

# Polk County, Texas

## ANNUAL BUDGET

OCTOBER 1, 2020 - SEPTEMBER 30, 2021

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

This budget will raise less revenue from property taxes than last year's budget by an amount of \$133,760 which is a 0.6 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$312,230.

The vote to adopt the FY2021 Budget is as follows:

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

Voting No: None Absent: None

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

(Adopted)

Property Tax Rate : (2019) 0.6461/\$100 (2020) 0.6461/\$100

(Calculated)

No New Revenue Tax Rate: (2019) 0.6246 (2020) 0.6668

No New Revenue Maintenance & Operations Tax Rate:

(2019) 0.6105 (2020) 0.6539

Voter Approval Tax Rate: (2019) 0.6916 (2020) 0.6737

Debt Rate: (2019) 0.101563 (2020) 0.098809

The total amount of County Debt Obligation (10/1/2020) is  
**\$18,686,261.11**

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Polk County**

**Texas**

For the Fiscal Year Beginning

**October 1, 2019**

*Christopher P. Morrill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Polk County, Texas for its annual budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020 (FY2020).

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

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

Polk County  
**OUR GOVERNING BODY**



**BOB WILLIS**  
COMMISSIONER, PCT. 1



**SYDNEY MURPHY**  
COUNTY JUDGE

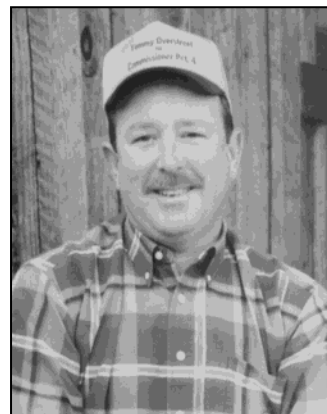


**RONNIE VINCENT**  
COMMISSIONER, PCT. 2

**COMMISSIONERS  
COURT**



**MILT PURVIS**  
COMMISSIONER, PCT. 3



**TOMMY OVERSTREET**  
COMMISSIONER, PCT. 4



# Reading this Document

## Welcome!

This publication represents the Polk County, Texas (the County) budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021. This budget has been designed to help you, the reader, learn about the operation of and issues affecting the County. Although a county budget is a **financial plan** detailing how County funds are received and spent, the budget document serves other functions as well. For example, it is a **policy document**, presenting the major policies guiding the manner in which the County is managed. It is an **operations guide**, giving the public, elected officials and County staff relevant information pertaining to the production and performance of individual County Departments. The document is also as a **communications device** by which information is conveyed verbally and graphically in a way that should be easily understood, even by persons not familiar with County operations. This particular section of the document explains the budget format and will help you locate information that may be of special interest to you.

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

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

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

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

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

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



## A Quick Index

### Top 10 Common Questions About The Budget

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*See the narrative on pages [20 & 21](#),*

What's the County's tax rate? *History of Rates on page [155](#) and Order Adopting the Rate on [156](#)*

What's the total budget of the County? *Pages [10](#) and [46](#)*

How much revenue comes from taxes? and  
What are other sources of revenue for the County?

*Page [20-23](#) Major  
Revenue Sources  
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(Source/Type)*

How much will Road & Bridge spend in my precinct? *Pages [100-109](#)*

How many employees work for the County and where? *Page [28](#)*

Does the County have a financial policy that  
guides how funds are reported, invested and audited? *Pages [144-152](#)*

What does "GAAP" mean? *Page [159](#)*

What's the population of Polk County? *Page [34](#) and [153](#)*  
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*Want to find something else?  
See more detail  
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SYDNEY MURPHY  
POLK COUNTY JUDGE



To the Citizens of Polk County, Texas:

I am pleased to present the Polk County Budget for FY2021, as adopted by the Commissioners Court on August 11, 2020. This document format has been developed to provide you with updated information each year about the process, issues and data used in formulating the County's annual budget, and as a means to help citizens better understand how, why and where county funds are generated and spent.

For the 2021 fiscal year, we anticipate revenues totaling \$34,841,587 and expenditures totaling \$34,601,803 for the period beginning October 1, 2020 and ending September 30, 2021. The positive overall budget balance of \$239,784 represents a combined total of balances in the General Fund and Road & Bridge Funds, as well as certain (Special) funds dedicated for a specific purpose, such as the largest budget balance of \$177,027 in the Retiree Health Benefits Trust being funded to meet actuarial projections for future benefits.

The Commissioners Court voted unanimously to maintain the same County Tax Rate (0.6461) as last year and to balance the FY2021 Budget without the use of the County's reserves. County governments are required by law to adopt a balanced budget. In certain years this has been accomplished by the use of fund balances. For this and the five prior fiscal years, however, the County's projected expenditures are within the limits of revenues estimated for the year.

The Certified Net Taxable Values, from which the County's primary revenue source of ad valorem tax is determined, increased by 0.22% to \$3,625,856,222. Mineral values experienced a sharp decline this year and were reduced by nearly 45%, for a total value of \$91,385,693. Values for real property increased by 1.62% while values subject to (over 65) "freeze" grew by 5.8%. Personal property values increased by 7.69% and the value of railroad rolling stock certified by the Comptroller increased by 0.88%. After consideration of values subject to a "freeze" of tax liability, other exemptions, a decrease in projected delinquent tax revenue, and a 97% collection rate estimated by the Tax Assessor Collector, the change in valuation is expected to decrease ad valorem tax revenue for FY2021 by \$133,760 or 0.6%.

The General Fund Balance (Reserve) at the beginning of FY2021 is estimated by the County Auditor to be \$11,322,239, representing a \$1,766,936 decrease from the prior year's (FY2020) beginning balance. The projected balance represents a healthy reserve position for the County and exceeds the goal of maintaining levels of reserves equal to or exceeding three months of operating costs, as set out in the County's Financial Policies found in Appendix A of this document.

In support of the FY2021 Budget, the Commissioners Court voted to adopt a 2020 property tax rate of \$0.6461/\$100 valuation, representing no increase in the rate adopted in the previous tax year. Based on the average taxable value of a residence homestead in Polk County of \$135,549, the amount of ad valorem tax imposed on the average home will be \$875.78, an \$18.19 increase from the average of \$857.59 imposed last year on the 2019 average value of \$132,734. The taxes imposed on the average home are \$28.06 less than would be imposed this year had the County adopted the No New Revenue Tax Rate of \$0.6668 (the rate that would generate the same amount of tax revenue as last year).



Between COVID-19, a severely impacted economy, and an EF3 Tornado that struck the County in April, causing swaths of destruction from Onalaska to Seven Oaks, the landscape for preparing the FY2021 Budget was looking pretty bleak. We knew that we had to do everything we could to prepare the upcoming budget without putting undue burden on our tax payers, and we committed to keeping our tax rate at \$0.6461/\$100 valuation even though we expected that we would not see a sizeable increase in certified values as we had in previous years. In fact, certified values increased by only 0.22%, while our net value for budgeting purposes decreased by 0.82%. All of that, combined with changes in legislation which required our budget to be built and adopted a month earlier than previous years, without making any changes to the Appraisal District's timeline for certifying values, made this a particularly challenging budget year.

While the County annually reviews opportunities to improve employee compensation, the goal for this year was to hold our current staffing levels as steady as possible. Personnel expenses account for 65% of the General Fund budget, so increases there can add up very quickly. While we were unable to provide an across the board Cost of Living Adjustment, departments that had merit funds available in their budget were able to keep those funds, and we were able to build the \$10,000 Merit Pool line item back into the budget for small departments that do not have available funds. Only one full-time position, one that had been introduced in the FY2020 Budget and had not been filled, was cut back to part-time, and part-time funds were reduced wherever feasible to help reduce personnel expenses.

Capital Purchases and improvements are a priority consideration during each budget process. The Commissioners Court works with the County's financial advisors and bond counsel to utilize favorable financial markets for capital purchases to be paid from fund balances and "reimbursed" from proceeds of annual Tax Notes issued at year end. **The Capital Expense Plan** found in this section includes departmental requests for capital purchases that may be considered individually by the Commissioners Court for approval during this budget year. To limit the amount of Ad Valorem Taxes needed for Debt Service over future years, the Court committed to keeping the total amount under a half million dollars, approving the inclusion of only a little more than half of the requests that were submitted during the budget process.

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

- ❖ **Certification of the County's 2020 Net Taxable Value** (for FY2021) by the Polk Central Appraisal District at \$3,625,856,222 reflects a \$7,431,018 increase over last year's certified value of \$3,618,856,222, but we also saw a \$30,939,910 increase in values subject to the County's "Over 65/Disabled" freeze on tax liability which reduces our Net Taxable Value. A recent change in legislation requires that the County set a collection rate for Debt Service that is not lower than the previous three years' actual collection rates, so the collection rate for the Debt Service Fund is 99.07%. However, looking at actual collection rates from previous recessions, as we are facing now, the Tax Assessor-Collector anticipates a collection rate at 97%. We also collected significantly less in Delinquent Taxes last year, so we reduced projections for that accordingly. The combined changes result in a \$133,760 decrease in projected ad valorem tax revenues for all tax based funds, combined. More detail regarding the budgeting of tax revenue is provided in the Major Revenue Sources discussion beginning on page [20](#).
- ❖ **Sales Tax revenue** is projected to decrease from \$2,480,000 estimated in the FY2020 Budget to \$2,400,000 in FY2021, representing our expectations for a weaker economy in the upcoming budget year. This revenue projection is comparable to state-wide trends reported by the Texas State Comptroller. The County's 1/2¢ sales tax was initiated in 1988. The County's sales tax history and trends are detailed on page [21](#).

Staffing changes detailed on page 28

pages 24-26



- ❖ **Charges & Fees for Services** are expected to decrease in FY2021 by \$2,700 to \$1,625,686 and **Court Fines, Fees & Forfeitures** are expected to decrease by \$1,170 from last year's budget estimate to a total of \$737,396. Limits for the majority of fees for county services and fines/fees assessed through the courts are set by statute, and the County contracts for collection of delinquent amounts. We know COVID-19 is causing a lull in court activities, so we are currently bringing in less revenue in these areas, but it's difficult to predict exactly how long the lull will last or how much less we should project. When courts are able to resume normal activities, we may see substantial spikes in revenue as outdated cases are finally processed.
- ❖ **Auto Registration & Vehicle License** renewals represent a significant and relatively stable revenue source for the County, estimated to hold steady in FY2021 at \$985,000.
- ❖ **Direct Federal and State Funding** in the form of grants and other assistance is budgeted to decrease by \$4,812. This is another awkward spot for us this year, as we actually know that our grant revenue will be higher due to receiving funds from the Coronavirus Relief Act, but those funds cannot be built into our budget and may only be expended to respond to or prevent the spread of COVID-19. The total in federal and state funding represents grants and financial assistance awarded to the County for certain law enforcement activities, indigent defense, the judiciary, emergency management, road & bridge departments, rural addressing, economic development projects, and senior citizen nutrition services. Certain indirect federal & state funding, such as reimbursements, may be listed in "Other (Misc.)" revenues.
- ❖ **"Other-Miscellaneous" revenues** derived from reimbursements, contracts, road & bridge capital lease buybacks, non-government grants and miscellaneous sources total \$5,607,914. This revenue category also includes transfers of revenues between funds. FY2021 projections in this category estimate an increase of \$595,970 compared to last year's budgeted revenue, which is mostly attributed to Road & Bridge Lease Proceeds, totaling \$1,077,600, which were not included in the FY2020 Budget, as well as a projected increase in revenue from waste management (\$120,000) and significant decreases in the transfer to Retiree Health Trust (\$227,000) and revenue from the IAH Secure Adult Detention Facility (\$360,000). The population at the IAH Facility was nearly 90% in FY2019, which prompted us to modestly increase projections for FY2020. However, that population in FY2020 took a quick nose dive, and has held at approximately 30%. Persistent negotiations with Immigration and Customs Enforcement (ICE) has resulted in a reliable stream of income – guaranteed payments equivalent to what would be received at 50% occupancy – providing for the vital stabilization of the facility and its operations.
- ❖ **Interest** earned on funds held on deposit until needed to pay budgeted expenses took a significant hit when markets fell in 2020. The total amount collected in FY2019 was \$545,336, but only \$231,261 was collected in FY2020. Projections for FY2021 were reduced from \$386,900 to \$166,900, a difference of \$220,000.

*see detailed discussion  
on pg 23*



## The Budget in Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2020 and ending September 30, 2021 and was developed in accordance with the County's Financial Policies, provided in Appendix A of this publication, and the Budget Process detailed later in this Summary.

