

Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2010 - SEPTEMBER 30, 2011

THE GRAPHIC COLLAGE BELOW WAS CREATED FOR POLK COUNTY BY GRADY PHILLIPS





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, 2009 (FY2010).

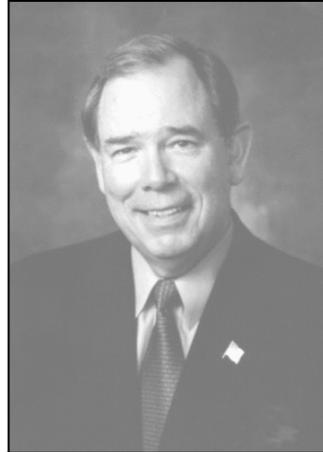
In order to receive this award, a governmental unit must publish a budget document that meets GFOA program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

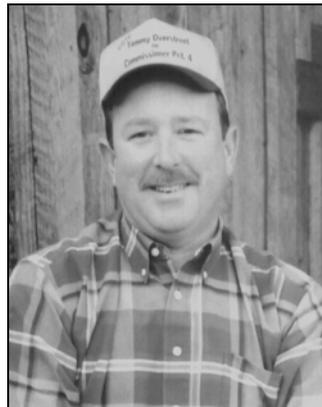


RONNIE VINCENT
COMMISSIONER, PCT. 2

**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, 2010 and ending September 30, 2011. 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 describes various aspects of the County's organization. The information is grouped first by fund and then by department, beginning with a description of each fund and summary information for fund balances, revenues and expenditures. Like many governments, the County uses the fund method of accounting. For example, the **Road and Bridge Funds** are used to account for taxes levied specifically for road and bridge purposes and related expenditures. Most people are particularly interested in the General fund, which comprises the majority of the County's operations, such as administration, the courts and the Sheriff's department.

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

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



A Quick Index

Top 10 Common Questions About The Budget

What's the County's tax rate? *See narrative on page 15, a history of rates on page 149 and Order adopting rate on page 150*

What's the total budget of the County? *Page 41*

How much revenue comes from taxes? and
What are other sources of revenue for the County? *Pages 38 & 39*

What percentage of the General Fund budget is spent on justice and public safety (law enforcement)? *Page 49*

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

What are the reserves (or fund balances) of the County? *Page 35*

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

Does the County have a financial policy that guides how funds are reported, invested and audited? *Pages 139-143*

What does "GAAP" mean? *Page 153*

What's the population of Polk County? *Pages 29 & 147*

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



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Directory of County Offices	(Back Cover)
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JOHN P. THOMPSON
POLK COUNTY JUDGE

September 30, 2010



To the Citizens of Polk County, Texas;

I am pleased to present the Polk County Budget for FY2011, adopted by the Commissioners Court on September 28, 2010. This Budget accounts for anticipated revenues totaling \$25,761,335 and expenditures totaling \$25,756,174 for the period beginning October 1, 2010 and ending September 30, 2011.

For the sixth consecutive year, our preparation for this new budget has focused on our ability to fund the operational needs of County departments while maintaining the County's existing tax rate. In addition to the recurring and steadily increasing costs of operation, the Court addressed new federal and state mandates, along with the impact of the recession experienced nationwide and the related decline in sales tax allocations, interest earned on deposits and other important County revenues. Alternative revenue sources have never been more important to counties and we continue to aggressively seek out state and federal funding sources to alleviate any additional burden to the Taxpayer.

The County also recognizes the need to maintain county employee salaries at levels comparable to other job markets in order to retain qualified staff. However, the general economic climate and uncertainty in the financial markets as to the recovery process did not lend this budget to include wage enhancements. In lieu of cost of living increases, this budget provides for the County absorbing the premium increases in employee health coverage and retirement benefits. Only those new positions funded through grant programs – and certain positions mandated for the opening of the expanded Jail - have been included in this budget and they are detailed later within this document.

Certain **revenue trends** created a significant impact on this year's budget planning;

- ❖ Certification of the County's Net Taxable Value by the Polk Central Appraisal District at \$2,617,276,912 reflected an increase of \$123,471,923 over last year's \$2,493,804,989. Personal Property Values exempt from taxation increased by \$9,504,775 this year and values subject to tax ceiling (freeze) increased by \$33,202,926. With the County Tax Assessor Collector's certification of a 95% collection rate, current tax revenue projected for FY2011 will increase \$773,364 from the amount estimated for the previous and delinquent tax collections are expected to remain stable at \$850,000.
- ❖ The ad valorem tax revenue increase will help to offset other revenues projected to decrease or to remain sluggish in FY2011. The County estimates a \$351,386 decline in Sales Tax revenue from the amount estimated for FY10, consistent with state-wide trends reported by the Texas State Comptroller. Interest rates are expected to remain low, decreasing by an additional \$37,080 from last year's projection, while we – along with the rest of the nation – wait for economic recovery to stabilize.
- ❖ Court Fines/Fees/Forfeitures have experienced a decline, also reflective of the economy. With more individuals unable to pay, this major revenue source is budgeted \$170,750 less than last year – along with a \$118,442 reduction in expected revenue from Charges/Fees for Services.
- ❖ Federal and State Funding in the form of grants and other assistance will increase by \$215,135 in FY2011 to \$994,822 and the County continues efforts to identify new



sources of revenue to fund expanding services. The 2011 Budget includes state and federal grants and financial assistance for Law Enforcement, prosecution in capital trials and indigent defense, the Judiciary, Emergency Management, Road & Bridge departments, Rural Addressing, economic development projects, senior citizen nutrition and the State's Energy Efficiency Conservation Office stimulus funds.

- ❖ "Other" revenues derived from reimbursements, contracts, leases, rent, Road & Bridge Buybacks and miscellaneous sources is projected to decline in FY2011 by \$132,682 to a total of \$3,494,046.

Funding permanent road construction and other capital improvement projects and purchases is a priority consideration during each budget planning – and difficult to accomplish without an increase in the County's tax rate. As an alternative to increasing taxes in order to fund such improvements and purchases, the Commissioners Court continues to work with 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, 2010 and ending September 30, 2011 and was developed in accordance with the County's Financial Policies, provided in Appendix A, and the Budget Process detailed later in this Summary. Total revenues anticipated for FY2011 of \$25,761,335 represent an increase of \$257,443 from the total revenues adopted in the prior budget. The increase is a result of offsetting changes in various revenues, the most significant of which are described in the listing below;

SIGNIFICANT CHANGES IN REVENUES

- UP: 773,364 **Ad Valorem Taxes** (due to increase in certified value)
- DOWN: -351,386 **Sales Tax**
- DOWN: -4,900 **Other Tax** (Hotel/Motel & Veh. Sales Tax Commission reimb. by State)
- UP: 25,625 **Permits & Licenses** (Bldg./Sewer/Alcoholic Beverage)
- DOWN: -170,750 **Court Fines, Fees & Forfeitures**
- DOWN: -118,442 **Charges / Fees for Service**
- UP: 35,000 **Vehicle Registration** & License Fee
- DOWN: -37,080 **Interest**
- UP: 215,135 **Fed/State** Funding (including grants)
- DOWN: 132,682 **Other** Revenue (includes Road & Bridge Capital Lease Buyback Revenues not adopted in previous year's budget.)

The County's total Tax Rate of \$.6277/\$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$.4891 and Debt Service rate of \$.1386. 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 \$.1515 portion of the rate which funds the

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Road & Bridge Program and the \$.3376 portion of the rate attributed to General Fund, where the majority of County departments are budgeted. The adopted rate is \$0.0298 more than the effective tax rate calculated by the Tax Assessor Collector at \$0.5979 and \$0.0351 less than the calculated rollback rate of \$0.6628 which, if exceeded, would trigger the authority of voters in the County to petition for an election to limit the County's rate to the "rollback rate". The County's rate of collection certified by the County Tax Assessor-Collector for current ad valorem taxes is 95% and projections for delinquent tax collections remained steady at \$850,000.00 - resulting in an overall increase of budgeted ad valorem tax revenue of \$773,364. 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.

FY2011 Budget expenditures were adopted totaling \$25,756,174 and represent a \$328,317 increase over expenditures adopted for the prior 2010 budget. The increase is mostly attributable to employee health insurance and other benefit costs, along with increased funding to retain all Extension Agent positions following State budget cuts, increased staff levels for expanded jail operations during a portion of the budget year and costs associated with grant funded positions.

SIGNIFICANT CHANGES IN EXPENDITURES

- UP: 375,013 **Personnel** costs including, additional positions funded by grant revenue and increased costs for employee benefits. The increase also reflects changes (amendments) made during the FY10 budget year.
- UP: 5,441 **Operating costs** (supplies, services, etc.). This minimal increase is a result of significant efforts by all Departments and the Commissioners Court to reduce or eliminate, expenses wherever possible, without negatively impacting service delivery to citizens.
- DOWN: -61,093 **Capital Purchases** / Projects (includes Road & Bridge Capital Leases)
- DOWN: -17,030 **Debt Service** requirements (principal & interest to be paid in FY2011) due to favorable bond sale on 2010 Tax Notes and retiring debt.

Responsible fiscal management in county government is most certainly a team effort and I am proud of the contribution to the budget process made by our Commissioners Court, our Elected Officials, each Department Head and all of our County Employees. By offering sound information and improving the general understanding of the workings of the County, we strengthen the public's trust in government and I am glad to be a part of this process. As we work to meet the new challenges of our growing County, 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. We hope that you find the information provided in this publication useful and that it will help to illustrate the functions of Polk County government.


John P. Thompson, County Judge
Polk County, Texas



Strategic and Capital Planning

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

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

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

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

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

Capital Project Planning

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

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

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Statement of Goals

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

To Manage Growth

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

In this 2011 Budget Year:

- The County Jail Expansion is expected to open in late spring of 2011. Funded by Certificates of Obligation issued in March, 2007, the expansion will relieve overcrowding and eliminate the \$330,000 annual expense for housing inmates in other facilities to comply with Texas Jail Commission Standards;
- The Polk County Judicial Center will also open in 2011. Funded by Certificates of Obligation issued in January, 2008, the new facility will relieve severe overcrowding of the Courts and supporting offices currently located in the main Courthouse and will better address court security issues;
- The County received an economic development grant of \$4 million for construction of a College/Conference Center in partnership with Angelina College. An additional \$1.488 million has been pledged from within the community and \$1.675 million in supplemental disaster recovery funds have been granted. The college campus will have a tremendous impact on our local economy - providing quality education opportunities and technical training for our citizens.

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 2011 Budget Year:

- The County will continue efforts to bolster fine/fee revenues by considering new assessments that may be made available by legislative change. Through this process, offenders – rather than taxpayers – are paying the increase;
- The IAH Secure Adult Detention Facility was constructed using no County funds and the County has no liability for repayment of Certificates of Obligation issued through the IAH Public Facility Corporation. The facility provides not only jobs and economic stimulus for supporting businesses, but also represents a stable, long term revenue source. County revenue from the facility exceeded \$1.5 million in FY2010.
- The County's most recent issuance of Series 2010 Tax Notes (to fund the FY10 Capital Improvement Plan) received affirmed ratings of A+Stable from Standard & Poors. Maintaining strong ratings in the financial community gives



the County access to more favorable interest rates on bonds and notes – representing substantial budget savings.

To Improve Efficiency and Productivity

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

In this 2011 Budget Year:

- County departments will continue to expand electronic information and services through the County Information Resources Agency (CIRA);
- A Local Data Advisory Board, established by the Commissioners Court, has completed plan development to meet state requirements for case disposition and is assisting in the development of a county-wide plan to enhance the efficiency of County data collection and exchange;

To Improve Employee Environment

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

In this 2011 Budget Year:

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

To Increase Communications with Citizens

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

In this 2011 Budget Year:

- We continue work with CIRA to customize County website design to ensure its' "user friendly" nature. With the goal of maximizing benefits to the public and County offices in mind, the County made significant improvements in FY2010 to its' website, adding budget and resource information, financial transparency documentation (earning a "Gold Star Award" from the State Comptroller) and on-line services – such as fine & fee payments.



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, take record vote to adopt specified rate at future meeting and schedule public hearings(2) on tax rate and on budget.	Commissioners Court
August	"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	Post "Notice of Public hearing on Tax Rate" (open meeting notice) 72 hours prior to said meeting	County Judge
September	Commissioners Court holds 2 nd public meeting on Tax Rate and announces meeting to adopt rate 3-14 days from this date.	Commissioners Court
September	Post "Notice of Public Hearing on Budget" 72 hours prior to said meeting	County Judge
September	Publish "Notice of Vote on Tax Rate" prior to said meeting	Tax Assessor Collector
September	Public hearing on Budget; budget and tax rate are adopted	Commissioners Court
September	Adopted budget filed with County Clerk	County Judge
Oct/Nov	Reproduction of budget for GFOA publication	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
Completing and opening Jail Expansion / Judicial Center	Completing essential Capital Improvements Jail Expansion / Judicial Center
Enhancing economic development	Securing Polk County College/Conference Center and other Economic Development

- **Meeting Budget Requirements Without Increasing the Tax Rate** has been a key element of budget planning since *the last county tax rate increase occurred in 2005*. The County has experienced growth in ad valorem tax revenue due to new business and industry, new residential construction and the re-appraisal of existing values by the Polk Central Appraisal District. To lessen the taxpayer burden, the County makes every effort to maintain the existing tax rate when total valuation increases have occurred and can adequately support the budget. Within legal limits, portions of the overall rate may be shifted between the three tax supported funds to provide the necessary funding for the budget year where alternative funding may not be available. The table on the right shows a FY10/11 comparison of the tax rate division in the three funds supported by tax revenue.

FUND	FY2011	FY2010
General	.3376	.3267
Road & Bridge	.1515	.1549
Debt Service	.1386	.1461
TOTAL RATE	.6277	.6277

- **Completion and opening of the Jail Expansion and Judicial Center** will greatly relieve existing overcrowding in both facilities and provide better and more secure services for our citizenry. The FY2011 Budget addresses the cost of operation for the two facilities for a portion of the year, along with the required staffing of the larger Jail, which will open in phases toward the maximum occupancy. Other than Jail staffing, additional operating costs associated with the facilities will include utilities and insurance. By working with the County's financial advisor and bond counsel, the principal and interest payments on the Certificates of Obligation funding these projects were structured in consort with retiring debt to avoid any significant impact to the debt service portion of the tax rate, as shown in the table above.

- **Enhancing economic development** is key to growth and opportunity and will play a significant role in the County's adjustment to these economic times. Working hand in hand with Angelina College, the Polk County Industrial Development Corporation, the Livingston-Polk County Chamber of Commerce and the City of Livingston, the County secured a \$4 million EDA grant, representing the majority of funding needed for the College/Conference Center project. Additionally, nearly \$1.5 million has been raised through private donations and work continues to identify the remaining funding through both public and/or private foundations and grants.

Polk County received certification in August 2009 from the State of Texas as a "Go Texan Certified Retirement Community" – giving Polk County access to statewide marketing campaigns to attract retirees and tourists to this County. Further, the County has applied

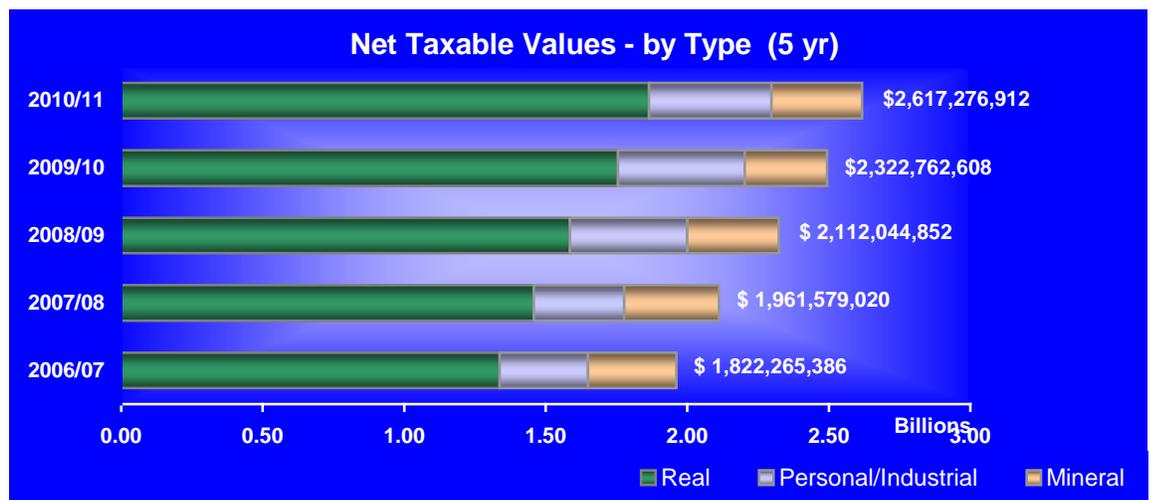


for the GO TEXAN Rural Community Program to take advantage of the program's national visibility in promoting rural Texas. A relocating couple has an economic impact of 3.7 new jobs to the County and retirees spend an average of \$42,500 each year in their communities, while paying on average \$3,000 or more local taxes – so making our County visible for those looking to relocate is an important part of our growth.

Major Revenue Sources with Forecasting & Assumptions for FY2011

Property Taxes = 63% of total revenue

- **Property Taxes** - or “ad valorem taxes” are the County's primary revenue source, representing over 56% of General Fund revenue, nearly 67% of Road & Bridge Fund revenue and almost 100% of the amount needed to fund the County's principal and interest payments (Debt Service Fund) for the budgeted year. The County's 2010 Tax Rate (for the 2011 fiscal year) is .6277 or 62.77¢ per \$100 valuation – representing no increase from the total rate adopted in the preceding year. Due to valuation increases, maintaining this rate does represent a “tax increase”, as more ad valorem tax than last year will be collected. In projecting property tax revenues for FY2011, 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 taxable value for this budget year is \$2,617,276,912, compared to last year's certified value of \$2,493,804,989. The increase is attributable to the following changes in the three major valuation types;
 - an increase of \$109,796,556 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
 - a **decrease** of \$14,681,592 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
 - an increase of \$28,356,959 in Mineral value due to production and annual Texas Railroad Commission estimates for the quantity of remaining pools.



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



Current property taxes in FY2011 are expected to generate \$15,496,968 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$850,000. Exempt and freeze value, for which limited or no tax will be collected in FY2011, increased by \$42,707,701. In comparison to last year's projection, combined property tax revenue will realize an estimated increase of \$773,364 in FY2011, after consideration of revenue lost to tax freezes afforded those over 65 and/or disabled and other exemptions, such as those provided to Veterans.

Charges, Permits, Fees & Fines = 9.37% of total

- **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 \$1,520,010 in FY2011 revenue, a decrease of nearly 6% from the amount budgeted last year. Also, the **Court Fines/Fees/Forfeitures** assessed through justice, county and district courts account for revenue totaling \$895,250 – a more significant decrease of 16% from the prior year budget and attributed to many individuals' inability to pay in this economy.

To properly forecast these revenues, projections are requested from the elected officials and department heads in whose offices the revenues are collected and year-to-date receipts are considered. Consideration is given for the implementation of any fees newly authorized by the legislature and any appropriate revision of existing fees, as authorized by law.

Of the combined total of \$2,415,260 in revenue for this category, nearly 14% (\$326,868) are revenues restricted to a specific use approved by statute; \$81,000 are fines and fees which must be utilized for Road & Bridge operations within the County; \$152,018 is projected for records management and preservation from fees collected by the County and District Clerks; \$39,650 is projected and designated for courthouse and courtroom security; \$21,700 is projected to be collected in the four Justice of the Peace Courts and may be utilized for the advancement of technology in those courts; \$9,700 is projected for the Sheriff's Commissary Funds utilized for inmates of the Polk County Jail; \$8,000 is estimated for fees collected in the District Attorney's Hot Check Fund; and \$14,800 is budgeted to be collected in the various courts of the County for maintenance of the Law Library. Details of revenues and expenditures for each of these special purpose funds may be found in the "Financial/Operational" section of this document and a description of each fund's purpose may be found in the "Description of Funds" on page 30.

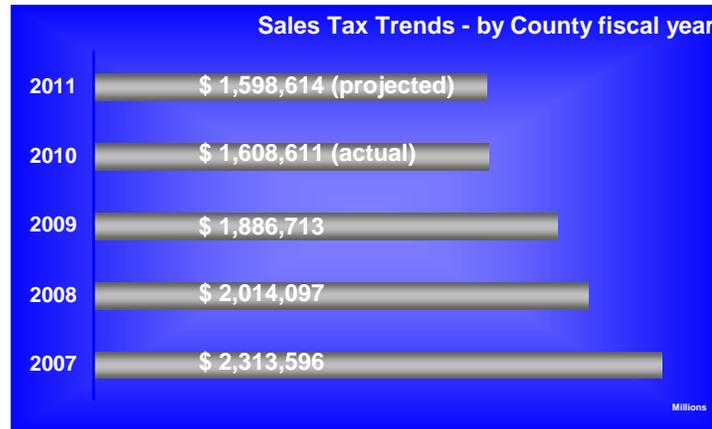
Sales Tax = 6.21 % of total revenue

- **Sales Tax** remains the second largest *single* revenue source for the County. The County imposes an optional 1/2¢ sales tax, the maximum allowed by law, and expected to generate \$1,598,614 for the 2011 fiscal year – representing over 10% 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 2011 Budget preparation included a review with the Polk County Industrial Development Corporation on new business and industry potential. In FY2007, approximately \$400,000 was collected in a “one time” special sales tax distribution that



was approved by the State Comptroller for a major pipeline project located within the County. The sales tax for all materials purchased for the project was credited to Polk County, as point of use, rather than being credited at the point of purchase. Without considering this special sales tax receipt, the County experienced a consistent increase in

sales tax revenue of approximately 10% until FY08, when sales tax revenue fell \$73,900 (3.5%) short of budget projection. Two factors accounted for the shortfall. First, budget projections were based projected sales tax receipts for October 1 through September 30 and revenues were recorded for allocations made (representing September 1 through August 30). Second, the beginning of the economic slowdown experienced nationwide effected spending. Both of these factors were considered in forecasting sales tax revenue for FY2009, FY2010 and continuing into FY2011. In September, the last month of FY2010, sales tax revenue began a modest recovery, with the actual allocation received from the state being higher than predicted when budgeting for FY2011.

IAH Detention Facility = 5.51 % 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 \$1,300,000 in FY2011, representing an \$80,000 reduction from last year's projection made in a conservative effort to address ongoing negotiations with ICE. An additional \$120,000 in revenue is 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 budget without increasing the tax rate and without issuing debt. The facility is located on FM350 South, near the State Prison (Polunsky Unit).



Federal & State Funding = 3.86 % of total revenue

Federal & State Funding received through grants and government assistance programs will account for an estimated \$994,822 in FY2011 revenue. Of the most significant individual sources, \$141,704 will be received in funding relating to emergency management and preparedness efforts in Polk County and a total of \$463,180 in grants and reimbursements is budgeted to fund certain law enforcement, prosecution and judicial functions, including indigent defense and the 911 system. \$239,100 in federal and state revenue is received in support of services and meals provided to our senior population and \$43,629 will reimburse expenses made in support of MHMR services in Polk County. \$58,709 is received for payment in lieu of taxes on county owned land acquired for the Big Thicket National Preserve and representing payment to counties from the Tobacco Settlement negotiated by the Attorney General. Although not included in the adopted budget, the County expects to receive additional Disaster Recovery funding and will amend the budget for any such revenue and related expenditures.

Auto Reg/License Fees = 3.77 % 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 2011, \$970,000 in auto registration and licensing revenues will account for 16.4% of Road & Bridge funding and 3.77% 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 2011 budget projection for this revenue increased slightly, by \$35,000, from the previous year, based on projections and historical data received from the Tax Assessor/Collector in whose office these fees are paid. This revenue is affected by the number of persons obtaining their vehicle license in Polk County - for which a 5% fee is assessed - and by vehicle sales.

Capital Expense Plan

Developing the Plan

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

Each year, however, Departments are asked to identify and discuss capital needs within their respective budget request. During budget workshops, the Commissioner Court balances the needs identified against available and projected funding sources. Capital expenses with an expected cost exceeding that which can reasonably be included in the annual budget are included in a listing of **Capital Purchase Projections**, rather than adopted within the fiscal year budget. Through a Reimbursement Resolution adopted at the beginning of each fiscal year, the Commissioners Court considers the approval of listed purchases/projects individually and may



authorize payment from available fund balance, which is then reimbursed by proceeds of legally authorized debt (tax notes) issued at fiscal year end.

Description of Expenses Included in the Plan

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

- \$ Construction and improvements of permanent road & bridges in the County;**
- \$ Acquisition of road right-of-way and real property;**
- \$ Purchase of road maintenance equipment**
GOAL: [To Manage Growth](#)
OBJECTIVE: Provide quality roads and bridges for the transportation needs of citizens.
- \$ Construction and improvements to County buildings;**
- \$ Acquisition of vehicles;**
GOAL: [To Improve Efficiency and Productivity](#)
OBJECTIVE: Address increased usage, need and functionality of County facilities and reduce repair and maintenance costs of older vehicles.
- \$ Acquisition of Computer equipment, software, office furnishings & equipment;**
- \$ Scanning, organization and digital imaging of County records**
GOAL: [To Increase Communications with Citizens & To Improve Efficiency and Productivity](#)
OBJECTIVE: Utilize available technology for data and records development and storage and provide electronic access of applicable County data, records and services.

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 2011 Budget included specific attention to four major initiatives; 1) the funding of permanent road improvements and bridge repairs within the four County precincts; 2) the acquisition of a road maintenance equipment and materials; 3) purchase of Sheriff's Department patrol and other vehicles; and 4) the improvement of computer equipment, software and County networking.

DEPARTMENT	REQUEST / DESCRIPTION	AMOUNT	Budget Impact
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FY2011 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

The Construction and Improvement of Roads & Bridges in the County			\$ -
Precinct 1	23% of amt. approved(based on % of county roads) for permanent road and bridge improvements	TBD	(not considered in Pct. Budget calculation - will not count against Debt Forgiveness in FY2011 Budget)
Precinct 2	23% of amt. approved(based on % of county roads) for permanent road and bridge improvements	TBD	(not considered in Pct. Budget calculation - will not count against Debt Forgiveness in FY2011 Budget)
Precinct 3	27% of amt. approved(based on % of county roads) for permanent road and bridge improvements	TBD	(not considered in Pct. Budget calculation - will not count against Debt Forgiveness in FY2011 Budget)
Precinct 4	27% of amt. approved(based on % of county roads) for permanent road and bridge improvements	TBD	(not considered in Pct. Budget calculation - will not count against Debt Forgiveness in FY2011 Budget)

The Acquisition of Road Right-Of-Way			\$ -

The Acquisition of Road Construction & Maintenance Equipment & Materials			\$ -
Precinct 1		TBD	issued counts against Debt Forgiveness in FY2011)
Precinct 2		TBD	issued counts against Debt Forgiveness in FY2011)
Precinct 3		TBD	issued counts against Debt Forgiveness in FY2011)
Precinct 4		TBD	issued counts against Debt Forgiveness in FY2011)

The Acquisition of Mobile Equipment			\$ 36,204.09
Sheriff's Dept./Jail	Lawn Equipment (mowers, etc. - LE Center)	\$ 36,204.09	

The Construction of Improvements to County Buildings			\$ -

The Acquisition of Vehicles			\$ 543,489.20
Sheriff's Dept./Jail	(11) vehicle units (patrol, CID, transport, animal control)	\$ 450,489.20	
Constable, Pct. 4	patrol vehicle	\$ 38,000.00	
Emergency Mgmt	EMC - extended cab pickup	\$ 30,000.00	
Maintenance	Replace 1997 F150	\$ 25,000.00	

The Acquisition of Computer Equipment and Software			\$ 21,694.24
Co. Treasurer	Scanner Replacement	\$ 1,500.00	
Emergency Mgmt	Permit software update	\$ 8,000.00	
District Attorney	Net Data Update for "public view"	\$ 4,800.00	
District Attorney	(1) color laser printer	\$ 1,350.00	
District Attorney	(3) computers	\$ 3,156.24	
District Attorney	PC Software upgrades (multiple)	\$ 900.00	
District Attorney	Scanner, printer & cart	\$ 900.00	
Human Resource	(1) Laser Printer	\$ 1,088.00	

The Acquisition of Office Furnishings/Equipment			\$ 1,500.00
Veterans Service	(1) Office Chair	\$ 500.00	
Museum	office equipment	\$ 1,000.00	

The Scanning, organization and computer digital imaging of County Records			\$ -

FY2011 Projection	TOTAL \$ 602,887.53	(2011 Tax Note P&I to be offset by retiring debt
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Current (FY2011) Impact of the Plan

The FY2011 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	Change	Purpose
General Operation / Utilities	\$ 36,000	Jail Expansion & Judicial Center
General Operation / Property Insurance	\$ 64,000	Jail Expansion & Judicial Center
Jail / Wages, Groceries, Supplies	\$122,109	Jail Expansion

Although the opening of the Judicial Center will relieve significant overcrowding within the Courthouse and resolve courtroom security issues, the project will not impact revenues. However, expansion of the County Jail will reduce the amount previously expended for contract inmate housing by an estimated \$181,000 – a savings that will offset a significant portion of the increased costs associated with the larger facility.

Personnel

Wages, Benefits and Staffing Levels

Recognizing the need to remain competitive with other job markets in order to retain qualified staff, the County periodically contracts with independent professionals to perform salary studies and to provide recommendations relating to the County's Pay/Classification Plan and benefits.

To encourage employee training, advancement and productivity, the County provides certain benefits, such as Bi-Lingual Incentive Pay for employees meeting Spanish proficiency standards – Certificate Pay for qualifying law enforcement personnel and Longevity Pay for each full year of continuous employment with the County.

Cost of Living increases are awarded across the board to County Employees on a percentage basis (normally 2.5%) only in those years in which the Commissioners Court finds that sufficient funds are available. Specific funding for merit increases may also be considered and, if budgeted, is provided on an equal percentage basis of each departmental salary expense.

In FY2011, however, the general economic climate and uncertainty in the financial markets as to the recovery process did not lend itself to include wage enhancements for County officials or employees. Instead, this budget provides for the County absorbing the premium increases in employee health coverage and retirement benefits.

Historically, departmental salary savings (normally achieved by filling a vacated position at a lower step of the position's assigned pay group) are retained within the department and may be used 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 this process, the County provides a "Merit Pool" of limited funding (\$16,000 in FY2011) for performance based merit raise requests from departments with five or less full time employees .

Additionally, requests for staffing increases were not included in the FY2011 Budget, with the exception of positions funded through grant programs received by the District Attorney and certain positions mandated for the opening of the expanded Jail. County staffing levels are detailed in the "Personnel Counts" found on the following page.



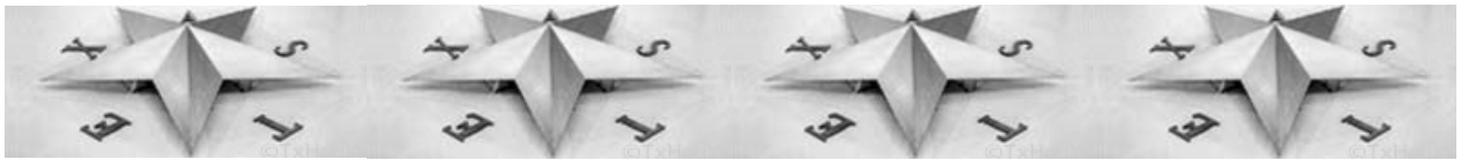
Personnel Counts & Budgeted Change

FUND	2007	2008	2009	2010	2011 Budget	Difference 2010-2011
GENERAL						
County Judge	3	3	3	3	3	0
Commissioners Court	1	1	1	1	1	0
DPS	1	1	1	1	1	0
County Clerk	10	10	10	10	10	0
Veterans Service	2.1	2.1	2.1	2.1	2.1	0
County Court at Law	3	4	4	4	4	0
District Clerk	10.2	10.2	10.5	10.25	10.25	0
Justice of the Peace #1	3	3	3.72	3.72	3.72	0
Justice of the Peace #2	2.5	2.5	3	3	3	0
Justice of the Peace #3	3.2	3.2	3.05	3.05	3.05	0
Justice of the Peace #4	2.5	3	3	3	3	0
Judicial	4	4	5	5.05	5.05	0
District Attorney	14.7	15.7	15.7	16.12	17.12	1
County Auditor	4.3	4.3	5	5.18	5.18	0
County Treasurer	2.6	2.6	3.07	3.07	3.07	0
Tax Assessor Collector	14.1	14.1	14.1	14.1	14.1	0
Delinquent Tax Collect	3	3	3	3	3	0
Data Processing	2	2	2	2	2	0
Maintenance/Custodial	3	3	3	3	3	0
Maintenance/Engineer.	5	6	7	7	7	0
Jail	29.4	32.3	34.3	34.25	**40.25	6
Constables 1,2,3&4	4	4	4	4	4	0
Sheriff	49.8	50.8	51.42	52.46	52.46	0
Social Services	2.4	2.4	2.4	2.4	2.4	0
Library/Museum	1.7	2.1	2.1	2.1	2.1	0
Extension	4.1	4.1	4.1	4.1	4.1	0
Emergency Mgmt.	5.1	5.1	5.14	5.14	5.14	0
Personnel (incl. Labor Pool)	2.8	2.8	3.07	3.04	3.04	0
Environ. Enforcement	1	1	1	1	1	0
TOTAL General	194.5	202.3	209.77	211.13	218.13	7
ROAD & BRIDGE						
Administration	6	6	(moved to individual Precincts)			
Precinct 1	6.5	6.5	9.61	9.61	9.61	0
Precinct 2	9.1	7.1	9.02	10.25	10.25	0
Precinct 3	13.6	13.5	12.55	13.21	13.21	0
Precinct 4	11	11	12.32	12.46	12.46	0
TOTAL Road & Bridge	46.2	44.1	43.5	45.53	45.53	0
TOTAL Security Fund	1.7	1.5	1.32	1.32	1.32	0
TOTAL Aging Fund	6.1	6	5.52	4.35	4.35	0
TOTAL ALL FUNDS	248.5	253.9	260.11	262.33	269.33	0

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

** Increased position represent (5) Corrections Officers and (1) Nurse for expanded Jail operation during a portion (4 months) of the year.





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.

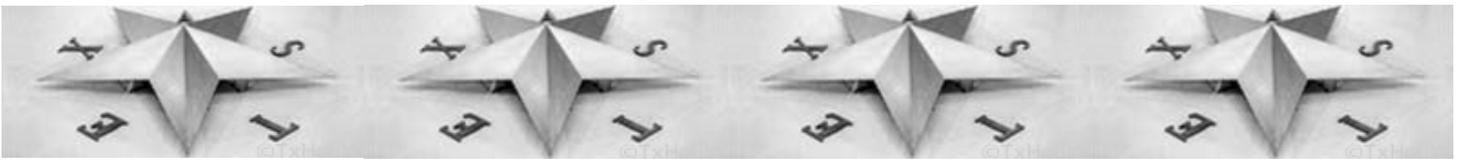
Structure of County Government

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.

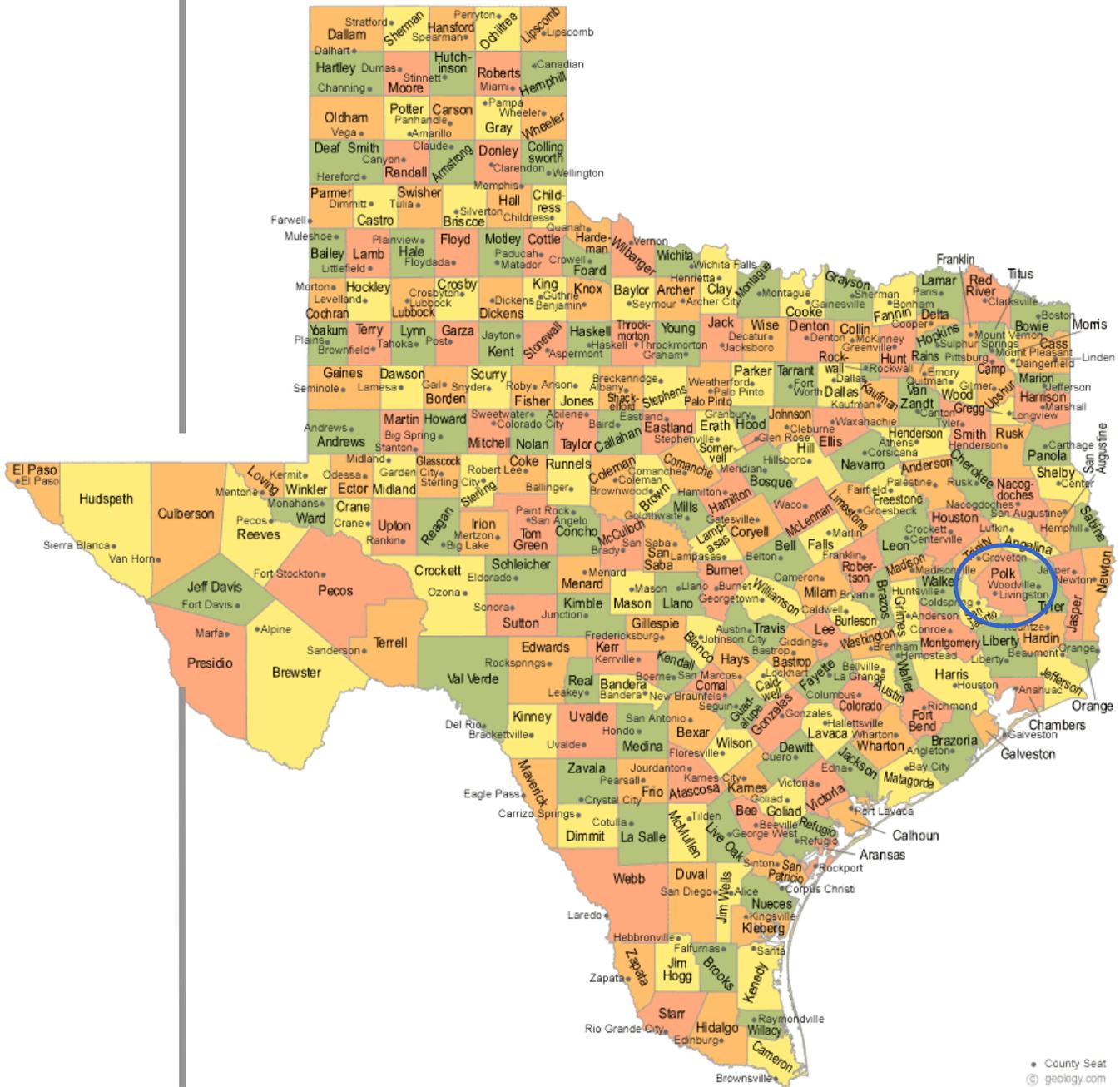
Origin of County Government

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 2009 estimated population of 6,481 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.



