	76,701	75,925	130,625	123,235	148,347
EXPENDITURES	71,173	67,247	116,167	108,071	121,600
ENDING FUND BALANCE	\$5,528	\$8,677	\$14,458	\$15,164	\$26,747

Fund balance as a % of expenditures **7.77%** **12.90%** **12.45%** **14.03%** **22.00%**

HISTORICAL COMMISSION

BEGINNING FUND BALANCE	\$387,920	\$394,225	\$394,551	\$399,669	\$406,666
REVENUES	10,159	9,381	-	7,814	-
TOTAL AVAILABLE FUNDS	398,079	403,606	394,551	407,483	406,666
EXPENDITURES	3,854	3,937	-	2,958	-
ENDING FUND BALANCE	\$394,225	\$399,670	\$394,551	\$404,525	\$406,666

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

COLLEGE / COMMERCE CENTER

BEGINNING FUND BALANCE	15,000	-	-	-	-
REVENUES	-	-	-	-	-
TOTAL AVAILABLE FUNDS	15,000	-	-	-	-
EXPENDITURES	15,000	-	-	-	-
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0

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

WASTE MANAGEMET

BEGINNING FUND BALANCE	\$0	\$0	\$0	\$1,251	\$3,143
REVENUES	138,900	141,252	138,000	132,074	135,000
TOTAL AVAILABLE FUNDS	138,900	141,252	138,000	133,325	138,143
EXPENDITURES	138,900	140,000	138,000	132,074	135,000
ENDING FUND BALANCE	\$0	\$1,252	\$0	\$1,251	\$3,143

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
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FEMA DISASTER

BEGINNING FUND BALANCE	216,729	193,185	693,217	171,224	420,012
REVENUES	-	-	-	-	-
TOTAL AVAILABLE FUNDS	216,729	193,185	693,217	171,224	420,012
EXPENDITURES	23,545	21,961	-	171,224	-
ENDING FUND BALANCE	\$193,185	\$171,224	\$693,217	\$0	\$420,012

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

GRANT FUND

BEGINNING FUND BALANCE	16,096	1,696	-	-	(3,258,953)
REVENUES	287,064	301,431	-	6,699,939	-
TOTAL AVAILABLE FUNDS	303,160	303,126	-	6,699,939	(3,258,953)
EXPENDITURES	287,064	410,570	-	6,687,694	-
ENDING FUND BALANCE	\$16,096	(\$107,444)	\$0	\$12,245	(\$3,258,953)

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

LAW LIBRARY

BEGINNING FUND BALANCE	49,972	52,754	53,038	54,097	55,141
REVENUES	15,354	14,970	14,800	12,269	12,350
TOTAL AVAILABLE FUNDS	65,326	67,724	67,838	66,366	67,491
EXPENDITURES	12,389	13,627	14,800	15,398	12,350
ENDING FUND BALANCE	\$52,937	\$54,097	\$53,038	\$50,967	\$55,141

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

PRE-TRIAL INTERVENTION PROGRAM

BEGINNING FUND BALANCE	-	-	-	8,751	29,674
REVENUES	-	-	-	21,312	24,000
TOTAL AVAILABLE FUNDS	-	-	-	30,063	53,674
EXPENDITURES	-	-	-	980	24,000
ENDING FUND BALANCE	\$0	\$0	\$0	\$29,083	\$29,674

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

DISTRICT ATTORNEY SPECIAL

BEGINNING FUND BALANCE	1,378	-	1,425	-	(985)
REVENUES	35,224	34,379	25,000	27,500	24,000
TOTAL AVAILABLE FUNDS	36,602	34,379	26,425	27,500	23,015
EXPENDITURES	36,602	34,379	25,000	27,412	24,000
ENDING FUND BALANCE	(\$0)	\$0	\$1,425	\$88	(\$985)

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
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DISTRICT ATTORNEY HOT CHECK

BEGINNING FUND BALANCE	14,007	21,332	21,332	27,679	30,559
REVENUES	7,988	7,921	8,000	4,154	5,000
TOTAL AVAILABLE FUNDS	21,995	29,253	29,332	31,833	35,559
EXPENDITURES	663	1,574	8,000	2,659	5,000
ENDING FUND BALANCE	\$21,332	\$27,679	\$21,332	\$29,174	\$30,559

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

AGING SERVICES

BEGINNING FUND BALANCE	\$151,194	\$150,199	\$124,708	\$181,206	\$252,687
REVENUES	322,942	336,552	245,500	383,277	271,634
TOTAL AVAILABLE FUNDS	474,136	486,752	370,208	564,484	524,321
EXPENDITURES	321,938	305,545	245,500	358,278	271,634
ENDING FUND BALANCE	\$152,197	\$181,206	\$124,708	\$206,206	\$252,687

Fund balance as a % of expenditures 47.28% 59.31% 50.80% 57.55% 93.02%

COMMISSARY (SHERIFF)

BEGINNING FUND BALANCE	20,537	28,576	20,401	-	24,416
REVENUES	11,447	9,323	9,700	15,888	8,000
TOTAL AVAILABLE FUNDS	31,984	37,899	30,101	15,888	32,416
EXPENDITURES	3,406	16,819	9,700	14,734	8,000
ENDING FUND BALANCE	\$28,578	\$21,079	\$20,401	\$1,154	\$24,416

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

RETIREE HEALTH BENEFITS TRUST

BEGINNING FUND BALANCE	-	-	196,957	191,007	288,449
REVENUES	-	200,082	-	129,031	272,513
TOTAL AVAILABLE FUNDS	-	200,082	196,957	320,038	560,962
EXPENDITURES	-	9,075	-	32,693	56,400
ENDING FUND BALANCE	\$0	\$191,007	\$196,957	\$287,344	\$504,562

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

DRUG FORFEITURE

BEGINNING FUND BALANCE	245,375	263,996	258,435	-	243,050
REVENUES	27,070	9,950	-	5,806	-
TOTAL AVAILABLE FUNDS	272,445	273,946	258,435	5,806	243,050
EXPENDITURES	8,448	23,658	-	56,250	-
ENDING FUND BALANCE	\$263,996	\$250,288	\$258,435	(\$50,444)	\$243,050