Total revenues of \$34,841,587\*\* anticipated for FY2021 represent an increase of \$161,528 from revenues adopted in the prior budget. The increase is a result of offsetting changes described in the listing below:

<b>CHANGES IN REVENUES (By Source) for FY2021</b>				
Source	Last Year (adopted)	This Year	Change	
<b>Ad Valorem Taxes</b>	21,997,625	21,863,864	(133,760)	
<b>Sales Tax</b>	2,480,000	2,400,000	(80,000)	
<b>Other Tax</b> (Hotel/Motel, Mixed Bvg., Vehicle Sales Tax Commission)	403,000	393,000	(10,000)	
<b>Permits &amp; Licenses</b> (Auto Reg/License, Bldg/Sewer, Alcoholic Bvg)	1,152,875	1,170,875	18,000	
<b>Court Fines, Fees &amp; Forfeitures</b>	738,566	737,396	(1,170)	
<b>Charges/Fees for Service</b>	1,655,386	1,652,686	(2,700)	
<b>Interest</b>	386,900	166,900	(220,000)	
<b>Federal/State Funding</b> (including grants)	853,763	848,951	(4,812)	
<b>Other Revenue</b> (includes reimbursements, lease & contract revenue, Road & Bridge Capital Lease/Buyback, transfers between funds)	5,011,944	5,607,914	595,970	
<b>Less Transfers Between Funds</b>	(1,374,618)	(1,158,707)	215,911	

FY2021 expenditures were adopted totaling \$34,601,803\*\* and reflect a \$343,248 increase from expenditures adopted last year. The increase is a result of offsetting changes described in the listing below:

<b>CHANGES IN EXPENDITURES (By Type) for FY2021</b>				
Type (Use)	Last Year (adopted)	This Year	Change	
<b>Personnel</b> (includes reduced health insurance premiums)	17,361,834	17,136,724	(225,110)	
<b>Operating Costs</b>	11,674,088	11,736,082	61,994	
<b>Capital Outlay</b> (Includes Road & Bridge Capital Lease Principal & Interest)	1,537,647	2,328,921	791,274	
<b>Debt Service</b>	3,467,872	3,400,076	(67,796)	
<b>Expendable Trust</b> (Available School Fund – no budget impact)	162,114	162,114	No Change	
<b>Nonexpendable Trust</b> (Permanent School Fund – no budget impact)	55,000	55,000	No Change	
<b>Less Transfers Between Funds</b>	(1,374,618)	(1,158,707)	215,911	

\*\* Includes reduction for revenue/expenditure transfers between funds totaling \$1,158,707 compared to FY2020 budgeted transfers totaling \$1,374,618.

The County's total Tax Rate of \$.6461 per \$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$0.547291 and a Debt Service rate of \$0.098809. The Maintenance and Operation portion of the rate is further subdivided within the **Order Setting the Tax Rate** (found in Appendix E) to reflect the \$0.1471 portion of the rate which funds the Road & Bridge Precincts and the \$0.400191 portion of the rate attributed to the General Fund, where the majority of County departments are budgeted. County property taxes are levied October 1 of each year against the assessed taxable values certified by the Polk Central Appraisal District and become delinquent on January 31 of each year.

Responsible fiscal management in county government is most certainly a team effort and I am proud of the contribution made in our budget process by our Commissioners Court, Elected

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Officials, Department Heads, County Employees and our Citizens. By offering sound information and improving the general understanding of the workings of the County, we strengthen the public's trust in government, and I am glad to be a part of this process. As we work to meet each year's challenges, I encourage you to **be active in your County's government** \* **stay informed** \* **learn the issues** \* **and visit with your County officials**. People and government working together is the key to efficient County operation and to our future successes.

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

Sydney Murphy, County Judge  
Polk County, Texas



# Strategic and Capital Planning

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

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

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

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

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

## Capital Project Planning

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

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

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## Statement of Goals

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

### To Manage Growth

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

#### In this 2021 Budget Year:

- **The County Judge continues to be an active participant in regional and statewide planning efforts in transportation, federal and forest land usage, as well as services development to ensure the County's needs and interests are represented. Judge Murphy serves as the current Chairman for the I-69 Alliance in Texas, which is an organization that is working to better connect Texas communities and create economic opportunities by expanding Interstate-69 across the state;**
- **We maintain memberships with Texas Forest Country Partnership and Deep East Texas Economic Development Council, and actively work to attract new industry to our region. Efforts to retain existing business and attract new industry serve to increase employment opportunities and strengthen the County's tax base;**
- **Road & Bridge Commissioners continue to work closely with the TxDOT Off-System Bridge Replacement Program to repair and upgrade older bridges throughout the County, as well as continue to seek alternative funding, such as grants, state programs and federal assistance for critical upgrades to County roads and bridges – thereby limiting the impact to taxpayers.**

### To Enhance Revenues and Ensure Financial Stability

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

#### In this 2021 Budget Year:

- **Federal and State funding has decreased by an estimated \$4,812 in the FY2021 Budget, but remains a significant source of revenue for law enforcement, indigent defense, the judiciary, emergency management, road & bridge departments, rural addressing, economic development, and senior citizen nutrition services – totaling \$849,951. Utilizing federal and state funds**



made available to local governments relieves a portion of the burden placed on taxpayers for county services mandated by state & federal governments and allows improvements to county infrastructure that could not otherwise be funded without a tax increase;

- The County continues to pursue fine/fee revenues through new assessments that may be made available by legislative changes. Fines and fees attached to criminal offenses place the burden on the offender, rather than the taxpayer. The County encourages recovery of unpaid fines and fees by contracting for the collection of delinquent payments and by providing salary supplements for Precinct Constables serving outstanding warrants;
- Elected Officials and Department Heads are continuing to review all revenue streams available to their offices and determine means to maximize those revenues in order to minimize the amount that must be collected through Ad Valorem taxes. We are also taking a hard look at all expense to make sure that we are not overpaying for goods and services necessary for county operations and that all expenses approved in the adopted budget are necessary for continued operations;
- The IAH Secure Adult Detention Facility has generated more than \$15.5 million throughout the facility's years of operation – just over \$1 million a year on average. Extreme fluctuations in detainee population have significantly impacted this revenue stream over the years and made it extremely difficult for the operators to maintain the necessary staffing levels. After years of persistent negotiations with Immigration and Customs Enforcement (ICE), we now have a long-term "Take or Pay" type of agreement that provides a guaranteed minimum monthly payment to the facility's operators, of which Polk County gets a percentage. This will safeguard the continued operation of the facility and provide a more predictable stream of income for the county.

## 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 2021 Budget Year:

- Polk County's Judicial and Law Enforcement Offices are currently undergoing a transition in judicial software, which was originally scheduled to be completed on October 1, 2020. However, travel restrictions imposed due to COVID-19 have resulted in a necessary extension for this project, and we now anticipate to have it fully online by the end of December. The new software, which is currently employed by the State of Texas, connects justice partners in law enforcement, corrections and supervision for an end-to-end criminal justice solution, from dispatch through disposition. Converting to the new software system is time consuming and frustrating at times, but we can expect the results to be worth the effort;
- The ongoing pandemic has made it necessary for the county to improve remote work and web-based capabilities and expand online services for our





citizens. Judicial and criminal justice operations, other than the most critical services, had to be put on hold for several months while the Office of Court Administrations determined what safety protocols needed to be in place to operate the court systems safely, and the courts are now extensively operating remotely. We have and will continue to utilize a portion of the funds allocated to us from the Coronavirus Relief Act to purchase the necessary equipment and software to accomplish these tasks. These funds are also being used to fund modifications at county buildings for the safety of our citizens and purchasing Personal Protective Equipment and other safety equipment to mitigate the spread of COVID-19. The health and safety of our workforce and our citizens ensures that we can continue to stay open and provide the necessary services that residents should expect from County Government;

- County departments continue working to expand the availability of information and services on the County's website – [www.co.polk.tx.us](http://www.co.polk.tx.us) – and other hosted sites. Electronic access to information serves to more efficiently address the needs of the public while improving County productivity.

## To Improve Employee Environment

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

### In this 2021 Budget Year:

- Polk County employees receive premium healthcare through Texas Association of Counties (TAC) which is fully funded by the County. TAC Healthy County provides substantial benefits that go above and beyond low deductibles, co-pays and out-of-pocket maximums. Under normal circumstances, TAC works with our Human Resources Department to provide in-person workshops to educate employees about these benefits, such as cell phone Apps employees can use to help keep up with their accounts and benefits coverage, promote healthy diet and exercise, and challenge other employees for some healthy competition. Due to COVID-19, these workshops have been temporarily suspended, but employees receive regular email communications to keep them apprised of all benefits available, including low-cost programs to assist with stress, pain management and other issues that can make it difficult to keep up with daily activities. The more employees take advantage of these programs, which are designed to improve overall health, the cheaper the premiums become for the County and the employees that cover their dependents on the county plan;
- The County continues to fund employee incentives such as Longevity Pay, Certificate Pay for advanced law enforcement training, Bi-Lingual Incentive Pay, Safety Awards to promote an "accident free" workplace and personal leave policies. In partnership with the Texas Association of Counties, the County's Wellness Program makes services and information readily available to employees and their families to help reduce healthcare costs. The County also budgets a portion of the funding recommended by the actuary for the Retiree Health Benefits Trust, to ensure availability of health insurance benefits to eligible County retirees.



## To Increase Communications with Citizens

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

### In this 2021 Budget Year:

- COVID-19 has made it impossible for us to handle jury operations in a safe and controlled manner without significant modifications. The Jury Management package that ties into the new judicial software will allow us to pre-qualify jurors and exempt those that have a legitimate excuse to opt out of jury duty online, thus allowing us to bring in much smaller pools for jury selections. Polk County citizens will have the ability to call or go online once they receive a juror summons to fill out their information, which will reduce any unnecessary contact between citizens and our staff. This will also make it much easier to push out information as needed to those that are scheduled for jury duty, such as cancellation or rescheduling notifications;
- County Departments continue to increase the information and services available to the public through the Polk County website as well as other hosted sites, such as Facebook – Polk County, TX – and YouTube – Polk County Commissioners Court. Many of our departments have revamped their portions of the County website – [www.co.polk.tx.us](http://www.co.polk.tx.us) – making them more attractive and user-friendly. Many also have Facebook pages where they regularly post public service announcement relative to their offices. Information on County projects, public notices, budgets, financial data, records research and services such as fine, fee & tax payments are all available on-line. This information and the efforts of the County Auditor's Office have earned Polk County the notable "Gold Star Award" for Financial Transparency from the Texas State Comptroller;
- "Alert Me Polk County" is fully operational and provides emergency notifications to subscribers free of charge. Registration can be completed on the County's website – [www.co.polk.tx.us](http://www.co.polk.tx.us) – or by calling the Office of Emergency Management at 936-327-6826, and we strongly encourage all citizens to register so they will be informed in case of an emergency;
- The Polk County Commissioners Court has begun live-streaming all commissioners court meetings via our YouTube channel – Polk County Commissioners Court – to make the meetings more accessible to the public during this public health emergency. We are working with vendors now to make sure that court meetings can be held virtually in the near future in the event that becomes necessary. These meetings must adhere to the Open Meetings Act and allow a segment for public comment, so it's imperative we have means to hear public comments in a virtual setting.



# The Budget Process

## Requirements of Law and Sound Financial Management

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

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

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

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

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

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

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

A calendar summary of the budget process and the timing of various budget related activities, as well as notices, public hearings and meetings required by law, are depicted on the table found on the following page.