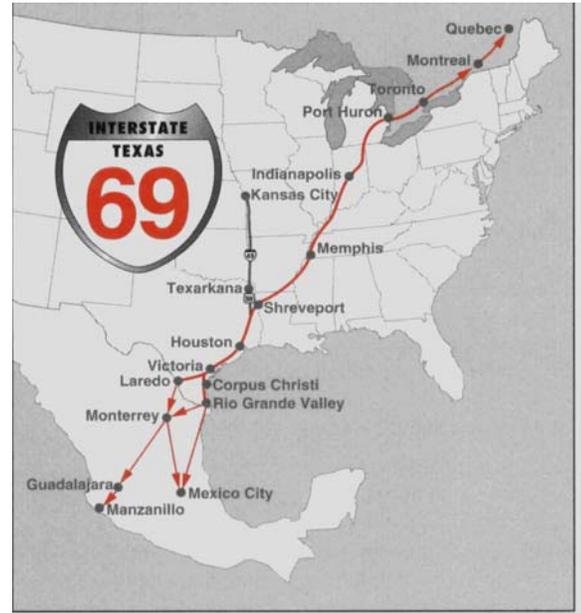
Carter-Kelley Lumber Company locomotive No. 1, Camden, Tx. (photo courtesy of Texas Transportation Archive)



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.



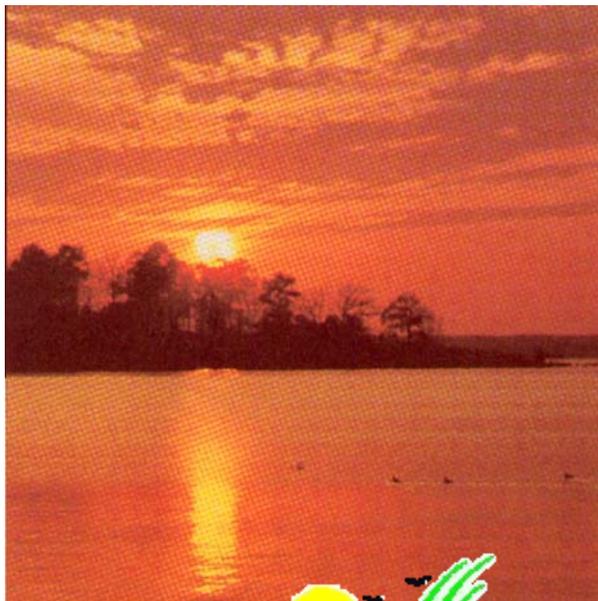
Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County. Also, U.S. 59 is a major route to Houston (North/South) and continues down to the Texas Rio Grande Valley. This 59 corridor is being considered for I-69, the super highway connecting Canada to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

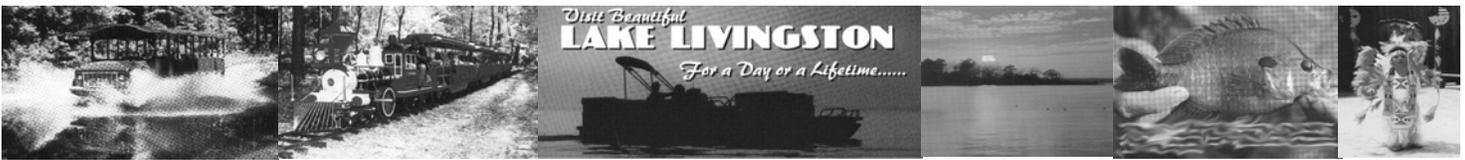
Polk County is a premier destination for recreation. The lake, Lake Livingston State Park and the Alabama-Coushatta Indian Reservation are huge draws for tourism in Polk County, along with

"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



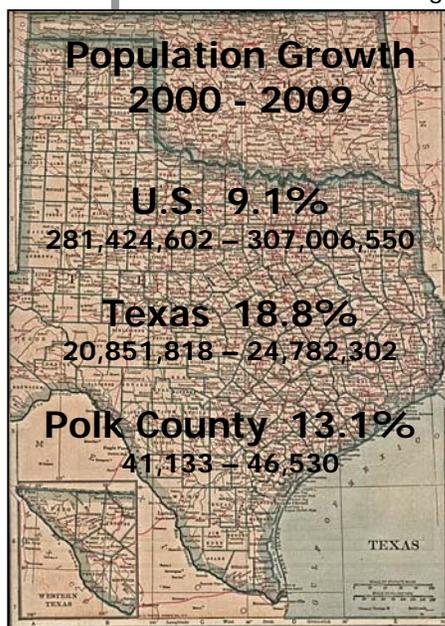
Detention Facility was completed with 526 beds. The Facility provides detention space to contracted agencies, which initially included the Federal Bureau of Prisons and the U.S. Marshals Service. A request from Immigrations and Customs Enforcement (ICE) prompted almost immediate expansion with Phase II (528 additional beds), completed in 2007. Operating at capacity and having recently completed an Inmate Processing Addition, the Facility provides 235 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 recently completed of 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. Additionally, Polk County is easily accessible to world class medical care at the Texas Medical Center in Houston and other services available only in major metropolitan areas, without the disadvantages associated with living in a metropolis.



On Lake Livingston and other top-notch cutfish 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.



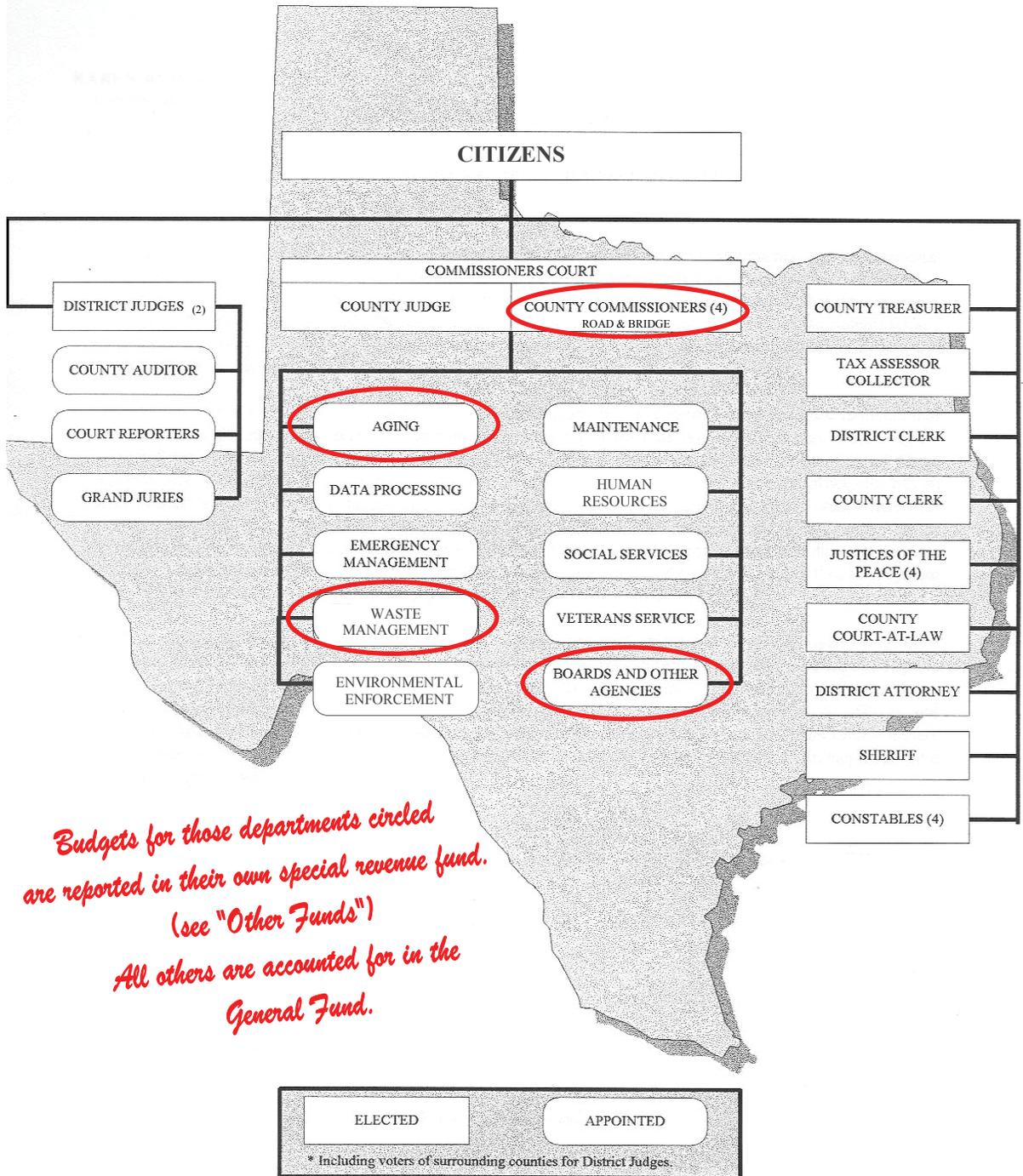
Census 2000 figures ranked the County 29th in growth statewide. The population grew from 30,687 in 1990 to 41,133 in 2000 – a 34% increase in the ten year period. The U.S. Census Bureau estimates Polk County's population to be 46,530 in 2009 - a 13.1% growth rate in nine years and well above the national rate.

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



Polk County ORGANIZATION CHART

OCTOBER 1, 2010- SEPTEMBER 30, 2011





Polk County
ELECTED OFFICIALS
 OCTOBER 1, 2010 - SEPTEMBER 30, 2011

County Judge John P. Thompson

County Commissioners:

Precinct 1 Robert C. "Bob" Willis

Precinct 2 Ronnie Vincent

Precinct 3 Milton Purvis

Precinct 4 Tommy Overstreet

County Treasurer Nola Reneau

Tax Assessor/Collector Marion A. "Bid" Smith

District Clerk Kathy Clifton

County Clerk Schelana Walker

Justice of the Peace:

Precinct 1 Darrell Longino

Precinct 2 David Johnson

Precinct 3 Larry Whitworth

Precinct 4 Steve McEntyre

County Court at Law Judge Stephen Phillips

Criminal District Attorney William Lee Hon

Sheriff Kenneth Hammack

Constables:

Precinct 1 Charlie Clack

Precinct 2 Bill Cunningham

Precinct 3 Ray Myers

Precinct 4 Dana Glen "Bubba" Piper

District Judges:

258th Judicial District Elizabeth Coker

411th Judicial District Robert H. Trapp

County Auditor (appointed by District Judges) Ray Stelly



Financial

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 (considered special revenue funds)** are set out separately and presented in its own section because of the size of the (combined) operating budget in comparison to other special funds and 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.
<u>Other :</u> 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.
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.
Hotel Tax	Fund used to account for revenues generated from a Hotel Occupancy Tax and expenditures related to promoting tourism within the County.
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.
Security	Fund used to account for special fees collect by the District and County Clerks for purposes of providing security in County courtrooms.
Law Library	Fund accounts for special fees related to maintaining a law library at the County Courthouse.
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.

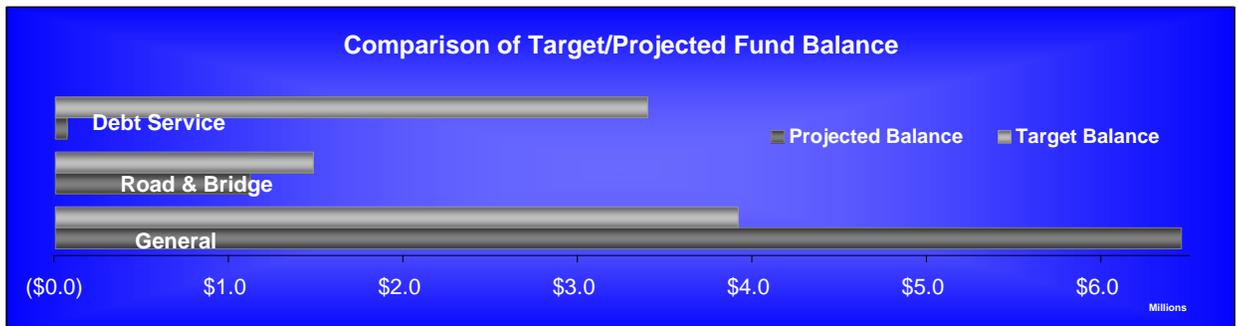


Special Revenue Funds (cont')	
Fund	Description
County Records Management	Fees collected by the District and County Clerks for filing documents (other than those for which the County Clerk records management fee is collected) and expended only for approved records management and automation projects.
Capital Project Funds (Grant Fund, Judicial Center, etc.)	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. (Ex: Judicial Center Construction and Jail Construction Funds).
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.
FEMA Disaster	Funds received from State and/or Federal Disaster Relief programs and utilized for recovery efforts within the County.
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.
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).
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.
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.
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	FY2011 Revenues	FY2011 Expenditures	Ending Fund Balance	Target* Fund Balance
	<i>Estimated by Co. Auditor</i>			<i>Balance as % of expense for Operating Funds</i>	
GENERAL	\$ 6,450,279	\$ 15,649,688	\$ 15,647,190	\$ 6,452,777	40.6 % \$3,911,797
ROAD & BRIDGE	1,114,462	5,912,731	5,911,743	1,115,449	1.8.9 % 1,477,936
DEBT SERVICE	63,933	3,613,211	3,611,535	65,609	1.8 % 3,393,000
Reserved for Landfill Post Closure	627,000			627,000	
OTHER FUNDS:					
HOTEL TAX	10,489	24,000	24,000	10,489	N/A
JUSTICE COURT TECHNOLOGY	120,276	21,700	21,700	120,276	N/A
JUDICIAL CENTER CONSTRUCTION	6,759,449	-	-	6,759,449	N/A
CONSTRUCTION FUND (JAIL EXP.)	7,152,576	-	-	7,152,576	N/A
JUSTICE COURT BUILDING SECURITY	18,832	5,200	5,200	18,832	N/A
SECURITY	9,858	69,390	69,390	9,858	14.2 % 17,348
HISTORICAL COMMISSION	387,846	-	-	387,846	N/A
COLLEGE / COMMERCE CENTER	-	-	-	-	N/A
WASTE MANAGEMENT	-	140,000	140,000	-	N/A
FEMA DISASTER	-	-	-	-	N/A
GRANT FUND	-	-	-	-	N/A
LAW LIBRARY	49,267	14,800	14,800	49,267	332.8 % 3,700
DISTRICT ATTORNEY SPECIAL	-	25,000	25,000	-	N/A
DISTRICT ATTORNEY HOT CHECK	13,652	8,000	8,000	13,652	N/A
AGING SERVICES	172,582	255,100	255,100	172,582	67.7 % 63,775
COMMISSARY (SHERIFF)	19,738	9,700	9,700	19,738	N/A
DRUG FORFEITURE	249,405	-	-	249,405	N/A
PERMANENT SCHOOL	383,627	1,150	1,150	383,627	N/A
AVAILABLE SCHOOL	219,746	117,243	117,243	219,746	N/A
COUNTY CLERK RECORDS MGMT.	151,437	112,200	112,200	151,437	N/A
COUNTY RECORDS MGMT.	8,996	29,718	29,718	8,996	N/A
DISTRICT CLERK RECORDS MGMT	12,370	10,100	10,100	12,370	N/A
CO. & DIST. COURT TECHNOLOGY	-	100	100	-	N/A
(Less Transfers between Funds)		(257,695)	(257,695)		
TOTAL	23,995,819	25,761,335	25,756,174	24,000,981	8,867,556

Target fund balances for funds with operations are based on three months of expenditures. The target balance for the Debt Service fund is 10% of principal of debt outstanding and 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 three tax based funds, with the projected balance for this fiscal year.



FUND BALANCE SUMMARY (CONT')

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

- use of fund balance for revenue shortfall
- ad valorem tax collections ending below the collection rate projected in budget process
- continued drop in interest rates beyond that projected for budget
- Debt Service Fund Balance impacts Effective Tax Rate calculation

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.

SIGNIFICANT CHANGES IN FUND BALANCE

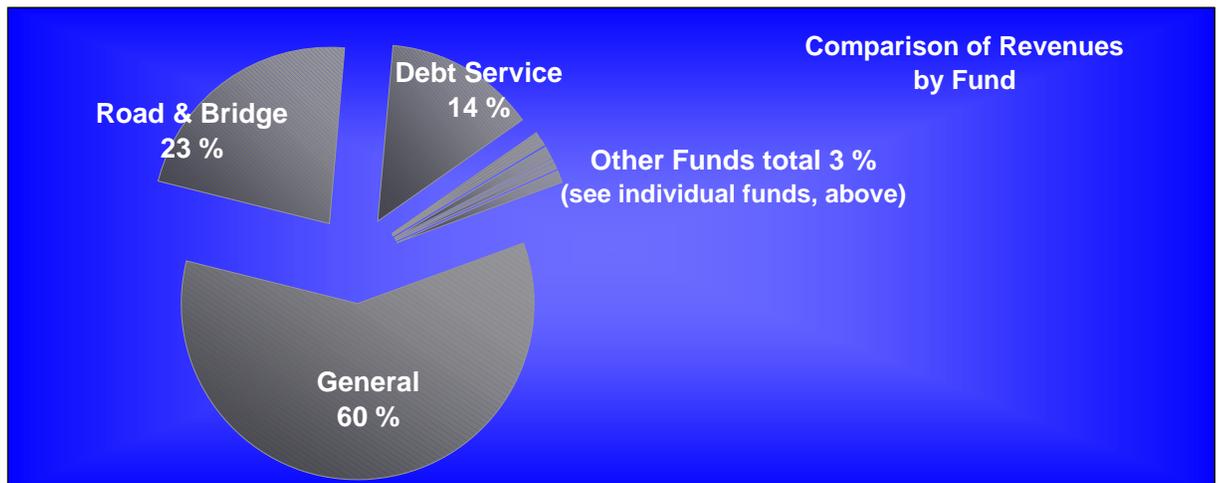
Category/Department	Beginning Fund Balance	FY2011 Revenues	FY2011 Expenditures	Ending Fund Balance	Change in Fund Balance
<i>(estimated)</i>					

NO SIGNIFICANT CHANGES PROJECTED FOR FY2011

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.

REVENUE SUMMARY

Revenues by Fund					
Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
GENERAL	\$16,371,852	\$16,144,091	\$15,285,746	\$15,766,910	\$15,649,688
ROAD & BRIDGE	7,180,671	4,108,225	5,864,411	6,948,364	5,912,731
DEBT SERVICE	3,455,801	3,473,580	3,637,827	3,776,474	3,613,211
OTHER FUNDS:					
HOTEL TAX	34,981	32,513	33,000	29,874	24,000
JUSTICE COURT TECHNOLOGY	27,951	28,340	25,400	20,862	21,700
JUDICIAL CENTER CONSTRUCTION	10,453,467	78,896	-	17,154	-
CONSTRUCTION FUND (JAIL EXP.)	830,759	174,006	-	75,095	-
JUSTICE COURT BUILDING SECURITY (COURTHOUSE)	6,610	6,945	6,500	5,004	5,200
HISTORICAL COMMISSION	20,565	10,574	-	10,159	-
COLLEGE/COMMERCE CENTER	-	28,120	-	-	-
WASTE MANAGEMENT	195,902	148,421	135,000	138,900	140,000
FEMA DISASTER	610,886	6,914,952	-	-	-
GRANT FUND	828,375	1,152,826	-	287,064	-
LAW LIBRARY	15,020	14,509	14,600	15,170	14,800
DISTRICT ATTORNEY SPECIAL	21,047	49,524	25,000	35,224	25,000
DISTRICT ATTORNEY HOT CHECK	12,484	11,276	11,500	7,988	8,000
AGING SERVICES	316,963	370,552	275,081	322,942	255,100
COMMISSARY (SHERIFF)	9,846	9,471	9,000	11,447	9,700
DRUG FORFEITURE	138,137	40,607	-	27,070	-
PERMANENT SCHOOL	14,889	33,430	1,150	882	1,150
AVAILABLE SCHOOL	126,553	118,268	117,243	114,970	117,243
COUNTY CLERK RECORDS MGMT.	140,872	139,583	144,400	116,055	112,200
COUNTY RECORDS MGMT.	27,030	34,739	29,718	30,753	29,718
DISTRICT CLERK RECORDS MGMT	4,168	6,090	9,425	10,175	10,100
CO. & DIST. COURT TECHNOLOGY	-	-	-	173	100
(LESS INTERFUND TRANSFERS)	(536,503)	(297,395)	(283,680)	(283,680)	(257,695)
TOTAL REVENUES	\$40,377,268	\$32,902,893	\$25,411,216	\$27,553,807	\$25,761,335



REVENUE SUMMARY

Revenues by Source by Fund

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
TAX REVENUE (AD VALOREM, SALES & HOTEL)					
General	\$8,592,140	\$9,482,484	\$10,194,618	\$9,593,578	\$10,533,711
Road & Bridge	3,610,259	-	3,843,160	3,739,174	3,945,461
Debt Service	3,180,446	3,460,319	3,624,827	3,523,442	3,609,511
Hotel Tax	34,981	32,513	33,000	29,874	24,000
	15,417,826	12,975,316	17,695,604	16,886,067	18,112,682
PERMITS & LICENSES					
General	122,681	159,036	142,380	168,435	168,005
Road & Bridge (Veh. Reg.)	1,083,381	1,006,190	935,000	1,012,368	970,000
	1,206,061	1,165,226	1,077,380	1,180,802	1,138,005
COURT FINES, FEES & FORFEITURES					
General	817,544	890,498	826,000	709,109	730,000
Justice Court Technology	27,951	28,340	25,400	20,862	21,700
Road & Bridge	107,534	137,495	142,000	77,566	81,000
JP Court Building Security	6,610	6,945	6,500	5,004	5,200
Security	42,174	40,998	40,300	34,374	34,450
Law Library	13,990	14,325	14,300	15,170	14,800
D.A. Hot Check	12,484	11,276	11,500	7,988	8,000
Drug Forfeiture	134,104	38,124	-	26,870	-
County & District Court Technology	-	-	-	157	100
	1,162,391	1,168,001	1,066,000	897,101	895,250
FEDERAL/STATE FUNDING					
General	1,071,302	648,441	484,410	696,034	638,843
Road & Bridge	48,658	62,314	48,658	48,242	48,250
College/Commerce Center	-	-	-	-	-
FEMA Disaster	610,886	6,914,952	-	-	-
Grants Fund	828,375	1,152,826	-	287,064	-
District Attorney Special	814	800	25,000	774	-
Aging Services	193,161	287,851	221,619	291,579	239,100
	2,753,196	9,067,184	779,687	1,323,694	926,193
CHARGES FOR SERVICES/FEES					
General	1,286,203	1,243,378	1,257,775	1,235,328	1,168,305
Aging	21,278	17,776	16,772	17,682	16,000
County Clerk Records Management	140,872	139,583	144,400	115,026	112,200
County Records Management	15,024	14,083	14,500	15,536	15,400
District Clerks Records Mgmt.	4,168	6,090	7,000	10,175	10,100
	1,467,544	1,420,909	1,440,447	1,393,747	1,322,005

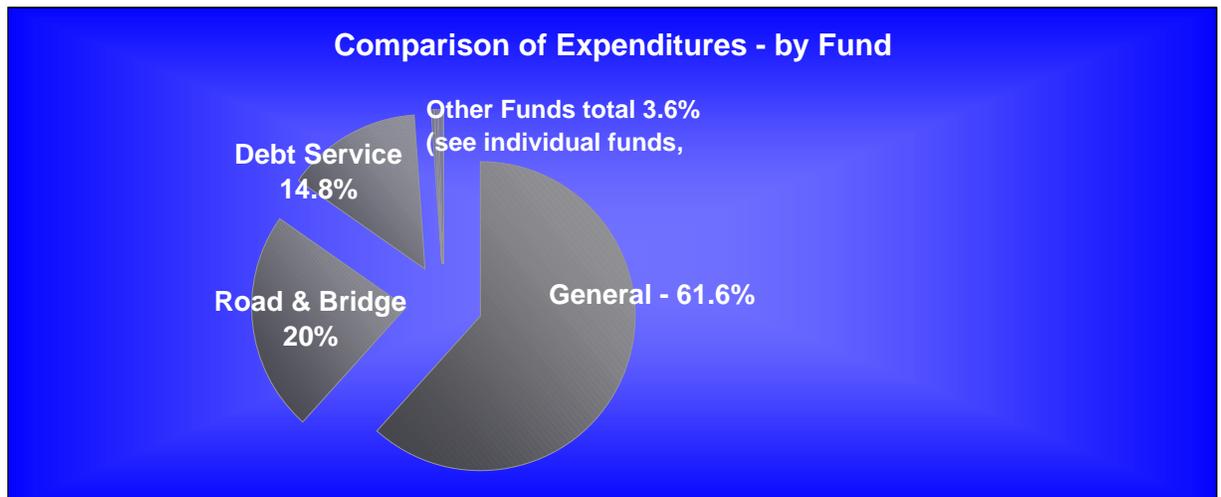
REVENUE SUMMARY (CONT')

Revenues by Source by Fund					
Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
INTEREST					
General	198,676	49,723	36,000	41,004	21,000
Justice Court Technology	-	-	-	-	-
Judicial Center Construction	162,031	78,896	-	17,154	-
Construction (Jail)	830,759	174,006	-	75,095	-
Road & Bridge	52,517	13,484	16,500	4,669	4,020
Debt Service	74,109	13,260	13,000	23,033	3,700
Justice Court Building Security	-	-	-	-	-
Security	-	-	-	-	-
Historical Commission	12,610	3,120	-	767	-
College / Commerce Center	-	-	-	-	-
Law Library	1,030	184	300	-	-
Aging	-	-	-	-	-
Drug Forfeiture	3,222	826	-	199	-
Permanent School	14,889	3,119	-	882	-
Available School	4,609	1,056	3,500	1,227	3,500
County & District Court Technology	-	-	-	16	-
	1,354,451	337,674	69,300	164,046	32,220
OTHER (MISC. - INCL. NON-GOVT' GRANTS)					
General	2,490,957	2,593,898	2,344,562	2,684,450	2,389,824
Hotel/Motel Tax	-	-	-	-	-
Road & Bridge	1,349,433	1,439,429	879,093	1,876,426	864,000
Security Fee	26,771	29,750	29,597	33,297	34,940
Historical Commission	-	-	-	9,392	-
College/Commerce Center	-	28,120	-	-	-
Waste Management	195,902	148,421	135,000	138,900	140,000
District Attorney Special	20,233	48,723	-	34,450	25,000
District Attorney Hot Check	-	-	-	-	-
Aging	86,567	63,227	36,690	13,680	-
Commissary (Sheriff)	9,846	9,471	9,000	11,447	9,700
Debt Service	201,246	-	-	230,000	-
Drug Forfeiture	811	1,657	-	-	-
Permanent School	-	30,311	1,150	-	1,150
Available School	121,944	117,213	113,743	113,743	113,743
County Clerk Records Management	-	-	-	1,029	-
County Records Management	12,006	20,656	15,218	15,218	14,318
	4,515,716	4,530,877	3,564,053	5,162,031	3,592,675
OTHER SOURCES (LOAN PROCEEDS & USE OF FUND BALANCE)					
General	1,792,349	1,076,633	-	638,973	-
Justice Court Technology	-	-	-	-	-
Judicial Center Construction	10,291,435	-	-	-	-
Construction Fund (Jail Exp)	-	-	-	-	-
Road & Bridge	928,890	1,449,313	-	189,920	-
Security	-	-	-	1,107	-
District Clerks Records Management	-	-	2,425	-	-
	13,012,674	2,525,946	2,425	830,000	-
TOTAL REVENUES	40,889,859	33,191,134	25,694,896	27,837,487	26,019,030
LESS TRANSFERS (BETWEEN FUNDS)	(536,503)	(297,395)	(283,680)	(283,680)	(257,695)
ACTUAL	40,353,356	32,893,739	25,411,216	27,553,807	25,761,335

EXPENDITURE SUMMARY

Expenditures by Fund

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
GENERAL	\$15,009,492	\$15,560,044	\$15,320,593	\$15,802,655	\$15,647,190
ROAD & BRIDGE	7,122,121	7,133,328	5,855,569	7,469,594	5,911,743
DEBT SERVICE	3,442,090	3,635,552	3,628,565	3,630,065	3,611,535
HOTEL TAX	36,058	45,676	33,000	28,098	24,000
JUSTICE COURT TECHNOLOGY	6,745	25,868	25,400	29,107	21,700
JUDICIAL CENTER CONSTRUCTION	836,700	166,955	-	2,824,727	-
CONSTRUCTION FUND (JAIL EXPA	886,706	1,637,373	-	9,715,087	-
JUSTICE COURT BUILDING SECUR	-	2,856	6,500	838	5,200
SECURITY (COURTHOUSE)	63,982	63,050	69,897	71,173	69,390
HISTORICAL COMMISSION	29,053	4,640	-	3,854	-
COLLEGE / COMMERCE CENTER	-	13,120	-	15,000	-
WASTE MANAGEMENT	227,947	148,421	135,000	138,900	140,000
FEMA DISASTER	494,050	6,817,784	-	23,545	-
GRANT FUND	826,594	1,152,912	-	287,064	-
LAW LIBRARY	12,211	10,190	14,500	12,389	14,800
DISTRICT ATTORNEY SPECIAL	21,719	48,584	25,000	36,602	25,000
DISTRICT ATTORNEY HOT CHECK	-	144	11,500	663	8,000
AGING SERVICES	282,986	320,191	275,078	321,938	255,100
COMMISSARY (SHERIFF)	5,652	2,529	9,000	3,406	9,700
DRUG FORFEITURE	20,491	39,796	-	8,448	-
PERMANENT SCHOOL	12,354	3,021	1,150	906	1,150
AVAILABLE SCHOOL	126,198	126,059	117,243	126,451	117,243
COUNTY CLERK RECORDS MGMT	127,887	106,688	144,400	111,234	112,200
COUNTY RECORDS MANAGEMENT	29,742	29,736	29,718	29,703	29,718
DISTRICT CLERK RECORDS MGMT	3,500	-	9,425	19,795	10,100
COUNTY & DIST. COURT TECHNOL	-	-	-	-	100
TOTAL EXPENDITURES	\$29,624,278	\$37,094,517	\$25,711,538	\$40,711,244	\$26,013,869
(Less Transfers Between Funds)	(412,786)	(297,395)	(283,680)	(283,680)	(257,695)
	\$29,211,492	\$36,797,122	\$25,427,857	\$40,427,564	\$25,756,174



EXPENDITURE SUMMARY

Expenditures by Type by Fund

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
GENERAL & ADMINISTRATIVE					
General	\$5,233,598	\$5,450,677	\$5,063,017	\$5,443,537	\$5,341,303
County Clerk Records Management	127,887	106,688	144,400	111,234	112,200
County Records Management	29,742	29,736	29,718	29,703	29,718
District Clerk Records Mgmt.	3,500	-	9,425	19,795	10,100
County & District Court Technology	-	-	-	-	100
	<u>\$5,394,727</u>	<u>\$5,587,100</u>	<u>\$5,246,560</u>	<u>\$5,604,270</u>	<u>\$5,493,420</u>
JUSTICE AND PUBLIC SAFETY					
General	9,210,769	9,521,158	9,635,690	9,793,663	9,694,007
Security (Courthouse)	63,982	63,050	69,897	71,173	69,390
Law Library	12,211	10,190	14,500	12,389	14,800
Justice Court Technology	6,745	25,868	25,400	29,107	21,700
District Attorney Special	21,719	48,584	25,000	36,602	25,000
District Attorney Hot Check	-	144	11,500	663	8,000
Sheriff - Commissary	5,652	2,529	9,000	3,406	9,700
Drug Forfeiture	20,491	39,796	-	8,448	-
Judicial Center Construction	836,700	166,955	-	2,824,727	-
Construction Fund (Jail Exp)	886,706	1,637,373	-	9,715,087	-
Justice Court Building Security	-	2,856	6,500	838	5,200
	<u>11,064,976</u>	<u>11,518,502</u>	<u>9,797,488</u>	<u>22,496,105</u>	<u>9,847,798</u>
HEALTH & HUMAN SERVICES					
General	565,124	588,209	621,885	565,454	611,880
Aging Services	282,986	320,191	275,078	321,938	255,100
Grant Fund	826,594	1,152,912	-	287,064	-
FEMA Disaster	494,050	6,817,784	-	23,545	-
College / Commerce Center	-	13,120	-	15,000	-
	<u>2,168,754</u>	<u>8,892,217</u>	<u>896,963</u>	<u>1,213,002</u>	<u>866,980</u>
ROADS & BRIDGES					
Roads & Bridges	7,122,121	7,133,328	5,855,569	7,469,594	5,911,743
WASTE MANGEMENT					
Waste Mangement	227,947	148,421	135,000	138,900	140,000
DEBT SERVICE					
Debt Service	3,442,090	3,635,552	3,628,565	3,630,065	3,611,535
OTHER					
Hotel Tax	36,058	45,676	33,000	28,098	24,000
Historical Committee	29,053	4,640	-	3,854	-
Permanent School	12,354	3,021	1,150	906	1,150
Available School	126,198	126,059	117,243	126,451	117,243
	<u>203,663</u>	<u>179,397</u>	<u>151,393</u>	<u>159,309</u>	<u>142,393</u>
TOTAL EXPENDITURES	<u>\$29,624,278</u>	<u>\$37,094,517</u>	<u>\$25,711,538</u>	<u>\$40,711,244</u>	<u>\$26,013,869</u>
LESS TRANSFERS (BETWEEN) FUNDS	<u>(412,786)</u>	<u>(297,395)</u>	<u>(283,680)</u>	<u>(283,680)</u>	<u>(257,695)</u>
	\$29,211,493	\$36,797,122	\$25,427,857	\$40,427,564	\$25,756,174

Total County Budget for 2011

REVENUE TO EXPENDITURE COMPARISON

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
TOTAL (ACTUAL) REVENUES	40,353,356	32,893,739	25,411,216	27,553,807	25,761,335
TOTAL (ACTUAL) EXPENDITURES	\$29,211,493	\$36,797,122	\$25,427,857	\$40,427,564	\$25,756,174
	\$ 11,141,863	\$ (3,903,383)	\$ (16,641)	\$ (12,873,757)	\$ 5,161



In the 2010 budget year, recorded expenditures exceeded revenues by \$12,873,757 as a result of the use of fund balances during the year in certain Capital Project and Special Funds for which proceeds were recorded in prior year/s. For instance, proceeds (revenue) of the Certificates of Obligation (loans) issued for the expansion of the County Jail and the construction of the Judicial Center were recorded as revenue in the years issued - to be expended throughout the course of the projects. During the 2010 budget year, over \$12.5 million in construction costs were recorded relating to these two projects - scheduled for completion in 2011.