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
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PERMANENT SCHOOL

BEGINNING FUND BALANCE	412,791	412,767	412,713	432,727	2,894,492
REVENUES	882	20,534	1,150	2,496,271	1,150
TOTAL AVAILABLE FUNDS	413,673	433,301	413,863	2,928,999	2,895,642
EXPENDITURES	906	574	1,150	2,307	1,150
ENDING FUND BALANCE	\$412,766	\$432,727	\$412,713	\$2,926,692	\$2,894,492

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

AVAILABLE SCHOOL

BEGINNING FUND BALANCE	219,908	208,425	214,745	227,990	128,282
REVENUES	114,970	137,264	139,992	138,968	137,992
TOTAL AVAILABLE FUNDS	334,878	345,689	354,737	366,958	266,274
EXPENDITURES	126,451	117,699	139,992	140,637	137,992
ENDING FUND BALANCE	\$208,426	\$227,990	\$214,745	\$226,321	\$128,282

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

COUNTY CLERK RECORDS MANAGEMENT

BEGINNING FUND BALANCE	152,905	157,726	133,746	160,088	147,257
REVENUES	116,055	118,492	140,850	116,838	142,135
TOTAL AVAILABLE FUNDS	268,960	276,217	274,596	276,926	289,392
EXPENDITURES	111,234	116,129	140,850	153,389	141,703
ENDING FUND BALANCE	\$157,725	\$160,088	\$133,746	\$123,537	\$147,689

Fund balance as a % of expenditures 141.80% 137.85% 94.96% 80.54% 104.22%

COUNTY RECORDS MANAGEMENT

BEGINNING FUND BALANCE	194	1,243	8,097	1,463	4,249
REVENUES	30,753	29,937	29,718	28,466	29,742
TOTAL AVAILABLE FUNDS	30,947	31,181	37,815	29,929	33,991
EXPENDITURES	29,703	29,718	29,718	27,250	29,742
ENDING FUND BALANCE	\$1,244	\$1,463	\$8,097	\$2,679	\$4,249

Fund balance as a % of expenditures 4.19% 4.92% 27.25% 9.83% 14.29%

DISTRICT CLERK RECORDS MANAGEMENT

BEGINNING FUND BALANCE	12,762	3,142	11,871	2,717	2,461
REVENUES	10,175	12,103	11,100	12,446	12,150
TOTAL AVAILABLE FUNDS	22,937	15,245	22,971	15,163	14,611
EXPENDITURES	19,795	12,528	11,100	-	12,150
ENDING FUND BALANCE	\$3,142	\$2,717	\$11,871	\$15,163	\$2,461

Fund balance as a % of expenditures 15.87% 21.69% 106.95% 20.26%

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2010 Actual <small>(per Aud. Rep.)</small>	2011 Actual <small>(per Aud. Rep.)</small>	2012 Budget <small>(as adopted)</small>	2012 Actual <small>(unaudited)</small>	2013 Budget <small>Adopted 9/11/12</small>
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COUNTY & DISTRICT COURT TECHNOLOGY

BEGINNING FUND BALANCE	-	173	558	702	1,549
REVENUES	173	659	650	952	940
TOTAL AVAILABLE FUNDS	173	832	1,208	1,654	2,489
EXPENDITURES	-	130	650	-	940
ENDING FUND BALANCE	\$173	\$702	\$558	\$1,654	\$1,549

Fund balance as a % of expenditures

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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)	11,143	12,919	12,971		18,823
011-318-140	HOTEL OCCUPANCY TAX	29,874	20,280	24,000	26,173	20,000
011-365-200	OTHER (Contrib.) REVENUE			-		-
	**TOTAL REVENUE	29,874	20,280	24,000	26,173	20,000

Detail Expenditures

011-401-488	HOTEL TAX DISTRIBUTION	23,304	10,337	19,200	10,770	16,000
011-401-489	PRO-RATA HOTEL TAX SHARE	4,794	6,271	4,800	9,222	4,000
	**TOTAL EXPENDITURES	28,098	16,608	24,000	19,993	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 a 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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)	128,606	120,361	115,838	114,946	89,698
013-340-800	Justice Court Technology Fees					
013-340-801	JUSTICE TECH FEES - PCT. 1	6,469	7,341	8,100	9,196	9,800
013-340-802	JUSTICE TECH FEES - PCT. 2	4,057	3,939	4,000	4,278	4,200
013-340-803	JUSTICE TECH FEES - PCT. 3	8,512	7,834	8,650	7,000	7,400
013-340-804	JUSTICE TECH FEES - PCT. 4	1,824	2,177	2,300	1,823	1,800
013-360-100	INTEREST			-		-
	**TOTAL REVENUE	20,862	21,290	23,050	22,297	23,200

Detail Expenditures

013-450-503	NET DATA JP SOFTWARE MAIN	19,420	20,974	21,603	21,603	22,251
013-451-350	JP1 TECHNOLOGY EXPENSE	2,749	2,301	508	203	401
013-451-351	JP1 USE OF FUND BALANCE				12,060	4,984
013-452-350	JP2 TECHNOLOGY EXPENSE	3,741	3,170	251	2,313	172
013-452-351	JP2 USE OF FUND BALANCE				6,320	2,136
013-453-350	JP3 TECHNOLOGY EXPENSE	3,197	130	543	-	303
013-453-351	JP3 USE OF FUND BALANCE				18,328	3,764
013-454-350	JP4 TECHNOLOGY EXPENSE	-	130	144	2,477	74
013-454-351	JP4 USE OF FUND BALANCE				2,171	916
	**TOTAL EXPENDITURES	29,107	26,705	23,050	65,476	35,000



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	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
Fund Balance (year beginning)	9,526,710	6,759,449	624,661		
019-341-100 INTEREST-2007 C/O SERIES	17,154	5,161		255	-
019-390-408 PREMIUM ON CO'S					-
019-390-409 CO PROCEEDS					-
* TOTAL FUND REVENUE	17,154	5,161	-	255	-