## Budget Calendar

<b>Date</b>	<b>Activity</b>	<b>Responsible Official</b>
April	Budget requests are submitted to County Judge	Elected Officials & Department Heads
April/May	Budget planning meetings held with individual departments (if requested)	County Judge & Elected Officials & Dept. Heads
May	"Notice of Appraised Value" mailed to property owners	Chief Appraiser (Appraisal District)
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
July	Proposed budget filed with County Clerk	County Judge
July	"Notice of Elected Officials" salaries, expenses or allowance proposed to be increased" must be published before the 10 <sup>th</sup> day before the date to be set.	County Judge
August	Publication of Effective and Rollback Tax Rates	Tax Assessor/Collector
August	Commissioners Court meets to discuss Tax Rate. If proposed rate exceeds Effective / Rollback rate, take record vote to adopt specified rate at future meeting and schedule public hearings (2) on tax rate. Schedule Public Hearing on Budget.	Commissioners Court
August	(if applicable) "Notice of Public Hearings on Tax Increase" published on or before the 7 <sup>th</sup> day prior to the public hearing.	Tax Assessor/Collector
August	(if applicable) Post "Notice of Public hearing on Tax Rate" (open meeting notice) 72 hours prior to said meeting	County Judge
August	Post "Notice of Public Hearing on Budget" 72 hours prior to said meeting	County Judge
August	(if applicable) Publish "Notice of Vote on Tax Rate" prior to said meeting	Tax Assessor Collector
August	Public hearing on Budget; budget and tax rate are adopted	Commissioners Court
August	Budget filed with County Clerk & posted on County website	County Judge
Sept/Oct	Reproduce, distribute & publish Budget	County Judge



# Key Elements of the Budget

## Budget Priorities

<u>THIS YEAR</u>	<u>LAST YEAR</u>
* Maintain existing Tax Rate & Balance Budget without using Reserves	* Balance Budget without a Tax Rate Increase or Use of Reserves
* Preserve Staffing Levels throughout Economic Recession and Recovery	* Dedicate funds for Investment in Public Safety for our Citizens & Employees
* Reduce Operating Expenses without sacrificing Public Services	* Address additional staffing needs & implement final phase of salary adjustments from Compensation Study

- **Balancing the Budget without increasing the tax rate or using Reserves was, as always, a focus of this year's budget process.** We felt that, with the uncertainty caused by the coronavirus, increasing the county's tax rate at this time may put too much burden on our taxpayers. Last year's tax rate applied to this year's decrease in Net Taxable Value drove us to reduce expenditures wherever feasible and hold steady on most everything else, with few exceptions. The 2020 Tax Rate, which funds the FY2021 Budget, was adopted as 0.6461 per \$100 value. The table below provides a comparison of the rate distribution in the tax supported funds. As you can see in the chart below, a fiscally conservative debt policy is vital to keeping our tax rate steady.

FUND	FY2021 (2020 Tax Year)	FY2020 (2019 Tax Year)
General	0.400191	0.397437
Road & Bridge	0.147100	0.147100
<b>M&amp;O Rate =</b>	<b>0.547291</b>	<b>0.544537</b>
<b>Debt (Service) Rate =</b>	<b>0.098809</b>	<b>0.101563</b>
<b>TOTAL TAX RATE</b>	<b>0.646100</b>	<b>0.646100</b>

- **As this was a particularly challenging budget year, preserving our current staffing levels without reducing wages was a high priority.** We were fortunate that we were able to reduce total personnel costs by nearly \$200,000 from FY2020 to FY2021 due to reduced health care costs, the reclassification of one unfilled full-time position to part-time and cuts to part-time labor pool available wages from multiple departments in the General Fund. In order to spare all other regular full-time and part-time positions, the General Fund operations expenses were reduced by nearly \$232,000 and the Capital Outlay expenses were reduced by \$169,420.
- **As mentioned above, operating expenses had to be reduced in order to balance the FY2021 Budget, but we managed to do so without cutting any public services.** This was extraordinarily difficult, as many costs, including electricity, property insurance, and appraisal district fees, went up substantially. During the budget preparation process, all elected officials and department heads were asked to find areas where their department budgets could be reduced, and we managed to whittle it down line by line. Travel & Training in all offices was simply cut in half – primarily as a result of COVID-19 forcing conferences (a primary source of continuing education) to move to online platforms, thus reducing costs. We also had to significantly reduce this year's retiree health trust contribution as well as funding committed for inmate mental health assessments – something that was not utilized last fiscal year. The Commissioners Court Contingencies line item was increased so funds would be available to be transferred where needed, but each office will have to be very conservative with their available funds in the coming year.

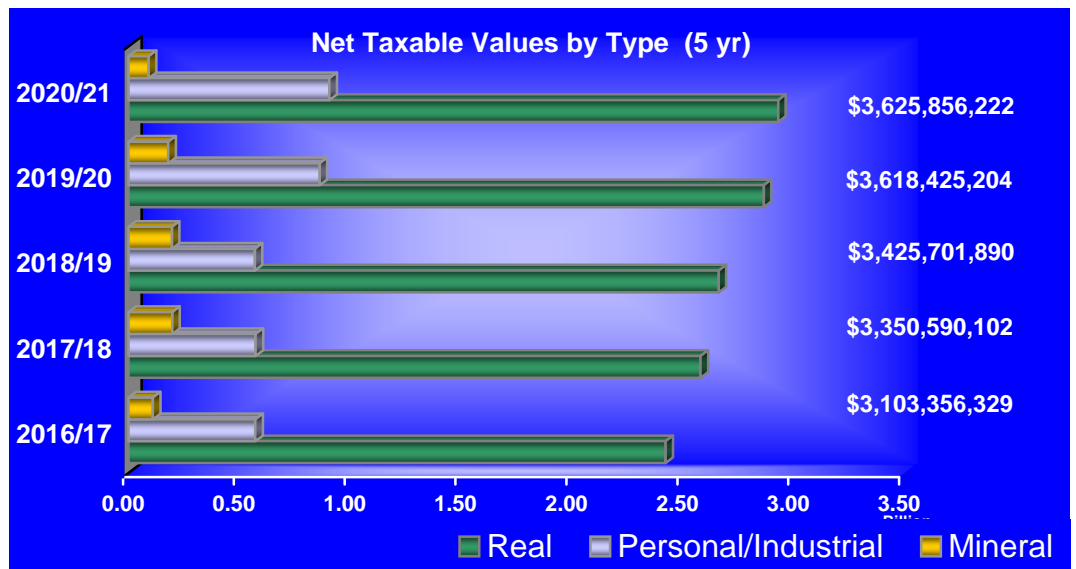


## Major Revenue Sources with Forecasting & Assumptions for FY2021

### Property Taxes = 62.75% of total revenue

- **Property Taxes** - or “ad valorem taxes” are the County’s primary revenue source, representing almost 63% of General Fund revenue, over 81% of Road & Bridge revenue and 100% of the amount needed to fund the County’s principal and interest payments (Debt Service) for the budgeted year. The County’s 2020 Tax Rate (for the FY2021 budget year) is .6461 or 64.61¢ per \$100 valuation. This rate reflects no increase from the total rate adopted in the preceding year and represents a 3.1% decrease from the No New Revenue Tax Rate (0.6668) calculated for the 2020 tax year. In projecting property tax revenues, two underlying assumptions were used - the first being that the final assessed taxable value of property would be in proximity to estimates provided by the Polk Central Appraisal District, and the second being that collection rates would be 99.07% for Debt Service (lowest allowed by State Statutes) and 97% for all other Funds of estimated taxes, as verified by the Tax Assessor-Collector. The Certified Net Taxable Value for this budget year is \$3,625,856,222 compared to last year’s certified value of \$3,618,425,204 and represents an increase of \$7,431,018 (before adjustments) in the following categories of value;
  - Increase of \$65,297,498 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
  - Increase of \$43,806,112 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
  - Decrease of \$87,665,331 in Mineral value relating to (decreased) production and annual Railroad Commission estimates for the quantity of remaining pools.

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



Value subject to the County’s “freeze” on tax liability for persons over 65 or disabled increased \$30,939,910 to a total of \$604,935,164. Current property taxes in FY2021 are expected to generate \$21,263,864 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$600,000.

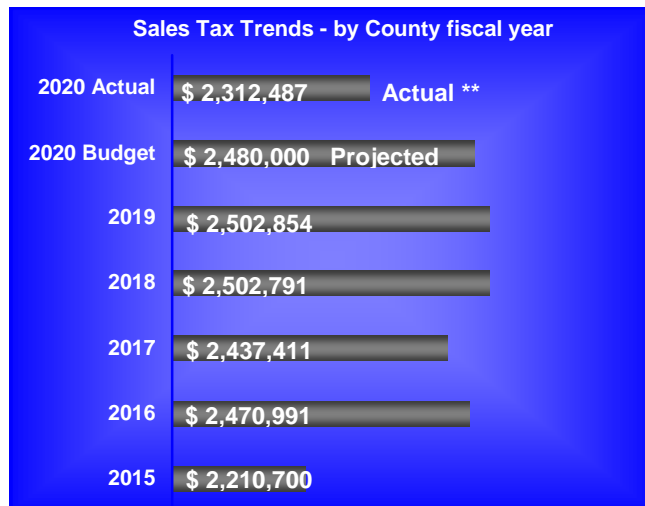


In comparison to last year's projections, combined county ad valorem tax revenue will realize an estimated decrease of \$133,760 in FY2021 after consideration of revenue lost to tax freezes and other exemptions, such as those provided to Veterans.

**Sales Tax = 6.89% of total revenue**

- **Sales Tax** remains the second largest single revenue source for the County. Polk County imposes an optional 1/2¢ sales tax, the maximum allowed by law, expected to generate \$2,400,000 for the 2021 fiscal year - representing over 11% of General Fund revenue. In the unincorporated areas of the County, 6.75% sales tax is collected and remitted to the State Comptroller where 6.25¢ is retained by the State and .5¢ (one-half cent) is returned to the County monthly. Within the City of Livingston, an additional 1.5¢ is collected and returned to the City - bringing the total sales tax within the City limits to 8.25%.

In forecasting sales tax revenue, the County Judge, as Budget Officer, considers trends in historical data provided by the State Comptroller's office, along with information relating to the local economic climate. Economic growth and development translate to sales tax revenue, and 2021 Budget preparation included a review of new business and industry potential. The County experienced a consistent increase in sales tax revenue of approximately 10% until FY2008, when sales tax revenue fell short of budget projection.



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

we haven't yet seen a decrease in sales tax revenue in 2020, the decline will come over the next 2-3 years as it did following the 2008 recession. Our sales tax revenue in fact, unlike the majority of the state, was up significantly in May and June of this year, which sounds good, but our research shows this was likely due to hundreds of homes being repaired or reconstructed after being damaged by the tornado that struck in April.

\*\*2020 Actual figure includes reporting periods 1-10 only at the time of this publication, and is expected to exceed budget projections once periods 11 and 12 are recorded.

**Charges/Fees for Services = 4.74 % of total revenue**

- **Charges/Fees for Services** rendered through various departments and operations of the County, such as the County & District Clerk document filing and records fees and the Sheriff's & Tax Assessor-Collector's Fees will provide a collective total of \$1,652,686 estimated in FY2021, a decrease of \$2,700 from the amount budgeted last year. The



trend for service fees somewhat follows economic indicators – fluctuating as the volume of property and other transactions adjust up or down.

### Court Fines/Fees/Forfeitures = 2.12% of total revenue

- **Court Fines/Fees/Forfeitures** assessed through Justice, County and District Courts will account for revenue totaling \$737,396 – a \$1,160 decrease from the prior budget. The fiscal activity for Court fines, fees and forfeitures in FY2020 brought in approximately \$302,000 more than was budgeted, substantially due to unbudgeted income from drug and asset forfeitures which can only be used for law enforcement purposes. Nearly all other budgeted fines and fees fell short of projections, prompting a decrease in expected revenues in this category for FY2021.

To properly forecast all components of this revenue category, projections are requested from the elected officials and department heads in whose offices the fees are assessed and collected, with year-to-date receipts reviewed closely. Consideration is given for the implementation of any fees newly authorized by the legislature and any appropriate revision of existing fees, as authorized by law. Projections of these fines and fees for FY2021 were carefully analyzed to address any issues that may be corrected through procedural changes or technology improvement, however, with COVID-19 heavily disrupting Court operations, it is difficult to predict whether we will see more revenues while the Courts try to catch up from the Spring & Summer, or fewer revenues if the virus ramps up over the Fall & Winter.

Court Fines/Fees/Forfeitures revenues that are restricted to a specific use defined by State statutes include: Road & Bridge operations within the County; records management and preservation by the County and District Clerks; courthouse, courtroom and Justice Court security, as well as the advancement of technology in those courts; the Sheriff's Commissary Funds utilized for inmates of the Polk County Jail; Pre-Trial Intervention Services administered by the District Attorney; the District Attorney's collection of "hot checks"; and maintenance of the Law Library. Details of revenues and expenditures for each of these special purpose funds may be found in the "Financial/Operational" section of this document, and a description of each fund's purpose may be found in the "Description of Funds" on page [38](#).

### Auto Reg/License Fees = 2.83% of total revenue

- **Auto Registration, Vehicle License and TxDOT Gross Weight & Axle fees** are assigned to the Road & Bridge Fund and provide the second largest revenue for the maintenance and improvement of County roads, with ad valorem tax revenue being the largest. In FY2021, \$985,000 in auto registration and licensing revenues will account for 16% of Road & Bridge funding. Forecasting this particular revenue is fairly straightforward and varies only slightly from year to year based on the number of persons obtaining their vehicle license in Polk County - for which a 5% fee is assessed - and by vehicle sales within the County. The State of Texas places a maximum cap on the total amount of Auto Registration Fees that may be retained by the County. By legislation, the portion retained gradually decreased by 10% annually, while the amount of commission received from the State on vehicle sales tax paid in Polk County likewise increased annually to the General Fund. The FY2021 budget projection for this revenue has not changed from the FY2020 budget based on projections and historical data received from the Tax Assessor/Collector in whose office these fees are paid. While FY2020 revenues in this category fell short of projections by nearly 4% due to vehicle registration deadlines being pushed back (thank you, coronavirus), those registrations





that hadn't been taken care of are now due, and we expect the revenue will balance itself back out.