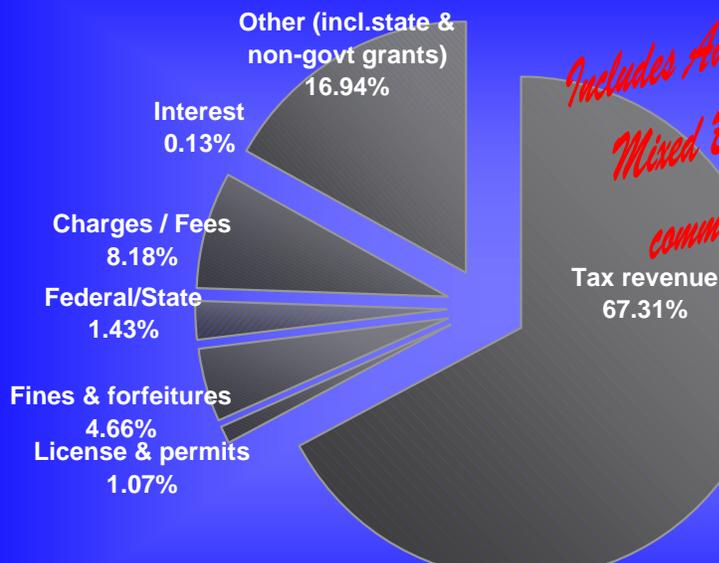
GENERAL FUND REVENUES

Revenues by Category

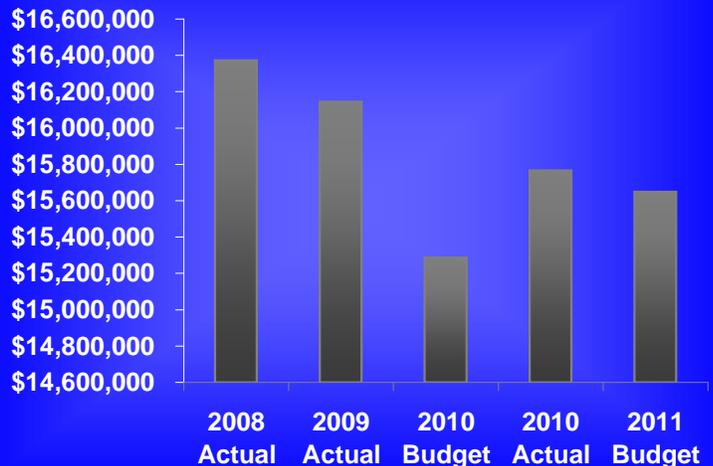
Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
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TAX REVENUE	\$8,592,140	\$9,482,484	\$10,194,618	\$9,593,578	\$10,533,711
LICENSE & PERMITS	122,681	159,036	142,380	168,435	168,005
FINES & FORFEITURES	817,544	890,498	826,000	709,109	730,000
FEDERAL FUNDING	828,543	338,112	219,445	431,066	377,810
CHARGES FOR SERVICES / FEES	1,286,203	1,243,378	1,257,775	1,235,328	1,168,305
INTEREST	198,676	49,723	36,000	41,004	21,000
OTHER (INCL.STATE & NON-GOVT G	2,733,716	2,904,227	2,609,527	2,949,418	2,650,857
LOAN PROCEEDS	1,792,349	1,076,633	-	638,973	-
USE OF FUND BALANCE					
	\$16,371,852	\$16,144,091	\$15,285,746	\$15,766,910	\$15,649,688

SOURCE OF GENERAL REVENUE - 2011



CHANGE IN GENERAL FUND REVENUE



2010 actual revenue exceeded budget projections by \$117,201 as a result of the recording of 2010 Tax Note proceeds of \$638,973 and receipt of additional grant funding after the start of the fiscal year - offsetting a \$602,000 shortfall in Tax Revenues

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)		3,956,435	5,392,980	6,452,048	6,082,958	6,450,279
		(per Audit)	(per Audit)	(Auditor est.)	(per Audit)	(Auditor est.)
TAX REVENUE						
010-310-110	TAXES - CURRENT	5,850,761	6,902,776	7,663,217	7,392,188	8,334,836
010-310-120	TAXES - DELINQUENT	586,621	559,255	442,401	447,060	457,161
010-318-150	SALES TAX	2,014,097	1,886,713	1,950,000	1,602,300	1,598,614
010-318-152	VEHICLE SALES TAX COMM.	81,987	92,226	100,000	96,829	100,000
010-318-155	MIXED BEVERAGE TAX	37,522	37,225	35,000	51,988	41,000
010-318-160	OTHER TAX	21,153	4,288	4,000	3,212	2,100
	* TAX REVENUE SUMMARY	8,592,140	9,482,484	10,194,618	9,593,578	10,533,711
LICENSE & PERMITS						
010-320-100	BEER & LIQUOR	1,144	1,042	750	3,374	3,000
010-321-100	SEWAGE / FLOODPLAIN	35,920	58,405	50,000	67,370	70,000
010-321-105	COMMERCIAL (LIFE SAFETY)	2,290	6,803	10,000	5,529	5,000
010-321-200	UTILITY / PIPELINE PERMIT FEE	600	2,096	1,000	2,700	1,500
010-321-500	SPECIAL LICENSE PLATE MONIE	5,009	1,259	-	-	-
010-321-501	CHILD SAFETY FEE	68,568	76,400	70,000	78,247	78,000
010-321-502	HAULERS LICENSE FEE	250	1,493	200	3,010	75
010-321-560	WRECKER PERMIT FEES	-	565	430	430	430
010-321-800	991-ADDRESSING FEE	8,900	10,975	10,000	7,775	10,000
	* LICENSE & PERMIT FEES SUM	122,681	159,036	142,380	168,435	168,005
FINES & FORFEITURES						
010-325-300	SERVICE FEES ON FINES	90,771	123,546	93,000	79,567	84,000
010-325-801	JUSTICE OF PEACE, PCT #1	179,366	197,679	177,000	178,148	186,000
010-325-802	JUSTICE OF PEACE, PCT #2	166,486	154,636	147,000	160,972	169,000
010-325-803	JUSTICE OF PEACE, PCT #3	314,577	360,163	352,000	234,585	240,000
010-325-804	JUSTICE OF PEACE, PCT #4	66,344	54,474	57,000	55,836	51,000
-	* FINES & FORFEITURE SUMMA	817,544	890,498	826,000	709,109	730,000
FEDERAL REVENUE						
010-330-475	VCLG GRANT (Victims' Asst.)		2,666	37,241	34,446	34,371
010-330-476	DOMESTIC VIOLENCE GRANT - INVESTIGATOR				18,643	51,590
010-330-484	HAVA GRANT - ELECTION EQUIP.			44,100	42,300	-
010-330-488	HOME PROGRAM GRANT	329,551			-	-
010-330-511	SECO EEC BLOCK GRANT				-	-
010-330-512	SCAAP (Criminal Alien Asst.)	5,631	7,772	7,500	5,020	5,000
010-330-561	SHERIFF'S SECURITY GRANT	28,312		-	-	-
010-330-562	SHERIFF'S DEPT. STEP GRANT	57,557	37,348	-	-	-
010-330-563	TOBACCO COMPLIANCE GRANT				3,988	
010-330-565	CJD GRANT #2237201				89,323	
010-330-690	PENRY DEFENSE GRANT	208,500		-		-
010-330-691	PENRY PROSECUTION GRANT	5,424		-		-
010-330-693	DETCOG ENFORCEMENT GRANT		19,600	-		-
010-330-694	SHSP-LEAP GRANT					11,136

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
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FEDERAL (CONTINUED)

010-330-695	STATE HOMELAND SECURITY	28,360	27,940	-	51,270	37,940
010-330-696	EMA ASSISTANCE (SLA 50)	40,352	43,764	43,764	43,397	43,764
010-330-697	TEEX MITIGATION ACTION PLAN GRANT					50,000
010-330-698	CWPP GRANT - TX FOREST SERVICE					10,000
010-332-110	FEDERAL PAYMENT IN LIEU OF	51,170	45,234	44,340	46,209	46,209
010-332-560	SSA-INCENTIVE PAYMENTS	8,000	8,800	8,000	14,400	12,800
010-333-100	UNCLAIMED CAPITAL CREDITS	8,720	13,534	8,500		-
010-333-426	INDIGENT DEFENSE GRANT	48,428	95,339	26,000	82,070	75,000
010-333-427	VIDEO CONF. GRANT	8,538		-		-
010-333-555	OJP GRANT - SO Vehicle		36,116	-		-
-	* FEDERAL REVENUE SUMMARY	828,543	338,112	219,445	431,066	377,810

FEES/CHARGES FOR SERVICES

010-340-000	EDUCATION FEE - JUDGE	1,480	1,468	1,500	1,615	1,500
010-340-100	COUNTY JUDGE	2,807	2,885	3,000	3,033	3,000
010-340-220	SHERIFFS FEES	89,804	98,839	105,000	133,527	120,000
010-340-300	ENV. ENFORCEMENT FEES	10		-	-	-
010-340-305	FIRE REPORT FEE		55	-	10	-
010-340-310	LIFE SAFETY INSPECTION FEES	850	700	450	500	450
010-340-315	CHILD WELFARE TITLE IV-E	45		-		-
010-340-400	COUNTY CLERK FEES	586,091	471,694	500,000	392,246	377,000
010-340-450	ALT. DISPUTE RESOLUTION SYS	165	201	-	2,562	1,000
010-340-500	TAX COLLECTOR FEES	250,620	267,730	225,000	263,102	229,000
010-340-510	PERS. PROP. RENDITION PENALTY				55,010	
010-340-555	CONSTABLE PCT.1 SERVING FEE	1,715	5,240	1,950	3,255	3,000
010-340-556	CONSTABLE PCT.2 SERVING FEE	8,057	12,119	10,000	6,670	5,400
010-340-557	CONSTABLE PCT.3 SERVING FEE	3,525	4,764	2,775	3,755	4,400
010-340-558	CONSTABLE PCT.4 SERVING FEE	2,470	4,259	3,000	3,450	3,800
010-340-559	CONSTABLE CLASS C SERVICE	100	50		250	-
010-340-600	DISTRICT ATTORNEY FEES	18,343	17,653	18,000	13,389	15,000
010-340-645	SAA REPRESENTATION FEE					45,000
010-340-695	FIRST AID TRAINING FEE				1,110	855
010-340-700	DISTRICT CLERK FEES	290,619	326,589	360,000	325,818	332,000
010-340-710	DIST. COURT RECORDS TECHNOLOGY			1,000	2,765	3,200
010-340-750	COURT REPORTER FEES	14,294	14,413	14,000	14,115	14,000
010-340-910	TRAFFIC FEE	14,688	14,339	12,000	8,961	9,400
010-340-915	AUTOPSY COPY FEE	15	60	100	45	100
010-340-930	JURY FEES	460	290	-	141	200
010-340-940	VISUAL RECORDING FEE	45	30	-	-	
-	* CHARGES FOR SERVICES SUM	1,286,203	1,243,378	1,257,775	1,235,328	1,168,305

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
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INTEREST

010-341-100 DEPOSITORY INTEREST	198,676	49,723	36,000	41,004	21,000
- * INTEREST SUMMARY	198,676	49,723	36,000	41,004	21,000

OTHER

010-342-047 REIMB. - DA	2,426	179	-	7,717	-
010-342-391 REIMB. BY INMATE - MEDICAL	4,598	5,584	6,000	5,136	4,500
010-342-401 RURAL TRANSIT REIMB.	5,635	5,842	5,635	5,635	5,635
010-342-403 CO. CLERK REIMB.	407	1,273	-	885	-
010-342-404 ELECTION EXPENSE REIMB.	18,302	16,073	7,500	25,138	2,500
010-342-409 TAC HEBP RENEWAL CREDIT				-	-
010-342-426 REIMB. TRANSPORT OF PRISON	1,649		-	1,494	-
010-342-451 DIST. CLERK REIMB.	878	871	-		-
010-342-455 REIMB. - EXTRADITION FEE	600		-		-
010-342-465 TRINITY CO. PRO-RATA REIMB	49,345	54,036	54,400	54,400	54,740
010-342-466 SAN JAC. CO.PRO RATA REIMB	68,949	89,574	87,814	87,814	88,362
010-342-470 ASST. DA - LONGEVITY PAY	4,060	5,140	7,040	6,580	8,000
010-342-475 REIMB - DA OFFICE		92	-	1,048	-
010-342-476 DETCOG REIMB. - MISC				103,629	43,629
010-342-485 SB1704 JUROR FEE REIMB.		76,466	25,000	30,164	25,000
010-342-491 REIMB-HEALTHY COUNTY REWARDS				1,545	
010-342-511 REIMB. MAINTENANCE ENG.	1,273	7,597	-	8	-
010-342-512 REIMB. INMATE HOUSING	2,231	1,434	-	328	-
010-342-525 SCHOLARSHIP SPONSORSHIPS	16,000	16,000	16,000	16,000	16,000
010-342-549 DELQ. TAX OFFICE EXP. REIMB	1,668	3,607	10,727	8,923	10,727
010-342-550 DELQ. TAX PERSONNEL REIMBL	145,269	137,629	151,503	152,479	159,787
010-342-551 TRA PATROL REIMBURSEMENT	229,051	236,898	243,484	225,811	240,907
010-342-552 TRA SECURITY REIMB. (ADM.FE	34,358	35,535	30,000	33,872	30,000
010-342-555 TEXAS VINE PROJECT REIMB.	17,925	17,925	17,925	17,925	18,283
010-342-560 CH19 VOTER REGIS. REIMBURS	2,123	2,084	10,000	2,754	10,000
010-342-565 REIMB. WORKERS COMP	349		-	104	-
010-342-566 REIMB.-UNEMPLOYMENT TAX	11,460	929	-		-
010-342-569 REIMB. SHERIFF'S DEPT.	19,687	11,720	-	2,866	-
010-342-570 DETCOG-REIMB. SHERIFF DEPT.		34,000	-	3,995	-
010-342-571 STATE-REIMB. SHERIFF DEPT.			-	8,097	-
010-342-581 REIMBURSEMENT - HISTORICAL	16,469	12	-		-
010-342-596 REIMBURSEMENT - HR		459	-		-
010-342-600 INSURANCE CLAIMS	42,317	45,331	-	51,920	-
010-342-605 SHERIFF-STATE TRAINING	5,421	5,273	5,000	5,477	5,000
010-342-694 REIMBURSE ENV. ENFORCEMENT				15	
010-342-695 REIMB. EMRG. MGMT. TRAVEL	62,613	9,049	-		-
010-342-700 COURT APPOINTED ATTY. REIM	70,534	68,990	72,000	64,366	67,000
010-342-900 MISCELLANEOUS REVENUE	33,156	19,251	25,000	14,545	20,000

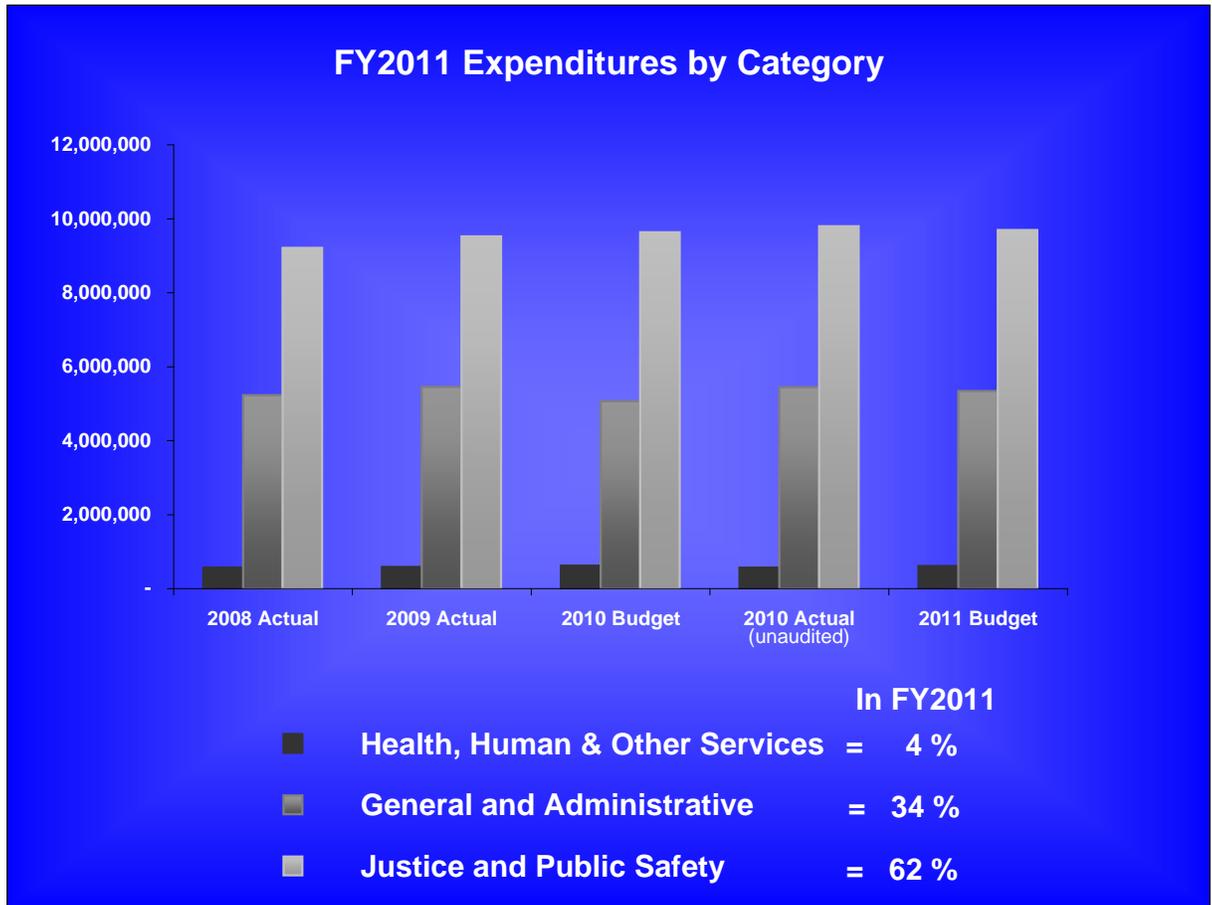
GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
OTHER (CONTINUED)						
010-342-950	HB66 - COUNTY COURT AT LAW	74,643	75,000	75,000	75,000	75,000
010-342-951	HB3211-CO.JUDGE SUPPLMNT	5,000	5,000	5,000	5,000	5,000
010-342-952	HB1123-CO.JUDGE SUPPLMNT	10,448	10,000	10,000	10,348	10,000
010-351-100	KITCHEN (EMPLY. MEALS)	3,464	3,309	3,000	901	1,000
010-360-200	MIN. ROYALTY NON-SCHOOL				17,216	1,000
010-367-110	ANIMAL SHELTER	7,424	20,095	5,000	6,631	4,100
010-367-130	SHERIFF'S DONATED MONIES	388		-		-
010-367-135	SHERIFF - MISC. REVENUE	2,475	2,792	10,000	4,013	10,000
010-367-801	DETCOG 911 MAINTENANCE	25,000	18,800	25,000	25,000	25,000
010-370-032	TRANSFER FROM WASTE MGMT	195,902	148,421	135,000	138,900	140,000
010-370-093	TRANSFER FROM CO. CLERK R.A.P.				67,175	68,437
010-370-100	RENT				33,000	25,500
010-370-409	POSTAGE REIMBURSEMENT	855	1,195	-	1,022	-
010-370-410	TELEPHONE REIMBURSEMENT	1,948	1,443	-	643	-
010-370-420	INMATE PHONE - JAIL	48,394	44,173	50,000	43,859	41,000
010-370-425	INMATE PHONE - IAH FACILITY	124,269	174,613	120,000	157,093	120,000
010-370-426	IAH FACILITY - PER DIEM	1,318,376	1,461,903	1,380,000	1,408,281	1,300,000
010-370-475	DA WELFARE FRAUD RECOVERY	2,800	560	500	280	250
010-370-630	INDIGENT HEALTH REIMB.	17,190	1,656	1,500	47	-
010-370-695	TOBACCO SETTLEMENT	24,806	25,000	12,500	12,929	12,500
010-370-696	SALE OF GIS/MAPPING DATA	1,585	1,415	2,000	1,410	2,000
	* OTHER REVENUES - SUMMARY	2,733,716	2,904,227	2,609,527	2,949,418	2,650,857
OTHER FINANCING SOURCES						
010-390-409	LOAN PROCEEDS / TAX NOTES	1,776,454	1,075,687		638,973	
010-390-408	PREMIUM ON TAX NOTES	15,895	946	-		-
	* DEBT PROCEEDS SUMMARY	1,792,349	1,076,633	-	638,973	-
	** TOTAL REVENUE	16,371,852	16,144,091	15,285,746	15,766,910	15,649,688



GENERAL FUND EXPENDITURES



Expenditures by Department					
Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10

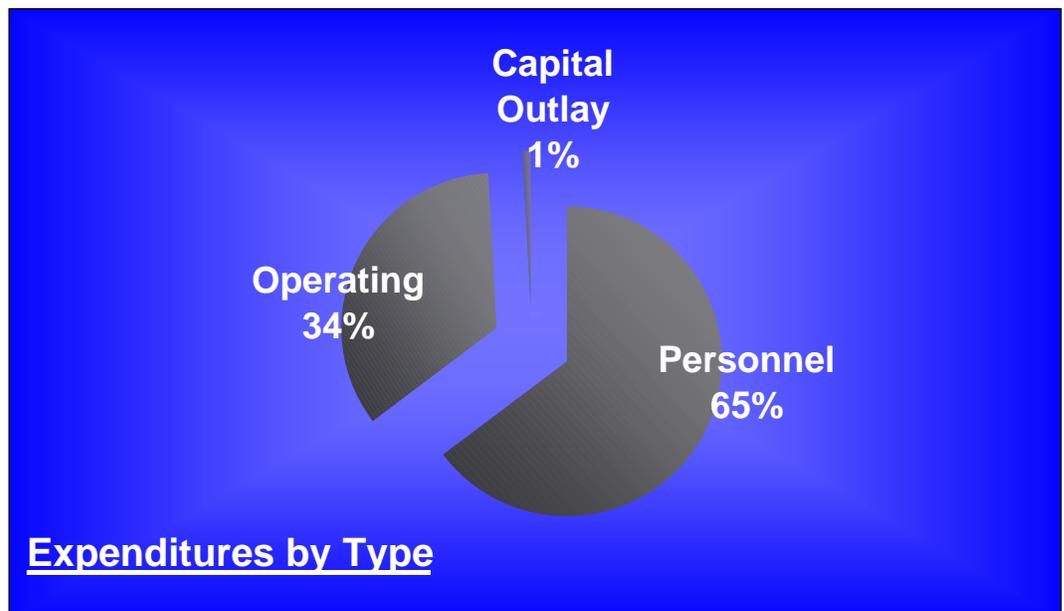
GENERAL AND ADMINISTRATIVE

County Judge	\$181,180	\$207,954	\$211,223	\$207,072	\$213,219
Commissioners Court	679,208	340,886	466,376	529,786	590,049
County Clerk	476,183	475,222	527,809	527,139	467,361
County Treasurer	131,129	148,757	155,567	147,874	157,533
County Auditor	253,332	265,422	271,896	262,477	273,835
Tax Assessor/Collector	568,298	583,855	631,309	595,079	623,939
Delinquent Tax Collection	149,048	156,738	162,230	152,455	162,926
Data Processing	346,493	310,768	295,830	327,122	296,989
Human Resources	120,971	133,993	138,400	131,558	138,200
Maintenance/Custodial	157,261	136,413	156,936	140,409	-
Maintenance	613,096	1,092,874	572,455	788,157	708,675
General Operating	1,021,899	927,812	842,850	1,029,305	1,027,570
All Other -Non Department	535,501	669,982	630,137	605,106	681,007
	5,233,598	5,450,677	5,063,017	5,443,537	5,341,303

GENERAL FUND EXPENDITURES (CONT.)

Expenditures by Department

Departments	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
JUSTICE AND PUBLIC SAFETY					
Jury	41,887	71,472	65,500	46,520	65,500
County Court at Law	433,133	489,045	471,004	484,021	477,663
District Clerk	403,876	457,891	466,211	420,414	468,625
Judicial	972,077	759,519	169,564	128,032	177,685
258th District Court	<i>Previously budgeted in the</i>		360,260	361,060	369,367
411th District Court	<i>Judicial Department</i>		312,632	336,283	323,927
Justice of the Peace #1	135,591	154,217	163,143	152,803	163,112
Justice of the Peace #2	115,552	133,565	136,747	133,162	138,096
Justice of the Peace #3	136,272	139,597	144,242	139,242	146,378
Justice of the Peace #4	126,840	122,100	139,016	132,914	139,176
District Attorney	862,100	891,645	943,608	928,764	993,678
Sheriff	3,445,608	3,592,825	3,364,067	3,726,668	3,352,435
Jail	1,814,610	1,967,654	2,130,477	2,004,728	2,051,883
Constable Pct. #1	41,858	31,463	42,286	71,196	51,720
Constable Pct. #2	66,105	40,995	43,652	35,579	43,965
Constable Pct. #3	34,725	43,113	41,012	41,774	41,153
Constable Pct. #4	32,437	38,667	38,440	36,768	38,448
State Law Enforcement	57,166	56,074	61,414	70,481	59,008
Emergency Mng.	285,458	308,661	307,287	326,822	359,952
Vol. Fire Dept. Assist.	141,774	125,727	158,874	147,042	158,874
Environmental Enforcem	63,699	96,928	76,252	69,390	73,362
	9,210,769	9,521,158	9,635,690	9,793,663	9,694,007
HEALTH, HUMAN & OTHER SERVICES					
Social Services	308,674	306,882	336,751	310,089	307,593
Veterans Services	70,951	84,941	86,403	83,465	86,156
Library / Museum	76,429	85,314	84,172	83,631	84,674
Extension Office	109,071	111,073	114,560	88,269	133,457
	565,124	588,209	621,885	565,454	611,880
Total Expenditures	\$15,009,492	\$15,560,044	\$15,320,593	\$15,802,655	\$15,647,190



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 Polk and other counties.

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

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

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-400-101	SALARY - COUNTY JUDGE	49,479	52,711	52,711	52,711	52,711
010-400-102	COUNTY JUDGE SUPPLEMENT	17,039	15,000	15,000	14,693	15,000
010-400-103	CELL PHONE ALLOWANCE	872	840	840	840	840
010-400-105	SALARIES	63,584	65,110	65,140	65,110	65,140
010-400-200	LONGEVITY PAY	3,120	3,240	3,360	3,360	3,480
010-400-201	SOCIAL SECURITY	9,982	11,593	11,945	11,848	11,954
010-400-202	COUNTY GROUP INSURANCE	20,400	20,882	21,429	19,239	22,855
010-400-203	RETIREMENT	11,530	14,279	16,496	16,484	17,288
010-400-204	WORKERS COMPENSATION	476	312	346	224	164
010-400-206	UNEMPLOYMENT INSURANCE	140	99	83	83	91
010-400-225	VEHICLE ALLOWANCE	734	19,094	19,094	19,094	19,094
	Sub-Total : Personnel	177,357	203,161	206,444	203,684	208,616
010-400-315	OFFICE SUPPLIES	1,295	1,325	1,500	1,393	1,400
010-400-419	CABLE (EMERG, BROADCASTS)	402	422	401	439	425
010-400-423	MOBILE PHONE/PAGER		-	-	-	-
010-400-427	TRAVEL/TRAINING	2,219	2,344	2,500	1,284	2,400
010-400-480	BONDS	71	-	178	71	178
010-400-481	DUES	(200)	200	200	200	200
	Sub-Total : Operating	3,788	4,291	4,779	3,388	4,603
010-400-572	OFFICE FURNISHINGS/EQUIPM	35	502	-	-	-
	Sub-Total : Capital Outlay	35	502	-	-	-
	* EXP. SUMMARY - CO JUDGE	181,180	207,954	211,223	207,072	213,219

Polk County is working to develop a program for performance measurement, which will help guide the County in budget decisions and improve accountability for the spending of your tax dollars.

As we work with Elected Officials and Department Heads on this program over the next several years, we hope to present specific objectives for each department/unit and quantified measures of performance linked to those objectives.



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. Receive proposals for online video access to Commissioners Court meetings.

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-401-105	SALARIES	24,147	24,559	24,737	24,590	24,737
010-401-108	SALARIES / PART-TIME	1,429	495	2,705	820	1,250
010-401-200	LONGEVITY PAY	60	120	-		60
010-401-201	SOCIAL SECURITY	2,200	2,126	2,099	1,247	1,993
010-401-202	COUNTY GROUP INSURANCE	6,825	5,184	7,143	6,413	7,618
010-401-203	RETIREMENT	2,504	2,652	2,899	2,615	2,882
010-401-204	WORKERS COMPENSATION	97	59	69	34	31
010-401-206	UNEMPLOYMENT INSURANCE	62	43	34	30	35
	Sub-Total : Personnel	37,323	35,238	39,687	35,749	38,606
010-401-027	COURTHOUSE SECURITY SUBS	26,649	29,750	29,597	33,297	34,940
010-401-315	OFFICE SUPPLIES	1,464	1,727	1,700	1,682	1,530
010-401-334	SOUTHLAND PARK IMPROVEM	880	420	1,000	620	800
010-401-352	CONTINGENCIES	19,229	18,765	50,000	14,323	50,000
010-401-360	RETIREE HEALTH & TRUST	20,320	12,955	27,522	20,089	232,217
010-401-361	REDISTRICTING SERVICES			1,500	1,500	6,500
010-401-400	ATTORNEY FEES/COMM COUR	20,515	14,500	40,000	15,230	35,000
010-401-401	AUDITING FEES	35,983	55,746	50,000	67,514	61,126
010-401-402	RESNET	1,800	1,800	1,800	1,800	1,800
010-401-403	GFOA BUDGET AWARD PRGM	250	265	280	330	330
010-401-404	COUNTYWIDE EVENTS	10,000	-	20,000	-	-
010-401-425	RURAL TRANSIT	35,000	35,000	35,000	35,000	35,000
010-401-427	TRAVEL/TRAINING	4,336	3,640	4,000	2,171	3,600
010-401-460	INMATE PHONE CARDS	45,086	50,531	45,000	45,000	45,000
010-401-476	FACILITY STUDY GROUP	100	-	-		-
010-401-479	AGING SUBSIDY	85,000	60,000	36,690	-	
010-401-480	SCHOLARSHIP DISBURSEMENT	16,000	16,000	16,000	16,000	16,000
010-401-481	DUES - CJ/CC ASSOC & DETDA	2,500	2,100	2,100	2,100	2,100
010-401-482	SIGN LANGUAGE PROGRAM		-	15,000	-	-
010-401-483	MERIT POOL		-	40,000	-	16,000
010-401-486	BI-LINGUAL INCENTIVE PROGI	50	100	2,500	100	2,500
010-401-487	SERVICE AWARDS BANQUET	2,722	1,856	7,000	7,281	7,000
010-401-488	HOME INVESTMENT PROGRAM	311,877	-			-

COMMISSIONERS COURT (CONT.)

Detail Expenditures (Continued)

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-401-500	SALARY TRANSITION COST		-	-	-	-
010-700-061	TRANSFER TO DEBT SERVICE		-	-	230,000	-
010-700-094	TRANSFER TO RECORDS MGMT		-	-	-	-
	Sub-Total : Operating	639,759	305,156	426,689	494,037	551,443
010-401-572	OFFICE EQUIPMENT/FURNISH	2,126	492	-	-	-
010-401-573	CAPITAL OUTLAY		-	-	-	-
	Sub-Total : Capital Outlay	2,126	492	-	-	-
	* EXP. SUMMARY - COMM COL	679,208	340,886	466,376	529,786	590,049

COUNTY CLERK



SCHELANA WALKER
County Clerk

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-403-101	SALARY - COUNTY CLERK	44,646	45,719	45,719	45,719	45,719
010-403-105	SALARIES	214,578	217,892	228,026	223,522	228,026
010-403-107	ELECTION WORK/PART-TIME	5,771	52,889	-	21,168	25,290
010-403-108	SALARIES / PART-TIME	-	-	-	-	-
010-403-200	LONGEVITY PAY	2,220	2,520	1,860	1,860	2,460
010-403-201	SOCIAL SECURITY	19,228	22,406	21,084	20,328	23,064
010-403-202	COUNTY GROUP INSURANCE	63,952	67,029	71,431	64,130	76,183
010-403-203	RETIREMENT	23,033	24,887	29,117	28,778	33,354
010-403-204	WORKERS COMPENSATION	872	546	697	397	359
010-403-206	UNEMPLOYMENT INSURANCE	475	337	281	276	344
	Sub-Total : Personnel	374,776	434,224	398,214	406,177	434,801
010-403-315	OFFICE SUPPLIES	12,943	12,775	14,000	12,804	14,000
010-403-423	MOBILE PHONES/PAGERS	1,061	871	525	639	525
010-403-427	TRAVEL/TRAINING	4,250	6,299	7,750	7,485	7,750
010-403-480	BONDS/ LIABILITY INSURANCE		-	-		-
010-403-481	DUES	220	398	285	220	285
010-403-484	ELECTION EXPENSE	80,835	15,872	60,000	56,751	10,000
	Sub-Total : Operating	99,310	36,216	82,560	77,899	32,560
010-403-571	ELECTION EQUIP. - HAVA GRANT			44,100	42,300	-
010-403-572	OFFICE EQUIPMENT	2,097	4,782	2,935	763	-
	Sub-Total : Capital Outlay	2,097	4,782	47,035	43,063	-
	*EXP. SUMMARY-COUNTY CLE	476,183	475,222	527,809	527,139	467,361



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, issuing bi-weekly payrolls for County Employees. The Treasurer's office is located in the Office Annex in Livingston - at 602 E. Church, Suite 101.

Goal/s:	Not provided
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-497-101	SALARY -TREASURER	44,646	45,719	45,719	45,719	45,719
010-497-105	SALARIES	40,804	53,450	57,877	54,717	57,877
010-497-108	SALARIES / PART-TIME	1,357	1,119	1,367	548	1,367
010-497-200	LONGEVITY PAY	1,680	1,860	2,040	2,040	2,160
010-497-201	SOCIAL SECURITY	6,637	7,654	8,186	7,693	8,195
010-497-202	GROUP INSURANCE	19,991	20,728	21,429	19,219	22,855
010-497-203	RETIREMENT	7,792	9,553	11,304	10,925	11,851
010-497-204	WORKERS COMPENSATION	312	208	270	146	128
010-497-206	UNEMPLOYMENT INSURANCE	93	84	74	69	81
	Sub-Total : Personnel	123,313	140,375	148,267	141,074	150,233
010-497-315	OFFICE SUPPLIES	5,334	5,258	4,625	4,878	4,625
010-497-423	MOBILE PHONE	-	-	-	-	-
010-497-427	TRAVEL/ TRAINING	2,306	1,849	2,500	1,748	2,500
010-497-480	BONDS		-	-	-	-
010-497-481	DUES	175	175	175	175	175
	Sub-Total : Operating	7,816	7,282	7,300	6,800	7,300
010-497-572	OFFICE EQUIPMENT	-	1,100	-	-	-
	Sub-Total : Capital Outlay	-	1,100	-	-	-
	*EXP. SUMMARY - CO. TREASURER	131,129	148,757	155,567	147,874	157,533



COUNTY AUDITOR

Department Description

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

Goal/s:	
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-495-102	SALARY- AUDITOR	56,835	58,200	58,200	58,200	58,200
010-495-105	SALARIES	113,829	119,810	119,973	119,943	122,971
010-495-108	SALARIES / PART-TIME	833	-	4,000	-	1,000
010-495-200	LONGEVITY PAY	660	960	1,260	1,260	1,560
010-495-201	SOCIAL SECURITY	13,216	13,700	14,358	13,676	14,381
010-495-202	COUNTY GROUP INSURANCE	33,869	34,546	35,716	32,028	38,092
010-495-203	RETIREMENT	15,507	17,153	19,829	19,499	20,797
010-495-204	WORKERS COMPENSATION	635	374	474	258	224
010-495-206	UNEMPLOYMENT INSURANCE	389	279	230	225	254
010-495-225	TRAVEL ALLOWANCE	3,885	4,257	4,257	4,257	4,257
	Sub-Total : Personnel	239,657	249,279	258,296	249,347	261,735
010-495-315	OFFICE SUPPLIES	5,574	6,313	6,500	7,624	5,500
010-495-390	SUBSCRIPTIONS	20	20	300	20	300
010-495-423	MOBILE PHONE		-	-	-	-
010-495-427	TRAVEL/ TRAINING	6,000	5,909	6,000	3,581	5,500
010-495-440	OUTSIDE CONTRACT SERVICES		156	-	-	-
010-495-463	STORAGE LEASE	1,680	1,680	-	-	-
010-495-480	BONDS/ LIABILITY INSURANCE	171	250	400	150	400
010-495-481	DUES	231	265	400	255	400
	Sub-Total : Operating	13,675	14,593	13,600	11,631	12,100
010-495-572	OFFICE EQUIPMENT/FURNISH	-	1,550	-	1,500	-
	Sub-Total : Capital Outlay	-	1,550	-	1,500	-
	*EXP. SUMMARY - CO. AUDIT	253,332	265,422	271,896	262,477	273,835



TAX ASSESSOR/COLLECTOR

Department Description

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

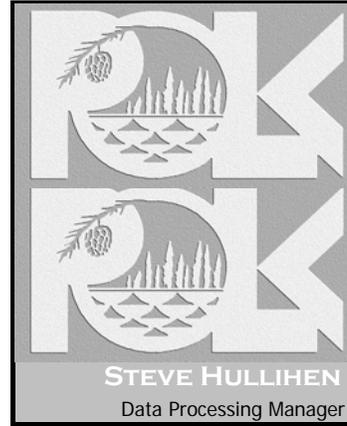
Goal/s:	Not provided
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-499-101	SALARY- TAX ASSESS/ COLLEC	44,646	45,719	45,719	45,719	45,719
010-499-105	SALARIES	317,499	330,721	339,334	329,318	337,665
010-499-108	SALARIES / PART-TIME	-	-	1,641	1,254	1,641
010-499-200	LONGEVITY PAY	7,620	8,160	8,880	8,880	7,320
010-499-201	SOCIAL SECURITY	27,227	28,283	30,176	28,319	29,967
010-499-202	GROUP INSURANCE	91,163	95,759	100,004	86,346	106,656
010-499-203	RETIREMENT	32,530	35,963	41,673	40,779	43,337
010-499-204	WORKERS COMPENSATION	1,307	785	997	548	467
010-499-206	UNEMPLOYMENT INSURANCE	717	516	426	417	466
	Sub-Total : Personnel	522,708	545,907	568,849	541,582	573,239
010-499-315	OFFICE SUPPLIES	5,205	5,943	7,500	7,117	6,200
010-499-330	FURNISHED TRANSPORTATION	939	717	1,000	867	1,000
010-499-423	MOBILE PHONE	-	-	-	-	-
010-499-427	TRAVEL/ TRAINING	2,022	2,343	3,000	2,147	3,000
010-499-481	DUES / BONDS	960	2,210	1,960	1,710	1,500
010-499-484	CH19 VOTER REGISTRATION	997	1,934	10,000	2,286	10,000
010-499-487	TAX STATEMENT EXPENSE	34,461	24,499	39,000	38,411	29,000
	Sub-Total : Operating	44,583	37,645	62,460	52,539	50,700
010-499-572	OFFICE EQUIPMENT	1,006	303	-	-	-
010-499-573	CAPITAL OUTLAY	-	-	-	958	-
	Sub-Total : Capital Outlay	1,006	303	-	958	-
	*EXP. SUMMARY- TAX ASSESS	568,298	583,855	631,309	595,079	623,939