Detail Expenditures

019-465-550 ARCHITECT/ENG. FEE	70,868	55,718		1,169	-
019-465-551 PRECONSTRUCTION EXPENSE		110,629			-
019-465-552 CONST. MGR. FEE		551,596		158,903	-
019-465-555 CONSTRUCTION COSTS	2,753,860	5,399,223		309,751	-
019-465-572 CAPITAL OUTLAY		22,783		(738)	-
019-700-061 TRANSFER TO DEBT SERVICE					-
* TOTAL FUND EXPENSE	2,824,727	6,139,949	-	469,085	-



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	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
Fund Balance (year beginning)	17,039,884	7,151,126	1,021,721	1,021,877	
020-340-100 INTEREST-2007 C/O SERIES	75,095	5,730		1,215	-
020-000-000 PROCEEDS-2007C/O SERIES				-	-
* TOTAL FUND REVENUE	75,095	5,730	-	1,215	-

Detail Expenditures

020-512-550 ARCHITECT/ENG. FEE	212,968	76,376		-	-
020-512-551 PRECONSTRUCTION EXPENSE	400	208,438		-	-
020-512-552 CONST. MGR. FEE	4,667	222,008		861,771	-
020-512-554 DISCOUNT -2007 C/O ISSUE				5,600	-
020-512-555 CONSTRUCTION COSTS	9,484,916	5,628,312		-	-
020-512-556 LAND ACQUISITION	12,135			-	-
020-700-061 TRANSFER TO DEBT SERVICE				155,600	-
* TOTAL FUND EXPENSE	9,715,087	6,135,135	-	1,022,971	-



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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)	19,436	23,602	23,674	24,130	21,988
026-340-801	JP Court Bldg Security JP#1	1,576	1,788	1,900	2,278	2,400
026-340-802	JP Court Bldg Security JP#2	966	950	900	1,039	1,000
026-340-803	JP Court Bldg Security JP#3	2,018	1,873	2,000	1,707	1,800
026-340-804	JP Court Bldg Security JP#4	444	533	550	455	400
026-340-100	INTEREST			-		
	* TOTAL FUND REVENUE	5,004	5,144	5,350	5,479	5,600

Detail Expenditures

026-580-456	JP#2 SECURITY EXPENSES				-	
026-580-457	JP#3 SECURITY EXPENSES				-	
026-580-458	JP#4 SECURITY EXPENSES				-	
	Sub-Total : Operating	-	-	-	-	-
026-580-571	JP#1 CAPITAL OUTLAY			1,900	1,345	2,400
026-580-572	JP#2 CAPITAL OUTLAY	838	-	900	2,535	1,000
026-580-573	JP#3 CAPITAL OUTLAY		-	2,000	-	1,800
026-580-574	JP#4 CAPITAL OUTLAY		4,616	550	1,507	400
	Sub-Total : Capital Outlay	838	4,616	5,350	5,387	5,600
	* TOTAL FUND EXPENSE	838	4,616	5,350	5,387	5,600



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	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
Fund Balance (year beginning)	7,923	4,830	14,458	8,677	26,747
027-340-010 TRANSFER FROM GENERAL	33,297	34,940	79,567	79,567	86,550
027-340-400 COUNTY CLERK FEES	13,357	13,700	13,400	13,414	13,000
027-340-700 DISTRICT CLERK FEES	5,628	6,455	6,800	4,946	4,800
027-340-801 JP #1 Security Fees	4,861	5,524	6,000	6,957	7,400
027-340-802 JP #2 Security Fees	3,052	2,982	3,000	3,167	3,100
027-340-803 JP #3 Security Fees	6,406	5,921	5,800	5,194	5,500
027-340-804 JP #4 Security Fees	1,071	1,572	1,600	1,313	1,250
027-342-566 MISCELLANEOUS		-	-		
027-360-100 DEPOSITORY INTEREST		-	-		
**TOTAL REVENUES	68,778	71,094	116,167	114,558	121,600

Detail Expenditures

027-580-105 SALARIES - BAILIFFS	33,115	33,061	65,457	61,812	65,457
027-580-108 SALARIES / PART-TIME	13,238	9,917	9,500	7,357	9,500
027-580-120 CERTIFICATE PAY	-	1,216	1,200	1,207	1,200
027-580-200 LONGEVITY	840	900	960	960	1,080
027-580-201 SOCIAL SECURITY	3,586	3,396	5,899	5,425	5,909
027-580-202 GROUP INSURANCE	6,413	7,643	15,835	14,584	16,385
027-580-203 RETIREMENT	5,016	4,948	8,750	8,098	8,983
027-580-204 WORKERS COMPENSATION	66	70	1,238	1,468	1,574
027-580-206 UNEMPLOYMENT INSURANCE	58	118	108	109	153
Sub-Total : Personnel	62,330	61,269	108,947	101,019	110,240
027-580-300 UNIFORMS	486	547	500	-	500
027-580-315 OFFICE SUPPLIES	136	442	400	340	400
027-580-423 MOBILE PHONES/PAGER	1,023	1,008	1,020	1,007	1,020
027-580-427 TRAVEL/TRAINING	2,351	281	1,500	1,494	1,500
027-580-495 SECURITY EXPENSES	3,739	3,700	3,800	4,211	7,940
Sub-Total : Operating	7,736	5,978	7,220	7,052	11,360
027-580-573 CAPITAL PURCHASES	1,107	-	-	-	-
Sub-Total : Operating	1,107	-	-	-	-
**TOTAL EXPENSES	71,173	67,247	116,167	108,071	121,600



HISTORICAL COMMISSION

HISTORICAL COMMISSION

Fund Description

The purpose of this fund is to account for monies donated for preservation of the heritage of Polk County area and to promote its history, as administered by the Historical Commission.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)	387,920	394,225	394,551	399,669	406,666
028-318-140	HOTEL/MOTEL TAX	5,000	5,000		5,000	-
028-360-100	DEPOSITORY INTEREST	767	510		464	-
	* TAX/INT REVENUE SUMMAR	5,767	5,510	-	5,464	-
028-367-100	CONTRIBUTIONS	4,329	3,871		2,350	-
	* CONTRIBUTIONS REVENUE \$	4,329	3,871	-	2,350	-
028-370-500	Miscellaneous Income	62	-			-
	* OTHER REVENUE	62	-	-	-	-
	**TOTAL REVENUES	10,159	9,381	-	7,814	-