### Federal & State Funding = 2.46% of total revenue

- **Federal & State Funding** received through direct grant and government assistance programs will account for an estimated \$848,951 in FY2021 revenue, a \$4,812 decrease from FY2020 projections of \$853,763. Of the most significant individual budgeted sources, \$326,694 in federal and state revenue is received in support of services and meals provided to our senior population. Other funding includes \$236,460 in support of the judiciary; \$82,000 relating to law enforcement and victims assistance; \$53,047 of Federal Payment in Lieu of Taxes (PILT) for federally owned property located within the County; \$49,300 Lateral Road funds for the four Road & Bridge Precincts; \$73,500 in funding to assist in emergency management and preparedness efforts; \$15,000 representing payment from the Tobacco Settlement negotiated by the Attorney General; \$7,000 in voter registration assistance; and a combined total of \$5,950 in various reimbursements and support.

### Other Revenue (combined) = 16.10% of total revenue

- "Other Revenue" consists of miscellaneous reimbursements, contracts for services, intra-fund transfers and other varied sources of revenue totaling \$5,607,914, an increase of \$595,970 compared to the FY2020 budget.

Of the total in this category, \$1,158,707 represents transfers between a particular fund to support expenses budgeted within another – such as the \$340,000 transfer of all tipping fees from Waste Management to the General Fund (an increase of \$120,000 over last year's budget) and the \$400,000 transfer from General Fund to Retiree Health Trust (a decrease of \$227,000 from last year's budget). The remaining revenues in this category include Road & Bridge lease/purchase revenues (\$2,123,097); detention facility per diems and phone revenues (\$840,000); revenues received in special purpose funds for a restricted use, such as the Permanent and Available School Funds (211,614) and the Sheriff's Commissary Fund (\$26,500); payments made by other agencies and contracting entities to reimburse the cost of services performed by the County, such as the County's delinquent tax collection firm reimbursement of all personnel and operations costs of the delinquent tax office (\$219,022); reimbursements from Big Sandy ISD and the Trinity River Authority's for Sheriff's Office security provided at the School District and the Lake Livingston Dam (\$323,756); reimbursements from Trinity and San Jacinto Counties for operations of the (shared) District Courts (\$221,574); lease payments and property insurance reimbursements on various county-owned properties (\$57,100); and a combined total of various other revenues (\$426,854).



# Capital Expense Plan

## Developing the Plan

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

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

## Description of Expenses Included in the Plan

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

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



### FY2021 Capital Purchase Projections

The following represents capital purchase requests received from Departments and included by Commissioners Court (July 14, 2020 Budget Workshop) in FY2021 projections to be paid by and reimbursed to fund balance with issuance of legally authorized debt (Tax Notes) - IF APPROVED by Commissioners Court

DEPARTMENT	REQUEST / DESCRIPTION	AMOUNT	Budget Impact
The Construction and Improvement of Roads & Bridges in the County			\$ -
The Acquisition of Road Right-Of-Way			\$ -
The Acquisition of Road Construction & Maintenance Equipment & Materials			\$ -
The Acquisition of Mobile Equipment (other than Road & Bridge)			#REF!
The Construction of Improvements to County Buildings			\$ -
The Acquisition of Vehicles			\$ 250,920.50
Maintenance	Vehicle	\$ 30,000.00	
IT	Vehicle	\$ 30,000.00	
Jail	Transport Van	\$ 39,860.25	
Jail	Work Crew Van	\$ 41,060.25	
Sheriff	(2) vehicles w/equipment	\$ 110,000.00	
The Acquisition of Computer Equipment and Software			\$ 148,000.85
County Clerk	(2) Credit Card Processors - compatible w/Odyssey	\$ 1,800.00	
Human Resources	Desktop Scanner	\$ 435.79	
District Clerk	(3) HP Laser Printers	\$ 473.16	
District Clerk	(2) Fujitsu desktop scanners	\$ 1,720.80	
District Clerk	(5) Monitors	\$ 1,071.70	
District Clerk	(2) Credit Card Processors - compatible w/Odyssey	\$ 1,800.00	
JP Pct. 3	Desktop Scanner - compatible w/Odyssey	\$ 900.00	
Courthouse Security	Server/Software Update **	\$ 38,500.00	
District Attorney	(4) Desktop Scanners	\$ 1,714.40	
District Attorney	(12) Monitors	\$ 1,720.00	
District Attorney	Laptops / Surface Pros	\$ 5,000.00	
Jail	Server/Software Update **	\$ 83,000.00	
Constable Pct. 4	(1) Tough Book - for in car	\$ 1,235.00	
Permits	SAFE Software (Includes 1st year maintenance)	\$ 2,500.00	
Environmental Enforcement	(2) Body Cameras	\$ 1,820.00	
Env. Enf. / Fire Marshal	8 TB Remote Storage	\$ 800.00	
Env. Enf. / Fire Marshal	MDIS Software & Support (Southern Software)	\$ 3,510.00	
The Acquisition of Office Furnishings/Equipment			\$ 34,625.00
County Clerk	Election Equipment	\$ 23,758.00	
Treasurer	U-Shaped Desk w/Book Case & File	\$ 1,149.00	
Treasurer	Chair	\$ 210.00	
District Attorney	(6) Office Chairs	\$ 1,260.00	
Constable Pct. 2	Motorola Hand Held Radio	\$ 3,500.00	
Constable Pct. 4	Motorola Hand Held Radio	\$ 3,500.00	
Constable Pct. 4	Body Armor Vest	\$ 750.00	
The Scanning, organization and computer digital imaging of County Records			\$ -
<b>TOTAL</b>		<b>\$ 433,546.35</b>	2021 Tax Note Principal & Interest to be offset by retiring debt

\*\* Security Grant coming available in December, may cover expense.

## Future Impact of the Plan

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



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

## Current (FY2021) Impact of the Plan

The FY2021 Budget includes certain estimated operational costs directly related to non-routine capital projects for which debt was previously issued, as discussed earlier in this section. Capital planning for the fiscal year included the purchase/upgrade of various furnishings, computer equipment and software requested by Departments, the replacement of older, high-mileage vehicles, and certain improvements to county buildings for which current funds are not available.

The Odyssey Judicial Software that was purchased with Tax Notes in FY2019 is one such purchase with annually recurring fees just over \$200,000. The annual maintenance is a bit higher than the annual maintenance fees on our old judicial software, but the program is substantially more efficient, reducing the need for double entry by multiple departments, and will allow our staff to focus more attention on other aspects of their jobs.

The goal for this year was to keep capital purchases to a minimum, and the Commissioners Court reduced the original requests, totaling approximately \$742,000, down to \$433,546 for purchases to be approved in the 2021 fiscal year. Updating county network servers and replacing outdated or underperforming vehicles were the primary focuses for the Commissioners Court this year, accounting for nearly 90% of the approved purchases on the FY2021 Capital Purchase Projections. Replacing older vehicles reduces maintenance and lost time costs, and newer models offer greater safety and fuel efficiency further reducing overall costs. Network servers must be updated regular to ensure the integrity of our record storage, and ensure minimal interruptions to business operations in the event that individual files are lost or corrupted.

On the surface these expenditures negatively impact our debt ratio, however, updating critical infrastructure now is essential as the population of Polk County continues to grow.

## Personnel

### Wages, Benefits and Staffing Levels

As we addressed previously in this section, our primary focus concerning staffing and wages while building the FY2021 Budget was to not cut any positions or benefits, or funds available for salaries from our personnel budget, though we did reduce one unfilled position from full-time to part-time.

To encourage employee training, advancement and productivity, the County provides certain benefits such as Bi-Lingual Incentive Pay for employees meeting Spanish proficiency standards, Certificate Pay for qualifying law enforcement personnel, and Longevity Pay for each full year of continuous employment with the County. Cost of Living increases are awarded across the board to County Employees on a percentage basis only in those years in which the Commissioners Court finds that sufficient funds are available. Funding for merit increases may also be considered and, if budgeted, is provided on a salary percentage basis for each department.



Departments may retain salary savings occurring within the department and use the funds for employee promotions, reclassifications, and merit raises based on performance evaluations.

Unlike many employers that have offset the rising cost of healthcare by requiring employees to contribute toward health insurance premiums, Polk County has – again – elected to fund the full cost of Employee healthcare in FY2021. Through the Texas Association of Counties “BlueChoice” program, coverage is budgeted for 280 eligible positions at a total annual cost of \$2,842,022 – a \$192,595 decrease from the previous year.

Total Personnel costs decreased by \$231,158 in the FY2021 Budget. Changes in staffing levels occurring in the last five-year period are found in the table shown on the following page.

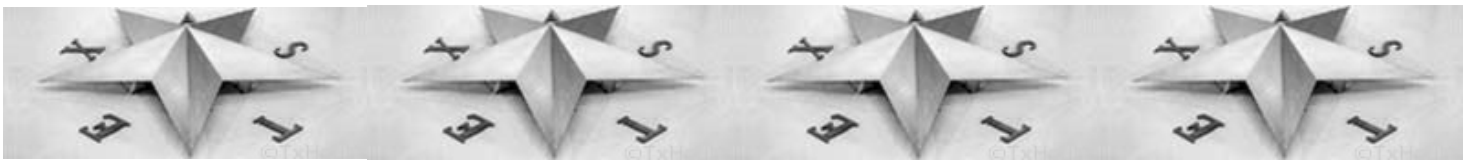


# Staffing Levels & Budgeted Change

FUND	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	Difference 2020-2021
County Judge	3	3	3	3.04	3.04	-
Commissioners Court	1	2	2	1.04	1.04	-
County Clerk	10.6	11	12	12	12	-
Grants & Contracts				1	1	-
County Auditor	5.3	5.3	5	6.06	5.54	(0.52)
County Treasurer	3.07	3.07	3.07	3.04	3.04	-
Information Technology	3	3	3	3.04	3.04	-
Maintenance	11.5	11.5	11.5	11.51	11.51	-
Emergency Mgmt.	3.21	4	4.04	4.04	4.04	-
Human Resources	3	3	3	3.25	3.25	-
DPS (Tx Dept of Public Safety)	1	1	1	1.04	1.04	-
County Court at Law	3.25	4	4	5	5	-
District Clerk	9.65	10.15	11.54	11.54	11.37	(0.17)
Justice of the Peace #1	3.72	4	4.16	4.21	4.21	-
Justice of the Peace #2	3	3	3.08	3.40	3.40	-
Justice of the Peace #3	3.05	3.05	3.12	3.12	3.04	(0.08)
Justice of the Peace #4	3	3	3.08	3.04	3.04	-
258 <sup>th</sup> Judicial District	3.06	3.06	3.06	3.06	3.06	-
411 <sup>th</sup> Judicial District	3.06	3.06	3.06	3.06	3.06	-
District Attorney	18	18	18	18.08	18	(0.08)
Pre-Trial Services	1	1	1	0	0	-
Jail	46.88	51.13	50.86	50.82	50.82	-
Constables 1,2,3&4	4	4	4	4	4	-
Sheriff	53.10	54.10	54.58	55.26	55.26	-
Veterans Service	1	1.02	1	1.04	1.04	-
Social Services	3	1.02	1.02	2.04	2.04	-
Museum	1.14	1.14	1.13	1.13	1.13	-
Extension	4	4	3.04	3.04	3.04	-
Permits/Inspections	2	2.10	2.08	2.08	2.08	-
Environ. Enforcement	1	1	1	1.5	1.5	-
Fire Marshal				1.5	1.5	-
Tax Assessor Collector	14	14	14	14.61	14.61	-
Delinquent Tax Collect	3	2	2	3	3	-
<b>Total: General Fund</b>	<b>228.59</b>	<b>234.7</b>	<b>236.42</b>	<b>243.59</b>	<b>242.82</b>	<b>(0.85)</b>
Precinct 1	8.61	8.61	8.65	8.61	8.61	-
Precinct 2	9.50	9.50	8.78	8.71	8.71	-
Precinct 3	12.66	12.66	12.64	12.42	13.42	1.0
Precinct 4	11.91	11.35	11.3	11.27	11.27	-
<b>Total: Road &amp; Bridge</b>	<b>42.68</b>	<b>42.12</b>	<b>41.37</b>	<b>41.01</b>	<b>42.01</b>	<b>1.0</b>
<b>Total: Security Fund</b>	<b>3.16</b>	<b>3.23</b>	<b>3.24</b>	<b>3.24</b>	<b>3.24</b>	<b>-</b>
<b>Total: Aging Fund</b>	<b>5.00</b>	<b>5.50</b>	<b>5.98</b>	<b>5.7</b>	<b>5.7</b>	<b>-</b>
<b>TOTAL ALL FUNDS</b>	<b>279.93</b>	<b>286.03</b>	<b>287.47</b>	<b>293.54</b>	<b>293.77</b>	<b>0.15</b>