DATA PROCESSING

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-503-103	CELL PHONE ALLOWANCE		-	400	292	400
010-503-105	SALARIES	81,725	83,420	83,709	81,898	83,709
010-503-200	LONGEVITY PAY	2,100	2,160	2,220	2,220	1,200
010-503-201	SOCIAL SECURITY	6,123	6,264	6,604	6,133	6,526
010-503-202	GROUP INSURANCE	13,575	13,832	14,286	11,776	15,237
010-503-203	RETIREMENT	7,368	8,016	9,120	8,935	9,438
010-503-204	WORKERS COMPENSATION	1,086	741	1,054	510	429
010-503-206	UNEMPLOYMENT INSURANCE	186	131	106	104	115
	Sub-Total : Personnel	112,163	114,565	117,500	111,869	117,054
010-503-315	OFFICE SUPPLIES	254	501	1,000	957	500
010-503-330	FURNISHED TRANSPORTATION	387	354	500	610	500
010-503-352	COMPUTER EXPENSE/ SUPPLIES	16,334	9,312	10,500	10,751	10,500
010-503-410	CONTRACT SERVICES	-	2,953	10,000	7,761	8,000
010-503-423	Mobile Phones / Pagers	211	335	300	196	300
010-503-427	TRAVEL/ TRAINING	561	600	3,000	1,675	1,500
010-503-428	CIRA WEBSITE SERVICE	2,350	240	500	750	750
010-503-429	CIRA SOFTWARE PROGRAM		15,149	15,378	15,215	15,650
010-503-452	COMPUTER MAINTENANCE/ EXPENSE	135,787	103,993	137,151	122,034	142,235
	Sub-Total : Operating	155,885	133,436	178,330	159,950	179,935
010-503-571	AS-400 ADDL. EQUIP. (restricted)		17,274	-	-	-
010-503-572	OFFICE EQUIPMENT		-	-	-	-
010-503-573	CAPITAL OUTLAY PURCHASES	78,445	45,494	-	55,303	-
	Sub-Total : Capital Outlay	78,445	62,768	-	55,303	-
	*EXP. SUMMARY- DATA PROCESSING	346,493	310,768	295,830	327,122	296,989



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 (by amendment), this function was separated to its' own department to more accurately reflect the costs for delinquent collection. 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.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-501-105	SALARIES- PERSONNEL	104,435	106,943	106,983	105,877	106,983
010-501-200	LONGEVITY PAY	2,460	2,580	2,700	2,700	1,740
010-501-201	SOCIAL SECURITY	7,827	8,021	8,391	7,959	8,317
010-501-202	COUNTY GROUP INSURANCE	20,400	20,748	21,429	19,236	22,855
010-501-203	RETIREMENT	9,399	10,241	11,588	11,500	12,028
010-501-204	WORKERS COMPENSATION	384	224	277	154	129
010-501-206	UNEMPLOYMENT INSURANCE	237	168	134	134	147
	Sub-Total : Personnel	145,141	148,924	151,503	147,561	152,199
010-501-315	OFFICE SUPPLIES	1,712	2,103	3,000	2,315	3,000
010-501-420	TELEPHONE		1,680	1,707	1,688	1,707
010-501-423	MOBILE PHONE		-	-	-	-
010-501-427	TRAVEL/TRAINING	2,075	3,004	2,900	36	2,900
010-501-460	LEASE/RENT		-	-	-	-
010-501-430	DUES	120	-	120	-	120
	Sub-Total : Operating	3,907	6,787	7,727	4,039	7,727
010-501-572	OFFICE FURNISHING/EQUIPMENT	-	1,027	3,000	855	3,000
	Sub-Total : Capital Outlay	-	1,027	3,000	855	3,000
	*EXP. SUMMARY - DELINQUENT TAX COLLECTION	149,048	156,738	162,230	152,455	162,926



HUMAN RESOURCES

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-696-103	CELL PHONE ALLOWANCE		346	600	623	600
010-696-105	SALARIES- PERSONNEL	69,191	77,800	78,347	77,983	78,347
010-696-108	SALARIES / PART-TIME	2,508	1,710	885	327	885
010-696-200	LONGEVITY PAY	120	240	420	300	480
010-696-201	SOCIAL SECURITY	5,449	6,072	6,139	5,754	6,144
010-696-202	COUNTY GROUP INSURANCE	12,842	19,151	21,429	18,259	22,855
010-696-203	RETIREMENT	6,341	7,493	8,478	8,406	8,885
010-696-204	WORKERS COMPENSATION	259	165	203	112	96
010-696-206	UNEMPLOYMENT INSURANCE	156	130	98	97	108
	Sub-Total : Personnel	96,865	113,107	116,600	111,861	118,400
010-696-315	OFFICE SUPPLIES	3,045	3,651	3,000	2,748	3,000
010-696-405	EMPLOYEE PHYSICALS	14,241	12,606	15,000	11,514	13,000
010-696-427	TRAVEL/TRAINING	3,089	2,973	3,000	2,515	3,000
010-696-430	ADVERTISING / PUBLICATIONS	715	754	800	1,075	800
010-696-491	HEALTHY COUNTY REWARD EXPENSE				860	
	Sub-Total : Operating	21,090	19,984	21,800	18,711	19,800
010-696-572	OFFICE FURNISHING/EQUIPMENT	3,016	903	-	985	-
	Sub-Total : Capital Outlay	3,016	903	-	985	-
	*EXP. SUMMARY - HUMAN RES	120,971	133,993	138,400	131,558	138,200



JAY BURKS
Maintenance Engineer

MAINTENANCE/CUSTODIAL

Department Description

This department handles custodial activities related to the upkeep of buildings and grounds. Custodial personnel also administer special needs with individual offices; such as processing mail - collecting the same from Courthouse offices, generating appropriate postage at a central postage room located in the tax office and delivering posted mail to the local post office. The Custodial Department also maintains and distributes a central supply of paper and other disposable goods. In FY2009, administration of the Custodial Department was assumed by Maintenance Engineering and, in the FY2011 Budget, expenses were shifted to one - combined - "Maintenance" Department (see below)

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-510-105	SALARIES	61,589	59,448	65,749	58,510	
010-510-108	SALARIES / PART-TIME	-	-	-	4,318	
010-510-200	LONGEVITY PAY	1,260	1,320	1,200	1,200	
010-510-201	SOCIAL SECURITY	4,751	4,598	5,122	4,847	
010-510-202	GROUP INSURANCE	17,556	14,318	21,429	14,742	
010-510-203	RETIREMENT	5,524	5,679	7,073	6,791	
010-510-204	WORKERS COMPENSATION	3,141	2,151	3,081	1,597	
010-510-206	UNEMPLOYMENT INSURANCE	139	95	82	78	
	Sub-Total : Personnel	93,961	87,609	103,736	92,083	-
010-510-300	UNIFORMS /DOOR MATS	2,422	2,685	1,000	370	
010-510-315	OFFICE SUPPLIES	-	201	250	-	
010-510-330	FURNISHED TRANSPORTATION	2,784	3,758	5,500	485	
010-510-332	SUPPLIES/ REPAIRS - CUSTODIAL	35,743	34,997	45,000	41,865	
010-510-335	PEST CONTROL	-	-	-	-	
010-510-423	MOBILE PHONE/ PAGER	1,239	189	450	-	
010-510-427	TRAVEL/ TRAINING	683	974	1,000	312	
010-510-452	SUPPLIES/ REPAIRS - EQUIP.	5	-	-	-	
	Sub-Total : Operating	42,875	42,804	53,200	43,032	-
010-510-573	CAPITAL OUTLAY PURCHASES	20,425	6,000	-	5,294	
	Sub-Total : Capital Outlay	20,425	6,000	-	5,294	-
	*EXP. SUMMARY - MAINT./CUSTODIAL	157,261	136,413	156,936	140,409	-

Combined in "Maintenance" - see below

MAINTENANCE



Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-511-103	CELL PHONE ALLOWANCE				111	
010-511-105	SALARIES	171,888	193,407	202,424	198,209	271,884
010-511-108	SALARIES / PART-TIME	-	506	-	-	-
010-511-200	LONGEVITY PAY	1,080	1,380	1,560	1,560	1,980
010-511-201	SOCIAL SECURITY	12,888	14,404	15,605	14,135	20,951
010-511-202	GROUP INSURANCE	34,117	42,145	50,002	41,880	76,183
010-511-203	RETIREMENT	15,245	18,267	21,550	21,221	30,298
010-511-204	WORKERS COMPENSATION	6,640	5,488	6,965	4,071	5,115
010-511-206	UNEMPLOYMENT INSURANCE	379	295	250	246	370
	Sub-Total : Personnel	242,238	275,892	298,355	281,432	406,780
010-511-300	UNIFORMS	1,513	2,407	2,500	3,024	1,500
010-511-315	OFFICE SUPPLIES	1,190	1,448	2,000	2,185	1,000
010-511-330	FURNISHED TRANSPORTATION	23,727	23,661	25,000	25,883	25,000
010-511-332	SUPPLIES/REPAIRS CUSTODIAL					45,000
010-511-335	PEST CONTROL	6,820	7,045	7,000	5,255	7,000
010-511-423	MOBILE PHONE/ PAGER	3,171	4,328	4,600	4,784	3,800
010-511-427	TRAVEL/ TRAINING	2,108	1,961	2,500	3,101	2,500
010-511-450	REPAIR/ REPLACEMENT - BUILDINGS	141,147	187,572	185,000	178,717	175,000
010-511-451	MAINTENANCE INSPECTIONS	12,323	19,456	20,000	14,856	19,595
010-511-452	SUPPLIES/ REPAIRS - OFFICE	19,228	7,177	5,000	4,344	3,000
010-511-454	AUTOMOTIVE MAINTENANCE	9,526	11,944	16,500	13,479	15,000
010-511-460	BUILDING SIGNAGE		3,006	4,000	3,969	3,500
	Sub-Total : Operating	220,751	270,005	274,100	259,596	301,895
010-511-571	CAPITAL OUTLAY - ANIMAL SHELTER				32,789	
010-511-573	CAPITAL OUTLAY PURCHASES	23,979	29,372	-	94,780	-
010-511-574	CAPITAL OUTLAY BUILDINGS	126,128	517,605	-	119,560	-
	Sub-Total : Capital Outlay	150,107	546,977	-	247,129	-
-	*EXP. SUMMARY - MAINT./ENCL	613,096	1,092,874	572,455	788,157	708,675



GENERAL OPERATING

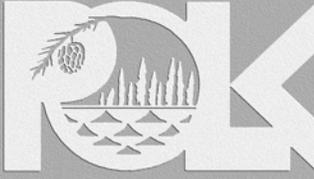
Department Description

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

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-409-202	RENEWAL CREDIT (BUDGETARY)		(31,318)	(100,000)	(4)	-
010-409-204	WORKERS COMP CREDIT	(43,448)	-	-	-	-
010-409-206	UNEMPLOYMENT INSURANCE		2,066	-	9,425	-
010-409-311	POSTAGE	64,625	64,361	75,000	64,781	68,000
010-409-312	OFFICE/COMPUTER SUPPLIES	69	14,577	20,000	12,766	18,500
010-409-331	COPY MACHINE EXPENSE	89,136	82,960	83,000	101,549	95,720
010-409-420	TELEPHONE	143,762	156,980	145,000	147,439	145,000
010-409-423	MOBILE PHONE/PAGERS		(46)	-	-	-
010-409-440	ELECTRICITY	263,364	225,659	230,000	275,654	265,000
010-409-441	GAS/HEAT	36,851	27,936	38,000	29,038	38,000
010-409-442	WATER	55,140	44,153	52,000	55,499	53,000
010-409-450	HURRICANE REPAIRS - INS.		18,697	-	-	-
010-409-482	PROPERTY INSURANCE	162,348	86,765	100,000	88,791	148,500
010-409-490	AUTOMOBILE INSURANCE	98,227	101,997	110,000	116,068	114,000
010-409-492	GENERAL LIABILITY INSURANCE	26,248	30,242	31,000	30,401	31,000
010-409-493	PUBLIC OFFICIALS LIABILITY	18,992	27,783	28,000	33,957	30,000
010-409-495	COUNTY EMP. CRIME POLICY	841	841	850	841	850
	Sub-Total : Operating	916,155	853,654	812,850	966,204	1,007,570
010-409-553	BOND ISSUE COSTS	58,559	64,626	-	36,839	
010-409-572	OFFICE FURNISHINGS/EQUIPMENT	13,003	9,533	30,000	13,562	20,000
010-409-573	CAPITAL OUTLAYS	34,182		-	12,700	-
	Sub-Total : Capital Outlay	105,744	74,159	30,000	63,101	20,000
	*EXP. SUMMARY-GENERAL OPERATING	1,021,899	927,812	842,850	1,029,305	1,027,570



ALL OTHER -NON DEPARTMENTALIZED

Department Description

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

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-691-402	CHILD WELFARE	10,000	10,000	10,000	7,500	10,000
010-691-404	MHMR/BURKE CENTER	25,377	43,629	43,629	43,629	43,629
010-691-405	AUTOPSIES	105,718	123,759	110,000	99,557	127,000
010-691-406	APPRAISAL DISTRICT	308,339	386,619	359,298	359,298	410,168
010-691-407	REGIONAL WATER PLANNING		149	149	142	149
010-691-415	ADAC COUNSELING SERVICES	2,500	2,500	2,500	2,500	2,500
010-691-430	ADVERTISING/PUBLICATIONS	9,123	10,777	10,000	4,434	5,000
010-691-460	RENT	12,000	12,000	12,000	12,000	-
010-691-466	PARKING LOT LEASE	6,600	6,600	6,600	6,600	6,600
010-691-470	ORGANIZATION MEMBERSHIP	20,561	24,461	24,461	24,461	24,461
010-691-471	CERTF. RETIREMENT COMMUNITY		21,283	20,000	18,783	20,000
010-691-481	DETCOG / TAC / NACO DUES	4,110	5,475	5,500	6,266	5,500
010-691-490	MISCELLANEOUS	2,826	1,838	5,000	1,284	5,000
010-691-495	COURTHOUSE LANDSCAPING	27,347	19,891	20,000	17,652	20,000
010-691-670	SOIL CONSERVATION	1,000	1,000	1,000	1,000	1,000
	Sub-Total : Operating	535,501	669,982	630,137	605,106	681,007
010-691-572	CAPITAL OUTLAY PURCHASES		-	-	-	-
	Sub-Total : Capital Outlay		-	-	-	-
	*EXP. SUMMARY - ALL OTHER	535,501	669,982	630,137	605,106	681,007



JURY

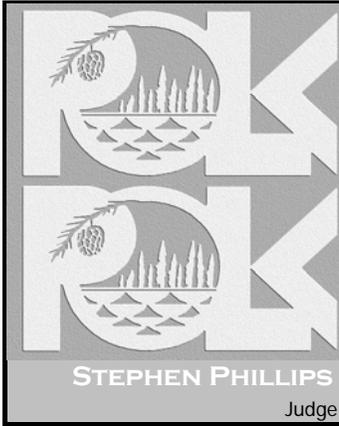
Department Description

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

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-435-408	PRO-RATA JUDGE	1,705	1,705	2,500	1,705	2,500
010-435-485	JURY-PETIT, GRAND, COMMIS	38,368	67,907	60,000	43,046	60,000
010-435-490	CONTINGENCIES	1,814	1,860	3,000	1,768	3,000
	Sub-Total : Operating	41,887	71,472	65,500	46,520	65,500
	*EXP. SUMMARY- JURY	41,887	71,472	65,500	46,520	65,500



COUNTY COURT AT LAW

Department Description

The Polk County Court-at-Law was legislatively created in 1986 for two purposes: to hear the increasing number of criminal, probate and mental health cases which had traditionally been handled by the County Court and to assist overburdened District Courts by assuming all juvenile and Texas Family Code cases and certain civil and non-felony cases which had traditionally been filed in District Courts. The County Court-at-Law Judge is currently the only resident Judge with judicial authority at the district level and regularly speaks to schools, civic groups and the public - promoting programs targeted at juvenile intervention. The County Court-at-Law is located on the 2nd floor of the main Courthouse. On completion, this office will relocate to the Judicial Center.

Goal/s:

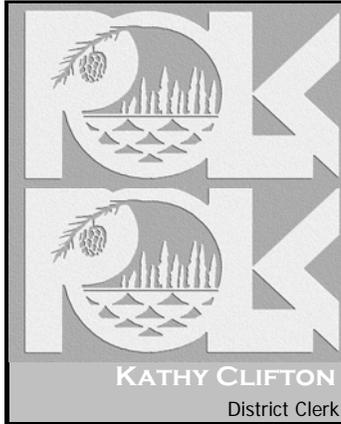
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-426-101	SALARY - CCL JUDGE	124,000	124,000	124,000	124,000	124,000
010-426-105	SALARIES	116,326	121,053	122,553	121,053	122,553
010-426-108	SALARIES-PART TIME	-	-	5,253	-	5,253
010-426-200	LONGEVITY PAY	2,160	2,340	2,520	2,520	2,700
010-426-201	SOCIAL SECURITY	16,904	16,602	19,456	16,751	19,470
010-426-202	COUNTY GROUP INSURANCE	24,901	27,845	28,572	25,652	30,473
010-426-203	RETIREMENT	21,383	23,139	26,869	26,275	28,156
010-426-204	WORKERS COMPENSATION	821	504	643	349	303
010-426-206	UNEMPLOYMENT INSURANCE	256	186	158	150	175
	Sub-Total : Personnel	306,750	315,669	330,024	316,750	333,083
010-426-315	OFFICE SUPPLIES	983	1,494	1,200	453	600
010-426-352	PRODUCTIVITY ENHANCEMEN	-	2,680	1,100	209	1,100
010-426-400	ATTORNEY FEES- COUNTY CO	120,036	158,347	122,500	160,901	135,000
010-426-402	INTERPRETER FEES - CCL	-	60	2,000	-	1,000
010-426-405	PSYCHOLOGICAL EVALUATIONS	240	200	1,000	-	-
010-426-426	TRAVEL/TRAINING	1,214	891	3,000	2,120	1,200
010-426-481	FEES/DUES	415	696	780	686	780
010-426-485	JURY FEES	550	2,770	7,000	2	2,500
010-426-486	CONTRACT COURT REPORTER	1,969	4,820	2,400	2,900	2,400
	Sub-Total : Operating	125,407	171,958	140,980	167,271	144,580
010-426-572	OFFICE FURNISHINGS/EQUIPM	976	1,418	-	-	-
	Sub-Total : Capital Outlay	976	1,418	-	-	-
	*EXP. SUMMARY - CO CT AT L	433,133	489,045	471,004	484,021	477,663



DISTRICT CLERK

Department Description

The District Clerk maintains the records of all acts and proceedings of the District Courts having jurisdiction in Polk County and for certain cases filed in the County Court-at-Law. This includes organizing, facilitating and tracking criminal and civil case dockets. The District Clerk has administrative duties pertaining to the selection, certification and compensation of jurors; the collections of child support payments; notification of wage garnishments; and processes requests for passports. The District Clerk's office is located on the 2nd floor of the main Courthouse. On completion, this office will relocate to the Judicial Center.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-450-101	SALARIES- DISTRICT CLERK	44,646	45,719	45,719	45,719	45,719
010-450-103	CELL PHONE ALLOWANCE		23	600	600	600
010-450-105	SALARIES	189,399	198,312	242,741	207,827	242,741
010-450-108	SALARIES / PART-TIME	35,724	29,794	5,978	13,241	5,978
010-450-200	LONGEVITY PAY	3,780	2,700	3,060	3,060	3,180
010-450-201	SOCIAL SECURITY	20,353	20,955	22,804	20,273	22,814
010-450-202	COUNTY GROUP INSURANCE	55,484	58,235	71,431	56,132	76,183
010-450-203	RETIREMENT	24,087	25,879	31,493	28,729	32,992
010-450-204	WORKERS COMPENSATION	993	563	753	379	355
010-450-206	UNEMPLOYMENT INSURANCE	506	346	308	273	339
	Sub-Total : Personnel	374,973	382,525	424,887	376,233	430,901
010-450-315	OFFICE SUPPLIES	11,977	14,928	15,000	14,322	15,000
010-450-423	MOBILE PHONE/PAGER	34	-	-	-	-
010-450-425	INTERNET EXPENSE	1,342	1,118	1,206	1,077	1,206
010-450-427	TRAVEL/TRAINING	4,909	7,442	5,000	4,192	5,000
010-450-452	EQUIPMENT REPAIR		310	2,000	2,435	2,000
010-450-463	STORAGE LEASE		1,117	2,700	990	-
010-450-480	BONDS/LIABILITY INSURANCE		-	200	-	200
	Sub-Total : Operating	18,262	24,915	26,106	23,016	23,406
010-450-572	OFFICE FURNISHINGS/ EQUIPMENT	2,136		-	-	
010-450-573	CAPITAL PROJECT EXPENSE		29,795	-	5,947	
010-450-590	TRNSF TO RMF - BOOK REPAIR	8,506	20,656	15,218	15,218	14,318
	Sub-Total : Capital Outlay	10,642	50,451	15,218	21,165	14,318
	*EXP. SUMMARY- DISTRICT CLERK	403,876	457,891	466,211	420,414	468,625

JUDICIAL

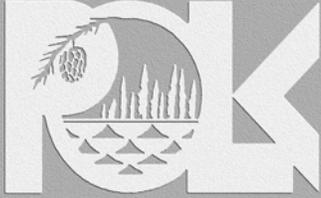
Department Description

In previous years, this Department was used to account for all expenses associated with the administration of the District Courts in Polk County. **In FY2010, separate budgets were established for each of the two district courts serving Polk County in the 258th & 411th Judicial Districts.** Those budgets may be viewed on the following pages. Certain expenses related to general court administration remain in this department.

Goal/s:
Objective/s:

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-465-101	SALARY - JUVENILE BOARD	24,154	28,000	28,000	28,000	28,000
010-465-103	CELL PHONE ALLOWANCE	60	1,551	-		
010-465-105	SALARIES	174,172	204,345	-		
010-465-108	SALARIES PART-TIME		1,831	-		
010-465-120	CERTIFICATE PAY	2,400	2,400	-		
010-465-201	SOCIAL SECURITY	15,101	17,646	1,274	2,044	1,274
010-465-202	COUNTY GROUP INSURANCE	27,370	34,580	-		
010-465-203	RETIREMENT	17,941	22,447	2,958	2,975	3,098
010-465-204	WORKERS COMPENSATION	678	461	35	20	17
010-465-206	UNEMPLOYMENT INSURANCE	392	322	-		
010-465-225	TRAVEL ALLOWANCE - BAILIFF	2,446	3,600	-		
	Sub-Total : Personnel	264,713	317,182	32,267	33,039	32,388
010-465-311	POSTAGE		1,295	-		
010-465-315	OFFICE SUPPLIES	1,305	1,515	-		
010-465-400	ATTORNEY FEES - 411TH	180,335	157,887	-		
010-465-401	PSYCHOLOGICAL EVAL.-411TH	3,000	7,315	-		
010-465-402	INTERPRETER FEES - 411TH	1,623	390	-		
010-465-403	APPEALS/TRANSCP-411TH	20,533	11,236	-		
010-465-404	EXPERT WITNESS FEE- 411TH	1,000	-	-		
010-465-405	PSYCHOLOGICAL EVAL.-258TH	6,400	10,084	-		
010-465-406	INTERPRETER FEES - 258TH	1,633	873	-		
010-465-407	APPEALS & TRANSCP-258TH	10,692	11,410	-		
010-465-408	ATTORNEY FEES - 258TH	157,262	144,286	-		
010-465-415	VISITING JUDGE	491	160	1,000	275	1,000
010-465-416	INDG.DEF. VIDEO CONFERENC	4,029	5,758	6,500	6,805	6,500
010-465-417	CAPITAL TRIAL COSTS	-	-	20,000		20,000
010-465-418	CAPITAL TRIAL - PENRY	208,501	-	-		
010-465-420	MEDIATION FEES	-	-	500		500
010-465-423	MOBILE PHONES / PAGERS	210	622	-		
010-465-426	TRAVEL-258TH CRT REP	-	3,657	-		
010-465-427	TRAVEL-411TH CRT REP	431	832	-	32,156	
010-465-465	411TH PRO-RATA (TRINITY CO)	27,397	30,120	32,796		32,796
010-465-470	258TH PRE-RATA (SJ CO.)	27,836	-	-		
010-465-475	TRANSFER TO JUVENILE PROB	53,590	48,027	42,303	42,303	44,115
010-465-476	JUVENILE DETENTION EXPENSE			27,697	12,260	28,885
010-465-477	CHILDRENZ HAVEN SERVICES					5,000
010-465-480	ADULT PROBATION PHONE	931	1,013	1,301	1,194	1,301
010-465-485	HOUSE ARREST MONITORING	-	-	5,000		5,000
010-465-490	CONTINGENCIES	168	-	200		200
	Sub-Total : Operating	707,364	436,480	137,297	94,993	145,297
010-465-572	FURNISHINGS/EQUIP	-	5,856	-	-	-
	Sub-Total : Capital Outlay	-	5,856	-	-	-
	*EXP. SUMMARY- JUDICIAL	972,077	759,519	169,564	128,032	177,685



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. On completion, this office will relocate to the Judicial Center.

Goal/s:
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-466-103	CELL PHONE ALLOWANCE			776	775	776
010-466-105	SALARIES			119,933	119,933	119,933
010-466-108	SALARIES / PART-TIME			1,000	75	1,000
010-466-120	CERTIFICATE PAY			600	600	1,200
010-466-201	SOCIAL SECURITY			9,494	8,881	9,540
010-466-202	COUNTY GROUP INSURANCE			21,429	19,239	22,855
010-466-203	RETIREMENT			13,112	13,081	13,797
010-466-204	WORKERS COMPENSATION			314	180	149
010-466-206	UNEMPLOYMENT INSURANCE			152	156	168
010-466-225	TRAVEL ALLOWANCE-BAILIFF			1,800	1,800	1,800
	Sub-Total : Personnel	-	-	168,610	164,720	171,217
010-466-311	POSTAGE			1,000	315	750
010-466-315	OFFICE SUPPLIES			2,500	3,839	2,500
010-466-400	ATTORNEY FEES			160,000	166,266	170,000
010-466-402	INTERPRETER FEES			1,500	335	1,500
010-466-404	EXPERT WITNESS			1,000	400	1,000
010-466-405	PSYCHOLOGICAL EVALUATION			6,500	4,900	6,000
010-466-407	APPEALS & TRANSCRIPTS			12,000	14,847	11,000
010-466-420	TELEPHONE/MOBILE/SPEC. LINE			400	-	400
010-466-427	TRAVEL/TRAINING			5,000	3,689	5,000
010-466-465	PRO-RATA 258TH COURT			-	-	-
	Sub-Total : Operating	-	-	189,900	194,591	198,150
010-466-572	CAPITAL OUTLAY			1,750	1,750	-
	Sub-Total : Capital Outlay	-	-	1,750	1,750	-
	*EXP. SUMMARY - 258TH CRT.	-	-	360,260	361,060	369,367



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. On completion, this office will relocate to the Judicial Center.

Goal/s:
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					
Outcome:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-467-103	CELL PHONE ALLOWANCE			776	775	776
010-467-105	SALARIES			86,818	86,818	86,818
010-467-108	SALARIES / PART-TIME			-	-	-
010-467-120	CERTIFICATE PAY			1,800	1,800	1,800
010-467-201	SOCIAL SECURITY			6,976	6,645	6,976
010-467-202	COUNTY GROUP INSURANCE			14,286	12,826	15,237
010-467-203	RETIREMENT			9,634	9,690	10,089
010-467-204	WORKERS COMPENSATION			231	121	109
010-467-206	UNEMPLOYMENT INSURANCE			112	107	123
010-467-225	TRAVEL ALLOWANCE-BAILIFF			1,800	1,800	1,800
	Sub-Total : Personnel	-	-	122,432	120,583	123,727
010-467-311	POSTAGE			-	-	-
010-467-315	OFFICE SUPPLIES			100	-	100
010-467-400	ATTORNEY FEES			160,000	190,260	170,000
010-467-402	INTERPRETER FEES			2,000	300	2,000
010-467-404	EXPERT WITNESS			1,500	-	1,500
010-467-405	PSYCHOLOGICAL EVALUATION			12,000	5,425	12,000
010-467-407	APPEALS & TRANSCRIPTS			12,000	19,715	12,000
010-467-420	TELEPHONE/MOBILE/SPEC. LINE			100	-	100
010-467-427	TRAVEL/TRAINING			2,500	-	2,500
010-467-465	PRO-RATA 411TH COURT			-	-	-
	Sub-Total : Operating	-	-	190,200	215,701	200,200
010-467-572	CAPITAL OUTLAY			-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT.	-	-	312,632	336,283	323,927



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. The Precinct 1 JP is located on the first floor of the main Courthouse. On completion, this office will relocate to the Judicial Center.

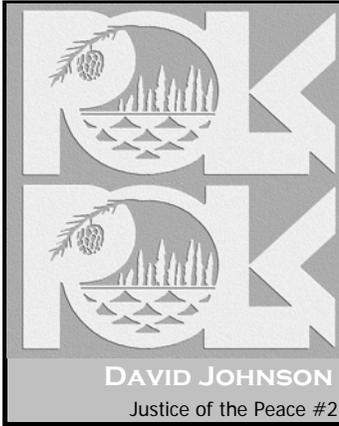
Goal/s:	
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-455-101	SALARY-JP #1	30,903	31,645	31,645	31,645	31,645
010-455-105	SALARIES	50,759	51,978	52,006	51,805	52,006
010-455-108	SALARIES / PART-TIME	-	12,226	15,763	12,551	15,763
010-455-200	LONGEVITY PAY	1,740	2,220	2,520	2,520	2,280
010-455-201	SOCIAL SECURITY	6,649	7,771	8,794	7,736	8,776
010-455-202	COUNTY GROUP INSURANCE	20,387	20,728	21,429	17,722	22,855
010-455-203	RETIREMENT	8,457	10,388	12,145	11,815	12,691
010-455-204	WORKERS COMPENSATION	345	226	291	158	137
010-455-206	UNEMPLOYMENT INSURANCE	115	100	85	82	94
010-455-225	TRAVEL ALLOWANCE	12,715	13,020	13,020	13,020	13,020
	Sub-Total : Personnel	132,070	150,303	157,698	149,053	159,267
010-455-315	OFFICE SUPPLIES	1,383	1,092	1,300	1,063	1,200
010-455-351	EQUIPMENT MAINTENANCE	-	547	750	-	750
010-455-390	SUBSCRIPTIONS	-	-	-	-	-
010-455-425	INTERNET EXPENSE	558	623	700	510	-
010-455-427	TRAVEL/ TRAINING	1,210	1,482	1,500	1,249	1,500
010-455-480	BONDS	-	-	225	142	225
010-455-481	DUES	170	170	170	60	170
010-455-483	PROSECUTOR PRO-TEM	200	-	-	-	-
	Sub-Total : Operating	3,521	3,914	4,645	3,025	3,845
010-455-572	OFFICE FURNISHINGS/EQUIP		-	800	725	
	Sub-Total : Capital Outlay	-	-	800	725	-
	*EXP. SUMMARY - JP #1	135,591	154,217	163,143	152,803	163,112



JUSTICE OF THE PEACE #2

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

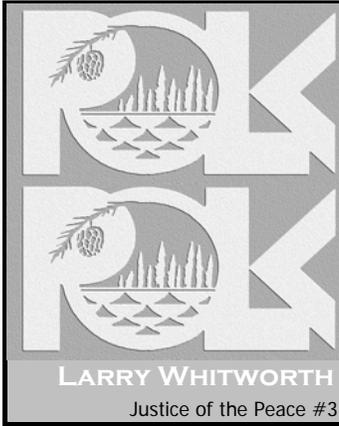
Goal/s:	
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-456-101	SALARY JP #2	30,903	31,645	31,645	31,645	31,645
010-456-105	SALARIES	24,853	48,182	48,509	48,720	48,509
010-456-108	SALARIES / PART-TIME	14,526	-	-	-	-
010-456-200	LONGEVITY PAY	1,140	1,320	1,500	1,500	1,140
010-456-201	SOCIAL SECURITY	6,346	7,081	7,243	7,173	7,215
010-456-202	COUNTY GROUP INSURANCE	13,575	19,684	21,429	17,982	22,855
010-456-203	RETIREMENT	7,412	8,807	10,002	10,065	10,434
010-456-204	WORKERS COMPENSATION	304	192	239	134	112
010-456-206	UNEMPLOYMENT INSURANCE	87	74	60	61	66
010-456-225	TRAVEL ALLOWANCE	12,715	13,020	13,020	13,020	13,020
	Sub-Total : Personnel	111,861	130,004	133,647	130,299	134,996
010-456-315	OFFICE SUPPLIES	2,357	1,966	2,000	1,916	2,000
010-456-427	TRAVEL/TRAINING	380	1,480	1,000	876	1,000
010-456-480	BONDS	-	-	-	-	-
010-456-481	DUES	95	95	100	70	100
010-456-495	JP#2 OVER/SHORTAGE		20	-	-	
	Sub-Total : Operating	2,832	3,560	3,100	2,863	3,100
010-456-572	FURNISHINGS/ EQUIP	860	-	-	-	-
	Sub-Total : Capital Outlay	860	-	-	-	-
	*EXP. SUMMARY - JP #2	115,552	133,565	136,747	133,162	138,096



JUSTICE OF THE PEACE #3

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

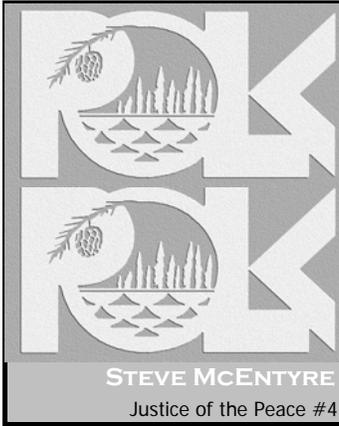
Goal/s:	
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-457-101	SALARY - JP #3	30,903	31,645	31,645	31,645	31,645
010-457-105	SALARIES	50,759	51,978	52,452	51,978	52,452
010-457-108	SALARIES / PART-TIME	-	-	972	-	972
010-457-200	LONGEVITY PAY	1,380	1,560	1,740	1,740	1,920
010-457-201	SOCIAL SECURITY	7,292	7,480	7,637	7,494	7,651
010-457-202	COUNTY GROUP INSURANCE	20,400	20,739	21,429	19,221	22,855
010-457-203	RETIREMENT	8,429	9,184	10,547	10,433	11,064
010-457-204	WORKERS COMPENSATION	344	201	252	139	119
010-457-206	UNEMPLOYMENT INSURANCE	115	81	67	65	74
010-457-225	TRAVEL ALLOWANCE	12,715	13,020	13,020	13,020	13,020
	Sub-Total : Personnel	132,338	135,888	139,762	135,736	141,773
010-457-315	OFFICE SUPPLIES	1,548	1,315	1,500	1,265	1,500
010-457-423	MOBILE PHONE	-	-	-	-	-
010-457-427	TRAVEL/TRAINING	1,845	1,886	2,500	2,111	2,500
010-457-480	BONDS	71	-	-	-	250
010-457-481	DUES	130	130	355	130	355
	Sub-Total : Operating	3,594	3,331	4,355	3,507	4,605
010-457-572	FURNISHINGS/ EQUIP	340	379	125	-	-
	Sub-Total : Capital Outlay	340	379	125	-	-
	*EXP. SUMMARY - JP #3	136,272	139,597	144,242	139,242	146,378



JUSTICE OF THE PEACE #4

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

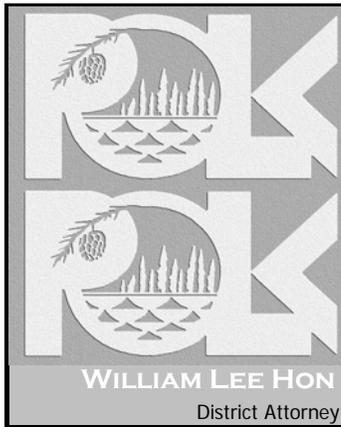
Goal/s:	
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-458-101	SALARY- JP #4	30,903	31,645	31,645	31,645	31,645
010-458-103	CELL PHONE ALLOWANCE	29	756	756	523	-
010-458-105	SALARIES	45,077	35,155	47,808	46,524	47,808
010-458-108	SALARIES / PART-TIME	82	5,212	-	79	-
010-458-200	LONGEVITY PAY	300	420	480	480	600
010-458-201	SOCIAL SECURITY	6,783	6,565	7,169	6,954	7,120
010-458-202	COUNTY GROUP INSURANCE	18,714	16,540	21,429	18,396	22,855
010-458-203	RETIREMENT	7,865	8,060	9,900	9,800	10,297
010-458-204	WORKERS COMPENSATION	306	176	235	130	111
010-458-206	UNEMPLOYMENT INSURANCE	98	61	59	57	65
010-458-225	TRAVEL ALLOWANCE	12,715	13,020	13,020	13,020	13,020
	Sub-Total : Personnel	122,872	117,610	132,501	127,608	133,521
010-458-315	OFFICE SUPPLIES	2,283	2,127	2,500	2,430	2,500
010-458-390	SUBSCRIPTIONS	230	294	500	121	500
010-458-427	TRAVEL TRAINING	1,455	1,993	2,500	1,955	2,500
010-458-480	BONDS	-	-	80	71	80
010-458-481	DUES	-	75	75	-	75
	Sub-Total : Operating	3,968	4,490	5,655	4,576	5,655
010-458-572	FURNISHINGS/EQUIP	-	-	860	729	-
	Sub-Total : Capital Outlay	-	-	860	729	-
	*EXP. SUMMARY JP #4	126,840	122,100	139,016	132,914	139,176



DISTRICT ATTORNEY

Department Description

The District Attorney is primarily an attorney for the State who prosecutes felony cases in District Court. However, Polk County had its' own District Attorney's office created by the Legislature in 1987 and the D.A.'s office prosecutes for the County in County Court-at Law and Justice of the Peace Courts. The District Attorney may serve in an advisory capacity, giving written opinion to County and Precinct Officials regarding their duties. The District Attorney would receive information and institute action against any County or Precinct Official shown to have abused or neglected their duties. The District Attorney's office is located on the 3rd floor of the main Courthouse. On completion, this office will relocate to the Judicial Center.