Detail Expenditures

028-661-334	OPERATING EXPENSE	3,854	3,937		2,958	-
	Sub-Total : Operating	3,854	3,937	-	2,958	-
028-661-531	CAPITAL PROJECTS - BUILDING				-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	**TOTAL EXPENDITURES	3,854	3,937	-	2,958	-



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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)	15,000				
030-341-100	INTEREST					-
030-367-100	CONTRIBUTIONS					-
030-367-200	EDA GRANT FUNDS					-
	* TOTAL FUND REVENUE	-	-	-	-	-

Detail Expenditures

030-651-550	ARCHITECT/ENG. FEE					-
030-651-551	PRECONSTRUCTION EXPENSE	15,000				-
030-651-552	CONST. MGR. FEE					-
030-651-555	CONSTRUCTION COSTS					-
	* TOTAL FUND EXPENSE	15,000	-	-	-	-



Santek Environmental

WASTE MANAGEMENT

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	<u>Fund Balance (year beginning)</u>				1,251	3,143
032-344-601	SANTEK CONTRACT PYMTS.	138,900	141,252	138,000	132,074	135,000
	** TOTAL REVENUES	138,900	141,252	138,000	132,074	135,000

Detail Expenditures

032-700-010	TRANSFER TO GENERAL FUND	138,900	140,000	138,000	132,074	135,000
032-700-061	TRANSFER TO DEBT (POST CLOSURE)					-
	Sub-Total : Capital Outlay	138,900	140,000	138,000	132,074	135,000
	* EXP SUMMARY - WASTE MGMT	138,900	140,000	138,000	132,074	135,000



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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	<u>Fund Balance (year beginning)</u>	216,729	193,185	693,217	171,224	420,012
034-330-100	OTHER FEMA REVENUES					-
034-330-610	GENERAL FEMA - REIMB.					-
034-330-621	PCT #1 FEMA REVENUES					-
034-330-622	PCT #2 FEMA REVENUES					-
034-330-623	PCT #3 FEMA REVENUES					-
034-330-624	PCT #4 FEMA REVENUES					-
	*TOTAL FUND REVENUE	-	-	-	-	-

Detail Expenditures

034-694-489	DEBRIS REMOVAL					-
034-694-491	COUNTY DISASTER EXP (GEN)		21,961			-
034-694-621	PCT. #1 DISASTER EXPENSES					-
034-694-622	PCT. #2 DISASTER EXPENSES					-
034-694-623	PCT. #3 DISASTER EXPENSES	23,545				-
034-694-624	PCT. #4 DISASTER EXPENSES					-
034-700-010	TRANSFER TO GENERAL FUND				171,224	
	**TOTAL FUND EXPENDITURE	23,545	21,961	-	171,224	-



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	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
Fund Balance (year beginning)	16,096	1,696			(3,258,953)
035-331-050 FEMA PROJECT REVENUES		109,500		-	-
035-331-100 DISASTER PROJECT (DRS)	4,178			-	-
035-331-125 COURTHOUSE RESTORATION				29,371	-
035-331-150 2012-040364 EXEC/PPH				25,485	
035-331-201 DISASTER RELIEF 216280	75,767	114,253		-	-
035-331-203 DISASTER RELIEF 2526701		187,178		1,514,363	-
035-331-204 GLO #10-5226-000-				5,130,719	
035-331-300 HOME PROGRAM #1000762				-	-
035-331-400 MEMORIAL POINT SEWER (TC	207,120			-	-
**TOTAL REVENUE	287,064	301,431	-	6,699,939	-

Detail Expenditures

035-400-990 2012-040364 EXEC/PPH				41,853	-
035-409-590 FEMA PROJECT EXPENSES		109,500		5,000	-
035-409-600 DISASTER PROJECT (DRS)	4,178				-
035-409-601 FLOOD PROJECT					-
035-409-602 HOME PROGRAM #1000762					-
035-409-603 MEMORIAL POINT SEWER (TC	207,120				-
035-409-612 DISASTER RELIEF 216280	75,767	113,892			-
035-409-613 DISASTER RELIEF 2526701		187,178		840,441	-
0350409-614 GLO #10-5226-000-				5,771,029	
035-409-625 COURTHOUSE RESTORATION				29,371	-
**TOTAL EXPENDITURES	287,064	410,570	-	6,687,694	-

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.



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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)	49,972	52,754	53,038	54,097	55,141
040-340-400	COUNTY COURT FEES	3,230	3,314	3,300	3,020	2,800
040-340-700	DISTRICT COURT FEES	11,940	11,656	11,500	9,249	9,550
	* COURT FEES REVENUE SUMM	15,170	14,970	14,800	12,269	12,350
040-360-100	DEPOSITORY INTEREST	184	-	-	-	-
	* INTEREST REVENUE SUMMA	184	-	-	-	-
	**TOTAL REVENUES	15,354	14,970	14,800	12,269	12,350

Detail Expenditures

040-650-334	OPERATING EXPENSE	12,389	13,627	14,800	15,398	12,350
	Sub-Total : Operating	12,389	13,627	14,800	15,398	12,350
040-650-573	CAPITAL OUTLAY					-
	Sub-Total : Capital Outlay	-	-	-	-	-
	** TOTAL EXPENDITURES	12,389	13,627	14,800	15,398	12,350



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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)				8,751	29,674
047-340-100	DEPOSITORY INTEREST				-	-
047-340-475	PRETRIAL INTERVEN. FEE				21,312	24,000
	*TOTAL FUND REVENUE	-	-	-	21,312	24,000

Detail Expenditures

047-475-417	PRETRIAL INTERVENTION				980	24,000
	*TOTAL FUND EXPENSE	-	-	-	980	24,000



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	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
Fund Balance (year beginning)	1,378	-	1,425	-	(985)
048-333-400 LEOSE INVESTIG. TRAINING	774	791			
048-342-400 SALARY SUPPLEMENT REIMB.	34,450	33,589	25,000	27,500	24,000
*TOTAL FUND REVENUE	35,224	34,379	25,000	27,500	24,000