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





# Texas County Government Overview



## Functions of County Government

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

## Structure of County Government

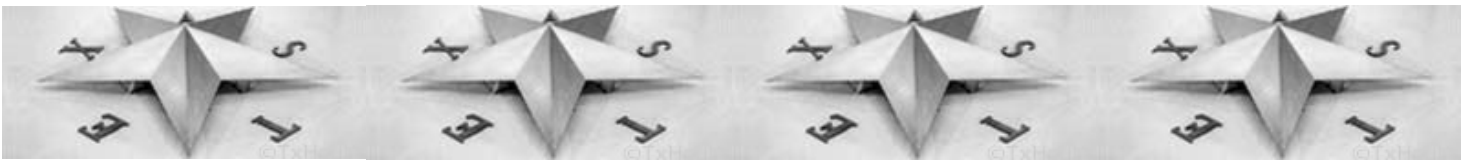
County government structure is spelled out in the Texas Constitution, which makes counties agents of the state. Thus, counties, unlike cities, are limited in their actions to areas of responsibility specifically spelled out in laws passed by the Legislature and signed by the Governor. At the heart of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

## Origin of County Government

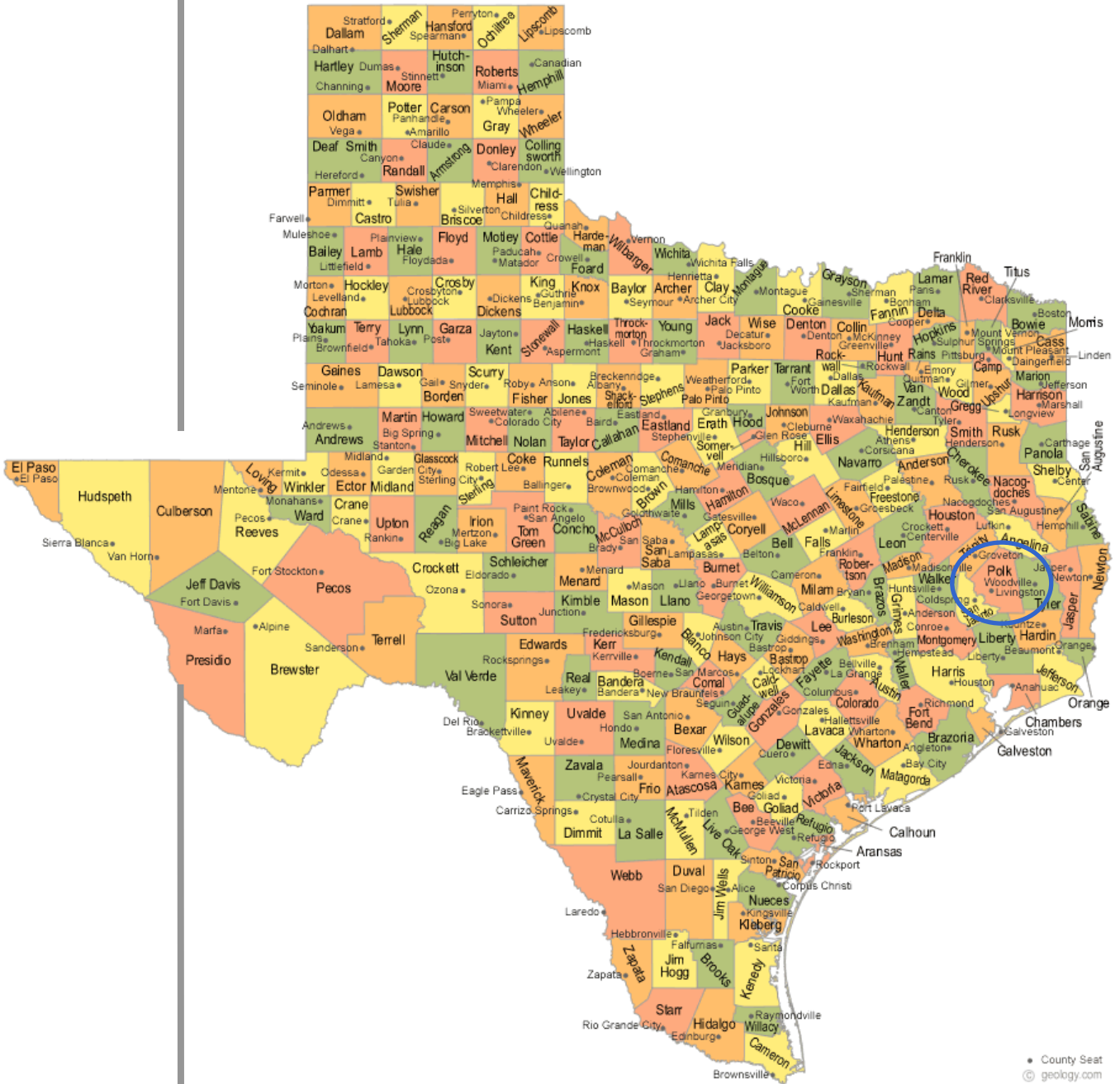
The origin of Texas county government can be found in "municipality", the local unit of government under Spanish and Mexican rule. Municipalities were once large areas embracing one or more settlements and the surrounding rural territory. In 1821, there were four major Spanish settlements in Texas; San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







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



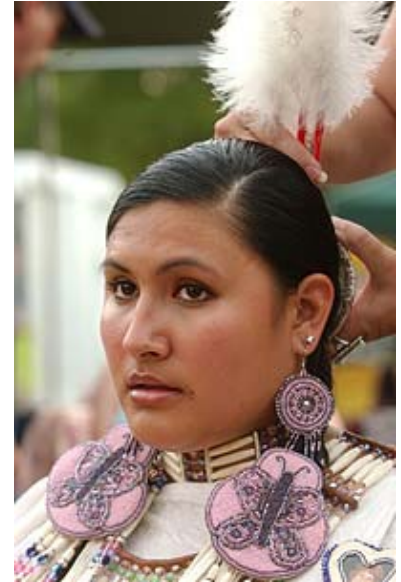


# About Polk County

## History, Development, and Location

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

Polk County is located in the tall pine forests of Deep East Texas, about 70 miles north of downtown Houston. It is bounded by the Trinity River on the southwest and the Neches River on the northeast. To the north and east lie more than 100 miles of scenic roads, four Texas Woodland Trails, and the home of the Alabama-Coushatta Tribe of Texas. Livingston is the County seat and largest city with a population of 5,144 according to most recent census data. The city is situated less than one hour from Bush International Airport in Houston via U.S. Highway 59 (proposed Interstate 69 NAFTA Corridor). Polk County has the most abundant water supply in the State of Texas and an available labor force of 152,000 within the Deep East Texas Workforce Development Area.



In the late 1700's, Polk County became the home of the Alabama and Coushatta Indian tribes when they established camps on the Trinity and Neches Rivers after their migration from the Southern United States. In fact, many of the present day communities and waterways bear the names of famous Alabama and Coushatta Indian leaders, such as Colita and Long King. Through the interest and concern of Sam Houston (then General of the Republic of Texas), the Alabama Indians were given a permanent home in the eastern portion of the County. Subsequently, members of the Coushatta tribes also settled on the reservation. Today, the federally recognized 4,600 acre reservation uses the hyphenated "Alabama-Coushatta" to reflect the blending of the two tribes. The "Alabama-Coushatta Tribe of Texas", as it is officially known, is the largest and oldest in the State and with the recent opening of the Naskila Gaming facility, the Tribe has become the third largest employer in the County.

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

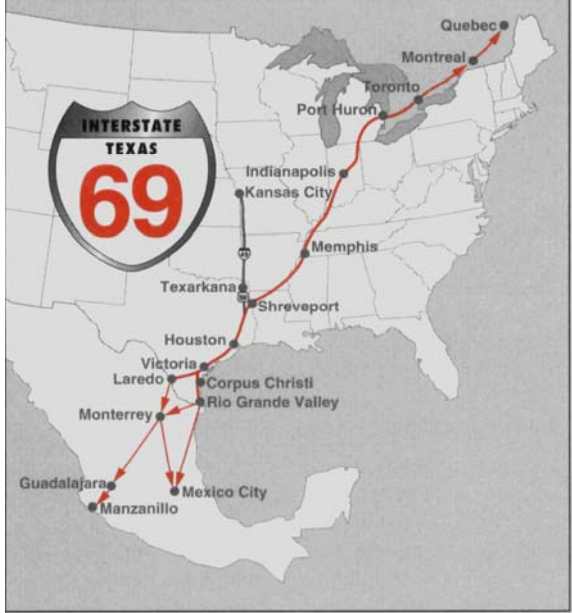


The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation.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

the County's leading agricultural crop. Over 80 percent of the County's land is forest (predominately pine trees), with half owned by the timber industry. Georgia Pacific and the new RoyOMartin Corrigan OSB facility are major wood product producers. Oil and gas also contribute greatly to the economy, especially in the eastern and central parts of the County, where mineral values make up a large portion of the taxable value for some taxing jurisdictions.



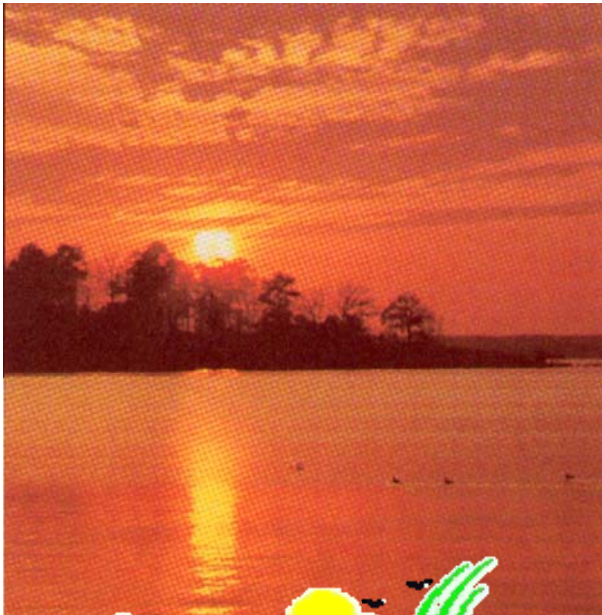
Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County, and U.S. 59, a major route to Houston (North/South) that continues down to the Texas Rio Grande Valley. The Hwy 59 corridor is being improved as a part of I-69, the super highway connecting Canada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



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

Polk County is a premier destination for recreation. The lake, Lake Livingston State Park, the Alabama-Coushatta Indian Reservation and Naskila Gaming are huge draws for tourism in Polk County, along with "Trade Days" held quarterly at Pedigo Park.

Lake Livingston State Park alone draws over 500,000 visitors annually. Bird and other wildlife species abound in the County's scenic forests and wetlands, while our deer populations bring hunters from across the state during the season that spans November and December. Recent reports indicate that tourism contributes \$62 million annually to Polk County's economy and \$11 million is paid out in payroll alone for this segment.



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





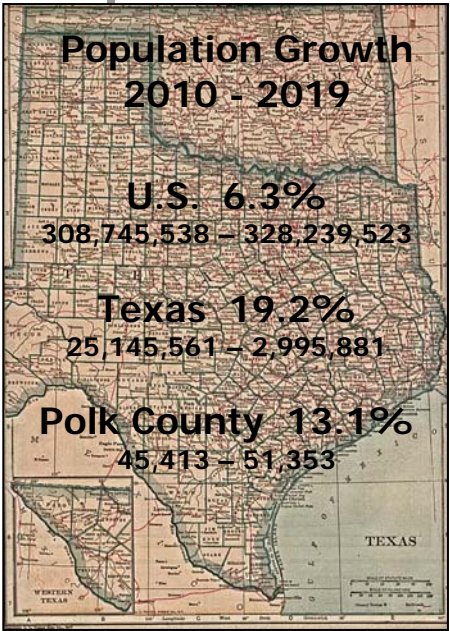
Facility was completed with 526 beds. A request from Immigrations and Customs Enforcement (ICE) prompted almost immediate expansion with Phase II (528 additional beds), completed in 2007. The Facility provides detention space to contracted agencies, which included the Federal Bureau of Prisons and the U.S. Marshals Service. The Facility provides over a hundred jobs and a source of revenue to the County from contracted per diem charges. 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 (4<sup>th</sup> largest city in the U.S.) provides the County numerous benefits, the first of which is access to an international airport only 56 miles from the County Courthouse. Polk County's recreational opportunities also provide an excellent retreat for big city dwellers wanting to escape to a more relaxed lifestyle. Although Polk County is easily accessible to the Texas Medical Center in Houston, first class medical services are available from CHI St. Luke's Health Memorial Livingston (formerly Memorial Medical Center Livingston), which opened its \$25 million facility in the summer of 2000 and completed a five-year, \$30 million expansion and improvement program. The complex, located on the Hwy 59 Bypass, includes a 90-bed hospital with emergency, surgery, intensive/critical care, cardiopulmonary and radiology services, and women's health departments supported by a community of skilled physicians and specialists. The Polk County College/Commerce Center, located on the Hwy59 Bypass near the Hospital, provides advanced curriculum study and technical training through Angelina College and offers much needed public auditorium space.