Goal/s:	
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-475-101	SALARY - D.A.	6,269	7,000	7,000	7,000	7,000
010-475-105	SALARIES	558,500	571,993	601,598	606,012	630,606
010-475-108	SALARIES - PART TIME	2,514	6,029	6,000	3,201	6,000
010-475-120	CERTIFICATE PAY	2,400	2,400	4,800	2,262	5,400
010-475-200	LONGEVITY PAY	5,220	6,480	7,020	7,020	5,760
010-475-201	SOCIAL SECURITY	44,827	48,052	47,921	49,680	50,090
010-475-202	COUNTY GROUP INSURANCE	90,924	95,225	107,147	92,131	119,989
010-475-203	RETIREMENT	52,699	60,080	66,179	70,081	72,437
010-475-204	WORKERS COMPENSATION	5,838	3,944	4,886	2,802	2,741
010-475-206	UNEMPLOYMENT INSURANCE	1,357	954	759	805	874
	Sub-Total : Personnel	770,548	802,159	853,309	840,994	900,896
010-475-315	OFFICE SUPPLIES	11,051	15,075	15,000	24,679	15,000
010-475-317	TRIAL SUPPLIES/EXPENSES	6,288	6,959	7,000	3,365	7,000
010-475-330	FURNISHED TRANSPORTATION	6,718	6,329	8,500	8,596	8,500
010-475-390	SUBSCRIPTIONS	2,006	2,446	2,500	1,770	2,500
010-475-401	ONLINE RESEARCH	3,315	3,495	4,000	3,675	4,000
010-475-406	APPELLATE EXPENSES	4,421	11,660	12,000	216	10,000
010-475-412	VCLG GRANT TRAVEL			1,350	557	-
010-475-413	VCLG GRANT EQUIPMENT		1,131	1,400	449	-
010-475-414	VCLG GRANT SUPPLIES			1,379	463	690
010-475-423	MOBILE PHONES/PAGERS	865	4,307	2,500	4,041	2,500
010-475-427	TRAVEL	8,507	14,815	17,000	14,558	17,000
010-475-481	FEES/ DUES	2,721	2,825	3,500	2,752	3,500
010-475-490	MISCELLANEOUS	15,657	6,364	11,500	6,848	10,000
	Sub-Total : Operating	61,549	75,405	87,629	71,969	80,690
010-475-565	DVU GRANT EQUIPMENT					
010-475-566	DVU GRANT TRAVEL/TRAINING					
010-475-572	FURNISHINGS & EQUIPMENT	6,914	7,364	2,670	108	-
010-475-573	CAPITAL OUTLAYS	23,088	6,717	-	9,548	-
010-475-577	DVU GRANT EQUIPMENT				6,144	12,092
	Sub-Total : Capital Outlay	30,002	14,081	2,670	15,800	12,092
	*EXP. SUMMARY - DIST. ATTY	862,100	891,645	943,608	928,764	993,678



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, 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:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

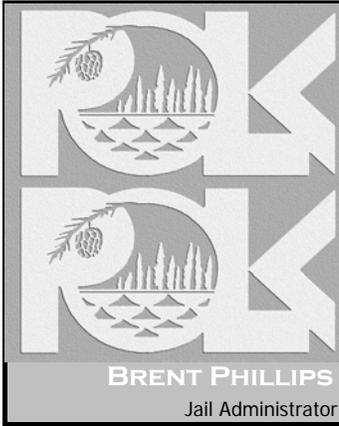
Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-560-101	SALARY- SHERIFF	44,646	45,719	45,719	45,719	45,719
010-560-103	CELL PHONE ALLOWANCE	1,810	24,893	26,520	26,154	26,520
010-560-104	STEP GRANT SALARIES	43,894	26,971	-	-	-
010-560-105	SALARIES	1,540,672	1,590,441	1,614,721	1,609,364	1,614,721
010-560-106	TRA OVERTIME SALARIES	191,592	196,517	200,000	187,846	200,000
010-560-107	TOBACCO COMPL. GRANT SALARIES				2,969	
010-560-108	SALARIES / PART-TIME	50,338	61,352	59,385	76,508	59,385
010-560-120	CERTIFICATE PAY	18,370	22,616	26,400	25,754	34,593
010-560-200	LONGEVITY PAY	12,660	14,340	17,100	17,100	18,840
010-560-201	SOCIAL SECURITY	140,479	146,106	153,684	145,745	154,444
010-560-202	GROUP INSURANCE	317,536	338,926	357,156	315,609	380,916
010-560-203	RETIREMENT	169,419	187,280	212,236	213,536	222,412
010-560-204	WORKERS COMPENSATION	60,834	44,309	59,176	31,592	28,183
010-560-206	UNEMPLOYMENT INSURANCE	4,091	2,924	2,380	2,382	2,636
010-560-225	TRAVEL ALLOWANCE	18,646	19,094	19,094	19,094	19,094
	Sub-Total : Personnel	2,614,989	2,721,488	2,793,571	2,719,370	2,807,463
010-560-300	UNIFORMS	23,545	21,529	27,000	14,671	27,000
010-560-315	OFFICE SUPPLIES	12,225	11,474	12,000	10,601	12,000
010-560-330	FUEL & OIL	243,134	176,635	238,381	199,799	238,381
010-560-332	STEP - SUPPLIES		598	-	-	-
010-560-336	FINGERPRINT SUPPLIES/ EQUI	2,320	2,500	2,500	2,209	2,500
010-560-341	FILM/PHOTOS	3,404	3,365	3,500	2,512	3,500
010-560-354	TIRE/TUBES	14,761	26,084	26,250	25,565	26,250
010-560-391	SHELTER REPLACEMENT EXPE	12	18,000	18,000	8,107	(Maintenance)
010-560-392	ANIMAL SHELTER OPERATION	18,254	33,089	20,000	12,168	20,000
010-560-393	LAW ENFORCEMENT SUPPLIES	41,817	44,387	37,500	58,484	37,500
010-560-394	DRUG DOG EXPENSE/SUPPLIES	4,131	4,514	4,500	4,421	4,500
010-560-395	TRAINING AIDS/SUPPLIES	6,125	10,000	10,000	-	-
010-560-400	TEXAS VINE PROJECT	17,925	17,925	17,925	18,283	18,283
010-560-422	RADIO/COMMUNICATION	2,843	3,472	7,000	1,556	7,000
010-560-423	MOBILE PHONES/PAGERS	21,176	13,827	7,100	8,650	14,000
010-560-427	TRAVEL/TRAINING	26,981	31,481	30,000	29,938	30,000
010-560-428	INVESTIGATOR SPEC. TRAININ	400	4,766	5,000	4,500	5,000

SHERIFF (CONT.)

Detail Expenditures (Continued)

Departments		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-560-450	REIMB. INS. - AUTO REPAIR	12,849	12,044	-	34,822	-
010-560-454	VEHICLE REPAIR	33,898	34,722	40,000	40,051	40,000
010-560-463	TOWER RENT	3,840	3,676	3,840	3,868	10,080
010-560-480	BONDS/LIABILITY INSURANCE	28,623	29,238	30,000	27,213	30,000
010-560-490	MISCELLANEOUS	11,297	6,377	11,500	2,487	11,500
010-560-555	GRANT - LOCAL MATCH	618	-	-	-	-
	Sub-Total : Operating	530,178	509,704	551,996	509,905	537,494
010-560-555	OJP GRANT		36,116	-	-	
010-560-563	TOBACCO COMP. GRANT				1,028	
010-560-565	CJD GRANT #2237201				89,323	
010-560-571	HOMELAND SECURITY LEAP	30,027	-	-	34,556	7,479
010-560-572	OFFICE EQUIPMENT	1,984	622	3,000	27,915	-
010-560-573	CAPITAL OUTLAY PURCHASES	16,015	53,019	15,500	9,150	-
010-560-575	VEHICLES	252,414	271,876	(CAPITAL LIST)	335,422	-
010-560-576	DRUG DOG	-	-	-		-
	Sub-Total : Capital Outlay	300,441	361,633	18,500	497,393	7,479
	* EXP. SUMMARY - SHERIFF	3,445,608	3,592,825	3,364,067	3,726,668	3,352,435



JAIL

Department Description

The County Jail operates under the direction of the Sheriff, with supervision from a Jail Administrator appointed by the Sheriff. The Polk County Jail maintains interlocal agreement with cities throughout the County and other entities to house inmates. To address overcrowding and to meet the requirements of the Texas Commission on Jail Standards, the Polk County Jail is currently undergoing an expansion which will double the existing capacity of 110-114 inmates.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

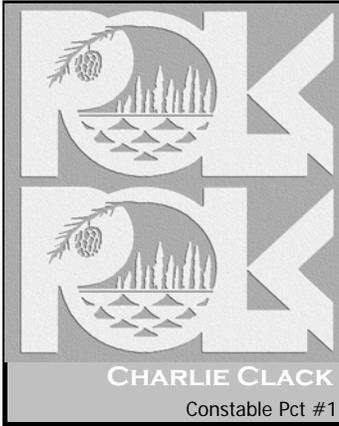
Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-512-105	SALARIES	802,104	894,807	938,456	920,130	989,988
010-512-108	SALARIES / PART-TIME	12,745	22,464	29,809	18,525	29,809
010-512-120	CERTIFICATE PAY	6,231	6,277	6,000	5,550	6,600
010-512-150	Juvenile Transport	-	-	-	-	-
010-512-200	LONGEVITY PAY	4,680	4,680	6,300	6,480	7,320
010-512-201	SOCIAL SECURITY	61,772	69,711	75,013	70,095	78,096
010-512-202	COUNTY GROUP INSURANCE	167,370	196,840	235,723	198,546	266,641
010-512-203	RETIREMENT	72,865	86,915	103,593	100,936	112,938
010-512-204	WORKERS COMPENSATION	29,562	23,671	32,585	17,285	16,013
010-512-206	UNEMPLOYMENT INSURANCE	1,806	1,412	1,201	1,169	1,378
	Sub-Total : Personnel	1,159,133	1,306,777	1,428,680	1,338,715	1,508,783
010-512-300	UNIFORMS	5,000	4,755	5,000	4,770	5,000
010-512-315	OFFICE SUPPLIES	4,665	6,627	7,500	6,619	7,500
010-512-300	FUEL & OIL	(EXPENSED FROM SHERIFF'S DEPARTMENT)				
010-512-333	GROCERIES	121,238	137,423	140,638	133,081	160,000
010-512-334	JAIL PAPER/SUNDRY SUPPLIES	16,217	19,876	20,000	17,809	20,000
010-512-342	LAUNDRY SUPPLIES	3,209	7,194	6,500	7,484	6,500
010-512-391	MED SERVICES-IN COUNTY	91,176	96,665	60,000	85,868	91,000
010-512-392	MED SUPPLIES-IN COUNTY	4,156	4,056	5,000	4,990	5,000
010-512-393	MED SUPP/SERV-OUT OF CO	1,100	1,793	30,000	1,078	2,000
010-512-405	MEDICAL- DOCTORS/ NURSES	44,400	56,400	56,400	56,400	56,400
010-512-426	TRAVEL-TRANSP PRISONER	17,054	16,811	20,490	13,719	20,000
010-512-427	TRAVEL/TRAINING	3,983	3,778	7,700	6,177	7,700
010-512-428	Emergency Transport/Prisoner	-	-	-	-	-
010-512-440	CONTRACT INMATE HOUSING	300,208	258,541	306,045	283,480	125,000
010-512-453	EQUIPMENT REPAIRS	4,811	6,199	7,500	6,437	7,500
010-512-456	INMATE WORKCREW EXPENSE		3,317	3,500	2,883	3,500
010-512-490	MISCELLANEOUS	21,882	3,724	5,000	4,217	-
010-512-491	INMATE (supplies)	8,093	18,485	18,500	25,979	18,500
010-512-495	ALARM SYSTEM	350	13,218	-	-	-
	Sub-Total : Operating	647,542	658,861	699,772	660,992	535,600

JAIL (CONT.)

Detail Expenditures (Continued)

Departments		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-512-564	SCAAP EXPENSES				5,020	5,000
010-512-571	CAPITAL OUTLAY - BUILDING	1,442		-	-	-
010-512-572	OFFICE FURNISHINGS/ EQUIP	-		-	-	-
010-512-573	CAPITAL OUTLAY	4,609		-	-	-
010-512-574	JAIL BEDDING ETC.	1,884	2,015	2,025	-	2,500
010-512-575	VEHICLES	(SEE CAPITAL EXPENSE PLAN FOR ANNUAL VEHICLE REPLACEMENT)				
	Sub-Total : Capital Outlay	7,934	2,015	2,025	5,020	7,500
	*EXP. SUMMARY- JAIL	1,814,610	1,967,654	2,130,477	2,004,728	2,051,883



CONSTABLE PCT. #1

Department Description

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

Goal/s:

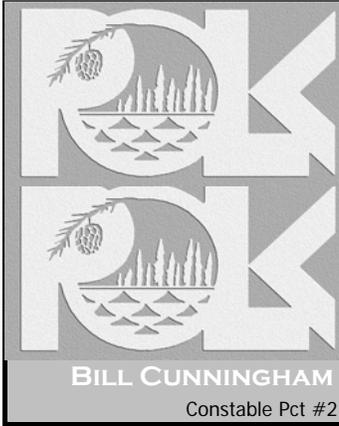
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-551-101	SALARIES	14,692	15,045	15,045	15,045	25,045
010-551-103	CELL PHONE ALLOWANCE		323	840	840	840
010-551-200	LONGEVITY PAY	180	240	300	300	360
010-551-201	SOCIAL SECURITY	1,138	1,194	1,238	1,238	2,008
010-551-202	GROUP INSURANCE	6,326	6,961	7,143	6,343	7,618
010-551-203	RETIREMENT	1,310	1,460	1,710	1,716	2,903
010-551-204	WORKERS COMPENSATION	559	408	1,082	302	755
010-551-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	24,204	25,631	27,358	25,784	39,530
010-551-300	UNIFORMS	-	-	500	385	500
010-551-315	OFFICE SUPPLIES	4,652	2,638	4,500	2,945	4,500
010-551-330	FURNISHED TRANSPORTATION	12,859	2,667	5,000	6,509	5,000
010-551-423	MOBILE PHONES/PAGERS	93	477	1,440	118	1,440
010-551-427	TRAVEL / TRAINING	-	-	300	-	300
010-551-480	BONDS	50	50	150	100	150
010-551-490	MISCELLANEOUS		-	2,738	-	-
	Sub-Total : Operating	17,654	5,832	14,628	10,056	11,890
010-551-572	RADIO / OFFICE EQUIPMENT	-	-	300	-	300
010-551-575	VEHICLE/S	-	-	-	35,356	-
	Sub-Total : Capital Outlay	-	-	300	35,356	300
	* EXP. SUMMARY - CONSTBL	41,858	31,463	42,286	71,196	51,720



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.

Goal/s:

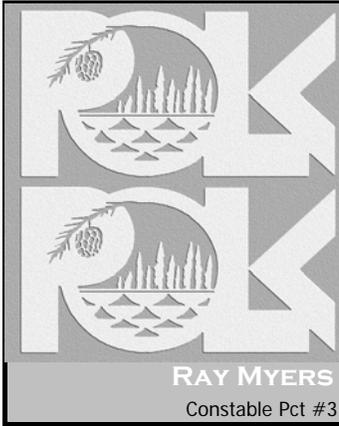
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-552-101	SALARIES	14,692	15,045	15,045	15,045	15,045
010-552-103	CELL PHONE ALLOWANCE		323	840	840	840
010-552-200	LONGEVITY PAY	480	540	600	600	660
010-552-201	SOCIAL SECURITY	1,161	1,217	1,261	1,261	1,266
010-552-202	GROUP INSURANCE	7,012	6,916	7,143	6,413	7,618
010-552-203	RETIREMENT	1,333	1,487	1,742	1,744	1,830
010-552-204	WORKERS COMPENSATION	569	417	915	310	600
010-552-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	25,245	25,945	27,546	26,213	27,859
010-552-300	UNIFORMS	1,051	1,954	900	647	900
010-552-315	OFFICE SUPPLIES	945	1,162	1,250	1,917	1,250
010-552-330	FURNISHED TRANSPORTATION	1,694	8,016	10,000	2,534	10,000
010-552-423	MOBILE PHONES/PAGERS	2,457	1,929	1,478	996	1,478
010-552-427	TRAVEL / TRAINING	324	1,712	2,000	1,680	2,000
010-552-480	BONDS	100	278	478	100	478
	Sub-Total : Operating	6,571	15,051	16,106	7,873	16,106
010-552-572	RADIO / OFFICE EQUIPMENT	-	-	-	1,493	-
010-552-575	VEHICLE/S	34,288	-	-	-	-
	Sub-Total : Capital Outlay	34,288	-	-	1,493	-
	* EXP. SUMMARY - CONSTBL,	66,105	40,995	43,652	35,579	43,965



CONSTABLE PCT. #3

Department Description

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

Goal/s:

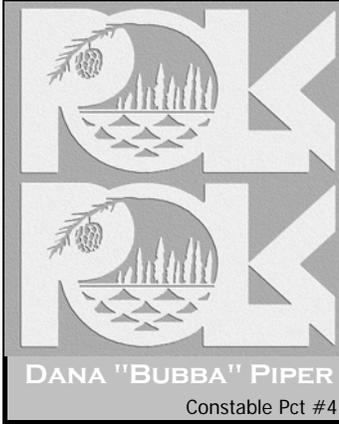
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-553-101	SALARIES	14,692	15,045	15,045	15,045	15,045
010-553-200	LONGEVITY PAY	900	960	1,020	1,020	1,080
010-553-201	SOCIAL SECURITY	1,175	1,207	1,229	1,212	1,234
010-553-202	GROUP INSURANCE	7,012	6,916	7,143	6,413	7,618
010-553-203	RETIREMENT	1,365	1,495	1,697	1,694	1,784
010-553-204	WORKERS COMPENSATION	582	421	1,078	305	593
010-553-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	25,726	26,044	27,212	25,688	27,353
010-553-300	UNIFORMS	560	1,238	1,200	1,108	1,200
010-553-315	OFFICE SUPPLIES	1,619	5,199	1,000	1,666	1,000
010-553-330	FURNISHED TRANSPORTATION	4,308	6,608	8,500	8,015	8,500
010-553-423	MOBILE PHONE/PAGER	1,108	2,542	1,500	2,972	1,500
010-553-427	TRAVEL / TRAINING	1,304	1,254	1,500	605	1,500
010-553-480	BONDS	100	228	100	150	100
	Sub-Total : Operating	8,999	17,069	13,800	14,516	13,800
010-553-572	RADIO / OFFICE EQUIPMENT	-	-	-	1,569	-
010-553-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	1,569	-
	* EXP. SUMMARY - CONSTBL	34,725	43,113	41,012	41,774	41,153



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.

Goal/s:

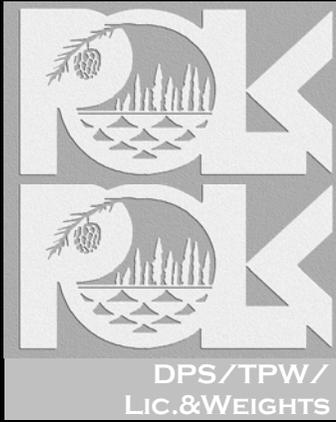
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-554-101	SALARIES	14,692	15,045	15,045	15,045	15,045
010-554-200	LONGEVITY PAY	900	960	60	60	120
010-554-201	SOCIAL SECURITY	1,171	1,228	1,156	1,156	1,160
010-554-202	GROUP INSURANCE	7,007	6,912	7,143	6,483	7,618
010-554-203	RETIREMENT	1,365	1,495	1,596	1,604	1,678
010-554-204	WORKERS COMPENSATION	582	421	691	281	577
010-554-206	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	25,717	26,062	25,690	24,628	26,198
010-554-315	OFFICE SUPPLIES	2,674	1,908	2,000	2,942	2,000
010-554-330	FURNISHED TRANSPORTATION	3,120	7,947	8,000	6,446	7,500
010-554-423	MOBILE PHONE	622	600	600	464	600
010-554-427	TRAVEL / TRAINING	255	1,872	2,000	2,187	2,000
010-554-480	BONDS	50	278	150	100	150
	Sub-Total : Operating	6,720	12,605	12,750	12,140	12,250
010-554-572	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-554-575	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL	32,437	38,667	38,440	36,768	38,448



STATE LAW ENFORCEMENT

Department Description

This Department is utilized to provide operational support to the local Department of Public Safety Office (State Troopers & Licence & Weights Div.), the Texas Parks & Wildlife (Game Wardens) and the Texas Ranger stationed in Polk County. The County provides funding for a full-time secretary and certain equipment.

Goal/s:

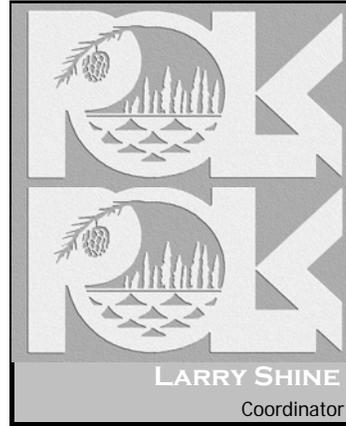
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-402-105	SALARIES	27,942	28,613	28,642	28,613	28,642
010-402-108	SALARIES / PART-TIME	-	-	-	-	-
010-402-200	LONGEVITY PAY	600	660	720	720	780
010-402-201	SOCIAL SECURITY	2,184	2,238	2,246	2,217	2,251
010-402-202	GROUP INSURANCE	6,825	6,734	7,143	6,413	7,618
101-405-203	RETIREMENT	2,510	2,737	3,102	3,108	3,255
010-402-204	WORKERS COMPENSATION	102	60	74	42	35
010-402-206	UNEMPLOYMENT INSURANCE	63	45	36	36	40
	Sub-Total : Personnel	40,227	41,088	41,964	41,149	42,621
010-402-400	DPS OPERATING	10,414	10,326	10,650	10,456	10,117
010-402-410	GAME WARDEN OPERATING	2,925	2,994	3,000	2,917	2,850
010-402-420	LICENSE & WEIGHTS OPERATING	1,590	1,667	1,800	1,699	1,710
010-402-430	TEXAS RANGER OPERATING	2,010	-	4,000	3,985	1,710
	Sub-Total : Operating	16,940	14,986	19,450	19,057	16,387
010-402-572	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	10,275	-
	Sub-Total : Capital Outlay	-	-	-	10,275	-
	*EXP. SUMMARY- DPS	57,166	56,074	61,414	70,481	59,008



EMERGENCY MNG.

Department Description

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

Goal/s:	
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-695-105	SALARIES	144,744	153,030	148,457	147,810	148,457
010-695-108	SALARIES / PART-TIME	2,782	2,198	3,452	3,130	3,452
010-695-200	LONGEVITY PAY	1,560	1,620	1,080	1,080	1,380
010-695-201	SOCIAL SECURITY	11,279	11,659	11,704	10,997	11,727
010-695-202	GROUP INSURANCE	33,900	32,312	35,716	32,065	38,092
010-695-203	RETIREMENT	13,142	14,663	16,163	16,136	16,958
010-695-204	WORKERS COMPENSATION	752	505	641	350	303
010-695-206	UNEMPLOYMENT INSURANCE	327	246	187	187	207
	Sub-Total : Personnel	208,486	216,233	217,399	211,755	220,575
010-695-300	UNIFORMS		636	500	496	500
010-695-315	OFFICE SUPPLIES	3,456	4,600	3,500	3,496	3,500
010-695-321	BLDG & SEWAGE EXPENSES	285	4,027	500	497	500
010-695-330	FURNISHED TRANSPORTATION	6,445	8,042	10,000	11,035	10,000
010-695-394	SAFETY/ TRAINING SUPPLIES	11,759	14,470	16,500	16,639	15,000
010-695-420	TELEPHONE/ MOBILE & SPEC I	6,382	6,137	7,200	7,126	7,200
010-695-423	SATELLITE SERVICES	3,106	4,091	3,492	2,801	3,492
010-695-427	TRAVEL/TRAINING	3,958	6,969	10,000	9,449	10,000
010-695-428	CERT CONF/TRAINING		-	1,800	1,800	1,800
010-695-463	TOWER RENT	-	-	396	396	396
010-695-490	MISCELLANEOUS	5,919	3,002	3,000	2,969	3,000
010-695-491	STATE SEWAGE FEES	2,470	7,267	2,500	2,038	2,500
010-695-492	911 EXPENSE	2,003	2,412	2,000	1,789	2,000
010-695-493	DISASTER EXPENSES		2,449	25,000	-	-
	Sub-Total : Operating	45,782	64,101	86,388	60,531	59,888
010-695-571	STATE HOMELAND SEC. GRAN	23,909	8,060	-	15,265	29,489
010-695-572	OFFICE FURNISH/EQUIPMENT	2,289	6,170	3,500	3,024	-
010-695-573	CAPITAL OUTLAY PURCHASES		14,098	(CAPITAL LIST)	36,247	-
010-695-594	TEEX MITIGATION ACTION PLAN		-	-	-	50,000
010-695-695	HAZ-MAT CLEANUP	4,991	-	-	-	-
	Sub-Total : Capital Outlay	31,189	28,328	3,500	54,537	79,489
	* EXP. SUMMARY - EMERG MNG	285,458	308,661	307,287	326,822	359,952



VOL. FIRE DEPT. ASSIST.

Department Description

This Department is utilized to provide financial assistance to 11 Volunteer Fire Departments within the County, specifically for training and certification. Payment to fire departments is contingent upon their submittal of quarterly reports verifying the department's activities and financial status.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

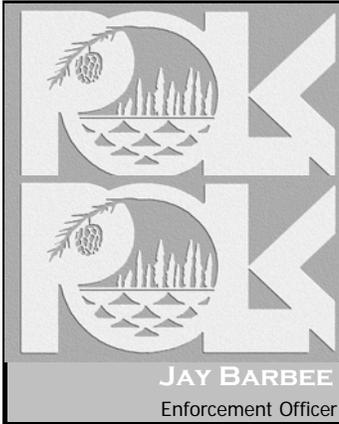
Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-543-330	COMMAND VEHICLE/FUEL-OIL	-	-	1,000	-	1,000
010-543-480	FIRE DEPT - TRAINING FIELD	-	-	6,500	6,500	6,500
010-543-485	TRAINING	2,420	2,110	11,000	12,688	11,000
010-543-487	FIRE DEPARTMENTS	93,703	95,484	102,864	90,343	102,864
010-543-690	LIV-ANNUAL AGREEMENT	34,100	28,133	37,510	37,510	37,510
010-543-695	VFD BRUSH TRUCKS - MATCH	11,551	-	-	-	-
	Sub-Total : Operating	141,774	125,727	158,874	147,042	158,874
	*EXP. SUMMARY- VOL. FIRE D	141,774	125,727	158,874	147,042	158,874

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

Your Volunteer Fire Departments are:

Alabama-Coushatta Indian Reservation VFD, Big Thicket Lake Estates VFD, Corrigan VFD, Goodrich VFD, Holiday Lake Estates VFD, Indian Springs VFD, Livingston VFD, Onalaska VFD, Scenic Loop VFD, Segno VFD, South Polk County VFD



ENVIRONMENTAL ENFORCEMENT

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-697-105	SALARIES	32,338	33,115	33,133	33,115	33,133
010-697-120	CERIFICATE PAY	-	-	-	-	-
010-697-200	LONGEVITY PAY	720	780	840	840	900
010-697-201	SOCIAL SECURITY	2,145	2,593	2,599	2,598	2,604
010-697-202	GROUP INSURANCE	6,807	6,896	7,143	6,395	7,618
010-697-203	RETIREMENT	2,907	3,169	3,589	3,598	3,765
010-697-204	WORKERS COMPENSATION	184	112	1,157	77	546
010-697-206	UNEMPLOYMENT INSURANCE	73	58	42	42	46
	Sub-Total : Personnel	45,175	46,723	48,502	46,664	48,612
010-697-300	UNIFORMS	478	516	500	373	500
010-697-311	POSTAGE	127	125	150	216	150
010-697-315	OFFICE SUPPLIES	1,497	2,421	1,700	2,693	1,700
010-697-330	FUEL & OIL	3,580	2,630	4,500	3,263	4,000
010-697-354	TIRES/TUBES	434	252	500	500	500
010-697-423	MOBILE PHONES/PAGERS	614	1,129	1,700	1,351	1,700
010-697-427	TRAVEL/TRAINING	1,383	644	2,500	3,031	2,500
010-697-456	EQUIPMENT REPAIRS	2,451	11,017	2,500	3,207	2,500
010-697-457	SURVEYING/LAB FEES	650	-	2,000	1,066	2,000
010-697-458	CONTRACT INSPECTIONS	1,785	2,910	5,000	2,535	4,000
010-697-460	INMATE WORKCREW EXPENSE	4,394	4,991	4,500	3,867	4,500
010-697-480	SUBSCRIPTIONS	-	-	450	-	450
010-697-481	DUES	201	70	250	176	250
	Sub-Total : Operating	17,595	26,706	26,250	22,277	24,750
010-697-571	DETCOG GRANT - EQUIPMENT		19,600	-		-
010-697-572	OFFICE FURNISH/EQUIPMENT	929	3,898	1,500	448	-
010-697-573	CAPITAL OUTLAY			-		-
	Sub-Total : Capital Outlay	929	23,498	1,500	448	-
	*EXP. SUMMARY- ENV. ENF.	63,699	96,928	76,252	69,390	73,362



SOCIAL SERVICES

Department Description

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

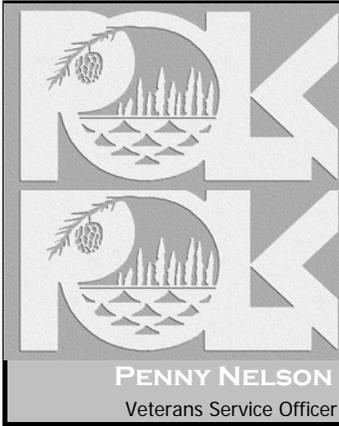
Goal/s:	
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-645-105	SALARIES	49,924	52,747	52,747	53,759	52,747
010-645-108	SALARIES / PART-TIME	10,497	13,779	12,622	14,727	12,622
010-645-200	LONGEVITY PAY	360	480	600	600	720
010-645-201	SOCIAL SECURITY	4,608	5,084	5,047	5,244	5,056
010-645-202	GROUP INSURANCE	13,012	13,832	14,286	12,826	15,237
010-645-203	RETIREMENT	5,366	6,270	6,969	7,360	7,311
010-645-204	WORKERS COMPENSATION	206	149	167	102	79
010-645-206	UNEMPLOYMENT INSURANCE	131	102	81	83	89
	Sub-Total : Personnel	84,104	92,444	92,519	94,701	93,861
010-645-315	OFFICE SUPPLIES	4,021	3,580	3,500	4,329	3,500
010-645-352	COMPUTER SUPP/EXPENSE	587	1,231	800	2,616	800
010-645-404	INDIGENT HEALTHCARE	131,322	117,927	145,000	124,265	125,000
010-645-405	CONTRACT SERV. - ADM	74,177	76,031	76,031	76,031	76,031
010-645-411	PAUPER CARE & LUNACY	14,030	14,230	18,000	5,164	7,500
010-645-423	MOBILE PHONE	-	-	-	-	-
010-645-426	TRAVEL/ TRAINING	433	1,438	900	490	900
	Sub-Total : Operating	224,570	214,438	244,231	212,895	213,731
010-645-572	CAPITAL OUTLAY PURCHASES	-	-	-	2,494	-
	Sub-Total : Capital Outlay	-	-	-	2,494	-
	*EXP. SUMMARY - SOCIAL SER	308,674	306,882	336,751	310,089	307,593



VETERANS SERVICES

Department Description

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

Goal/s:

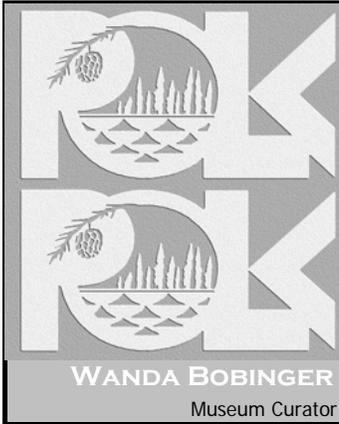
Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-405-105	SALARIES	46,803	54,921	55,529	54,921	55,529
010-405-108	SALARIES / PART-TIME	206	343	1,686	-	506
010-405-200	LONGEVITY PAY	480	480	600	600	720
010-405-201	SOCIAL SECURITY	3,632	4,225	4,423	4,195	4,342
010-405-202	GROUP INSURANCE	10,762	13,832	14,286	12,826	15,237
101-405-203	RETIREMENT	4,158	5,214	6,108	5,892	6,279
010-405-204	WORKERS COMPENSATION	180	113	146	78	68
010-405-206	UNEMPLOYMENT INSURANCE	106	84	71	68	77
	Sub-Total : Personnel	66,326	79,212	82,849	78,581	82,756
010-405-315	OFFICE SUPPLIES	958	1,107	1,500	1,457	1,500
010-405-352	COMPUTER MAINTENANCE	897	1,817	1,054	862	900
010-405-427	TRAVEL/TRAINING	311	660	900	1,096	900
010-405-481	BONDS/FEES	131	40	100		100
	Sub-Total : Operating	2,297	3,624	3,554	3,415	3,400
010-405-572	OFFICE FURNISHINGS/EQUIPMENT	2,328	2,104	-	1,470	-
	Sub-Total : Capital Outlay	2,328	2,104	-	1,470	-
	*EXP. SUMMARY- VET SERV OFF	70,951	84,941	86,403	83,465	86,156



LIBRARY / MUSEUM

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-650-105	SALARIES	46,020	50,002	50,020	50,002	50,020
010-650-108	SALARIES/PART-TIME	3,434	2,530	2,624	3,004	2,624
010-650-200	LONGEVITY PAY	960	1,080	1,200	1,200	1,320
010-650-201	SOCIAL SECURITY	3,837	4,069	4,119	4,114	4,128
010-650-202	GROUP INSURANCE	10,688	13,832	14,286	12,826	15,237
010-650-203	RETIREMENT	4,473	5,014	5,688	5,746	5,970
010-650-204	WORKERS COMPENSATION	866	866	1,169	631	553
010-650-206	UNEMPLOYMENT INSURANCE	109	81	66	67	73
	Sub-Total : Personnel	70,387	77,474	79,172	77,590	79,924
010-650-315	OFFICE SUPPLIES	1,424	1,402	1,000	2,028	1,000
010-650-400	CONSERVATION & PRESERVAT	269	324	500	1,029	500
010-650-427	TRAVEL/TRAINING	1,466	1,736	2,500	1,575	2,250
010-650-435	PUBLISHING	1,960	631	1,000	411	1,000
	Sub-Total : Operating	5,120	4,094	5,000	5,043	4,750
010-650-572	FURNISHINGS OFFICE/ EQUIP	922	3,746	-	999	-
	Sub-Total : Capital Outlay	922	3,746	-	999	-
	*EXP. SUMMARY - LIBRARY &	76,429	85,314	84,172	83,631	84,674

EXTENSION OFFICE



AGENTS

Mark Currie / Alyssa Puckett

Department Description

The Texas Agricultural Extension Service of Polk County operates in cooperation with the Commissioners Court to provide reliable, current information in all aspects of agriculture, family and consumer science, 4-H and youth and community development through educational programming and activities. The Extension Office is located in the Office Annex - 602 E. Church - Livingston.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
010-665-105	SALARIES	61,572	62,391	63,061	53,623	81,788
010-665-108	SALARIES / PART-TIME	411	1,096	1,124	593	1,124
010-665-200	LONGEVITY PAY	120	180	60	60	-
010-665-201	SOCIAL SECURITY	5,612	5,696	5,089	4,388	6,517
010-665-202	GROUP INSURANCE	6,704	5,896	7,143	5,257	7,618
010-665-203	RETIREMENT	2,177	2,371	2,738	2,630	2,861
010-665-204	WORKERS COMPENSATION	2,643	1,794	2,321	1,042	1,491
010-665-206	UNEMPLOYMENT INSURANCE	163	114	93	79	128
010-665-225	TRAVEL ALLOWANCE	12,000	12,000	12,000	8,769	12,000
	Sub-Total : Personnel	91,402	91,538	93,630	76,440	113,527
010-665-315	OFFICE SUPPLIES	1,481	1,996	2,000	876	2,000
010-665-334	DEMONSTRATION SUPPLIES	480	500	500	335	500
010-665-424	CEA-4H TRAVEL FUNDS		3,849	3,750	3,252	3,500
010-665-225	CEA-AG SPECIAL TRAVEL FUNDS	8,235	3,497	3,750	2,792	3,500
010-665-226	CEA-FAM. CONSUMER TRAVEL	2,990	2,728	3,750	1,897	3,500
010-665-427	TRAVEL/TRAINING	62	180	180	100	180
010-665-452	COMPUTER MAINTENANCE/ EXP	-	203	500	42	500
010-665-454	VEHICLE MAINTENANCE	420	2,428	2,500	595	2,250
010-665-490	4H EQUIPMENT/ SUPPLIES	3,999	4,155	4,000	1,940	4,000
	Sub-Total : Operating	17,669	19,535	20,930	11,828	19,930
010-665-572	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - EXTENSION	109,071	111,073	114,560	88,269	133,457