Detail Expenditures

048-476-105 SALARY SUPP/BENEFITS	34,450	33,589	25,000	26,992	24,000
048-476-334 INVESTIGATOR TRAVEL/TRAIN	2,152	791		420	
*TOTAL FUND EXPENSE	36,602	34,379	25,000	27,412	24,000



DISTRICT ATTORNEY HOT CHECK

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
Fund Balance (year beginning)	14,007	21,332	21,332	27,679	30,559
049-340-600 FEES	7,988	7,921	8,000	4,154	5,000
049-342-400 SALARY SUPP/REFUND			-	-	-
049-342-566 REFUND - UNEMPLOYMENT			-	-	-
* TOTAL FUND REVENUE	7,988	7,921	8,000	4,154	5,000

Detail Expenditures

049-476-105 SALARY SUPP/BENEFITS				-	-
049-476-334 OPERATING	663	1,574	8,000	2,659	5,000
* TOTAL FUND EXPENSE	663	1,574	8,000	2,659	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	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
Fund Balance (year beginning)	151,194	150,199	124,708	181,206	252,687
051-330-000 USE OF FUND BALANCE			57,644		9,712
051-330-051 AGRI-GRANT MONIES	23,814	21,825	20,000	4,513	-
051-330-451 DETCOG REIMBURSEMENT	27	68,311	-	22,307	-
051-339-110 TITLE IIIB SENIOR CENTER	6,668	-	-	5,000	-
051-339-120 TITLE IIIC1 CONGREGATE MEA	69,093	62,688	46,000	50,914	43,102
051-339-125 CONGREGATE REIMBURSEMENT				8,339	
051-339-130 TITLE IIIC2 HOME DELIVERY M	71,659	64,470	50,500	56,340	44,065
051-339-135 HOME DELIVERED REIMBURSEMENT				125,378	70,039
051-339-140 TITLE XX - DHS	114,569	101,593	55,820	50,962	72,000
051-339-145 HMO-HDM REIMBURSEMENT				41,973	20,000
051-339-150 TITLE III B TRANSPORTATION	82	-	-	-	-
051-339-170 POLK COUNTY SUBSIDY					
051-339-180 EFSP - National Board	5,667	-	-	4,072	-
051-339-185 HOME DELIVERY CONTRIBUTI	25	495	1,200	-	-
051-339-190 LIVINGSTON CONTRIBUTIONS	3,428	1,897	2,276	1,569	1,675
051-339-193 CORRIGAN CONTRIBUTIONS	3,287	1,749	2,060	1,127	1,267
051-339-195 ONALASKA CONTRIBUTIONS	10,942	11,612	10,000	9,628	9,726
051-342-600 INSURANCE CLAIMS		1,311	-	-	-
051-360-100 DEPOSITORY INTEREST					
051-360-150 MISCELLANEOUS REVENUE	13,680	600	-	1,155	49
051-390-409 LOAN PROCEEDS					
** TOTAL REVENUES	322,942	336,552	245,500	383,277	271,634

Detail Expenditures

051-645-105 SALARIES	90,371	99,870	101,497	84,315	98,628
051-645-108 SALARIES / PART-TIME	5,736	13,446	6,646	20,957	15,828
051-645-200 LONGEVITY PAY	1,380	1,620	1,860	1,860	1,560
051-645-201 SOCIAL SECURITY	7,293	8,584	8,415	7,896	8,875
051-645-202 GROUP INSURANCE	23,027	30,573	31,669	24,462	32,771
051-645-203 RETIREMENT	10,338	12,722	12,481	12,163	13,493
051-645-204 WORKER'S COMPENSATION	407	792	950	842	639
051-645-206 UNEMPLOYMENT COMPENSAT	119	299	154	166	229
Sub-Total : Personnel	138,672	167,906	163,672	152,662	172,023
051-645-315 OFFICE SUPPLIES	976	2,425	28	1,712	1,000
051-645-330 VAN GAS/ OIL	6,081	7,732	7,000	6,476	5,000
051-645-333 RAW FOOD	62,141	75,946	40,000	135,215	68,351
051-645-334 FOOD DELIVERY	34,200	-	-	-	-
051-645-340 FEMA FOOD RELATED ITEMS	4,372	-	-	-	-
051-645-343 PAPER GOODS/SUPPLIES	13,181	14,529	10,000	30,872	10,000
051-645-344 KITCHEN SUPPLIES	5,327	4,286	2,000	2,132	768

AGING SERVICES (CONT.)

Detail Expenditures (continued)

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
051-645-350	MAINTENANCE - BLDG.	3,000	-	-	-	-
051-645-351	EQUIPMENT MAINT/REPAIR		-	-	7,817	-
051-645-360	RAW FOOD - AGRI GRANT	24,288	17,488	20,000	-	-
051-645-361	PAPER GOODS/PCKG AGRI GRANT		2,700	-	-	-
051-645-362	VAN GAS/ OIL AGRI GRANT	1,556	-	-	-	-
051-645-396	STATE NUTRITIONIST GUIDE	2,595	1,800	1,000	1,800	1,200
051-645-405	CONTRACT SERVICES				-	12,493
051-645-420	TELEPHONE EXPENSE	628	695	800	929	799
051-645-427	TRAVEL - SEMINARS	79	15	-	-	-
051-645-454	AUTO REPAIRS	687	3,914	1,000	531	-
051-645-463	STORAGE- EQUIPMENT LEASE	872	-	-	-	-
051-645-470	COUNTY SUBSIDY EXPENSES	460	4,210	-	-	-
	Sub-Total : Operating	160,442	135,739	81,828	187,485	99,611
051-645-572	EQUIPMENT		-	-	11,743	-
051-645-573	CAPITAL OUTLAY	22,824	1,900	-	6,388	-
	Sub-Total : Capital Outlay	22,824	1,900	-	18,131	-
051-999-990	** TOTAL EXPENDITURES	321,938	305,545	245,500	358,278	271,634



COMMISSARY (SHERIFF)