The County boasts one of the most enjoyed environments in the State. Pleasant springs and falls, long warm summers and mild winters entice vacationers year round and encourage retirement to the area. The average annual rainfall of 51 inches provides abundant forest vegetation and feeds

major rivers in the area, making conditions favorable for principal activities such as agriculture, forestry and ranching and – of course - tourism. Polk County's overall environment is increasingly why Polk County is being selected as home to individuals searching for a better way of life.



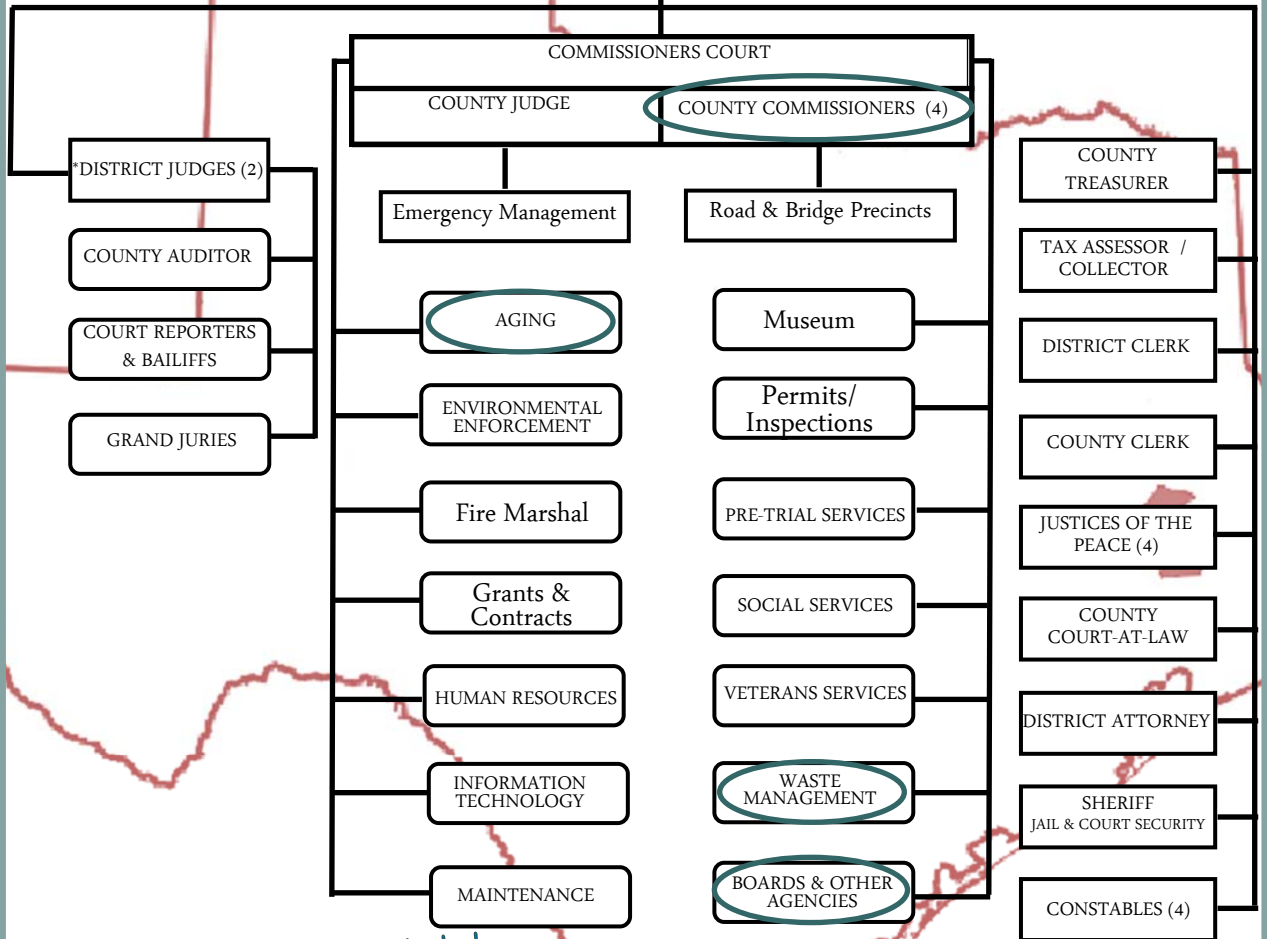
The County experienced a 10% population growth in the ten year period between the 2000 Census (41,133) and the 2010 Census (45,413). U.S. Census data reflects another 13% growth in the July 2019 population estimate of 51,353 since 2010. Find more County demographics in our Area Profile beginning on page 153.

Located in the heart of East Texas, Polk County offers a unique blend of country living and urban accessibility. Additional information regarding the advantages and opportunities in Polk County is available from the Livingston-Polk County Chamber of Commerce by telephone at (1-800-918-1305) or by visiting their website at [www.polkchamber.com](http://www.polkchamber.com). Also, Polk County's website at [www.co.polk.tx.us](http://www.co.polk.tx.us) offers detailed information about our County - a virtual tour – and a variety of on-line services.



# Polk County ORGANIZATION CHART

**POLK COUNTY CITIZENS**



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

**ELECTED**

**APPOINTED**

*\*Includes voters from surrounding counties*

**Polk County**  
**ELECTED OFFICIALS**  
 AS OF OCTOBER 1, 2020

- County Judge ..... Sydney Murphy
- County Commissioners:
  - Precinct 1 ..... Robert C. "Bob" Willis
  - Precinct 2 ..... Ronnie Vincent
  - Precinct 3 ..... Milton Purvis
  - Precinct 4 ..... Tommy Overstreet
- County Treasurer ..... Terri Williams
- Tax Assessor/Collector ..... Leslie Jones-Burks
- District Clerk ..... Bobbye Richards
- County Clerk ..... Schelana Hock
- Justice of the Peace:
  - Precinct 1 ..... Darrell Longino
  - Precinct 2 ..... Sarah Rasberry
  - Precinct 3 ..... Robert D. Johnson
  - Precinct 4 ..... Jamie Richardson
- County Court at Law Judge ..... Tom Brown
- Criminal District Attorney ..... William Lee Hon
- Sheriff ..... Kenneth Hammack
- Constables:
  - Precinct 1 ..... Scott Hughes
  - Precinct 2 ..... Bill Cunningham
  - Precinct 3 ..... Ray Myers
  - Precinct 4 ..... Darwon Evans
- District Judges:
  - 258th Judicial District ..... Travis Kitchens
  - 411th Judicial District ..... Kaycee Jones
- County Auditor (appointed by District Judges) ..... Louis Ploth



# Financial/ Operational

## Description of Funds

Three major fund types are included within the budget; General, Debt Service and Special Revenue. The County's budgeting and fund accounting is on a modified accrual basis, further discussed in the Statement of Financial Policies on page 142. Annually appropriated budgets are adopted for each of the funds listed, with appropriations lapsing at fiscal year end. The **General Fund** (010) serves as the primary operating fund of the County and accounts for departments associated with General Operating, Administrative, Justice and Public Safety, and Health and Human Services. The **Debt Service Fund** (061) accounts for the accumulation of resources for the payment of principal and interest on the County's long-term debts, such as tax notes and certificates of obligation. The County also uses **Special Revenue Funds** to account for certain government operations. The functions of the respective special revenue funds are provided in the table below. For the purposes of this budget the **Road and Bridge (Precinct) Funds** are considered special revenue funds because property taxes are levied to fund operations.

Fund	Description
Hotel Tax (011)	Revenues generated from a Hotel/Motel Occupancy Tax and expenditures related to promoting tourism within the County.
Justice Court Technology (013)	Fund created by statute for fees collected by (4) Justice Courts and expended only for improving the technology of those Courts.
Child Abuse Prevention (014)	Fund created by statute for fees paid by persons convicted of certain child related offenses and used only to fund child abuse prevention programs in the County.
<b>Road Bridge</b> Capital Lease (015) Precincts (021-024)	Funds restricted for the maintenance of County roads, bridges and the operations of related facilities. Operations of the (4) Road & Bridge Precincts, capital lease activity, permanent road improvements and lateral road funds received from the state are accounted for in this fund.
Fire Marshal Inspection Fees (017)	Funds restricted for the administration and enforcement of the fire code.
Guardianship (019)	Legislated fee collected in probate cases and administered by the Commissioners Court for guardianship programs.
Justice Court Building Security (026)	Legislated fee collected by all Justice Courts to be used for solely for security expenses in Justice Courts <u>not</u> located within the Courthouse.
Security (027)	Legislated fees collected by District and County Clerks for purposes of providing security in County courtrooms.
Historical Commission (028)	Fund used to account for monies donated for preservation of the history and heritage of Polk County. Although included in the accounting of the County, expenses are not budgeted by the Commissioners Court.
Court Reporter Service (029)	Legislated fees collected as a court cost in civil cases to be used to assist in the payment of court-reporter-related services.
College/Commerce Center (030)	Fund used to account for construction of the Polk County College/Commerce Center and Shelter Facility. Fund closed after project completion and shown for prior years' activity only.
Waste Management (032)	Fund established to account for revenues generated by the County's waste management services provided by contracted operator at County landfill and collection stations.
Gov't Grant (035)	Funds received from State and/or Federal Grant programs and utilized for restricted purposes, such as disaster recovery.
Law Library (040)	Fund accounts for special fees related to maintaining a law library at the County Courthouse.



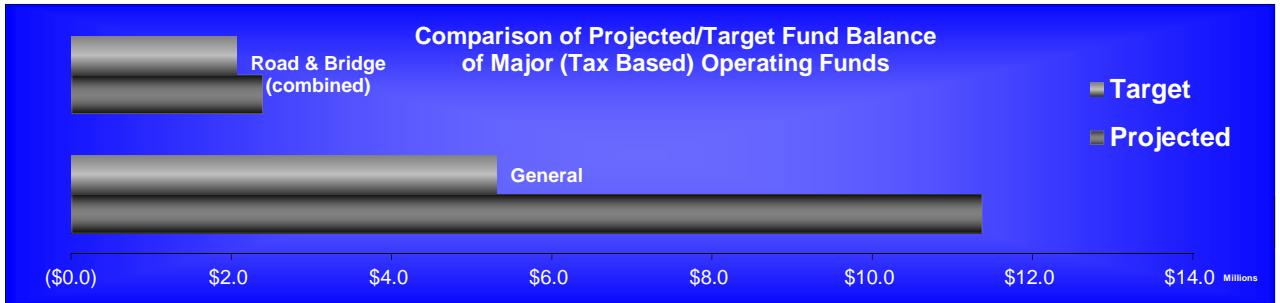


Fund	Description
Pre-Trial Intervention (047)	Fund accounts for special fees collected and administered by the District Attorney.
District Attorney Special (048)	Fund used to account for State monies received to support operations of the Criminal District Attorney's Office and expended at the discretion of the District Attorney.
District Attorney Collection (049)	Fund used to account for fees collected pursuant to Code of Criminal Procedure Art. 102.007(f) and administered by the District Attorney.
Aging (051)	Fund used to account for nutritional support services to senior citizens of Polk County. Revenue sources include participant contributions, federal monies administered by DETCOG and a county subsidy.
Jail-Commissary (056)	Fund created to account for proceeds from the operation of the Commissary at the County Jail. Funds may be spent as authorized by law, for the benefit of inmates (L.G.C. Sec. 351.0415).
Retiree Health Benefits Trust (083)	Fund created to account for Other Post Employment Benefits (OPEB) offered to eligible County Retirees – currently, the payment of County Health Insurance premiums.
Drug Forfeiture (090)	Funds forfeited to Sheriff, District Attorney and/or Constable in certain drug related cases and expended for legally authorized purposes at the discretion of the subject official.
Permanent School (091)	Fund established from the proceeds received from the sale of lands granted by the State of Texas for educational purposes. Earnings accrue directly to the Available School Fund, except for oil royalties, which are deposited to this fund to increase the principal.
Available School (092)	Fund established from the proceeds received from the lease of school lands. Lease revenues are distributed to county school districts.
Co. Clerks Records Management (093)	Fees collected by the County Clerk for filing official documents, such as birth and death certificates, and expended for the preserving, restoring or automation of records within the County Clerk's office.
County Records Management (094)	Fees collected by the District and County Clerks for filing documents (other than those for which the County Clerk records management fee is collected) and expended only for approved records management and automation projects.
Sheriff's Federal Revenue Sharing (095)	To account for the receipt and the Sheriff's discretionary expenditure of federal funds to supplement law enforcement agencies.
District Clerk Records Management (098)	Fees collected by the District Clerk for filing official documents and expended for the preserving, restoration or automation of records within the District Clerk's office.
County & District Court Technology (099)	Fund created by statute for fees collected by the District Courts for certain cases and expended only for improving the technology of those Courts.
<b>Capital Projects</b> 2016 Energy Savings Program (018)	<b>Funds may be established</b> in a given year for specific capital project/s. Revenues may be received through proceeds of debt issuance or grant from federal/state agencies. In FY2016, Fund 018 accounts for the receipt of contractual obligations and expenditures for capital energy improvements in County facilities.