GENERAL FUND (RECAP)

	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
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Fund Balance (year beginning)	3,956,435	5,392,980	6,452,048	6,082,958	6,450,279
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REVENUES

TAX REVENUE SUMMARY	8,592,140	9,482,484	10,194,618	9,593,578	10,533,711
LICENSE & PERMIT FEES SUMMARY	122,681	159,036	142,380	168,435	168,005
FINES, FEES & FORFEITURE SUMMAR	817,544	890,498	826,000	709,109	730,000
FEDERAL REVENUE SUMMARY	828,543	338,112	219,445	431,066	377,810
CHARGES FOR SERVICES SUMMARY	1,286,203	1,243,378	1,257,775	1,235,328	1,168,305
INTEREST SUMMARY	198,676	49,723	36,000	41,004	21,000
OTHER REVENUES SUMMARY	2,733,716	2,904,227	2,609,527	2,949,418	2,650,857
DEBT PROCEEDS SUMMARY	1,792,349	1,076,633	-	638,973	-
** TOTAL REVENUE	16,371,852	16,144,091	15,285,746	15,766,910	15,649,688

EXPENDITURES

GENERAL AND ADMINISTRATIVE	5,233,598	5,450,677	5,063,017	5,443,537	5,341,303
JUSTICE & PUBLIC SAFETY	9,210,769	9,521,158	9,635,690	9,793,663	9,694,007
HEALTH, HUMAN & OTHER SERVICES	565,124	588,209	621,885	565,454	611,880
** TOTAL EXPENDITURES	15,009,492	15,560,044	15,320,593	15,802,655	15,647,190

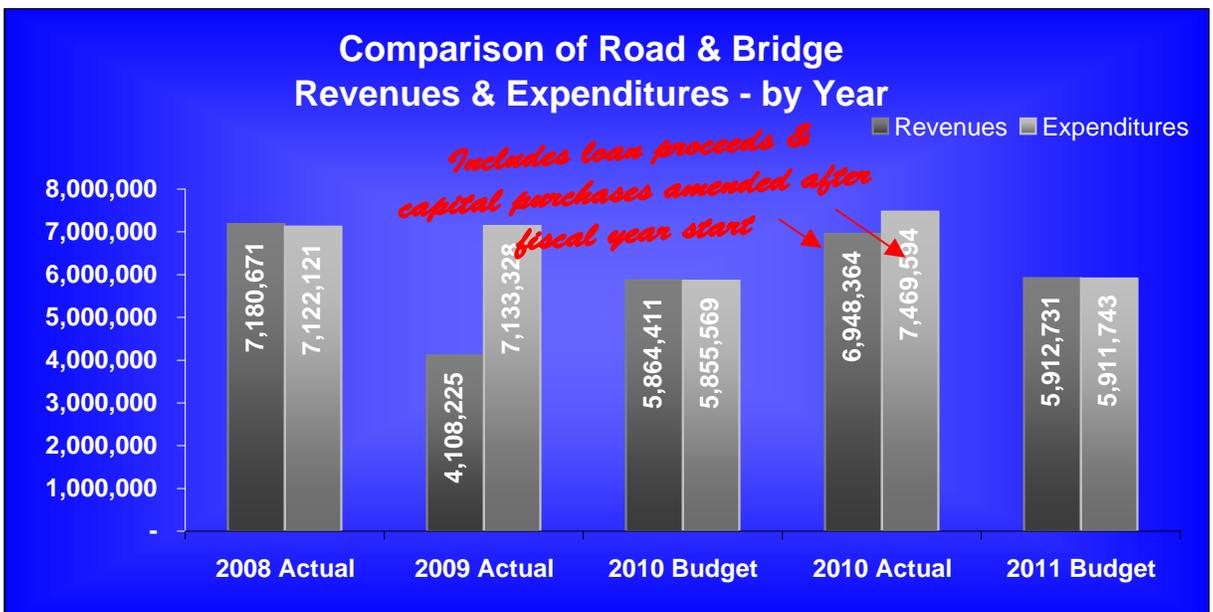
Projected Fund Balance (year ending)	5,318,795	5,977,027	6,417,201	6,047,214	6,452,777
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ROAD & BRIDGE - SUMMARY

Summary

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
BEGINNING FUND BALANCE (all Precincts combined)	\$1,294,990	\$0	2,510,849	2,013,512	1,114,462
TAX REVENUE	3,610,259	-	3,843,160	3,739,174	3,945,461
PERMITS/LICENSE	1,083,381	1,006,190	935,000	1,012,368	970,000
FINE/FORFEITURES	107,534	137,495	142,000	77,566	81,000
FED/STATE (LATERAL ROAD)	48,658	62,314	48,658	48,242	48,250
CHARGES FOR SERVICE / FEES					
INTEREST	52,517	13,484	16,500	4,669	4,020
OTHER (MISC. & REIMBURSEMENT)	1,349,433	1,439,429	879,093	1,876,426	864,000
LOAN PROCEEDS	928,890	1,449,313	-	189,920	-
TOTAL REVENUES	7,180,671	4,108,225	5,864,411	6,948,364	5,912,731
TOTAL AVAILABLE FUNDS	8,475,661	4,108,225	8,375,260	8,961,876	7,027,193
ROAD & BRIDGE EXPENDITURES					
PRECINCT 1	1,469,490	1,583,270	1,342,259	1,933,802	1,333,179
PRECINCT 2	1,351,627	1,950,382	1,358,677	1,814,615	1,357,530
PRECINCT 3	1,694,770	1,672,818	1,601,113	1,993,441	1,651,252
PRECINCT 4	1,680,789	1,926,858	1,553,520	1,727,737	1,569,782
OTHER ROAD & BRIDGE					
RESERVE TO FUND BALANCE					
COUNTY WIDE (ADM.)	449,404	-	-	-	-
PERMANENT ROAD	434,632	-	-	-	-
EMERGENCY REPAIRS	-	-	-	-	-
LATERAL ROADS	41,410	-	-	-	-
TOTAL EXPENDITURES	7,122,121	7,133,328	5,855,569	7,469,594	5,911,743
ENDING FUND BALANCE	\$1,353,540	(\$3,025,104)	\$2,519,691	\$1,492,283	\$1,115,449
<i>Fund balance as a % of expenditures</i>	19%	-42%	43%	20%	19%



ROAD & BRIDGE - REVENUES

Detailed Revenues

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
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FUND BALANCE (BEGINNING)

Undesignated	1,075,277				
Designated - Perm. Rd. (Tax Notes)					
Designated - Lateral Road	219,713				
TOTAL FUND BALANCE	1,294,990				

TAX REVENUE

015-310-110 TAXES - CURRENT	3,415,275				
015-310-120 TAXES DELINQUENT	194,984				
* TAX REVENUE SUMMARY	3,610,259	-	-	-	-

FEE REVENUE

015-321-200 AUTO REGISTRATION FEES	554,503				
015-321-300 LICENSE TAX	487,952				
015-321-400 TxDOT GROSS WEIGHT & AXL	38,416				
015-321-500 SPECIAL LICENSE PLATE MONI	2,510				
* FEE REVENUE SUMMARY	1,083,381	-	-	-	-

INTEREST

015-360-100 DEPOSITORY INTEREST	45,425				
TOTAL INTEREST	45,425	-	-	-	-

DEBT PROCEEDS

015-390-400 Adm. Loan(Tax Note) Proceeds	9,726				
015-390-621 Pct1 Loan(Tax Note) Proceeds	295,696				
015-390-622 Pct2 Loan(Tax Note) Proceeds	176,718				
015-390-623 Pct3 Loan(Tax Note) Proceeds	165,258				
015-390-624 Pct4 Loan(Tax Note) Proceeds	281,492				
TOTAL PROCEEDS	928,890	-	-	-	-

LATERAL ROAD

017-333-330 STATE LATERAL ROAD MONIES	48,658				
017-360-100 DEPOSITORY INTEREST	7,091				
* REVENUE SUMMARY - LATER	55,750	-	-	-	-

OTHER REVENUE

015-330-621 PCT 1 FEMA FUNDS					
015-330-622 PCT 2 FEMA FUNDS					
015-330-623 PCT 3 FEMA FUNDS					
015-330-624 PCT 4 FEMA FUNDS					
015-342-566 REFUND - UNEMPLOYMENT	2,538				
015-342-600 ADM INSURANCE REIMB.	868				
015-342-620 REIMB TRAVEL - PCT. 1					
015-342-622 REIMB TRAVEL - PCT. 2					
015-342-623 REIMB TRAVEL - PCT. 3	225				
015-342-624 PCT. 4 ROW REIMBURSEMENT					
015-350-300 FINES	107,534				
015-360-200 MISCELLANEOUS REVENUE	1,368				
015-364-100 SALE OF SURPLUS, PCT.1					
015-364-300 SALE OF SURPLUS, PCT. 3					
015-364-400 SALE OF SURPLUS, PCT. 4					
015-369-100 Culvert/Material Reimbursemer	16,919				
015-369-200 Culvert/Material Reimbursemer	131,146				
015-369-300 Culvert/Material Reimbursemer	6,119				
015-369-400 Culvert/Material Reimbursemer	-				
015-370-010 Transfer from General Fund					

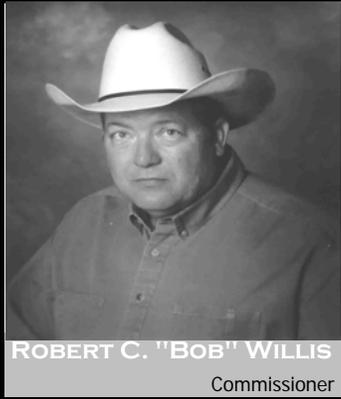
See individual Precinct Funds for 2009 and forward

ROAD & BRIDGE - REVENUES (CONT.)

Detailed Revenues						
Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
015-370-034	Transfer from FEMA Fund					
015-370-125	Pct.1-SALE OF ASSETS	12,208				
015-370-150	Pct.2-SALE OF ASSETS	33,676				
015-370-174	Pct.1-SALE OF ASSETS	998				
015-370-200	Pct.3-SALE OF ASSETS	682,015				
015-370-250	Pct.4-SALE OF ASSETS	15,344				
015-370-325	Pct.3-Insurance Monies	609				
015-370-425	Pct. 4 - Insurance Monies					
015-390-611	PCT1 BUY BACK PROCEEDS	183,200				
015-390-612	PCT2 BUY BACK PROCEEDS	79,000				
015-390-613	PCT3 BUY BACK PROCEEDS					
015-390-614	PCT4 BUY BACK PROCEEDS	183,200				
	* OTHER REVENUES - SUMMARY	1,456,967	-	-	-	-
	** TOTAL REVENUE	7,180,671	-	-	-	-

Note the following change made in the 2009 Budget:

Historically, the Road and Bridge Fund 015 had been used to account for all (combined) Road & Bridge Revenues as shown above. Precinct expenditures had been represented individually as a "department" within this single fund (as shown in 2008). Using this method, it was difficult to determine each Precinct's individual portion of fund balance at fiscal year end. In preparing for the 2009 Budget, the County Auditor suggested that separate funds be established for each Road & Bridge Precinct to better account for the Precinct's accrual of any fund balance. Beginning in the 2009 Budget, Road and Bridge Revenues are proportionately presented on the following pages in Funds 021, 022, 023 and 024 for Precinct 1, 2, 3 and 4 respectively - along with related expenditures for the Precinct.



PRECINCT 1

Department Description

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

Goal/s:	
Objective/s:	

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
REVENUE	Fund Balance (year beginning)			608,658	434,938	46,522
021-310-110	TAXES - CURRENT		790,831	837,872	814,654	841,517
021-310-120	TAXES - DELINQUENT		62,815	48,371	47,766	46,157
	* A/V TAX REVENUE SUMMARY	-	853,646	886,243	862,420	887,674
021-319-300	FINES		33,959	32,660	17,571	18,630
021-321-200	AUTO REGISTRATION FEES		115,705	103,500	105,541	103,500
021-321-300	LICENSE TAX FEE		107,272	103,500	119,178	112,700
021-321-400	TXDOT GROSS WEIGHT		8,447	8,050	8,126	6,900
021-321-500	SPECIAL LICENSE PLATE FEE					-
	* FINE/FEE REVENUE SUMMARY	-	265,383	247,710	250,415	241,730
021-333-330	LATERAL ROAD (STATE) REVENUE		14,332	11,191	11,096	11,098
021-342-566	REFUND - UNEMPLOYMENT					
021-342-570	STATE REIMB. BRIDGE					
021-342-620	REIMBURSE TRAVEL EXP					
021-342-621	ROAD REPAIR REIMBURSEMENT		210			
021-360-100	DEPOSITORY INTEREST		3,040	3,800	853	900
021-360-102	INTEREST - LATERAL ROAD		57		88	
021-360-200	MISCELLANEOUS REVENUE		227			
021-364-100	SALE OF SURPLUS		4,513		1,590	
021-369-100	CULVERT/MATERIAL REIMB		6,896		24,425	
021-370-010	TRANSFER FROM GENERAL FUND					
021-370-032	TRANSFER FROM WASTE MGMT					
021-370-034	TRANSFER FROM FEMA					
021-370-100	INSURANCE MONIES					
021-390-400	TAX NOTE PROCEEDS		437,140		44,488	
021-390-611	BUYBACK PROCEEDS (EQUIP)		183,200	195,354	194,000	192,000
021-390-621	LEASE PROCEEDS				210,124	
	OTHER REVENUE	-	649,614	210,345	486,663	203,998
	**TOTAL REVENUES	-	1,768,643	1,344,298	1,599,498	1,333,401

Detail Expenditures						
Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
021-621-101	SALARY - COMMISSIONERS		45,719	45,719	45,719	45,719
021-621-103	CELL PHONE ALLOWANCE/S		2,520	2,520	1,551	840
021-621-105	SALARIES	183,901	235,070	260,000	252,014	268,000
021-621-108	SALARIES / PART-TIME	12,462	9,607	16,345	5,481	16,345
021-621-200	LONGEVITY PAY	2,160	2,580	3,120	3,120	3,660
021-621-201	SOCIAL SECURITY	15,238	23,893	26,530	24,777	26,443
021-621-202	GROUP INSURANCE	37,076	53,335	64,288	58,469	68,565
021-621-203	RETIREMENT	17,701	29,429	36,638	34,718	38,240
021-621-204	WORKERS COMPENSATION	12,391	11,193	17,929	8,770	8,385
021-621-206	UNEMPLOYMENT INSURANCE	438	373	344	319	377
021-621-225	COMM -VEHICLE ALLOWANCE		19,094	19,094	19,094	19,094
	Sub-Total : Personnel	281,368	432,813	492,526	454,031	495,668
021-621-100	BUDGET CARRYOVER	169,798	170,286			
021-621-300	UNIFORMS	4,699	5,525	6,000	5,111	5,500
021-621-315	OFFICE SUPPLIES	1,498	1,600	1,500	1,472	1,500
021-621-330	FUEL/OIL	70,256	68,218	70,000	68,738	60,000
021-621-337	MATERIAL/SUPPLIES	3,854	1,842	1,500	1,508	2,000
021-621-338	CULVERTS	3,133	6,827	7,000	6,840	7,000
021-621-339	ROAD MATERIAL	328,299	319,122	427,712	810,043	431,301
021-621-354	TIRES/TUBES	5,031	10,138	10,000	14,862	15,000
021-621-377	ROAD SIGNAGE		1,815	3,000	2,732	3,000
021-621-420	TELEPHONE	3,215	2,613	3,500	3,072	3,500
021-621-423	MOBIL PHONE/PAGERS	115	-	-	95	1,300
021-621-427	TRAVEL/TRAINING	550	3,059	3,000	2,724	3,000
021-621-440	ELECTRICITY	3,526	3,776	4,000	3,996	4,000
021-621-441	GAS/HEAT	468	436	700	-	600
021-621-442	WATER	477	505	600	541	600
021-621-456	PARTS AND REPAIR	22,462	36,703	30,000	29,927	30,000
021-621-461	EQUIPMENT RENTAL	3,906	3,814	5,000	4,306	4,000
021-621-463	TOWER RENT	495	495	495	396	396
021-621-480	BONDS		-	-	-	-
021-621-481	DUES & FEES		-	-	-	-
021-621-490	MISCELLANEOUS	55,191	46,996	54,857	49,265	45,000
021-621-491	EQUIPMENT INSURANCE		4,062	3,200	1,863	1,842
	Sub-Total : Operating	676,973	687,832	632,064	1,007,489	619,538
021-621-561	BRIDGE REPAIR/S					
021-621-569	LEASE INTEREST PAYMENTS	11,630	11,630	-	10,316	7,849
021-621-570	LEASE PAYMENTS	194,680	194,680	10,316	207,354	210,124
021-621-571	ROAD MACHINERY/EQUIP/VEH	207,354	170,346	207,354	210,124	
021-621-572	OFFICE FURNISHINGS/EQUIP		-	-		
021-621-573	CAPITAL OUTLAYS	54,900	-	-	44,488	
021-621-575	CAPITAL OUTLAY - BRIDGE	42,586	35,970	-		
021-621-622	PERMANENT ROAD EXPENSE		50,000	-		
021-621-623	RIGHT-OF-WAY			-		
	Sub-Total : Capital Outlay	511,149	462,625	217,670	472,281	217,973
	* EXP. SUMMARY - PRECINCT	1,469,490	1,583,270	1,342,259	1,933,802	1,333,179

Projected Fund Balance - Precinct 1

46,744

PRECINCT 2



RONNIE VINCENT
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
REVENUE	Fund Balance (year beginning)	<i>(to be distrib. from Fund 015 by)</i>		463,293	349,250	126,846
022-310-110	TAXES - CURRENT		809,291	853,524	829,872	864,873
022-310-120	TAXES - DELINQUENT		64,277	49,274	48,877	47,438
	* A/V TAX REVENUE SUMMARY	-	873,568	902,798	878,750	912,311
022-319-300	FINES		32,257	32,660	17,549	18,630
022-321-200	AUTO REGISTRATION FEES		115,705	103,500	105,541	103,500
022-321-300	LICENSE TAX FEE		107,272	103,500	119,178	112,700
022-321-400	TXDOT GROSS WEIGHT		8,447	8,050	8,126	6,900
022-321-500	SPECIAL LICENSE PLATE FEE			-		-
	* FINE/FEE REVENUE SUMMARY	-	263,680	247,710	250,393	241,730
022-333-330	LATERAL ROAD (STATE) REVENUE		14,332	11,191	11,096	11,098
022-342-566	REFUND - UNEMPLOYMENT					
022-342-570	STATE REIMB. BRIDGE					
022-342-620	REIMBURSE TRAVEL EXP					
022-342-621	ROAD REPAIR REIMBURSEMENT					
022-360-100	DEPOSITORY INTEREST		2,872	3,700	688	620
022-360-102	INTEREST - LATERAL ROAD				63	
022-360-200	MISCELLANEOUS REVENUE		454		225	
022-364-100	SALE OF SURPLUS					
022-369-100	CULVERT/MATERIAL REIMB		150,295		26,991	
022-370-010	TRANSFER FROM GENERAL FUND					
022-370-032	TRANSFER FROM WASTE MGMT					
022-370-034	TRANSFER FROM FEMA					
022-370-100	INSURANCE MONIES					
022-390-400	TAX NOTE PROCEEDS		460,284			
022-390-611	BUYBACK PROCEEDS (EQUIP)		91,600	195,354	194,000	192,000
022-390-621	LEASE PROCEEDS		207,354		210,124	
	OTHER REVENUE	-	927,192	210,245	443,186	203,718
	**TOTAL REVENUES	-	2,064,440	1,360,754	1,572,329	1,357,759

Detail Expenditures						
Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
022-622-101	SALARY - COMMISSIONERS		45,719	45,719	45,719	45,719
022-622-103	CELL PHONE ALLOWANCE/S		840	840	840	840
022-622-105	SALARIES	199,096	242,177	248,516	264,142	275,702
022-622-108	SALARIES / PART-TIME	11,197	6,493	3,154	6,273	5,654
022-622-200	LONGEVITY PAY	3,060	3,720	4,140	4,140	4,380
022-622-201	SOCIAL SECURITY	16,299	24,013	24,592	25,387	26,881
022-622-202	GROUP INSURANCE	43,078	61,146	64,288	60,385	68,565
022-622-203	RETIREMENT	19,097	29,612	33,961	36,169	38,874
022-622-204	WORKERS COMPENSATION	12,988	11,678	16,695	9,289	8,858
022-622-206	UNEMPLOYMENT INSURANCE	463	384	313	334	385
022-622-225	COMM -VEHICLE ALLOWANCE		19,094	19,094	19,094	19,094
	Sub-Total : Personnel	305,278	444,875	461,310	471,771	494,950
022-622-100	Pct. 2 Budget Carryover- Opera	81,223	33,680			
022-622-300	UNIFORMS	2,239	2,458	2,500	2,987	3,000
022-622-315	OFFICE SUPPLIES	773	663	2,100	110	2,000
022-622-330	FUEL/ OIL	98,080	70,486	70,000	104,695	70,000
022-622-337	MATERIAL/ SUPPLIES	22,853	24,848	20,000	20,906	10,000
022-622-338	CULVERTS	24,806	32,380	30,000	23,004	30,000
022-622-339	ROAD MATERIAL	419,492	668,699	461,612	671,078	446,022
022-622-354	TIRES/ TUBES	3,580	9,412	10,000	8,598	10,000
022-622-377	ROAD SIGNAGE		1,554	3,000	3,075	3,500
022-622-420	TELEPHONE	1,709	1,775	2,500	2,045	2,000
022-622-423	MOBILE PHONES/PAGERS	612	405	500	499	500
022-622-427	TRAVEL/TRAINING	2,326	4,328	3,000	2,929	3,000
022-622-440	ELECTRICITY	2,613	2,641	2,700	1,286	2,700
022-622-441	GAS & HEAT		-	1,000	51	1,000
022-622-442	WATER	358	666	700	877	800
022-622-456	PARTS & REPAIR	55,656	87,055	65,000	63,750	55,000
022-622-461	EQUIPMENT RENTAL				6,026	
022-622-463	TOWER RENT	495	495	495	396	495
022-622-480	BONDS	-	-	-	-	-
022-622-490	MISCELLANEOUS	43,106	670	990	359	990
022-622-491	EQUIPMENT INSURANCE		4,806	3,600	2,380	3,600
	Sub-Total : Operating	759,920	947,019	679,697	915,050	644,607
022-622-561	BRIDGE REPAIR/S			-		
022-622-569	LEASE INTEREST PAYMENTS	4,791	4,967	10,316	10,316	7,849
022-622-570	LEASE PAYMENTS	104,365	97,617	207,354	207,354	210,124
022-622-571	ROAD MACHINERY/EQUIP/VEHICLE		18,265	-	210,124	
022-622-572	OFFICE FURNISHINGS/EQUIP		-	-		
022-622-573	CAPITAL OUTLAYS	176,718	437,638	-		
022-622-575	CAPITAL OUTLAY - BRIDGE	555	-	-		
022-622-622	PERMANENT ROAD EXPENSE		-	-		
022-622-623	RIGHT-OF-WAY		-	-		
	Sub-Total : Capital Outlay	286,429	558,487	217,670	427,794	217,973
	* EXP. SUMMARY - PRECINCT	1,351,627	1,950,382	1,358,677	1,814,615	1,357,530

Projected Fund Balance - Precinct 2

127,074

PRECINCT 3



MILTON "MILT" PURVIS
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detailed Revenues

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
REVENUE	Fund Balance (year beginning)	<i>(to be distrib. from Fund 015 by)</i>		781,017	661,843	582,168
023-310-110	TAXES - CURRENT		811,022	947,747	922,123	1,010,212
023-310-120	TAXES - DELINQUENT		64,500	54,714	48,466	55,410
	* A/V TAX REVENUE SUMMARY	-	875,522	1,002,460	970,589	1,065,622
023-319-300	FINES		36,239	38,340	21,275	21,870
023-321-200	AUTO REGISTRATION FEES		135,827	121,500	123,896	121,500
023-321-300	LICENSE TAX FEE		125,928	121,500	139,905	132,300
023-321-400	TXDOT GROSS WEIGHT		9,916	9,450	9,539	8,100
023-321-500	SPECIAL LICENSE PLATE FEE		-	-	-	
	* FINE/FEE REVENUE SUMMARY	-	307,911	290,790	294,615	283,770
023-333-330	LATERAL ROAD (STATE) REVENUE		16,825	13,138	13,025	13,028
023-342-566	REFUND - UNEMPLOYMENT		-	-		
023-342-570	STATE REIMB. BRIDGE		-	-		
023-342-620	REIMBURSE TRAVEL EXP		-	-	165	
023-342-621	ROAD REPAIR REIMBURSEMENT		-	-		
023-360-100	DEPOSITORY INTEREST		3,726	4,000	1,188	1,100
023-360-102	INTEREST - LATERAL ROAD		-	-	161	
023-360-200	MISCELLANEOUS REVENUE		-	-	134	
023-364-100	SALE OF SURPLUS		2,100	-		
023-369-100	CULVERT/MATERIAL REIMB		-	-		
023-370-010	TRANSFER FROM GENERAL FUND		-	-		
023-370-032	TRANSFER FROM WASTE MGMT		-	-		
023-370-034	TRANSFER FROM FEMA		-	-		
023-370-100	INSURANCE MONIES		-	-		
023-390-400	TAX NOTE PROCEEDS		270,000	-	145,432	
023-390-611	BUYBACK PROCEEDS (EQUIP)		274,800	293,031	291,000	288,000
023-390-621	LEASE PROCEEDS		311,031	-	315,186	
	OTHER REVENUE	-	878,481	310,169	766,292	302,128
	**TOTAL REVENUES	-	2,061,913	1,603,419	2,031,495	1,651,519

Detail Expenditures						
Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
023-623-101	SALARY - COMMISSIONERS		45,719	45,719	45,719	45,719
023-623-103	CELL PHONE ALLOWANCE/S		840	840	840	840
023-623-105	SALARIES	360,469	329,145	357,938	342,668	357,938
023-623-108	SALARIES / PART-TIME	21,340	38,335	40,000	33,186	40,000
023-623-200	LONGEVITY PAY	4,920	6,120	5,640	5,640	6,660
023-623-201	SOCIAL SECURITY	29,016	32,556	35,896	32,586	35,974
023-623-202	GROUP INSURANCE	73,933	87,561	100,004	76,956	106,656
023-623-203	RETIREMENT	34,280	41,076	49,572	47,414	52,024
023-623-204	WORKERS COMPENSATION	25,209	16,734	24,980	12,591	11,808
023-623-206	UNEMPLOYMENT INSURANCE	858	569	494	466	546
023-623-225	COMM -VEHICLE ALLOWANCE		19,094	19,094	19,094	19,094
	Sub-Total : Personnel	550,025	617,749	680,176	617,160	677,259
023-623-100	Pct. #3 Budget Carryover		-			
023-623-300	UNIFORMS	2,175	2,542	3,000	1,786	3,000
023-623-315	OFFICE SUPPLIES	2,334	2,469	3,000	1,295	3,000
023-623-330	FUEL/OIL	167,315	120,425	150,000	122,311	150,000
023-623-337	MATERIAL SUPPLIES	10,600	7,706	15,000	9,947	15,000
023-623-338	CULVERTS	952	8,548	40,000	35,713	40,000
023-623-339	ROAD MATERIAL	104,529	77,273	140,000	86,631	200,000
023-623-354	TIRES/TUBES	12,077	13,096	20,000	13,902	20,000
023-623-377	ROAD SIGNAGE		2,120	4,000	3,414	4,000
023-623-420	TELEPHONE	4,377	4,864	5,000	4,758	5,000
023-623-423	MOBILE PHONES/ PAGERS	3,185	2,780	3,000	3,193	3,000
023-623-427	TRAVEL/TRAINING	2,172	5,277	4,000	2,322	4,000
023-623-440	ELECTRICITY	7,317	5,289	6,000	4,559	6,000
023-623-441	GAS/HEAT	-	-	-	-	-
023-623-442	WATER	1,177	1,003	1,000	1,165	1,000
023-623-456	PARTS & REPAIRS	87,309	111,637	75,000	57,219	75,000
023-623-461	EQUIPMENT RENTAL	-	-	10,000	8,550	10,000
023-623-463	TOWER RENT	495	495	495	396	396
023-623-480	BONDS	-	-	-	-	-
023-623-490	MISCELLANEOUS	268	7,720	34,054	1,420	27,746
023-623-491	EQUIPMENT INSURANCE		5,776	3,900	3,201	2,909
	Sub-Total : Operating	406,282	379,023	517,449	361,782	570,051
023-623-561	BRIDGE REPAIR/S		2,219	-		
023-623-569	LEASE INTEREST PAYMENTS	3,272	14,836	20,463	20,463	14,429
023-623-570	LEASE PAYMENTS	18,711	313,563	328,024	328,024	334,514
023-623-571	ROAD MACHINERY/EQUIP/VEH	599,967	15,958	10,000	332,346	10,000
023-623-572	OFFICE FURNISHINGS/EQUIP		3,540	2,500	-	2,500
023-623-573	CAPITAL OUTLAYS	82,795	311,031	-	145,432	
023-623-574	ROCK CRUSHER - REPAIRS		14,899	20,000	6,787	20,000
023-623-575	CAPITAL OUTLAY - BRIDGE	33,718		22,500	30,012	22,500
023-623-622	PERMANENT ROAD EXPENSE				151,434	
023-623-623	RIGHT-OF-WAY					
	Sub-Total : Capital Outlay	738,463	676,046	403,488	1,014,499	403,943
	* EXP. SUMMARY - PRECINCT	1,694,770	1,672,818	1,601,113	1,993,441	1,651,252

Projected Fund Balance - Precinct 3

582,435

PRECINCT 4



TOMMY OVERSTREET
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

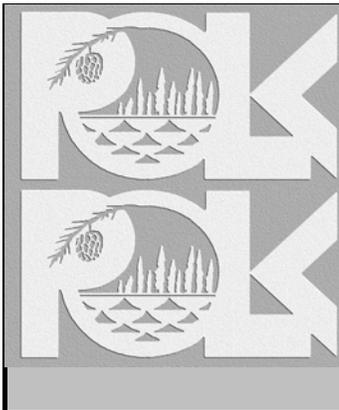
Detailed Revenues

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
REVENUE	Fund Balance (year beginning)	<i>(to be distrib. from Fund 015 by)</i>		657,881	567,481	358,926
024-310-110	TAXES - CURRENT		894,046	994,259	966,678	1,023,705
024-310-120	TAXES - DELINQUENT		71,037	57,399	54,071	56,150
	* A/V TAX REVENUE SUMMARY	-	965,083	1,051,658	1,020,749	1,079,854
024-318-165	SPECIAL TAX - BIG THICKET LAKE ESTATES		30,750	-	6,667	
024-319-300	FINES		35,040	38,340	21,171	21,870
024-321-200	AUTO REGISTRATION FEES		135,827	121,500	123,896	121,500
024-321-300	LICENSE TAX FEE		125,928	121,500	139,905	132,300
024-321-400	TXDOT GROSS WEIGHT		9,916	9,450	9,539	8,100
024-321-500	SPECIAL LICENSE PLATE FEE		-	-	-	
	* FINE/FEE REVENUE SUMMARY	-	337,461	290,790	301,177	283,770
024-333-330	LATERAL ROAD (STATE) REVENUE		16,825	13,138	13,025	13,028
024-342-566	REFUND - UNEMPLOYMENT		-	-		
024-342-570	STATE REIMB. BRIDGE		-	-		
024-342-620	REIMBURSE TRAVEL EXP		-	-		
024-342-621	ROAD REPAIR REIMBURSEMENT		12,000	-	1,774	
024-360-100	DEPOSITORY INTEREST		3,846	5,000	1,488	1,400
024-360-102	INTEREST - LATERAL ROAD		143	-	141	
024-360-200	MISCELLANEOUS REVENUE		(50)	-	1,414	
024-364-100	SALE OF SURPLUS		-	-	1,150	
024-369-100	CULVERT/MATERIAL REIMB		6,598	-		
024-370-010	TRANSFER FROM GENERAL FUND		-	-		
024-370-032	TRANSFER FROM WASTE MGMT		-	-		
024-370-034	TRANSFER FROM FEMA		-	-		
024-370-100	INSURANCE MONIES		5,002	-		
024-390-400	TAX NOTE PROCEEDS		281,889	-		
024-390-611	BUYBACK PROCEEDS (EQUIP)		183,200	195,354	194,000	192,000
024-390-621	LEASE PROCEEDS		-	-	210,124	
	OTHER REVENUE	-	509,453	213,492	423,116	206,428
	**TOTAL REVENUES	-	1,811,997	1,555,940	1,745,042	1,570,052

Detail Expenditures						
Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
024-624-101	SALARY - COMMISSIONERS		45,719	45,719	45,719	45,719
024-624-103	CELL PHONE ALLOWANCE/S		1,616	1,680	1,680	1,680
024-624-105	SALARIES	278,999	278,679	300,385	290,152	300,385
024-624-108	SALARIES / PART-TIME	18,952	22,707	31,923	20,525	31,923
024-624-200	LONGEVITY PAY	5,760	5,340	5,940	4,800	5,400
024-624-201	SOCIAL SECURITY	22,745	27,734	30,963	28,917	30,921
024-624-202	GROUP INSURANCE	60,183	73,092	78,574	67,848	83,802
024-624-203	RETIREMENT	26,906	33,518	42,759	40,577	44,717
024-624-204	WORKERS COMPENSATION	20,488	14,646	22,899	11,220	10,777
024-624-206	UNEMPLOYMENT INSURANCE	674	1,849	415	388	456
024-624-225	COMM -VEHICLE ALLOWANCE		19,094	19,094	19,094	19,094
	Sub-Total : Personnel	434,706	523,992	580,351	530,920	574,874
024-624-100	Pct. #4 Carryover - Operating Money		-			
024-624-300	UNIFORMS	6,575	6,215	6,500	6,356	6,500
024-624-315	OFFICE SUPPLIES	1,158	1,381	1,850	1,237	1,850
024-624-330	FUEL/ OIL	166,884	105,811	120,000	146,301	134,936
024-624-337	MATERIAL/ SUPPLIES	9,002	6,996	9,575	7,024	9,575
024-624-338	CULVERTS	16,253	27,370	50,000	13,829	50,000
024-624-339	ROAD MATERIAL	259,541	355,486	346,000	411,804	400,000
024-624-354	TIRES/ TUBES	9,468	23,457	30,500	15,894	20,000
024-624-377	ROAD SIGNAGE		1,821	3,780	3,414	3,780
024-624-420	TELEPHONE	592	626	1,000	638	1,000
024-624-423	MOBIL PHONES / PAGERS	437	-	-	-	-
024-624-427	TRAVEL/TRAINING	3,212	2,805	5,000	4,336	5,000
024-624-440	ELECTRICITY	3,575	3,911	4,450	3,510	4,450
024-624-442	WATER	585	496	600	704	1,000
024-624-456	PARTS & REPAIRS	81,839	81,049	103,000	69,228	100,000
024-624-461	EQUIPMENT RENTAL	8,750	250	15,500	-	5,500
024-624-463	TOWER RENT	495	495	495	396	396
024-624-490	MISCELLANEOUS	10,249	46,858	53,099	27,091	30,000
024-624-491	EQUIPMENT INSURANCE		5,603	4,150	2,982	2,948
	Sub-Total : Operating	578,615	670,629	755,499	714,745	776,934
024-624-561	BRIDGE REPAIR/S					
024-624-569	LEASE INTEREST PAYMENTS	11,630	11,630	10,316	10,316	7,849
024-624-570	LEASE PAYMENTS	193,570	193,570	207,354	207,354	210,124
024-624-571	ROAD MACHINERY/EQUIP/VEH	207,354	-	-	210,124	
024-624-572	OFFICE FURNISHINGS/EQUIP		-	-		
024-624-573	CAPITAL OUTLAYS	254,914	-	-	42,931	
024-624-575	CAPITAL OUTLAY - BRIDGE		11,889	-		
024-624-576	CAPITAL PROJECT BIG THICKET LAKE ESTATES		30,750	-	6,667	
024-624-622	PERMANENT ROAD EXPENSE		484,399	-	4,680	
024-624-623	RIGHT-OF-WAY			-		
	Sub-Total : Capital Outlay	667,467	732,237	217,670	482,072	217,973
	* EXP. SUMMARY - PRECINCT	1,680,789	1,926,858	1,553,520	1,727,737	1,569,782

Projected Fund Balance - Precinct 4

359,196



OTHER ROAD & BRIDGE

Department Description

These accounts reflect generalized expenditures which are not attributed to the operation of one particular precinct, but rather to Road & Bridge administration. Expenses are shown for the Commissioners salaries and benefits, along with those of the Corrections Officers who supervise the inmate work crews. This department also contains expenses for the county-wide road signage program, in addition to Permanent Road Improvement, Emergency Road Repair and Lateral Roads funds.