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
<u>Fund Balance (year beginning)</u>	<u>20,537</u>	<u>28,576</u>	<u>20,401</u>		<u>24,416</u>
056-367-135	COMMISSION ON COMMISSAR	11,447	9,323	9,700	15,888
056-367-426	WORK RELEASE PROGRAM		-	-	-
056-367-512	REFUNDS / REIMB		-	-	-
	* TOTAL FUND REVENUE	11,447	9,323	9,700	15,888

Detail Expenditures

056-512-491	INMATE SUPPLIES	3,406	16,819	9,700	14,734	8,000
056-700-010	TRANSFER TO GENERAL				-	-
	* TOTAL FUND EXPENSE	3,406	16,819	9,700	14,734	8,000



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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)			196,957	191,007	288,449
083-341-100	DEPOSITORY INTEREST		82	-	431	400
083-341-200	TAC HEBP RENEWAL CREDIT					72,113
083-370-010	TRANSFER FROM GENERAL FUND		200,000	-	128,600	200,000
	* TOTAL FUND REVENUE	-	200,082	-	129,031	272,513

Detail Expenditures

083-401-202	RETIREE HEALTH INSURANCE PREM.		3,125	-	32,693	50,030
083-401-205	ADMINISTRATIVE EXPENSE		5,950	-		6,370
	* TOTAL FUND EXPENSE	-	9,075	-	32,693	56,400



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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)	245,375	263,996	258,435		243,050
090-340-200	SHERIFF'S ACCOUNT	18,403	6,536	-	4,821	-
090-340-600	DISTRICT ATTORNEY ACCT.	7,872	3,028	-		-
090-340-700	CONSTABLES ACCT.	595	255	-	869	-
090-360-100	DEPOSITORY INTEREST	199	131	-	116	-
	* TOTAL FUND REVENUE	27,070	9,950	-	5,806	-

Detail Expenditures

090-476-499	DIST. ATTY. ACCOUNT	3,080	1,558	-		-
090-552-499	CONSTABLE PCT. 2 ACCT.	368	-	-		-
090-560-499	SHERIFF'S ACCOUNT	5,000	22,100	-	56,250	-
	* TOTAL FUND EXPENSE	8,448	23,658	-	56,250	-



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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)	412,791	412,767	412,713	432,727	2,894,492
091-360-100	DEPOSITORY INTEREST	882	534	-	2,666	-
091-370-200	MINERAL ROYALTIES		20,000	1,150	2,493,606	1,150
	* TOTAL FUND REVENUE	882	20,534	1,150	2,496,271	1,150

Detail Expenditures

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
091-700-092	TRANSFER TO AVAILABLE FUN	906	574	1,150	2,307	1,150
	* TOTAL FUND EXPENSE	906	574	1,150	2,307	1,150



AVAILABLE SCHOOL

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)	219,908	208,425	214,745	227,990	128,282
092-360-100	DEPOSITORY INTEREST	1,227	773	3,500	2,477	1,500
092-370-091	TRANSFER FROM PERM. SCHOOL		-			-
092-370-200	LEASE REVENUES	113,743	136,491	136,492	136,491	136,492
	* TOTAL FUND REVENUE	114,970	137,264	139,992	138,968	137,992

Detail Expenditures

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
092-699-450	PROPERTY TAXES	12,709	12,856	12,400	13,045	13,100
092-699-489	SCHOOL PYMTS/DISTRIBUTIO	113,743	104,843	127,592	127,592	124,892
	* TOTAL FUND EXPENSE	126,451	117,699	139,992	140,637	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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)	152,905	157,726	133,746	160,088	147,257
093-340-271	USE OF FUND BALANCE			28,000		29,385
093-340-400	COUNTY CLERK FEES	56,843	58,568	56,000	57,646	56,000
093-340-403	MISCELLANEOUS / REIMB	1,029	-	-		-
093-340-405	COURT RECORDS PRESERV.	710	1,240	1,000	1,020	1,050
093-340-410	RECORDS ARCHIVE FEE	53,358	54,457	52,000	54,434	52,300
093-340-415	PROBATE ARCHIVE FEE	1,615	1,755	1,600	1,510	1,400
093-340-420	PRESV. - VITAL STATISTIC	2,500	2,471	2,250	2,228	2,000
	*FEES REVENUE SUMMARY	116,055	118,492	140,850	116,838	142,135
093-360-100	DEPOSITORY INTEREST				-	-
	* INTEREST REVENUE SUMMA	-	-	-	-	-
	** TOTAL REVENUES	116,055	118,492	140,850	116,838	142,135

Detail Expenditures

093-403-410	RECORDS ARCHIVE EXPENSE	900	4,839	25,000	36,279	25,000
093-403-415	PROBATE ARCHIVE EXPENSE		-	-		800
093-403-420	PRESERVATION-VITAL STATIS	2,993	1,279	1,900	910	2,500
093-403-435	MICROFILM & REPAIR	2,201	-	-		
093-403-500	COMPUTER NETWORK MAINT	33,507	40,212	42,870	45,750	43,764
093-403-572	EQUIPMENT/COMPUTERS	4,459	1,363	1,773	1,143	
093-700-403	Transfer to Co. Clerk General F	67,175	68,437	69,307	69,307	69,639
	** TOTAL EXPENDITURES	111,234	116,129	140,850	153,389	141,703



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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)	194	1,243	8,097	1,463	4,249
094-340-400	COUNTY CLERK FEES	6,218	6,619	6,900	6,713	6,300
094-340-700	DISTRICT CLERK FEES	9,318	9,001	9,500	8,436	8,500
094-390-450	Book Repair-Trnsf from Gen	15,218	14,318	13,318	13,318	14,942
	** TOTAL REVENUES	30,753	29,937	29,718	28,466	29,742

Detail Expenditures

094-426-450	DIST. CLERK IMAGING	29,703	29,718	29,718	27,250	29,742
	** TOTAL EXPENDITURES	29,703	29,718	29,718	27,250	29,742



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		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)	12,762	3,142	11,871	2,717	2,461
098-340-450	RECORDS PRESERVATION FEE	5,225	4,795	4,600	4,896	4,800
098-340-700	COURT RECORDS PRESV. FEE	4,950	7,308	6,500	7,550	7,350
	* TOTAL FUND REVENUE	10,175	12,103	11,100	12,446	12,150