# FUND BALANCE SUMMARY

Category/Department	Beginning Fund Balance	FY2021 Revenues	FY2021 Expenditures	(Est.) Ending Fund Balance	Target* Fund Balance
<b>MAJOR FUNDS:</b>		<i>Estimated by Co. Auditor</i>		<i>Balance as % of expense in Operating Funds</i>	
<b>GENERAL</b>	\$ 11,322,239	\$ 21,235,126	\$ 21,197,777	\$ 11,359,588	54% \$5,299,444
<b>ROAD &amp; BRIDGE</b>					
ROAD & BRIDGE LEASE FUND	-	2,123,097	2,123,097	-	N/A
ROAD & BRIDGE PRECINCT 1	163,386	1,402,213	1,402,213	163,386	12% \$350,553
ROAD & BRIDGE PRECINCT 2	633,297	1,396,254	1,396,254	633,297	45% \$349,064
ROAD & BRIDGE PRECINCT 3	1,006,219	1,680,283	1,680,283	1,006,219	60% \$420,071
ROAD & BRIDGE PRECINCT 4	577,756	1,623,190	1,623,190	577,756	36% \$405,798
<b>DEBT SERVICE</b>	\$146,678	3,400,099	3,400,076	146,701	N/A
Reserved for Landfill Post Closure	779,642			779,642	
<b>OTHER FUNDS:</b>					
<b>HOTEL TAX</b>	72,630	25,000	25,000	72,630	N/A
<b>JUSTICE COURT TECHNOLOGY</b>	(4,164)	14,070	7,200	2,706	N/A
<b>JUDICIAL CENTER CONSTRUCTION</b>	-	-	-	-	N/A
<b>COUNTY CHILD ABUSE PREVENTION</b>	1,354	400	-	-	N/A
<b>FIRE MARSHAL INSPECTION FEE</b>	3,225	1,500	1,500	3,225	N/A
<b>GUARDIANSHIP FUND</b>	3,760	2,500	2,500	3,760	N/A
<b>ENERGY SAVINGS PROGRAM</b>	-	-	-	-	N/A
<b>JUSTICE COURT BLDG SECURITY</b>	51,480	3,980	3,980	51,480	N/A
<b>SECURITY</b>	21,838	189,106	189,087	21,856	11.6% 47,272
<b>HISTORICAL COMMISSION</b>	314,143	-	-	314,143	N/A
<b>COURT REPORTER SERVICE</b>	69	100	100	69	N/A
<b>COLLEGE / COMMERCE CENTER</b>	145	-	-	145	N/A
<b>WASTE MANAGEMENT</b>	333,963	340,000	340,000	333,963	N/A
<b>FEMA DISASTER</b>	-	-	-	-	N/A
<b>GRANT FUND</b>	(566,999)	-	-	(566,999)	N/A
<b>LAW LIBRARY</b>	84,789	12,000	13,500	83,289	617% 3,375
<b>PRE-TRIAL INTERVENTION</b>	118,037	14,000	14,000	118,037	N/A
<b>DISTRICT ATTORNEY SPECIAL</b>	2,432	28,200	28,200	2,432	N/A
<b>DISTRICT ATTORNEY HOT CHECK</b>	31,653	-	-	31,653	N/A
<b>AGING SERVICES</b>	84,878	333,794	340,589	78,083	23% 85,147
<b>COMMISSARY (SHERIFF)</b>	98,878	26,500	26,500	98,878	N/A
<b>RETIREE HEALTH BENEFITS TRUST</b>	2,871,696	431,095	254,068	3,048,723	N/A
<b>DRUG FORFEITURE</b>	614,785	766	766	614,785	N/A
<b>PERMANENT SCHOOL</b>	573,772	55,000	55,000	573,772	N/A
<b>AVAILABLE SCHOOL</b>	259,840	162,114	162,114	259,840	N/A
<b>COUNTY CLERK RECORDS MGMT.</b>	913,165	285,600	276,182	922,583	N/A
<b>COUNTY RECORDS MGMT.</b>	22,701	18,000	16,000	24,701	N/A
<b>SHERIFF'S FED. REV. SHARING</b>	26,538	20,000	20,000	26,538	N/A
<b>DISTRICT CLERK RECORDS MGMT</b>	71,305	16,000	2,626	84,679	N/A
<b>CO. &amp; DIST. COURT TECHNOLOGY</b>	9,859	1,600	-	11,459	N/A
(Less Transfers between Funds)		(1,158,397)	(1,158,707)		
<b>TOTAL</b>	20,644,988	33,683,190	33,443,096	20,883,018	6,960,723

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



## FUND BALANCE SUMMARY (CONT'N)

Projected fund balances for the budget year do not meet target levels in Road & Bridge Precinct 1, Aging or Security. Although reaching all target fund balances remains an important goal, certain issues did not lend to this effort over the prior and current budgets - such as;

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

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

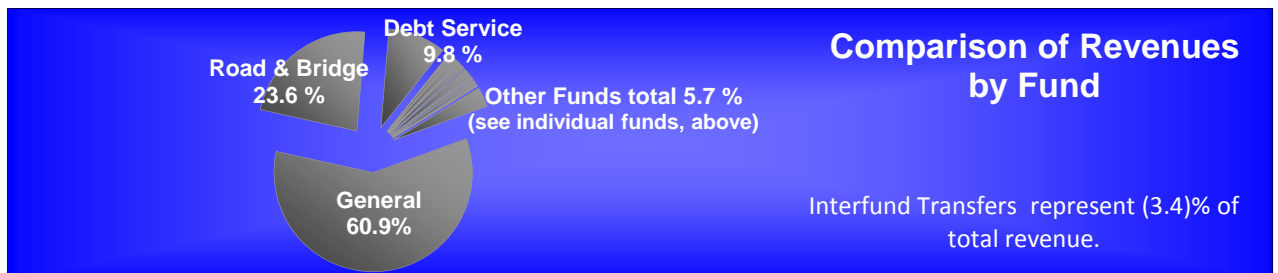
A significant change in Fund Balance is considered to occur if the fund balance of a major fund (i.e., General - Road & Bridge - Debt Service) or of the non-major funds in the aggregate increases or decreases by 10% or more from one budget year to the next. Road & Bridge Precincts 2 and 3 both experienced significant increases in fund balance from FY2020 to FY2021. Precinct 2 received approximately \$300,000 in unbudgeted revenues (mostly in material reimbursements) and spent about \$75,000 less than projected. Precinct 3 received approximately \$114,000 in unbudgeted revenues and spent about \$200,000 less than projected.

## PROJECTED CHANGES IN FUND BALANCE

Category/Department	Beginning Fund Balance	FY2021 Revenues	FY2021 Expenditures	(Est.) Ending Fund Balance	Change in Fund Balance
Other Funds: Aggregate Balance	6,015,773	1,981,325	1,778,913	6,216,431	3.34%
General	11,322,239	21,235,126	21,197,777	11,359,588	0.33%
Road & Bridge (combined)	2,380,657	8,225,037	8,225,037	2,380,657	0.00%
Debt Service	146,678	3,400,099	3,400,076	146,701	0.02%
<b>TOTAL Change in Fund Balance</b> (All Funds - Major and Other)	20,644,988	33,683,190	33,443,096	20,883,018	<b>\$ 238,030</b> <b>1.15%</b>

# REVENUE SUMMARY

Revenues by Fund					
Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>GENERAL</b>	\$21,851,611	\$23,668,984	\$21,767,227	\$22,805,391	\$21,235,126
<b>ROAD &amp; BRIDGE (ALL)</b>	7,849,072	8,900,794	7,278,280	7,242,991	8,225,037
<b>DEBT SERVICE</b>	3,674,487	3,321,872	3,467,895	13,195,285	3,400,099
<b>OTHER FUNDS:</b>					
<b>HOTEL TAX</b>	31,896	25,913	35,000	19,208	25,000
<b>JUSTICE COURT TECHNOLOGY</b>	39,509	36,630	39,740	32,465	14,070
<b>COUNTY CHILD ABUSE PREVENTI</b>	350	436	400	434	400
<b>FIRE MARSHAL INSPECTION FEE</b>					1,500
<b>GUARDIANSHIP FUND</b>					2,500
<b>ENERGY SAVINGS PROGRAM</b>	-	-	-	-	-
<b>JUSTICE COURT BLDG. SECURITY</b>	4,199	3,596	3,980	1,525	3,980
<b>SECURITY (COURTHOUSE)</b>	171,250	183,014	192,473	163,562	189,106
<b>HISTORICAL COMMISSION</b>	10,235	8,989	-	3,207	-
<b>COURT REPORTER SERVICE</b>	-	-	-	-	100
<b>WASTE MANAGEMENT</b>	238,896	228,364	220,000	421,770	340,000
<b>FEMA DISASTER</b>	114,884	-	-	-	-
<b>GRANT FUND</b>	197,266	436,768	-	499,986	-
<b>LAW LIBRARY</b>	12,437	12,650	13,500	11,395	12,000
<b>PRE-TRIAL INTERVENTION</b>	12,555	14,950	16,000	6,950	14,000
<b>DISTRICT ATTORNEY SPECIAL</b>	28,295	28,296	28,200	28,294	28,200
<b>DISTRICT ATTORNEY HOT CHECK</b>	695	695	-	270	-
<b>AGING SERVICES</b>	433,047	477,069	338,758	361,848	333,794
<b>COMMISSARY (SHERIFF)</b>	22,537	26,117	26,500	49,271	26,500
<b>RETIREE HEALTH BENEFITS TRUS</b>	561,414	651,177	693,025	825,704	431,095
<b>DRUG FORFEITURE</b>	154,250	127,495	766	458,476	766
<b>PERMANENT SCHOOL</b>	81,751	61,543	55,000	45,736	55,000
<b>AVAILABLE SCHOOL</b>	171,022	177,742	162,114	165,423	162,114
<b>COUNTY CLERK RECORDS MGMT.</b>	279,127	280,786	285,600	294,308	285,600
<b>COUNTY RECORDS MGMT.</b>	15,369	16,183	18,000	13,620	18,000
<b>SHERIFF'S FED. REV. SHARING</b>	21,000	3,215	20,000	14,505	20,000
<b>DISTRICT CLERK RECORDS MGMT</b>	15,206	10,989	16,000	13,701	16,000
<b>Co. &amp; DIST. COURT TECHNOLOGY</b>	1,253	1,425	1,600	1,317	1,600
<b>(LESS INTERFUND TRANSFERS)</b>	<b>(1,097,452)</b>	<b>(1,298,077)</b>	<b>(1,374,618)</b>	<b>(1,710,740)</b>	<b>(1,158,397)</b>
<b>TOTAL REVENUES</b>	<b>\$34,896,160</b>	<b>\$37,407,615</b>	<b>\$33,305,441</b>	<b>\$44,965,902</b>	<b>\$33,683,190</b>
<b>TOTAL EXPENSES (SEE SUMMARY PG 45-46)</b>	<b>\$32,872,246</b>	<b>\$34,014,457</b>	<b>\$32,883,387</b>	<b>\$45,367,437</b>	<b>\$33,443,096</b>
<b>NET REVENUE (EXPENSE)</b>	<b>2,023,914</b>	<b>3,393,158</b>	<b>422,055</b>	<b>(401,535)</b>	<b>240,094</b>