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Year Actuals			Estimate	Projected
	FY2007	FY2008	FY2009	FY2010	FY2011
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
015-610-000	ROAD & BRIDGE ADMINISTRATION					
015-610-101	SALARY- COUNTY COMMISSIO	178,586				
015-610-103	CELL PHONE ALLOWANCES	3,489				
015-610-105	SALARIES	49,914				
015-610-120	CERTIFICATE PAY	1,823				
015-610-200	LONGEVITY PAY	2,460				
015-610-201	SOCIAL SECURITY	23,638				
015-610-202	GROUP INSURANCE (5)	34,547				
015-610-203	RETIREMENT	28,017				
015-610-204	WORKERS COMPENSATION	(19,176)				
015-610-206	UNEMPLOYMENT INSURANCE	118				
015-610-225	TRAVEL ALLOWANCE	92,495				
	Sub-Total : Personnel	395,911	-	-	-	-
015-610-377	ROAD SIGNAGE	23,212				
015-610-456	INMATE WORK CREW EXPENS	8,277				
015-610-490	MISCELLANEOUS					
015-700-010	TRANSFER TO GENERAL FUND					
015-610-491	EQUIPMENT (MOBILE) INSURA	22,004				
	RESERVE TO FUND BALANCE					
	Sub-Total : Operating	53,493	-	-	-	-
015-610-573	CAPITAL OUTLAY PURCHASES					
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - ROAD & BR	449,404	-	-	-	-
015-620-621	PRECINCT #1 PERMANENT RO	23,219				
015-611-998	PCT. 1 PERM. IMPRV.(\$3MIL)					
015-620-622	PRECINCT #2 PERMANENT RO	47,726				
015-612-998	PCT. 2 PERM. IMPRV.(\$3MIL)					
015-620-623	PRECINCT #3 PERMANENT RO	106,920				
015-613-998	PCT. 3 PERM. IMPRV.(\$3MIL)					
015-620-624	PRECINCT #4 PERMANENT RO	256,767				
015-614-998	PCT. 4 PERM. IMPRV.(\$3MIL)					
	Sub-Total : Operating	434,632	-	-	-	-
	* EXP. SUMMARY - PERM. ROA	434,632	-	-	-	-

See individual Precinct Funds for 2009 and forward

OTHER ROAD & BRIDGE (CONT.)

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
	EMERGENCY ROAD REPAIRS					
015-625-101	Emergency Road Repairs - Pct. #1					
015-625-102	Emergency Road Repairs - Pct. #2					
015-625-103	Emergency Road Repairs - Pct. #3					
015-625-104	Emergency Road Repairs - Pct. #4					
015-625-201	Right-of-Way - Pct. #1					
015-625-202	Right-of-Way - Pct. #2					
015-625-203	Right-of-Way - Pct. #3					
015-625-204	Right-of-Way - Pct. #4					
	Sub-Total : Operating	-	-	-	-	-
	* EXP. SUMMARY - EMERG. RD	-	-	-	-	-
	LATERAL ROAD					
017-621-339	PRECINCT#1 LATERAL ROAD					
017-622-339	PRECINCT #2 LATERAL ROAD					
017-623-339	PRECINCT #3 LATERAL ROAD					
017-624-339	PRECINCT #4 LATERAL ROAD	41,410				
017-700-015	TRANSFER TO R&B					
	Sub-Total : Operating	41,410	-	-	-	-
	* EXPENSE SUMMARY - LATER	41,410	-	-	-	-

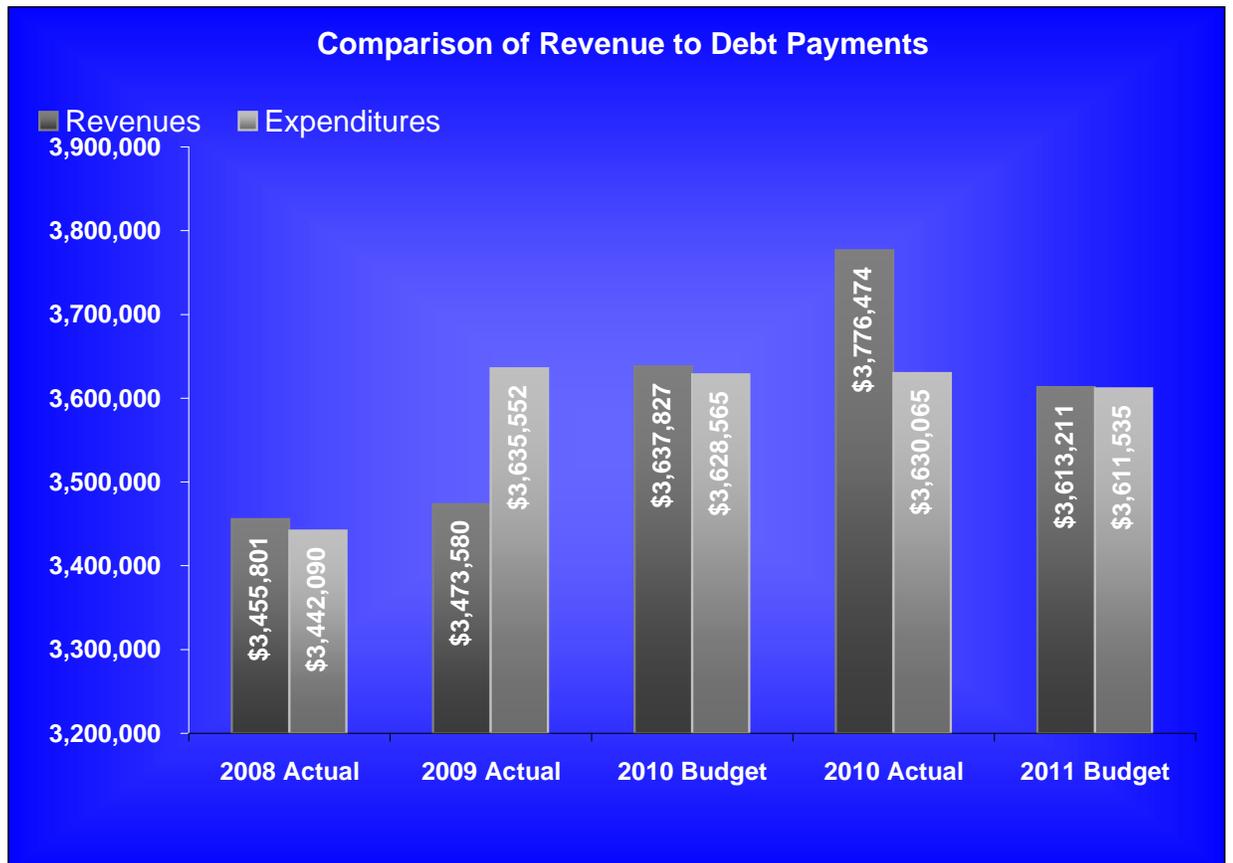
See individual Precinct Funds for 2009 and forward



DEBT SERVICE FUND - SUMMARY

Summary

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
BEGINNING FUND BALANCE	\$127,419	\$78,924	\$76,283	\$40,825	\$63,933
<i>Reserved for Landfill Post Closure</i>	725,951	749,843	752,483	625,968	627,000
TAX REVENUE	3,180,446	3,460,319	3,624,827	3,523,442	3,609,511
INTEREST	74,109	13,260	13,000	23,033	3,700
OTHER	500	Transferred from General Fund to reimburse Landfill Post Closure Account		-	-
OTHER FINANCING SOURCES	200,746			230,000	-
TOTAL REVENUES	3,455,801	3,473,580	3,637,827	3,776,474	3,613,211
TOTAL FUNDS AVAILABLE	3,583,220	3,552,504	3,714,109	3,817,299	3,677,144
DEBT SERVICE					
PRINCIPAL	2,242,685	2,210,686	2,235,000	2,235,000	2,285,000
INTEREST	1,197,405	1,422,366	1,391,065	1,391,065	1,323,535
OTHER	2,000	2,500	2,500	4,000	3,000
TOTAL EXPENDITURES	3,442,090	3,635,552	3,628,565	3,630,065	3,611,535
ENDING FUND BALANCE	\$141,129	(\$83,048)	\$85,544	\$187,234	\$65,609
<i>(Post closure reserve not included)</i>					
Fund balance as a percent of expenditures	4%	-2%	2%	5%	2%



DEBT SERVICE

Detailed Revenues

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
FUND BALANCE (BEGINNING)		\$127,419	\$78,924	\$76,283	\$40,825	\$63,933
<i>Reserved for Landfill Post Closure</i>		725,951	749,843	752,483	625,968	634,450
TAX REVENUE						
061-310-110	TAXES - CURRENT	2,984,318	3,249,104	3,426,985	3,330,463	3,421,825
061-310-120	TAXES - DELINQUENT	196,127	211,215	197,841	192,979	187,685
	* TAX REVENUE SUMMARY	3,180,446	3,460,319	3,624,827	3,523,442	3,609,511
OTHER						
061-318-160	OTHER TAX		-	-	-	
061-342-900	MISCELLANEOUS	500	-	-	-	
	* MISC. REVENUE SUMMARY	500	-	-	-	-
INTEREST						
061-360-100	DEPOSITORY INTEREST	74,109	13,260	13,000	23,033	3,700
	* INTEREST REVENUE SUMMA	74,109	13,260	13,000	23,033	3,700
OTHER FINANCING SOURCES						
061-390-019	TRANSFER IN - JUDICIAL CNT	168,701		-		-
061-390-032	TRANSFER IN - ENV. SERV.	32,044		-		-
061-390-010	TRANSFER FROM GENERAL			-	230,000	-
	* TRANSFERS REVENUE SUMM	200,746	-	-	230,000	-
061-399-999	**TOTAL REVENUE	3,455,801	3,473,580	3,637,827	3,776,474	3,613,211

Detailed Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
PRINCIPAL						
061-816-581	2004 GEN. OBLG. REFUNDING	290,000	195,000			
061-830-019	2001/02 SERIES TIME WARRA	5,686	5,686			
061-830-020	2002/03 SERIES TIME WARRA	36,999				
061-830-509	2003 TAX NOTES	1,205,000				
061-830-510	2004 TAX NOTES	80,000	80,000			
061-830-511	2005 TAX NOTES	305,000	175,000	175,000	175,000	
061-830-512	2006 TAX NOTES	270,000	270,000	155,000	155,000	155,000
061-830-513	C.O. SERIES 2007-JAIL EXPANSION		200,000	250,000	250,000	300,000
061-830-514	2007 TAX NOTES	50,000	370,000	385,000	385,000	405,000
061-830-515	C.O. SERIES 2008-JUDICIAL CNTR		505,000	525,000	525,000	545,000
061-830-516	2008 TAX NOTES		410,000	425,000	425,000	440,000
061-830-517	2009 TAX NOTES			320,000	320,000	330,000
061-830-518	2010 TAX NOTES					110,000
	* PRINCIPAL SUMMARY	2,242,685	2,210,686	2,235,000	2,235,000	2,285,000
INTEREST						
061-857-581	INT - 2004 GEN OBLG. REFUN	16,250	6,825			
061-873-019	INT - 2001/02 SERIES T/W	512	256			
061-873-020	INT - 2002/03 SERIES T/W	1,622				
061-873-509	INT - 2003 TAX NOTES	14,309				

DEBT SERVICE (CONTINUED)

Detailed Expenditures (continued)

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
061-873-510	INT - 2004 TAX NOTES	5,400	2,800			
061-873-511	INT - 2005 TAX NOTES	20,895	11,288	5,688	5,688	
061-873-512	INT - 2006 TAX NOTES	31,875	21,750	11,625	11,625	5,813
061-873-513	INT - CO SERIES 2007-JAIL	788,191	788,191	780,191	780,191	770,191
061-873-514	INT - 2007 TAX NOTES	99,619	105,675	84,400	84,400	69,000
061-873-515	INT - CO SERIES 2008-JUDICI	218,732	405,894	385,694	385,694	364,694
061-873-516	INT - 2008 TAX NOTES		79,688	65,338	65,338	50,463
061-873-517	INT - 2009 TAX NOTES			58,130	58,130	51,630
061-873-518	INT - 2010 TAX NOTES					11,745
	* INTEREST SUMMARY	1,197,405	1,422,366	1,391,065	1,391,065	1,323,535
OTHER						
061-890-690	BOND FEES	2,000	2,500	2,500	4,000	3,000
061-999-999	** TOTAL EXPENDITURES	3,442,090	3,635,552	3,628,565	3,630,065	3,611,535

STATEMENT OF LEGAL DEBT LIMITS

**As of October 1, 2010 - the beginning of this budget year -
the County's outstanding debt obligation (principal and
interest) totals \$45,526,791**

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.

2009 Assessed valuation of Real Property: \$ 1,864,972,789

Debt Limit (25% of above value): \$ 466,243,197

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 assessed valuation.

2010 Assessed valuation of all property (real, personal, mineral): \$ 2,617,276,912

Debt Limit (5% of above value): \$ 130,863,846

USE OF DEBT OBLIGATIONS

Cetificates of Obligation

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

Series 2004: Represents General Obligation Refunding Bonds which were issued in 2004 in the amount of \$1,275,000 to retire older debts, Time Warrants and other bank notes with less favorable interest rates. \$485,000 in principal remains and is scheduled to mature in 2009.

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

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

Time Warrants

2002 Series: Issuing Time Warrants was once the most common method of financing smaller projects and capital improvements. Polk County has replaced this method with the use of Tax Notes. The 2002 Series of Time Warrants were originally issued to finance the purchase of Road & Bridge Equipment. This last remaining time warrant balance will be retired in this budget year.

Tax Notes

2003 Series: \$3,060,000 was issued in FY2003 for Permanent Road Improvement in the four County Precincts. The series was retired with the final payment made in FY08.

2004 Series: \$805,000 issued to reimburse the General and Road & Bridge Funds for the purchase of patrol vehicles as a part of the Sheriff's Dept. annual vehicle replacement program, for road maintenance equipment and for the repair of county buildings.

2005 Series: \$1,255,000 issued to reimburse the General & Road & Bridge Funds for the purchase of an internet server, Sheriff's Dept. vehicles, road maintenance equipment, road and bridge improvements, and renovations at the Law Enforcement Center and M.G. Reily Building.

2006 Series: This Tax Note Series was split into two parts (A & B) for purchase by local banks in the amount of \$560,000 each for a total of \$1,120,000. The Tax Notes were issued to reimburse the General and Road & Bridge Funds for the purchase of patrol vehicles, other departmental vehicles, mainframe computer hardware, road & bridge maintenance equipment, county building repairs & renovations and road, bridge & culvert improvements.

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.

USE OF DEBT OBLIGATIONS (CONTINUED)

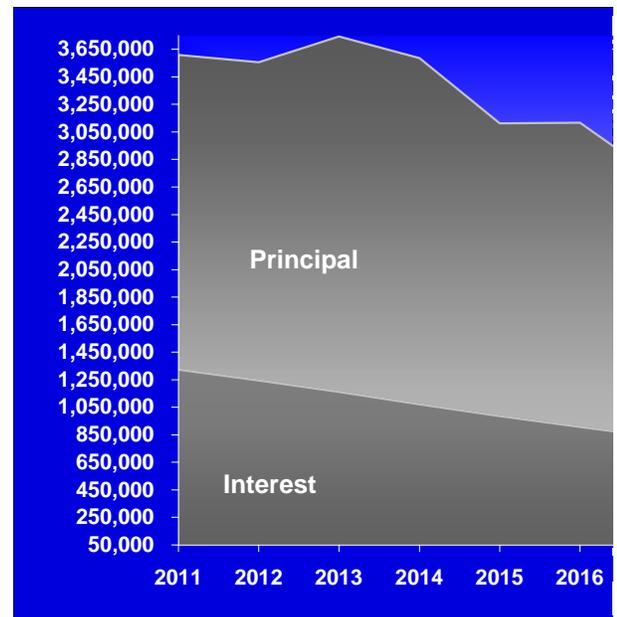
Tax Notes (continued)

- 2008 Series: This Tax Note series was issued in the amount of \$2,210,000 in August of 2008 to reimburse the General, Road & Bridge and Aging Funds for capital purchases made from fund balance during the fiscal year. Approximately \$517,380 of this issue was used to complete major renovations to the County's Office Annex. \$713,634 represents capital purchases of vehicles and communications upgrades for the Sheriff's Department. \$84,562 of the total represented the County's 25% cost share of a federal grant for major culvert/bridge repairs and another \$434,871 is attributable to Road & Bridge improvement projects and equipment acquisition. Other smaller building improvements, the purchase of a meal delivery van for the senior nutrition program and \$10,000 for the District Clerk's records imaging make up the balance of the issue.
- 2009 Series: This Tax Note series was issued in the amount of \$2,525,000 in August, 2009 to reimburse the General Fund and Road & Bridge Funds for capital purchases made from fund balances during Fiscal Year 2009. \$459,377 of this issue represents the County's purchase and renovation of property and building for the relocation of the County's Maintenance Department (Engineering & Custodial) to a facility centrally located within the County. The improved facility will provide office and shop space for the Maintenance Dept., along with climate controlled records storage for the County, fleet maintenance for county vehicles 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 patrol vehicles for the Sheriff's Department, 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, along with \$10,000 for laptop computers, software and printers in the District Attorney's office and \$4,800 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 Center.
- 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.

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

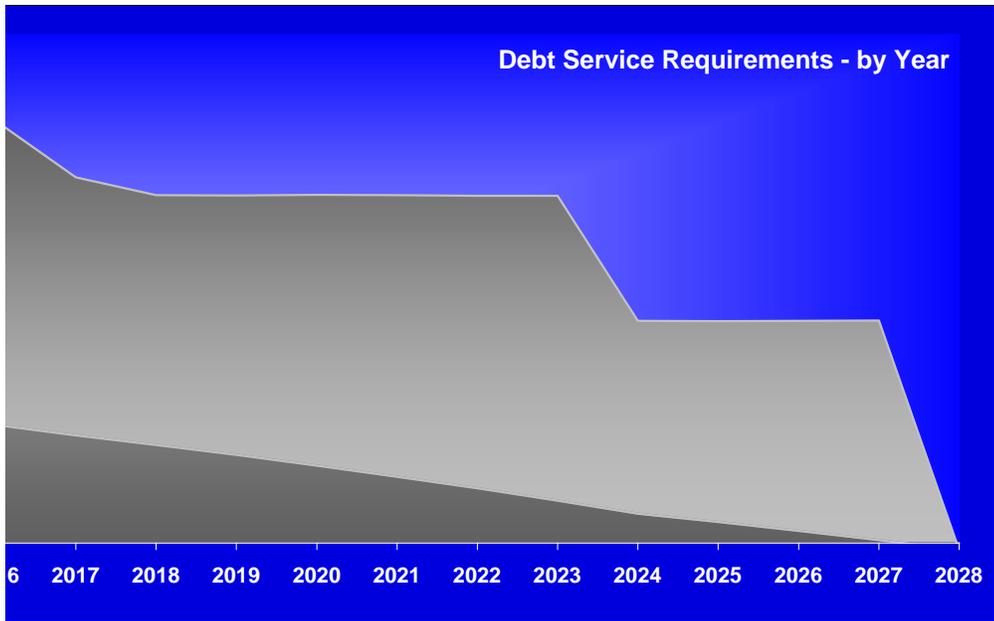
DEBT SERVICE REQUIREMENT (BY YEAR)

		2011	2012	2013	2014	2015	2016
<u>CERTIFICATES OF OBLIGATION</u>							
2007 SERIES - Certif. of Obligation Jail Expansion	Principal	300,000	400,000	600,000	950,000	975,000	1,015,000
	Interest	770,191	758,191	742,191	720,441	685,291	648,729
2008 SERIES - Certif. of Obligation Judicial Center	Principal	545,000	570,000	590,000	615,000	640,000	665,000
	Interest	364,694	342,894	320,094	296,494	271,894	246,294
Subtotal - Principal		845,000	970,000	1,190,000	1,565,000	1,615,000	1,680,000
Subtotal - Interest		1,134,885	1,101,085	1,062,285	1,016,935	957,185	895,023
<u>TAX NOTES</u>							
SERIES 2005 TAX NOTES	Principal						
	Interest						
SERIES A & B 2006 TAX NOTES	Principal	155,000					
	Interest	5,813					
SERIES 2007 TAX NOTES	Principal	405,000	420,000	440,000	460,000		
	Interest	69,000	52,800	36,000	18,400		
SERIES 2008 TAX NOTES	Principal	440,000	460,000	475,000			
	Interest	50,463	35,063	17,813			
SERIES 2009 TAX NOTES	Principal	330,000	345,000	360,000	375,000	390,000	405,000
	Interest	51,630	44,880	36,930	27,555	24,000	8,100
SERIES 2010 TAX NOTES	Principal	110,000	115,000	115,000	115,000	120,000	125,000
	Interest	11,745	11,200	9,475	7,750	5,838	3,694
Subtotal - Principal		1,440,000	1,340,000	1,390,000	950,000	510,000	530,000
Subtotal - Interest		188,650	143,943	100,218	53,705	29,838	11,794
Total - Principal		2,285,000	2,310,000	2,580,000	2,515,000	2,125,000	2,210,000
Total - Interest		1,323,535	1,245,028	1,162,503	1,070,640	987,023	906,816
TOTAL ANNUAL DEBT SERVICE REQUIREMENTS		3,608,535	3,555,028	3,742,503	3,585,640	3,112,023	3,116,816



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

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



DEBT SERVICE (CONTINUED)

2026	2027	2028	TOTAL
1,525,000	1,595,000	-	18,550,000
137,280	70,180	-	8,308,726
		-	9,090,000
		-	2,758,619
1,525,000	1,595,000	-	27,640,000
137,280	70,180	-	11,067,345
			-
			-
			155,000
			5,813
			1,725,000
			176,200
			1,375,000
			103,338
			2,205,000
			193,095
			830,000
			51,001
-	-		6,290,000
-	-		529,446
1,525,000	1,595,000	-	33,930,000
137,280	70,180	-	11,596,791
1,662,280	1,665,180	-	45,526,791

DEBT MANAGEMENT AND ADMINISTRATION

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

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

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

OTHER FUNDS - SUMMARY

By Category

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
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REVENUE SOURCES (BY TYPE)

TAX REVENUE (HOTEL/MOTEL)	\$ 34,981	\$ 32,513	\$ 33,000	\$ 29,874	\$ 24,000
LICENSE & PERMITS					
FINES & FORFEITURES	134,104	38,124	-	26,870	-
FEDERAL/STATE FUNDING	1,653,673	8,406,852	246,619	613,892	264,100
CHARGES FOR SERVICES / FEES	459,175	410,062	398,900	363,192	356,450
INTEREST	1,029,149	261,207	3,800	95,340	3,500
OTHER (INCL. NON-GOVT GRANTS)	458,409	325,635	224,595	215,463	189,851
LOAN PROCEEDS	10,135,958	-	-	1,107	-
	13,905,448	9,474,392	906,914	1,345,739	837,901

By Fund (with Beginning & Ending Balances)

HOTEL TAX

BEGINNING FUND BALANCE	\$25,383	\$24,306	\$18,595	\$11,143	\$10,489
REVENUES	34,981	32,513	33,000	29,874	24,000
TOTAL AVAILABLE FUNDS	60,364	56,819	51,595	41,017	34,489
EXPENDITURES	36,058	45,676	33,000	28,098	24,000
ENDING FUND BALANCE	\$24,306	\$11,143	\$18,595	\$12,919	\$10,489

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

JUSTICE COURT TECHNOLOGY

BEGINNING FUND BALANCE	104,927	126,134	130,968	128,606	120,276
REVENUES	27,951	28,340	25,400	20,862	21,700
TOTAL AVAILABLE FUNDS	132,878	154,474	156,368	149,468	141,976
EXPENDITURES	6,745	25,868	25,400	29,107	21,700
ENDING FUND BALANCE	\$126,134	\$128,606	\$130,968	\$120,361	\$120,276

Fund balance as a % of expenditures 1870.13% 497.16% 515.62% 413.51% 554.27%

JUDICIAL CENTER CONSTRUCTION

BEGINNING FUND BALANCE	-	9,655,080	9,564,813	9,526,710	6,759,449
REVENUES	10,453,467	78,896	-	17,154	-
TOTAL AVAILABLE FUNDS	10,453,467	9,733,977	9,564,813	9,543,864	6,759,449
EXPENDITURES	836,700	166,955	-	2,824,727	-
ENDING FUND BALANCE	\$9,616,767	\$9,567,022	\$9,564,813	\$6,719,137	\$6,759,449

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

CONSTRUCTION FUND (JAIL EXPANSION)

BEGINNING FUND BALANCE	18,310,433	18,254,485	17,039,884	17,039,884	7,152,576
REVENUES	830,759	174,006	-	75,095	-
TOTAL AVAILABLE FUNDS	19,141,192	18,428,491	17,039,884	17,114,979	7,152,576
EXPENDITURES	886,706	1,637,373	-	9,715,087	-
ENDING FUND BALANCE	\$18,254,485	\$16,791,118	\$17,039,884	\$7,399,892	\$7,152,576

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
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JUSTICE COURT BUILDING SECURITY

BEGINNING FUND BALANCE	8,738	15,348	18,832	19,436	18,832
REVENUES	6,610	6,945	6,500	5,004	5,200
TOTAL AVAILABLE FUNDS	15,348	22,292	25,332	24,440	24,032
EXPENDITURES	-	2,856	6,500	838	5,200
ENDING FUND BALANCE	\$15,348	\$19,436	\$18,832	\$23,602	\$18,832

Fund balance as a % of expenditures **#DIV/0!** **289.72%** **2816.47%** **362.15%**

SECURITY (COURTHOUSE)

BEGINNING FUND BALANCE	(4,737)	226	9,858	7,923	9,858
REVENUES	68,944	70,748	69,897	68,778	69,390
TOTAL AVAILABLE FUNDS	64,207	70,975	79,755	76,701	79,248
EXPENDITURES	63,982	63,050	69,897	71,173	69,390
ENDING FUND BALANCE	\$225	\$7,925	\$9,858	\$5,528	\$9,858

Fund balance as a % of expenditures **0.35%** **12.57%** **14.10%** **7.77%** **14.21%**

HISTORICAL COMMISSION

BEGINNING FUND BALANCE	\$390,475	\$381,987	\$387,846	\$387,920	\$387,846
REVENUES	20,565	10,574	-	10,159	-
TOTAL AVAILABLE FUNDS	411,040	392,561	387,846	398,079	387,846
EXPENDITURES	29,053	4,640	-	3,854	-
ENDING FUND BALANCE	\$381,987	\$387,920	\$387,846	\$394,225	\$387,846

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

COLLEGE / COMMERCE CENTER

BEGINNING FUND BALANCE	-	-	-	15,000	-
REVENUES	-	28,120	-	-	-
TOTAL AVAILABLE FUNDS	-	28,120	-	15,000	-
EXPENDITURES	-	13,120	-	15,000	-
ENDING FUND BALANCE	\$0	\$15,000	\$0	\$0	\$0

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

WASTE MANAGEMET

BEGINNING FUND BALANCE	\$32,045	\$0	\$0	\$0	\$0
REVENUES	195,902	148,421	135,000	138,900	140,000
TOTAL AVAILABLE FUNDS	227,947	148,421	135,000	138,900	140,000
EXPENDITURES	227,947	148,421	135,000	138,900	140,000
ENDING FUND BALANCE	\$1	\$0	\$0	\$0	\$0

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
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FEMA DISASTER

BEGINNING FUND BALANCE	-	-	-	216,729	-
REVENUES	610,886	6,914,952	-	-	-
TOTAL AVAILABLE FUNDS	610,886	6,914,952	-	216,729	-
EXPENDITURES	494,050	6,817,784	-	23,545	-
ENDING FUND BALANCE	\$116,836	\$97,167	\$0	\$193,185	\$0

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

GRANT FUND

BEGINNING FUND BALANCE	5,948	-	-	16,096	-
REVENUES	828,375	1,152,826	-	287,064	-
TOTAL AVAILABLE FUNDS	834,323	1,152,826	-	303,160	-
EXPENDITURES	826,594	1,152,912	-	287,064	-
ENDING FUND BALANCE	\$7,729	(\$86)	\$0	\$16,096	\$0

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

LAW LIBRARY

BEGINNING FUND BALANCE	42,843	-	49,267	49,972	49,267
REVENUES	15,020	14,509	14,600	15,170	14,800
TOTAL AVAILABLE FUNDS	57,863	14,509	63,867	65,142	64,067
EXPENDITURES	12,211	10,190	14,500	12,389	14,800
ENDING FUND BALANCE	\$45,652	\$4,320	\$49,367	\$52,754	\$49,267

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

DISTRICT ATTORNEY SPECIAL

BEGINNING FUND BALANCE	1,112	-	(11,207)	1,378	-
REVENUES	21,047	49,524	25,000	35,224	25,000
TOTAL AVAILABLE FUNDS	22,159	49,524	13,793	36,602	25,000
EXPENDITURES	21,719	48,584	25,000	36,602	25,000
ENDING FUND BALANCE	\$440	\$940	(\$11,207)	(\$0)	\$0

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

DISTRICT ATTORNEY HOT CHECK

BEGINNING FUND BALANCE	(9,610)	-	13,652	14,007	13,652
REVENUES	12,484	11,276	11,500	7,988	8,000
TOTAL AVAILABLE FUNDS	2,874	11,276	25,152	21,995	21,652
EXPENDITURES	-	144	11,500	663	8,000
ENDING FUND BALANCE	\$2,874	\$11,133	\$13,652	\$21,332	\$13,652

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
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AGING SERVICES

BEGINNING FUND BALANCE	\$66,855	\$100,833	\$156,690	\$151,194	\$172,582
REVENUES	316,963	370,552	275,081	322,942	255,100
TOTAL AVAILABLE FUNDS	383,818	471,385	431,771	474,136	427,682
EXPENDITURES	282,986	320,191	275,078	321,938	255,100
ENDING FUND BALANCE	\$100,832	\$151,195	\$156,693	\$152,197	\$172,582
<i>Fund balance as a % of expenditures</i>	<i>35.63%</i>	<i>47.22%</i>	<i>56.96%</i>	<i>47.28%</i>	<i>67.65%</i>

COMMISSARY (SHERIFF)

BEGINNING FUND BALANCE	9,400	13,593	19,738	20,537	19,738
REVENUES	9,846	9,471	9,000	11,447	9,700
TOTAL AVAILABLE FUNDS	19,246	23,064	28,738	31,984	29,438
EXPENDITURES	5,652	2,529	9,000	3,406	9,700
ENDING FUND BALANCE	\$13,594	\$20,536	\$19,738	\$28,578	\$19,738
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				

DRUG FORFEITURE

BEGINNING FUND BALANCE	126,917	244,564	249,405	245,375	249,405
REVENUES	138,137	40,607	-	27,070	-
TOTAL AVAILABLE FUNDS	265,054	285,171	249,405	272,445	249,405
EXPENDITURES	20,491	39,796	-	8,448	-
ENDING FUND BALANCE	\$244,563	\$245,375	\$249,405	\$263,996	\$249,405
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				

PERMANENT SCHOOL

BEGINNING FUND BALANCE	379,847	282,382	383,627	412,791	383,627
REVENUES	14,889	33,430	1,150	882	1,150
TOTAL AVAILABLE FUNDS	394,736	315,812	384,777	413,673	384,777
EXPENDITURES	12,354	3,021	1,150	906	1,150
ENDING FUND BALANCE	\$382,382	\$312,791	\$383,627	\$412,766	\$383,627
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				

AVAILABLE SCHOOL

BEGINNING FUND BALANCE	227,343	227,697	219,746	219,908	219,746
REVENUES	126,553	118,268	117,243	114,970	117,243
TOTAL AVAILABLE FUNDS	353,896	345,965	336,989	334,878	336,989
EXPENDITURES	126,198	126,059	117,243	126,451	117,243
ENDING FUND BALANCE	\$227,698	\$219,906	\$219,746	\$208,426	\$219,746
<i>Fund balance as a % of expenditures</i>	<i>(not applicable for non-operational account groups)</i>				

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
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COUNTY CLERK RECORDS MANAGEMENT

BEGINNING FUND BALANCE	107,026	120,010	151,437	152,905	151,437
REVENUES	140,872	139,583	144,400	116,055	112,200
TOTAL AVAILABLE FUNDS	247,898	259,593	295,837	268,960	263,637
EXPENDITURES	127,887	106,688	144,400	111,234	112,200
ENDING FUND BALANCE	\$120,011	\$152,905	\$151,437	\$157,725	\$151,437
<i>Fund balance as a % of expenditures</i>	<i>93.84%</i>	<i>143.32%</i>	<i>104.87%</i>	<i>141.80%</i>	<i>134.97%</i>

COUNTY RECORDS MANAGEMENT

BEGINNING FUND BALANCE	(2,098)	(4,810)	8,996	194	8,996
REVENUES	27,030	34,739	29,718	30,753	29,718
TOTAL AVAILABLE FUNDS	24,932	29,929	38,714	30,947	38,714
EXPENDITURES	29,742	29,736	29,718	29,703	29,718
ENDING FUND BALANCE	(\$4,810)	\$194	\$8,996	\$1,244	\$8,996
<i>Fund balance as a % of expenditures</i>	<i>-16.17%</i>	<i>0.65%</i>	<i>30.27%</i>	<i>4.19%</i>	<i>30.27%</i>

DISTRICT CLERK RECORDS MANAGEMENT

BEGINNING FUND BALANCE	6,005	6,673	12,370	12,762	12,370
REVENUES	4,168	6,090	9,425	10,175	10,100
TOTAL AVAILABLE FUNDS	10,173	12,763	21,795	22,937	22,470
EXPENDITURES	3,500	-	9,425	19,795	10,100
ENDING FUND BALANCE	\$6,673	\$12,763	\$12,370	\$3,142	\$12,370
<i>Fund balance as a % of expenditures</i>	<i>190.66%</i>	<i>#DIV/0!</i>	<i>131.25%</i>	<i>122.48%</i>	<i>122.48%</i>

COUNTY & DISTRICT COURT TECHNOLOGY

BEGINNING FUND BALANCE	-	-	-	-	-
REVENUES	-	-	-	173	100
TOTAL AVAILABLE FUNDS	-	-	-	173	100
EXPENDITURES	-	-	-	-	100
ENDING FUND BALANCE	\$0	\$0	\$0	\$173	\$0
<i>Fund balance as a % of expenditures</i>					





HOTEL TAX

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)	25,383	24,306	18,595	11,143	10,489
011-318-140 HOTEL OCCUPANCY TAX	34,981	32,513	33,000	29,874	24,000
011-365-200 OTHER (Contrib.) REVENUE					
011-399-999 **TOTAL REVENUE	34,981	32,513	33,000	29,874	24,000

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
011-401-488	HOTEL TAX DISTRIBUTION	21,550	39,281	26,400	23,304	19,200
011-401-489	PRO-RATA HOTEL TAX SHARE	14,508	6,396	6,600	4,794	4,800
011-401-500	OTHER EXPENSE (from contrib.)					
011-999-999 **TOTAL EXPENDITURES		36,058	45,676	33,000	28,098	24,000



JUSTICE COURT TECHNOLOGY

Fund Description

The Justice Court Technology Fee was authorized by the state legislature for collection from September, 2001 through August 31, 2006 - a five year period. Subsequent legislative action repealed the end date for collection of this fee. The Fund, by statute is to be administered by the Commissioners Court 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	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)	104,927	126,134	130,968	128,606	120,276
013-340-800 Justice Court Technology Fees	27,951				
013-340-801 JUSTICE COURT TECH FEES - PCT. 1		7,813	7,500	6,469	6,900
013-340-802 JUSTICE COURT TECH FEES - PCT. 2		4,979	4,000	4,057	4,300
013-340-803 JUSTICE COURT TECH FEES - PCT. 3		13,616	12,000	8,512	8,700
013-340-804 JUSTICE COURT TECH FEES - PCT. 4		1,932	1,900	1,824	1,800
INTEREST					
**TOTAL REVENUE	27,951	28,340	25,400	20,862	21,700

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
013-450-503	NET DATA JP SOFTWARE MAINT.		17,655	19,420	19,420	20,974
013-451-350	JP1 Technology Expense	2,574	4,408	1,824	2,749	231
013-452-350	JP2 Technology Expense	824	2,339	1,017	3,741	144
013-453-350	JP3 Technology Expense	975	-	2,542	3,197	291
013-452-350	JP4 Technology Expense	2,371	1,466	598	-	60
**TOTAL EXPENDITURES		6,745	25,868	25,400	29,107	21,700



JUDICIAL CENTER CONSTRUCTION

Fund Description

This fund was created at the request of the County Auditor to be utilized to account for the construction of the Polk County Judicial Center and related activities for which the Series 2008 Certificates of Obligation were issued in the amount of \$10,120,000.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)		9,655,080	9,564,813	9,526,710	6,759,449
019-341-100 INTEREST-2007 C/O SERIES	162,031	78,896		17,154	
019-390-400 PROCEEDS FROM FUND BALANCE		-			-
019-390-408 PREMIUM ON CO'S	171,435	-			-
019-390-409 CO PROCEEDS	10,120,000	-			-
* TOTAL FUND REVENUE	10,453,467	78,896	-	17,154	-

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
019-465-550	ARCHITECT/ENG. FEE	283,204	148,743		70,868	
019-465-551	PRECONSTRUCTION EXPENSE	12,795	18,212			
019-465-552	CONST. MGR. FEE	94,553	-			
019-465-553	BOND ISSUE COSTS	284,116	-			
019-465-554	DISCOUNT - C/O ISSUE		-			
019-465-555	CONSTRUCTION COSTS		-		2,753,860	
019-700-061	TRANSFER TO DEBT SERVICE	162,031	-			
* TOTAL FUND EXPENSE		836,700	166,955	-	2,824,727	-