Detail Expenditures

098-450-450	REC. PRESERV. EXPENSE	19,795	12,528	11,100	-	12,150
098-700-094	TRANSFER TO CO. REC. MGMT	-	-		-	
	* TOTAL FUND EXPENSE	19,795	12,528	11,100	-	12,150



Co. & DISTRICT COURT TECHNOLOGY

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
	Fund Balance (year beginning)		173	558	702	1,549
099-340-400	COUNTY COURT & CCL FEES	157	491	500	636	600
099-340-700	DISTRICT COURT FEES	16	168	150	316	340
	* TOTAL FUND REVENUE	173	659	650	952	940

Detail Expenditures

099-426-572	TECH ENHANCE/EQUIPMENT	-	130	650		940
	* TOTAL FUND EXPENSE	-	130	650	-	940





Appendix A

Statement of Financial Policies

Origin

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

I. General

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

II. Accounting, Auditing and Financial Planning

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

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

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

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



III. Budgeting

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

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

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

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

The proposed budget estimate shall also contain information regarding:

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

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

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

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

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

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



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

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

IV. Revenues and Transfers

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

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

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

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

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

V. Reserves / Fund Balance

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

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

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



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

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

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

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

Definitions

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

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

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

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



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

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

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

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

VI. Personnel

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

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

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

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

VII. Fixed Assets

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

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

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

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



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

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

VIII. Debt Management

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

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

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

IX. Investment and Cash Management

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

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

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

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

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

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



Appendix B
**General
Financial
and Other
Information**

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

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

General Government Functions

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

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

Internal Control Structure

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

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

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



Cash Management

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

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

Debt Administration

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

Risk Management

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

Independent Audit

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

Awards

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



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

Population



	2010 (Census)	2011 (Estimate)
Polk County	45,413	45,725
Texas	25,145,561	25,674,681
United States	308,745,538	311,591,917

Income (most current available for all jurisdictions)



	Polk County	Texas	United States
Median Household Income (5yr est 2010)	\$33,325	\$49,646	\$51,914
% of Persons Below Poverty Level 2010	21.8%	16.8%	13.8%

Labor Force Statistics (LMCI) for September 2012 – not seasonally adjusted



	Polk County	Texas	United States
Labor Force	18,309	12,642,436	155,075,000
Employed	16,893	11,840,384	143,333,000
Unemployed	1,416	802,052	11,742,000
Unemployment Rate	7.7%	6.3%	7.6%



Appendix D

TOP 20 POLK COUNTY EMPLOYERS

Georgia Pacific	1000
Texas Department of Criminal Justice, Polunsky Unit	766
Livingston I.S.D.	600
Wal-Mart Super Center	339
Polk County	277
Alabama Coushatta Indian Reservation	240
CEC Int'l (IAH Detention Facility)	202
Brookshire Bros. (Corrigan, Livingston, Onalaska)	200
Memorial Medical Center Livingston	185
Corrigan/Camden ISD	178
Onalaska ISD	170
Sam Houston Electric Cooperative	161
The Bradford	145
Lowe's Home Improvement	130
Pine Ridge Health Care	120
Timberwood Nursing & Rehabilitation	94
First National Bank	87
First State Bank	80
City of Livingston	78
Big Sandy ISD	67

* Data reflects Full-time or Full-Time Equivalent (FTE)

Source: (2012) Current data collection from Employers
as provided to Polk County Judge's Office



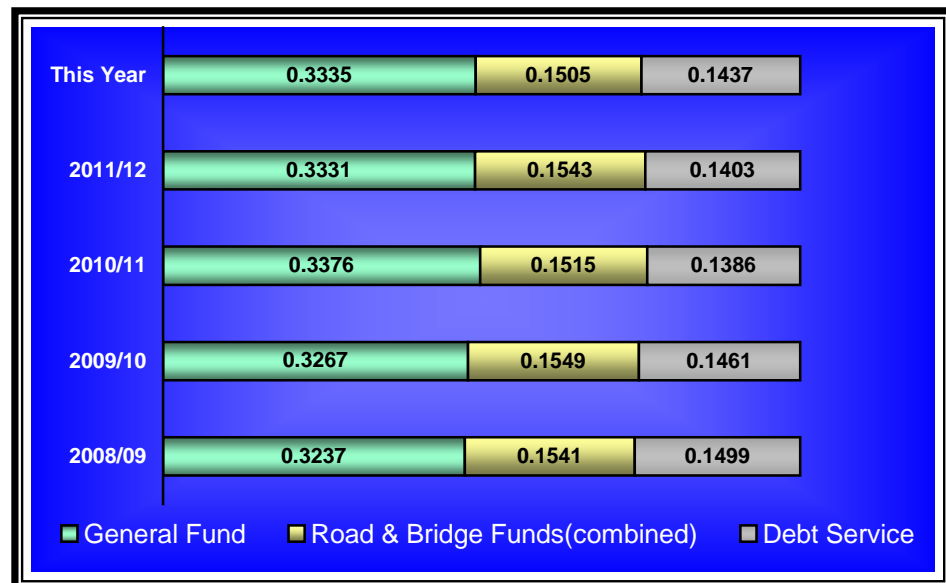
Appendix E

TOP 10 POLK COUNTY TAXPAYERS

TAXPAYER (Ranked in order of Taxes Paid)	2012 Assessed Valuation	% of Total Net Taxable Value \$2,706,160,048
Comstock Oil & Gas Inc (Oil & Gas)	66,255,055	2.45%
Georgia Pacific LCC (Timberland/Plant)	63,150,450	2.33%
Wapiti Operating LLC (Oil & Gas)	47,838,698	1.77%
ETC Katy Pipeline Ltd (Oil & Gas)	45,041,870	1.66%
BBX Operating LLC (Oil & Gas)	37,753,411	1.40%
Enbridge Pipelines (East Texas) (Oil & Gas)	35,868,460	1.33%
Black Stone Minerals (Oil & Gas)	24,204,357	0.89%
RMS Texas Timberlands I LP (Timberland)	22,489,556	0.83%
Eastex Telephone Cooperative, Inc (Utility)	19,751,280	0.73%
Union Pacific Railroad Co (Railway)	17,118,290	0.63%

Source: Polk Central Appraisal District – September 2012

POLK COUNTY TAX RATE (History)





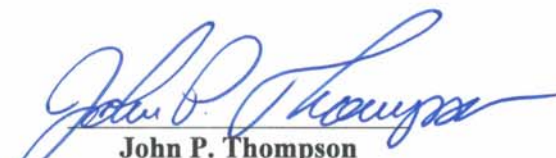
OF THE POLK COUNTY COMMISSIONERS COURT
Setting the 2012 Tax Rate (to fund the FY2013 Budget)

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 2012 Tax Rate have been satisfied; and

THE COMMISSIONERS COURT, meeting on this the 11th day of September, 2012 in a properly called session with all members of the Court present, considered a motion made by Purvis, Commissioner Precinct 3 and second by Vincent, Commissioner Precinct 2 to increase taxes by adopting a tax rate of \$0.4840 for Maintenance and Operation and a Debt rate of \$0.1437 for a total 2012 County Tax Rate of \$0.6277/\$100 valuation. This rate represents the same total rate adopted by the County last year, and is 3.546684% more than the 2012 Effective Tax Rate of \$0.6062. The vote on said motion was recorded as follows; AYES; John P. Thompson, ~~Robert C. Willis~~, Ronnie Vincent, Milton Purvis and Tommy Overstreet NAYS; NONE ABSENT; Robert C. "Bob" Willis

THEREFORE, BE IT ORDERED that the Polk County 2012 Tax Rate is set as follows;

Maintenance & Operation	0.3335 (General Fund)
	<u>0.1505 (Road & Bridge Fund)</u>
Sub-Total M&O	0.4840
Debt Service (I&S)	0.1437
TOTAL COUNTY TAX RATE	0.6277


John P. Thompson
County Judge, Polk County, Texas

Attest;



Schelana Walker, County Clerk

Date: September 11, 2012





Appendix F

Glossary of Terms

A

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

B

- Benefits** **(Employee)** Benefits refer to the programs or special services of monetary value provided to Employees (whether legally required or provided at the County's option) for which the County pays the cost. The County Employee Benefit package includes; Health Insurance, Life Insurance, Pension, Workers Compensation and Unemployment Insurances, Longevity Pay and paid leaves. (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.
Delinquent Taxes	Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.
Department	A major division or unit of the County responsible for a service, operation or related group of operations within a functional area.
DETCOG	Acronym for The Deep East Texas Council of Governments, one of many regional planning commissions authorized by the state legislature to work with local governments to improve health, safety and general welfare of their residents and plan for future development.

E

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

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

F

FEMA Federal Emergency Management Agency.

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

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

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

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

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

G

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

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

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

General Fund The County's primary operating fund.

GFOA Acronym for Government Finance Officers Association.



I

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

J

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

L

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

M

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

N

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

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

T

Target Balance	The County's goal for the amount of excess revenues over expenditures within a specific Department/Fund for the budget year, based on three months expenditures for operating accounts and 10% of principal outstanding for Debt Service Fund.
Tax Note(s)	Authorized under Chapter 1431 of the Texas Government Code, as amended, and by an order adopted by the Commissioners Court, a tax note is a direct obligation (debt) of the County payable from and secured by an annual ad valorem tax levied against all taxable property within the County.

U

Unaudited	Financial activity of the County which has not yet been included within an annual audit and, therefore, may be subject to change pending completion of the audit for the subject period.
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THIS GRAPHIC COLLAGE WAS CREATED FOR POLK COUNTY BY GRADY PHILLIPS

COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE	327-6813	JUSTICE OF THE PEACE:		COUNTY AUDITOR	327-6811
COMMISSIONERS:		PRECINCT # 1	327-6841	LANDFILL (SANTEK)	327-6829
PRECINCT # 1	327-2866	PRECINCT # 2	646-3674	(OFFICE SPACE PROVIDED TO):	
OR 365-2222		PRECINCT # 3	398-4114	TEXAS AGRILIFE	
PRECINCT # 2	646-5929	PRECINCT # 4	327-6865	EXTENSION	327-6828
PRECINCT # 3	398-4171	CONSTABLES:		TEXAS RANGER	327-6836
PRECINCT # 4	327-6866	(CONTACT SHERIFF)....	327-6810	PROBATION (ADULT)...	327-6872
TAX OFFICE (MAIN)	327-6801	AGING SERVICES:	327-6844	(JUVENILE) ...	327-6850
CORRIGAN BRANCH.....	327-6835	HUMAN RESOURCE...	327-6802	DEPT. PUBLIC SAFETY	
ONALASKA BRANCH ...	646-3211	EMERGENCY MANAGEMENT		327-6858
DELINQUENT TAX.....	327-6842	PERMITS/INSP./FLOODPLAIN		DRIVER'S LICENSE.....	327-6806
DATA PROCESSING... ..	327-6888	327-6826	LICENSE & WEIGHTS	327-6831
COUNTY CLERK	327-6804	RURAL ADDRESSING ..	327-6809	GAME WARDEN	327-6839
CRIMINAL RECORDS ..	327-6805	MAINTENANCE (ENG.)	327-6808	RED CROSS	327-6867
COUNTY TREASURER	327-6816	VETERANS SERVICE .	327-6838	SAAFE HOUSE	327-6427
DISTRICT CLERK.....	327-6814	SOCIAL SERVICES.....	327-6830	DETCOG	327-6825
SHERIFF	327-6810	INDIGENT HEALTH CARE		OTHER; (NON-COUNTY)	
CO. COURT-AT-LAW ...	327-6856	ENVIRONMENTAL (ENFORCEMENT)		POLK CENTRAL	
DISTRICT ATTORNEY	327-6868	FIRE MARSHAL.....	327-6820	APPRAISAL DISTRICT	327-2461
MUSEUM	327-8192	DISTRICT JUDGES			
		(CONTACT DIST CLERK).	327-6814		