CONSTRUCTION FUND

Fund Description

This fund was created at the request of the County Auditor and will be utilized to account for activities of major capital projects. Currently, the fund relates to the Jail expansion project for which Series 2007 Certificates of Obligation were issued in the amount of \$19,000,000.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)	18,310,433	18,254,485	17,039,884	17,039,884	7,152,576
020-340-100 INTEREST-2007 C/O SERIES	830,759	174,006		75,095	
020-000-000 PROCEEDS-2007C/O SERIES					
* TOTAL FUND REVENUE	830,759	174,006	-	75,095	-

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
020-512-550	ARCHITECT/ENG. FEE	290,864	905,408		212,968	
020-512-551	PRECONSTRUCTION EXPENSE	62,904	153,945		400	
020-512-552	CONST. MGR. FEE	15,875	22,011		4,667	
020-512-553	BOND ISSUE COSTS		-			
020-512-554	DISCOUNT -2007 C/O ISSUE		-			
020-512-555	CONSTRUCTION COSTS	11,528	440,249		9,484,916	
020-512-556	LAND ACQUISITION	493,899	115,761		12,135	
020-512-573	CAPITAL OUTLAY	4,966				
020-700-061	TRANSFER TO DEBT SERVICE	6,670	-			
* TOTAL FUND EXPENSE		886,706	1,637,373	-	9,715,087	-



JUSTICE COURT BUILDING SECURITY

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
	Fund Balance (year beginning)	8,738	15,348	18,832	19,436	18,832
026-340-801	JP Court Bldg Security JP#1	1,993	2,054	1,900	1,576	1,700
026-340-802	JP Court Bldg Security JP#2	1,206	1,180	1,100	966	1,000
026-340-803	JP Court Bldg Security JP#3	2,827	3,240	3,000	2,018	2,000
026-340-804	JP Court Bldg Security JP#4	584	471	500	444	500
	INTEREST					
	* TOTAL FUND REVENUE	6,610	6,945	6,500	5,004	5,200

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
026-580-456	JP#2 SECURITY EXPENSES	-	-			1,567
026-580-457	JP#3 SECURITY EXPENSES	-	-			2,567
026-580-458	JP#4 SECURITY EXPENSES	-	-			1,067
	Sub-Total : Operating	-	-	-	-	5,200
026-580-572	JP#2 CAPITAL OUTLAY	-	2,856	1,733	838	
026-580-573	JP#3 CAPITAL OUTLAY	-	-	3,633		
026-580-574	JP#4 CAPITAL OUTLAY	-	-	1,133		
	Sub-Total : Capital Outlay	-	2,856	6,500	838	-
	* TOTAL FUND EXPENSE	-	2,856	6,500	838	5,200



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		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
	Fund Balance (year beginning)	(4,737)	226	9,858	7,923	9,858
027-340-010	TRANSFER FROM GENERAL	26,649	29,750	29,597	33,297	34,940
027-340-400	COUNTY CLERK FEES	16,099	14,360	15,000	13,357	13,250
027-340-700	DISTRICT CLERK FEES	5,101	4,802	5,000	5,628	5,200
027-340-800	JP #1-#4 FEES	20,974				
027-340-801	JP #1 Security Fees		6,364	5,800	4,861	5,200
027-340-802	JP #2 Security Fees		3,749	3,400	3,052	3,200
027-340-803	JP #3 Security Fees		10,282	9,700	6,406	6,600
027-340-804	JP #4 Security Fees		1,441	1,400	1,071	1,000
027-342-566	MISCELLANEOUS	121				
027-360-100	DEPOSITORY INTEREST					
027-390-400	TAX NOTES PROCEEDS				1,107	
	**TOTAL REVENUES	68,944	70,748	69,897	68,778	69,390

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
027-580-105	SALARIES - BAILIFFS	32,338	33,115	33,133	33,115	33,133
027-580-108	SALARIES / PART-TIME	9,552	9,088	9,500	13,238	9,500
027-580-120	CERTIFICATE PAY		-	-	-	1,200
027-580-200	LONGEVITY	720	780	840	840	900
027-580-201	SOCIAL SECURITY	3,243	3,157	3,326	3,586	3,422
027-580-202	GROUP INSURANCE	6,750	6,994	7,143	6,413	7,618
027-580-203	RETIREMENT	3,737	4,010	4,593	5,016	4,949
027-580-204	WORKERS COMPENSATION	112	86	110	66	53
027-580-206	UNEMPLOYMENT INSURANCE	98	65	53	58	60
	Sub-Total : Personnel	56,550	57,295	58,697	62,330	60,835
027-580-300	UNIFORMS	877	1,005	850	486	1,005
027-580-315	OFFICE SUPPLIES	272	349	400	136	400
027-580-423	MOBILE PHONES/PAGER	825	861	850	1,023	850
027-580-427	TRAVEL/TRAINING	1,767	80	2,500	2,351	2,500
027-580-495	SECURITY EXPENSES	3,691	3,460	3,800	3,739	3,800
	Sub-Total : Operating	7,431	5,755	8,400	7,736	8,555
027-580-573	CAPITAL PURCHASES			2,800	1,107	-
	Sub-Total : Operating	-	-	2,800	1,107	-
	**TOTAL EXPENSES	63,982	63,050	69,897	71,173	69,390



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	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)	390,475	381,987	387,846	387,920	387,846
028-318-140 HOTEL/MOTEL TAX	5,000	5,000		5,000	
028-342-105 WEBSTER TRUST / SALARY REIMB.		-			
028-360-100 DEPOSITORY INTEREST	12,610	3,120		767	
* TAX/INT REVENUE SUMMARY	17,610	8,120	-	5,767	-
028-367-100 CONTRIBUTIONS	2,905	2,454		4,329	
028-342-200 WEBSTER TRUST REIMBURSEMENT		-			
083-347-100 WEBSTER TRUST CONTRIB		-			
028-367-200 POLK COUNTY CONTRIBUTION		-			
* CONTRIBUTIONS REVENUE SUMMARY	2,905	2,454	-	4,329	-
028-370-010 DUE FROM GENERAL FUND	-	-	-	-	-
028-370-500 Miscellaneous Income	50	-		62	
083-370-032 TRANSFERS FROM OTHER FUNDS		-		-	
OTHER REVENUE	50	-	-	62	-
**TOTAL REVENUES	20,565	10,574	-	10,159	-

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
083-662-010	TRANSFER TO GENERAL					
083-662-108	SALARIES - PART TIME					
083-662-204	WORKERS COMPENSATION					
	Sub-Total : Personnel	-	-	-	-	-
083-662-334	WEBSTER OPERATING					
028-661-334	OPERATING EXPENSE	29,053	4,640		3,854	
	Sub-Total : Operating	29,053	4,640	-	3,854	-
028-661-531	CAPITAL PROJECTS - BUILDING					
	Sub-Total : Capital Outlay	-	-	-	-	-
	**TOTAL EXPENDITURES	29,053	4,640	-	3,854	-



COLLEGE & COMMERCE CENTER

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)			15,000	
030-341-100 INTEREST				
030-367-100 CONTRIBUTIONS	28,120			
030-367-200 EDA GRANT FUNDS				
030-370-500 MISCELLANEOUS				
* TOTAL FUND REVENUE	-	28,120	-	-

Detail Expenditures

Account #	Account Name	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
030-651-435	PUBLISHING				
030-651-550	ARCHITECT/ENG. FEE				
030-651-551	PRECONSTRUCTION EXPENSE	13,120		15,000	
030-651-552	CONST. MGR. FEE				
030-651-555	CONSTRUCTION COSTS				
* TOTAL FUND EXPENSE		-	13,120	-	15,000



Santek Environmental

WASTE MANAGEMENT

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)	32,045				
032-344-601 SANTEK CONTRACT PYMTS.	195,902	148,421	135,000	138,900	140,000
** TOTAL REVENUES	195,902	148,421	135,000	138,900	140,000

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
032-700-010	TRANSFER TO GENERAL FUND	195,902	148,421	135,000	138,900	140,000
032-700-061	TRANSFER TO DEBT (POST CL	32,044				
	Sub-Total : Capital Outlay	227,947	148,421	135,000	138,900	140,000
* EXP SUMMARY - WASTE MGMT		227,947	148,421	135,000	138,900	140,000



FEMA DISASTER

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)				216,729	
034-330-100 OTHER FEMA REVENUES		51,384			
034-330-105 HURRICANE RITA-COUNTY					
034-330-610 GENERAL FEMA - REIMB.		6,666,805			
034-330-621 PCT #1 FEMA REVENUES		40,516			
034-330-622 PCT #2 FEMA REVENUES		76,781			
034-330-623 PCT #3 FEMA REVENUES		31,873			
034-330-624 PCT #4 FEMA REVENUES		34,615			
034-330-627 CHS FEMA REVENUES		-			
034-330-651 AGING FEMA REVENUE		5,578			
034-330-694 HURR. IKE DISASTER REIMB.	582,216	7,400			
034-330-695 HURR. GUSTAV DISASTER REI	28,670	-			
*TOTAL FUND REVENUE	610,886	6,914,952	-	-	-

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
034-694-105	SALARIES	257,102	25,143			
034-694-108	SALARIES - PART TIME	26,243	277,188			
034-694-201	SOCIAL SECURITY	21,552	23,023			
034-694-202	GROUP INSURANCE		1,734			
034-694-203	RETIREMENT	26,064	2,390			
034-694-204	WORKERS COMPENSATION	6,212	3,986			
034-694-206	UNEMPLOYMENT	520	679			
	SALARIES & BENEFITS SUMMA	337,693	334,143	-	-	-
034-694-339	CONSTRUCTION	8,900				
034-694-427	MILEAGE REIMB - DEBRIS MONITORS/OTHER		66,990			
034-694-489	DEBRIS REMOVAL		6,131,025			
034-694-490	PROJECT EXPENDITURES	82	-			
034-694-491	COUNTY DISASTER EXP (GEN)	77,368	204,996			
034-694-543	VFD DISASTER EXPENSES		50,712			
034-694-544	AGING DISASTER EXPENSE	17,418	-			
034-694-621	PCT. #1 DISASTER EXPENSES	9,000	6,299			
034-694-622	PCT. #2 DISASTER EXPENSES	12,627	20,792			
034-694-623	PCT. #3 DISASTER EXPENSES	7,519	2,827		23,545	
034-694-624	PCT. #4 DISASTER EXPENSES	4,737				
034-695-110	HURRICANE RITA-COMMUNITY					
034-695-999	HURR. GUSTAV DISASTER EXP	18,705				
034-700-010	TRANSFER TO GENERAL FUND					
034-700-015	TRANSFER TO ROAD & BRIDGE					
	**TOTAL FUND EXPENDITURE	494,050	6,817,784	-	23,545	-



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	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)	5,948			16,096	
035-331-100 DISASTER PROJECT (DRS)	655,597	235,022		4,178	
035-331-200 FLOOD DISASTER PROJECT	170,997	175,274			
035-331-201 DISASTER RELIEF GRANT 216280		17,237		75,767	
035-331-300 HOME PROGRAM #1000762	1,781	675,113			
035-331-400 MEMORIAL POINT SEWER (TCDP)		50,180		207,120	
**TOTAL REVENUE	828,375	1,152,826	-	287,064	-

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
035-409-590	Construction Expenditures					
035-409-600	DISASTER PROJECT (DRS)	655,597	235,022		4,178	
035-409-601	FLOOD PROJECT	170,997	175,274			
035-409-602	HOME PROGRAM #1000762		674,838			
035-409-603	MEMORIAL POINT SEWER (TCDP)		50,180		207,120	
035-409-612	DISASTER RELIEF GRANT 216280		17,598		75,767	
	**TOTAL EXPENDITURES	826,594	1,152,912	-	287,064	-

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



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		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
	Fund Balance (year beginning)	42,843		49,267	49,972	49,267
040-340-400	COUNTY COURT FEES	2,990	2,970	3,200	3,230	3,300
040-340-700	DISTRICT COURT FEES	11,000	11,355	11,100	11,940	11,500
	* COURT FEES REVENUE SUMM	13,990	14,325	14,300	15,170	14,800
040-360-100	DEPOSITORY INTEREST	1,030	184	300		-
	* INTEREST REVENUE SUMMA	1,030	184	300	-	-
	**TOTAL REVENUES	15,020	14,509	14,600	15,170	14,800

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
040-650-334	OPERATING EXPENSE	12,211	10,190	14,500	12,389	14,800
	Sub-Total : Operating	12,211	10,190	14,500	12,389	14,800
040-650-573	CAPITAL OUTLAY		-		-	
	Sub-Total : Capital Outlay	-	-	-	-	-
	** TOTAL EXPENDITURES	12,211	10,190	14,500	12,389	14,800



DISTRICT ATTORNEY SPECIAL

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
	Fund Balance (year beginning)	1,112		(11,207)	1,378	
048-333-300	STATE MONIES		-	25,000		
048-333-400	LEOSE INVESTIG. TRAINING	814	800		774	
048-342-400	SALARY SUPPLEMENT REIMB.	20,177	48,723		34,450	25,000
048-342-566	UNEMPLOYMENT REIMB	56	-			
	*TOTAL FUND REVENUE	21,047	49,524	25,000	35,224	25,000

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
048-476-105	SALARY SUPP/BENEFITS	19,464	48,584	25,000	34,450	25,000
048-476-334	INVESTIGATOR TRAVEL/TRAIN	2,255	-		2,152	
	*TOTAL FUND EXPENSE	21,719	48,584	25,000	36,602	25,000



DISTRICT ATTORNEY HOT CHECK

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)	(9,610)		13,652	14,007	13,652
049-340-600 FEES	12,484	11,276	11,500	7,988	8,000
049-342-400 SALARY SUPP/REFUND					
049-342-566 REFUND - UNEMPLOYMENT					
* TOTAL FUND REVENUE	12,484	11,276	11,500	7,988	8,000

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
049-476-105	SALARY SUPP/BENEFITS					
049-476-334	OPERATING	-	144	11,500	663	8,000
* TOTAL FUND EXPENSE		-	144	11,500	663	8,000



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 Senior Centers located in Livingston, Onalaska and Corrigan. In 2007, the County consolidated its food preparation services into one kitchen facility located at the Office Annex in Livingston under the supervision of the Social Services Department. Prepared meals are delivered to the Senior Centers.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)	66,855	100,833	156,690	151,194	172,582
051-330-051 AGRI-GRANT MONIES		22,277	15,000	23,814	20,000
051-330-451 DETCOG REIMBURSEMENT		1,699	-	27	-
051-339-110 TITLE III B SENIOR CENTER	7,550	14,903	6,410	6,668	4,100
051-339-120 TITLE III C1 CONGREGATE MEALS	43,279	68,085	45,000	69,093	55,000
051-339-130 TITLE III C2 HOME DELIVERY MEALS	70,226	65,660	50,000	71,659	60,000
051-339-140 TITLE XX - DHS	67,437	105,377	100,000	114,569	95,000
051-339-150 TITLE III B TRANSPORTATION				82	
051-339-155 TITLE III D					
051-339-156 TITLE III F					
051-339-160 U S D A					
051-339-170 POLK COUNTY SUBSIDY	85,000	60,000	31,690		-
051-339-180 EFSP - National Board	4,670	11,550	5,209	5,667	5,000
051-339-185 HOME DELIVERY CONTRIBUTIONS	260	-	-	25	-
051-339-190 LIVINGSTON CONTRIBUTIONS	5,067	3,236	2,893	3,428	3,000
051-339-193 CORRIGAN CONTRIBUTIONS	2,629	2,672	2,422	3,287	3,000
051-339-195 ONALASKA CONTRIBUTIONS	13,322	11,869	11,457	10,942	10,000
051-342-440 UTILITY REIMBURSEMENT	-	-	-		-
051-360-100 DEPOSITORY INTEREST		-	-		-
051-342-566 REFUND - UNEMPLOYMENT	295	-	-		-
051-360-150 MISC. REVENUES / REFUNDS	1,272	3,227	-	13,680	-
051-370-010 AGRI-GRANT MATCH			5,000		-
051-390-409 LOAN PROCEEDS	15,958				-
** TOTAL REVENUES	316,963	370,552	275,081	322,942	255,100

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
051-645-105	SALARIES	71,615	94,895	99,477	90,371	101,497
051-645-108	SALARIES / PART-TIME	56,216	28,313	11,843	5,736	6,646
051-645-200	LONGEVITY PAY	1,860	2,220	1,560	1,380	1,620
051-645-201	SOCIAL SECURITY	9,825	9,496	8,635	7,293	8,397
051-645-202	GROUP INSURANCE	15,536	24,361	28,572	23,027	30,473
051-645-203	RETIREMENT	11,416	11,683	11,925	10,338	12,143
051-645-204	WORKER'S COMPENSATION	1,296	1,180	1,046	407	947
051-645-206	UNEMPLOYMENT COMPENSATION	290	195	138	119	148
	Sub-Total : Personnel	168,053	172,342	163,197	138,672	161,872

(Continued)

AGING SERVICES (CONT.)

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
051-645-315	OFFICE SUPPLIES	2,517	3,681	1,000	976	-
051-645-330	VAN GAS/ OIL	3,180	4,346	4,473	6,081	4,000
051-645-331	COUNTY CAR OIL/GAS	5,063	-	-		-
051-645-332	MAINTENANCE - CUSTODIAL S	231	94	-		-
051-645-333	RAW FOOD	56,975	35,150	65,000	62,141	57,960
051-645-334	FOOD DELIVERY				34,200	
051-645-340	FEMA FOOD RELATED ITEMS		9,955	5,209	4,372	5,000
051-645-343	PAPER GOODS/SUPPLIES	16,908	14,492	16,454	13,181	8,590
051-645-344	KITCHEN SUPPLIES	5,884	752	610	5,327	2,000
051-645-350	MAINTENANCE - BLDG.		-		3,000	
051-645-351	EQUIPMENT MAINT/REPAIR		2,299	-		-
051-645-353	COMPUTER SOFTWARE EXP.	140	2,935	-		-
051-645-360	RAW FOOD - AGRI GRANT		8,831	5,000	24,288	12,179
051-645-361	PAPER GOODS/PCKG AGRI GRANT		6,626	5,000		-
051-645-362	VAN GAS/ OIL AGRI GRANT		1,206	5,000	1,556	-
051-645-396	STATE NUTRITIONIST GUIDE	1,500	-	-	2,595	1,000
051-645-419	CABLE TV	277	-	-		-
051-645-420	TELEPHONE EXPENSE	861	1,171	1,135	628	1,500
051-645-427	TRAVEL - SEMINARS	753	1,137	1,000	79	-
051-645-440	ELECTRICITY	2,991	-	-		-
051-645-441	GAS/ HEAT		-	-		-
051-645-442	WATER		-	-		-
051-645-443	GARBAGE & SEWER		-	-		-
051-645-454	AUTO REPAIRS	1,695	2,183	1,000	687	1,000
051-645-463	STORAGE- EQUIPMENT LEASE				872	
051-645-470	COUNTY SUBSIDY EXPENSES		256	1,000	460	
	Sub-Total : Operating	98,975	95,113	111,881	160,442	93,228
051-645-572	EQUIPMENT		2,265	-		-
051-645-573	CAPITAL OUTLAY	15,958	50,470	-	22,824	-
	Sub-Total : Capital Outlay	15,958	52,735	-	22,824	-
051-999-990	** TOTAL EXPENDITURES	282,986	320,191	275,078	321,938	255,100



COMMISSARY (SHERIFF)

Fund Description

This fund was created by budget amendment in FY2006 and is utilized, by statute, for the accounting of monies received from and for the benefit of inmates of the County Jail. This fund is not performance related.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
	Fund Balance (year beginning)	9,400	13,593	19,738	20,537	19,738
056-367-135	COMMISSION ON COMMISSAR	9,363	9,471	9,000	11,447	9,700
056-367-426	WORK RELEASE PROGRAM	295				
056-367-512	REFUNDS / REIMB	187				
	* TOTAL FUND REVENUE	9,846	9,471	9,000	11,447	9,700

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
056-512-491	INMATE SUPPLIES	5,652	2,529	9,000	3,406	9,700
056-700-010	TRANSFER TO GENERAL					
	* TOTAL FUND EXPENSE	5,652	2,529	9,000	3,406	9,700



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		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
	Fund Balance (year beginning)	126,917	244,564	249,405	245,375	249,405
090-340-200	SHERIFF'S ACCOUNT	101,880	27,396		18,403	
090-340-600	DISTRICT ATTORNEY ACCT.	31,848	10,728		7,872	
090-340-700	CONSTABLES ACCT.	375			595	
090-342-476	REIMB/REFUND - D.A.	811	1,657			
090-360-100	DEPOSITORY INTEREST	3,222	826		199	
	* TOTAL FUND REVENUE	138,137	40,607	-	27,070	-

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
090-476-100	SALARIES/BENEFITS - D.A.					
090-476-499	DIST. ATTY. ACCOUNT	8,795	15,714		3,080	
090-552-499	CONSTABLE PCT. 2 ACCT.				368	
090-560-499	SHERIFF'S ACCOUNT	11,695	24,082		5,000	
	* TOTAL FUND EXPENSE	20,491	39,796	-	8,448	-



PERMANENT SCHOOL

Fund Description

This fund is used to account for mineral lease revenue derived from property awarded in Texas Land Grants to be held for the benefit of schools within the county. Any funds to be distributed to the schools are transferred to the Available School Fund for that purpose.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
	Fund Balance (year beginning)	379,847	282,382	383,627	412,791	383,627
091-360-100	DEPOSITORY INTEREST	14,889	3,119		882	
091-370-200	MINERAL ROYALTIES		30,311	1,150		1,150
	* TOTAL FUND REVENUE	14,889	33,430	1,150	882	1,150

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
091-700-092	TRANSFER TO AVAILABLE FUN	12,354	3,021	1,150	906	1,150
	* TOTAL FUND EXPENSE	12,354	3,021	1,150	906	1,150



AVAILABLE SCHOOL

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
	Fund Balance (year beginning)	227,343	227,697	219,746	219,908	219,746
092-360-100	DEPOSITORY INTEREST	4,609	1,056	3,500	1,227	3,500
092-370-091	TRANSFER FROM PERM. SCHO	8,202	3,470	-		
092-370-200	LEASE REVENUES	113,743	113,743	113,743	113,743	113,743
	* TOTAL FUND REVENUE	126,553	118,268	117,243	114,970	117,243

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
092-699-450	PROPERTY TAXES		12,317	12,400	12,709	12,400
092-699-489	SCHOOL PYMTS/DISTRIBUTIO	126,198	113,743	104,843	113,743	104,843
	* TOTAL FUND EXPENSE	126,198	126,059	117,243	126,451	117,243



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		2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
	Fund Balance (year beginning)	107,026	120,010	151,437	152,905	151,437
093-370-010	TRANSFER FROM GENERAL					
093-340-400	COUNTY CLERK FEES	69,442	61,627	60,000	56,843	56,000
093-340-403	MISCELLANEOUS / REIMB				1,029	
093-340-405	COURT RECORDS PRESERV.				710	
093-340-410	RECORDS ARCHIVE FEE	66,768	73,421	80,000	53,358	52,000
093-340-415	PROBATE ARCHIVE FEE	1,304	1,455	1,500	1,615	1,700
093-340-420	PRESV. - VITAL STATISTIC	3,358	3,080	2,900	2,500	2,500
	*FEES REVENUE SUMMARY	140,872	139,583	144,400	116,055	112,200
093-360-100	DEPOSITORY INTEREST					
	* INTEREST REVENUE SUMMA	-	-	-	-	-
	** TOTAL REVENUES	140,872	139,583	144,400	116,055	112,200

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
093-403-410	RECORDS ARCHIVE FEE	35,153		5,000	900	
093-403-415	PROBATE ARCHIVE FEE			5,000		
093-403-420	PRESERVATION-VITAL STATIS	1,994		5,000	2,993	
093-403-435	MICROFILM & REPAIR	2,670	4,888	5,000	2,201	
093-403-500	COMPUTER NETWORK MAINT	9,600	30,939	40,851	33,507	42,488
093-403-572	EQUIPMENT/COMPUTERS	14,299	3,872	16,374	4,459	1,275
093-403-573	CAPITAL OUTLAYS					
093-700-403	Transfer to Co. Clerk General F	64,171	66,989	67,175	67,175	68,437
	* EXPENSE SUMMARY	127,887	106,688	144,400	111,234	112,200
	** TOTAL EXPENDITURES	127,887	106,688	144,400	111,234	112,200



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	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)	(2,098)	(4,810)	8,996	194	8,996
094-340-400 COUNTY CLERK FEES	6,164	6,088	6,000	6,218	6,500
094-340-700 DISTRICT CLERK FEES	8,860	7,996	8,500	9,318	8,900
094-370-098 TRANSFER DIST CLK REC. MGMT	3,500				
094-390-450 Transfer from General	8,506	20,656	15,218	15,218	14,318
* CLERK FEES REVENUE SUMMARY	27,030	34,739	29,718	30,753	29,718
** TOTAL REVENUES	27,030	34,739	29,718	30,753	29,718

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
094-426-450	DIST. CLERK IMAGING	29,742	29,736	29,718	29,703	29,718
	* EXPENSE SUMMARY	29,742	29,736	29,718	29,703	29,718
	** TOTAL EXPENDITURES	29,742	29,736	29,718	29,703	29,718



DISTRICT CLERK RECORDS MGMT.

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
Fund Balance (year beginning)	6,005	6,673	12,370	12,762	12,370
098-340-450 RECORDS PRESERVATION FEE	4,168	6,090	7,000	5,225	4,600
098-340-700 COURT RECORDS PRESV. FEE				4,950	5,500
Use of Fund Balance			2,425		
* TOTAL FUND REVENUE	4,168	6,090	9,425	10,175	10,100

Detail Expenditures

Account #	Account Name	2008 Actual (per Aud. Rep.)	2009 Actual (per Aud. Rep.)	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
098-450-450	REC. PRESERV. EXPENSE		-	9,425	19,795	10,100
098-700-094	TRANSFER TO CO. REC. MGMT	3,500	-		-	
	* TOTAL FUND EXPENSE	3,500	-	9,425	19,795	10,100



Co. & DISTRICT COURT TECHNOLOGY

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		New Legislation	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
	Fund Balance (year beginning)				
099-340-400	COUNTY COURT & CCL FEES			157	100
099-340-700	DISTRICT COURT FEES			16	
	* TOTAL FUND REVENUE	-	-	173	100

Detail Expenditures

Account #	Account Name		New Legislation	2010 Budget (as adopted)	2010 Actual (unaudited)	2011 Budget Adopted 9/28/10
099-450-300	OPERATING EXPENSES				-	100
	* TOTAL FUND EXPENSE	-	-	-	-	100



Appendix A Statement of Financial Policies

Origin

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

I. General

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

II. Accounting, Auditing and Financial Planning

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

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

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

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



III. Budgeting

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

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

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

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

The proposed budget estimate shall also contain information regarding:

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

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

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

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

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

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



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

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

IV. Revenues and Transfers

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

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

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

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

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

V. Reserve

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, road and bridge and waste management 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.

VI. Personnel

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

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

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

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

VII. Fixed Assets

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

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

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

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

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

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



VIII. Debt Management

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

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

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

IX. Investment and Cash Management

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

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

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

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

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

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

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

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



Appendix B

General Financial and Other Information

General Government Functions

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

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

Internal Control Structure

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

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

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

Cash Management

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

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



Debt Administration

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

Risk Management

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

Independent Audit

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

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* for the County's comprehensive annual financial report (CAFR) for the fiscal years ended September 30, 1995 through 2001. Since 2001, the County Auditor's Office has undergone several staffing changes which have precluded participation in this award program. However, the County Auditor's office is currently working to meet all applicable criteria of this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, the contents of which conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

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





Appendix C

Area Profile for POLK COUNTY

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

Population estimates for 2009 (U.S. Census est.)

	2000 (Census)	2009 (estimate)
Polk County	41,133	46,530
Texas	20,851,820	24,782,302
United States	281,421,906	307,006,550

13% County growth compared to 9% US growth!

Income (most current available for all jurisdictions)

	Polk County	Texas	United States
Median Household Income 2008	\$36,930	\$50,049	\$52,029
Persons Below Poverty Level 2008	15.5%	15.8%	13.2%

Labor Force Statistics (LAUS) for (Sept. 2009 – not seasonally adjusted)

	Polk County	Texas	United States
Labor Force	17,748	12,067,792	154,006,000
Employed	15,919	11,073,013	138,864,000
Unemployed	1,829	994,779	15,142,000
Unemployment Rate	10.3%	8.2%	9.8%



Appendix D

TOP 20 POLK COUNTY EMPLOYERS

Georgia Pacific	1000
Texas Department of Criminal Justice	900
Livingston I.S.D.	642
Wal-Mart Super Center	400
Memorial Medical Center Livingston	400
Polk County	295
CEC Int'l (IAH Detention Facility)	235
Corrigan/Camden ISD	225
Alabama Coushatta Indian Reservation	206
Sam Houston Electric Cooperative	157
Onalaska ISD	157
Brookshire Bros.	148
The Bradford	135
Lowe's Home Improvement	120
Timberwood Nursing & Rehabilitation	115
Pine Ridge Health Care	115
First National Bank	91
Escapees, Inc.	90
First State Bank	89
City of Livingston	80

Sources: (2009/10) Current data collection – Co. Judge's office



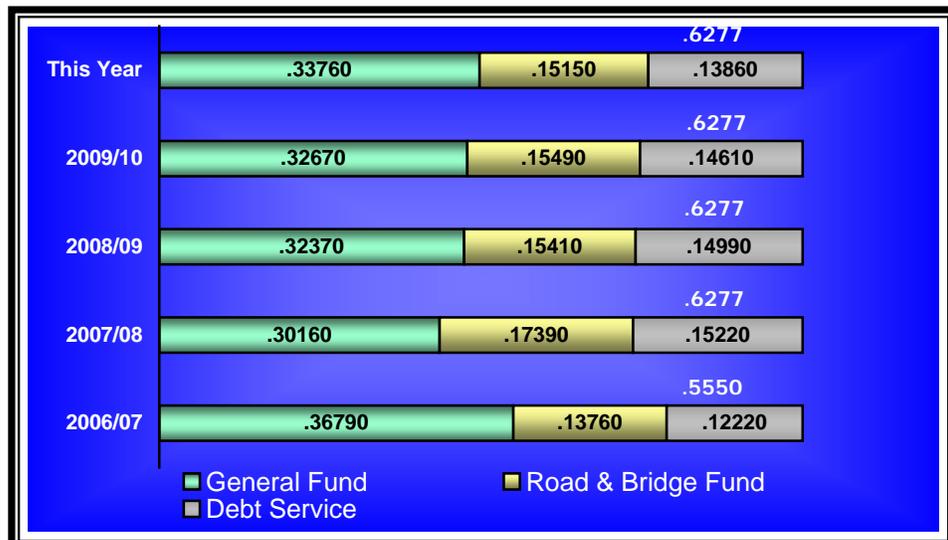
Appendix E

TOP 10 POLK COUNTY TAXPAYERS

TAXPAYER (Ranked in order of Taxes Paid)	2009 Assessed Valuation	% of Total Certified Value \$2,493,804,989
Comstock Oil & Gas Inc (Oil & Gas)	88,271,370	3.54%
Georgia Pacific (Timberland/Plant)	61,626,400	2.47%
ETC Katy Pipeline (Oil & Gas)	40,917,440	1.64%
RMS Texas Timberlands (Timberland)	34,606,717	1.39%
Enbridge Pipelines (Oil & Gas)	30,790,390	1.23%
Unit Petroleum Company (Oil & Gas)	27,680,070	1.11%
Kinder Morgan Texas / Natural Gas Pipeline (Oil & Gas)	20,751,640	0.83%
Meridian Resources Exploration LLC (Oil & Gas)	18,158,100	0.73%
Delta Exploration / Petroleum Co. (Oil & Gas)	17,716,650	0.71%
Black Stone Mineral (Oil & Gas)	17,158,010	0.69%

Source: Polk Central Appraisal District – Polk County Tax Assessor/Collector (August 2010)

POLK COUNTY TAX RATE (History)





OF THE POLK COUNTY COMMISSIONERS COURT
Setting the 2010 Tax Rate (to fund the FY2011 Budget)

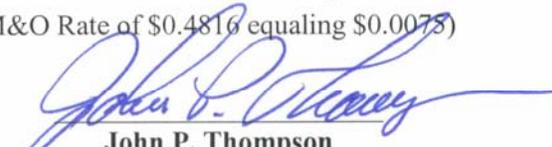
WE, the undersigned, being the membership of the Commissioners Court of Polk County, do hereby acknowledge that all statutory requirements related to the setting of the 2010 Tax Rate have been satisfied; and

THE COMMISSIONERS COURT, meeting on this the 28th day of September, 2010 in a properly called session with all members of the Court present, considered a motion made by Tommy Overstreet, Commissioner Precinct 4 and second by Milton Purvis, Commissioner Precinct 3 that property taxes be increased by the adoption of a tax rate of \$0.4891 for Maintenance and Operation and a Debt rate of \$0.1386 for a total County Tax Rate of \$0.6277/\$100 valuation. Although this rate represents the same total rate adopted by the County last year, a rate of \$0.6277 exceeds the 2010 Effective Tax Rate of \$0.5979 by \$0.0298, which is effectively a 4.98% percent increase in the tax rate. The vote on said motion was recorded as follows; AYES; John P. Thompson, Robert C. “Bob” Willis, Ronnie Vincent, Milton Purvis and Tommy Overstreet NAYS; NONE

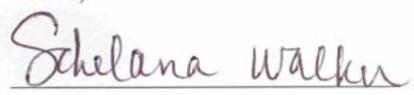
THEREFORE, BE IT ORDERED that the Polk County 2010 Tax Rate is set as follows;

Maintenance & Operation	. 3376 (General Fund)
	<u>. 1515</u> (Road & Bridge Fund)
Sub-Total M&O	. 4891
<u>Debt Service (I&S)</u>	<u>. 1386</u>
TOTAL COUNTY TAX RATE	. 6277

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE.
THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.98 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$7.50 (2010 M&O Rate of \$0.4891 less 2009 M&O Rate of \$0.4816 equaling \$0.0075)


John P. Thompson
County Judge, Polk County, Texas



Attest;

Schelana Walker, County Clerk
Date: September 28, 2010



Appendix F

Glossary of Terms

A

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

B

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



C

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

D

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

E

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

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

F

FEMA Federal Emergency Management Agency.

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

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

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

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

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

G

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

GASB 34 Statement 34. issued in June 1999 by the Government Accounting Standards Board (GASB), is one of the most comprehensive standards in the history of governmental accounting. The Statement establishes new financial reporting requirements for state and local governments, creates new information and restructures much of the information that governments have 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.).

GFOA Acronym for Government Finance Officers Association.

I

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



J

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

L

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

M

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

N

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

P

- PCAD** Acronym for the Polk Central Appraisal District located in Livingston, Tx.
- Performance Measures** Specific quantitative measure of work performed within an activity or program (i.e., the total number of investigations conducted by the Sheriff's Office). Types of performance measurers include workload, efficiency and effectiveness indicators.
- Permanent Road (improvements)** Road Improvements (either construction or reconstruction) that meet minimum standards adopted by the Commissioners Court in April 1992. In order to use Permanent Road funds, a Precinct must obtain approval of the work from the Commissioners Court.



R

Reserve	Balance of monies held for the specific purpose of funding the operations of the County during a financial emergency. The County has established a goal of accruing and maintaining a reserve equal to three months of estimated operating expense. (See Operating Reserve)
Resources	Total monies available for appropriation within a budget, including estimated revenues, fund transfers and beginning fund balances.
Revenue	Monies collected or received by the County.
Risk Management	A program by which the County attempts to protect its personnel and assets against accident, injury and/or loss.

S

Standard & Poor's	one of the top three companies publishing financial research and analysis and ratings on stocks and bonds, along with Moody's Investor Service and Fitch Ratings
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T

Target Balance	The County's goal for the amount of excess revenues over expenditures within a specific Department/Fund for the budget year, based on three months expenditures for operating accounts and 10% of principal outstanding for Debt Service Fund.
Tax Note(s)	Authorized under Chapter 1431 of the Texas Government Code, as amended, and by an order adopted by the Commissioners Court, a tax note is a direct obligation (debt) of the County payable from and secured by an annual ad valorem tax levied against all taxable property within the County.
Tax Rate	The total amount of tax levied for each \$100 of assessed value.
Time Warrant	An alternative form of financing, Time warrants were once the most commonly used method of issuing debt for small projects/purchases for short periods of time. This method has been replaced by the use of tax notes.

U

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

COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE 327-6813

COMMISSIONERS:

PRECINCT # 1 327-2866
 OR 365-2222
 PRECINCT # 2 646-5929
 PRECINCT # 3 398-4171
 PRECINCT # 4 327-6866

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

DATA PROCESSING... 327-6888

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

COUNTY TREASURER 327-6816

DISTRICT CLERK 327-6814

SHERIFF 327-6810

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

DISTRICT ATTORNEY 327-6868

MUSEUM 327-8192

JUSTICE OF THE PEACE:

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

CONSTABLES:

(CONTACT SHERIFF).... 327-6810

AGING SERVICES: 327-6844

HUMAN RESOURCE... 327-6802

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

MAINTENANCE (ENG.) 327-6808

VETERANS SERVICE . 327-6838

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

ENVIRONMENTAL (ENFORCEMENT)
 FIRE MARSHAL 327-6820

DISTRICT JUDGES
 (CONTACT DIST CLERK). 327-6814

COUNTY AUDITOR 327-6811

LANDFILL (SANTEK) 327-6829

(OFFICE SPACE PROVIDED TO):

TEXAS COOPERATIVE
 EXTENSION 327-6828

TEXAS RANGER 327-6836

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

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

GAME WARDEN 327-6839

RED CROSS 327-6867

SAAFE HOUSE 327-6427

DETCOG 327-6825

OTHER:

POLK CENTRAL
 APPRAISAL DISTRICT 327-2461