# REVENUE SUMMARY

## Revenues by Source (Type)

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>TAX REVENUE (AD VALOREM, SALES &amp; HOTEL)</b>					
General	\$15,515,511	\$15,992,948	\$16,379,446	\$16,383,205	\$16,272,026
Road & Bridge	4,661,961	4,831,279	5,008,284	5,059,119	4,963,740
Debt Service	3,187,823	3,303,602	3,457,895	3,492,935	3,396,099
Hotel Tax	31,896	25,913	35,000	19,208	25,000
	23,397,191	24,153,742	24,880,625	24,954,466	24,656,864
<b>PERMITS / LICENSES / VEH. REG.</b>					
General	173,122	190,967	167,875	285,618	185,875
Road & Bridge (Vehicle Reg & Lic)	956,414	984,848	985,000	946,178	985,000
	1,129,536	1,175,816	1,152,875	1,231,796	1,170,875
<b>COURT FINES, FEES &amp; FORFEITURES</b>					
General	663,864	571,981	585,620	442,347	585,350
Justice Court Technology	17,004	14,480	14,070	6,795	14,070
County Child Abuse Prevention	350	436	400	434	400
Guardianship					2,500
Road & Bridge	92,554	74,951	72,500	85,823	72,500
JP Court Building Security	4,199	3,596	3,980	1,525	3,980
Security	31,735	29,478	30,130	24,940	30,130
Court Reporter Service					100
Law Library	12,437	12,650	13,500	11,395	12,000
Pre-Trial Intervention (D.A.)	12,555	14,950	16,000	6,950	14,000
District Attorney Hot Check	695	695	-	270	-
Drug Forfeiture	152,344	124,074	766	454,997	766
County & District Court Technology	1,253	1,425	1,600	1,317	1,600
	988,989	848,716	738,566	1,036,793	737,396
<b>FEDERAL/STATE FUNDING - DIRECT</b>					
<b>(CERTAIN INDIRECT FED/STATE FUNDING, SUCH AS REIMB. FROM DETCOG, MAY BE INCLUDED IN "OTHER/MISC.")</b>					
General	581,323	698,218	429,569	596,476	424,757
Road & Bridge	35,845	380,961	49,300	274,027	49,300
FEMA Disaster	114,884	-	-	-	-
Grants Fund	197,266	436,768	-	499,986	-
District Attorney Special	28,295	28,296	28,200	28,294	28,200
Aging Services	421,366	456,837	326,694	309,040	326,694
District Clerk TDCJ	-	-	-	-	-
Sheriff's Federal Revenue Sharing	21,000	3,215	20,000	14,505	20,000
	1,399,978	2,004,295	853,763	1,722,327	848,951
<b>CHARGES FOR SERVICES/FEES</b>					
General	1,327,616	1,291,659	1,324,486	1,285,608	1,324,486
Fire Marshal Inspection Fees					1,500
Aging	7,838	10,510	11,300	4,243	7,100
County Clerk Records Management	273,953	273,610	285,600	291,447	285,600
County Records Management	15,369	16,183	18,000	13,620	18,000
District Clerks Records Mgmt.	15,206	10,989	16,000	13,701	16,000
	1,639,983	1,602,950	1,655,386	1,608,618	1,652,686

# REVENUE SUMMARY (CONT'1)

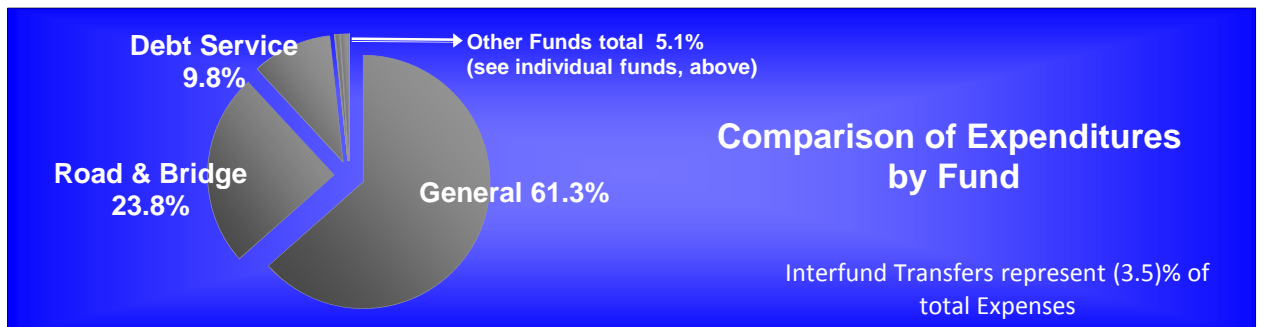
## Revenues by Source (Type)

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>INTEREST</b>					
General	234,924	391,070	300,000	167,147	120,000
Road & Bridge	36,946	51,238	31,400	20,430	31,400
Debt Service	13,176	18,270	10,000	7,285	4,000
Historical Commission	4,691	7,328	-	2,945	-
Aging	2,156	2,990	-	1,192	-
Retiree Health Benefits Trust	27,021	49,046	40,000	22,878	6,000
Drug Forfeiture	1,774	2,460	-	981	-
Permanent School	10,984	14,600	-	5,377	-
Available School	3,833	6,745	5,500	2,392	5,500
County Clerk Records Management	5,174	7,176	-	2,861	-
	335,506	550,922	386,900	233,488	166,900
<b>OTHER (MISC. - INCL. NON-GOVT' GRANTS)</b>					
General	2,362,986	2,962,617	2,580,232	2,832,766	2,322,632
Justice Court Technology	22,505	22,149	25,670	25,670	-
Road & Bridge	2,065,353	2,397,041	1,131,796	857,415	2,123,097
Security	139,515	153,536	162,343	138,623	158,976
Historical Commission	5,544	1,661	-	262	-
College/Commerce Center	-	-	-	-	-
Waste Management	238,896	228,364	220,000	421,770	340,000
Aging	1,687	290	764	4,597	-
Commissary (Sheriff)	22,537	26,117	26,500	49,271	26,500
Debt Service	-	-	-	-	-
Retiree Health Benefits Trust	534,392	585,554	653,025	802,826	425,095
Permanent School	70,767	46,943	55,000	40,359	55,000
Available School	167,189	170,997	156,614	163,031	156,614
County Records Management	-	-	-	-	-
	5,631,502	6,596,230	5,011,945	5,339,088	5,607,914
<b>OTHER SOURCES (LOAN PROCEEDS)</b>					
General	992,265	1,569,524	-	812,225	-
Energy Savings Program	-	-	-	-	-
Road & Bridge	-	180,476	-	-	-
Debt Service	-	-	-	9,695,065	-
	992,265	1,750,000	-	10,507,290	-
<b>TOTAL REVENUES</b>	35,514,950	38,682,672	34,680,059	46,633,867	34,841,587
<b>LESS TRANSFERS (BETWEEN FUNDS)</b>	(1,097,452)	(1,298,077)	(1,374,618)	(1,710,740)	(1,158,397)
<b>(ADJUSTED) REVENUE</b>	34,417,498	37,384,595	33,305,441	44,923,127	33,683,190
<b>PROJECTED USE OF FUND BALANCE</b>	-	-	-	-	-
	34,417,498	37,384,595	33,305,441	44,923,127	33,683,190

# EXPENDITURE SUMMARY

## Expenditures by Fund

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>GENERAL</b>	\$20,297,293	\$21,098,088	\$21,767,001	\$24,495,598	\$21,197,777
<b>ROAD &amp; BRIDGE (ALL PCTS.)</b>	8,499,714	8,565,037	7,278,280	6,619,082	8,225,037
<b>DEBT SERVICE</b>	3,326,048	3,258,276	3,467,872	13,110,924	3,400,076
<b>HOTEL TAX</b>	22,554	30,975	35,000	27,834	25,000
<b>JUSTICE COURT TECHNOLOGY</b>	33,830	39,740	39,740	40,850	7,200
<b>COUNTY CHILD ABUSE PREVENTION</b>		-	-	-	-
<b>FIRE MARSHAL INSPECTION FEE</b>					1,500
<b>ENERGY SAVINGS PROGRAM FUN</b>	-	108,854	-	-	-
<b>GUARDIANSHIP FUND</b>					2,500
<b>JUSTICE COURT BUILDING SECUR</b>	-	-	3,980	-	3,980
<b>SECURITY (COURTHOUSE)</b>	177,235	174,555	192,473	158,828	189,087
<b>HISTORICAL COMMISSION</b>	357	669	-	59	-
<b>COURT REPORTER SERVICE</b>					100
<b>COLLEGE / COMMERCE CENTER</b>	-	-	-	-	-
<b>WASTE MANAGEMENT</b>	166,500	221,468	220,000	220,000	340,000
<b>FEMA DISASTER</b>	5,353	-	-	-	-
<b>GRANT FUND</b>	179,437	436,768	5,818	1,066,985	-
<b>LAW LIBRARY</b>	7,346	9,864	13,500	9,186	13,500
<b>PRE-TRIAL INTERVENTION</b>	28,116	5,389	16,000	2,400	14,000
<b>DISTRICT ATTORNEY SPECIAL</b>	30,518	28,021	28,200	26,420	28,200
<b>DISTRICT ATTORNEY HOT CHECK</b>	2,321	1,215	-	1,336	-
<b>AGING SERVICES</b>	483,178	544,053	373,386	395,054	340,589
<b>COMMISSARY (SHERIFF)</b>	29,640	8,427	26,500	7,270	26,500
<b>RETIREE HEALTH BENEFITS TRUS</b>	197,917	233,686	269,163	273,287	254,068
<b>DRUG FORFEITURE</b>	43,902	93,166	766	213,823	766
<b>PERMANENT SCHOOL</b>	104,708	88,075	55,000	51,212	55,000
<b>AVAILABLE SCHOOL</b>	163,144	169,123	162,114	164,652	162,114
<b>COUNTY CLERK RECORDS MGMT</b>	126,655	170,824	263,769	191,427	276,182
<b>COUNTY RECORDS MANAGEMENT</b>	15,120	15,875	15,875	-	16,000
<b>SHERIFFS FED REV SHARING</b>	27,539	590	20,000	1,325	20,000
<b>DISTRICT CLERK RECORDS MGMT</b>	604	9,797	2,000	626	2,626
<b>COUNTY &amp; DIST. COURT TECHNOI</b>	668	-	1,568	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$33,969,698</b>	<b>\$35,312,534</b>	<b>\$34,258,005</b>	<b>\$47,078,177</b>	<b>\$34,601,803</b>
<b>(Less Transfers Between Funds)</b>	<b>(1,097,452)</b>	<b>(1,298,077)</b>	<b>(1,374,618)</b>	<b>(1,710,740)</b>	<b>(1,158,707)</b>
	<b>\$32,872,246</b>	<b>\$34,014,457</b>	<b>\$32,883,387</b>	<b>\$45,367,437</b>	<b>\$33,443,096</b>



# EXPENDITURE SUMMARY

## Expenditures by Type (Function)

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>GENERAL &amp; ADMINISTRATIVE</b>					
General	\$7,513,264	\$7,491,407	\$7,963,804	\$8,633,146	\$7,468,906
County Clerk Records Management	126,655	170,824	263,769	191,427	276,182
County Records Management	15,120	15,875	15,875	-	16,000
District Clerk Records Mgmt.	604	9,797	2,000	626	2,626
County & District Court Technology	668	-	1,568	-	-
	<u>\$7,656,311</u>	<u>\$7,687,902</u>	<u>\$8,247,015</u>	<u>\$8,825,199</u>	<u>\$7,763,714</u>
<b>JUSTICE AND PUBLIC SAFETY</b>					
General	12,100,773	12,914,958	13,217,753	15,226,126	13,059,109
Fire Marshal Inspection Fees					1,500
Guardianship Fund					2,500
Security (Courthouse)	177,235	174,555	192,473	158,828	189,087
Court Reporter Service					100
Law Library	7,346	9,864	13,500	9,186	13,500
Justice Court Technology	33,830	39,740	39,740	40,850	7,200
Pre-Trial Intervention	28,116	5,389	16,000	2,400	14,000
District Attorney Special	30,518	28,021	28,200	26,420	28,200
District Attorney Hot Check	2,321	1,215	-	1,336	-
Sheriff - Commissary	29,640	8,427	26,500	7,270	26,500
Drug Forfeiture	43,902	93,166	766	213,823	766
Justice Court Building Security	-	-	3,980	-	3,980
Sheriff Federal Revenue Sharing	27,539	590	20,000	1,325	20,000
	<u>12,481,219</u>	<u>13,275,925</u>	<u>13,558,912</u>	<u>15,687,564</u>	<u>13,366,442</u>
<b>HEALTH &amp; HUMAN SERVICES</b>					
General	490,114	691,723	585,444	636,326	669,762
County Child Abuse Prevention	-	-	-	-	-
Aging Services	483,178	544,053	373,386	395,054	340,589
Grant Fund	179,437	436,768	5,818	1,066,985	-
FEMA Disaster	5,353	-	-	-	-
	<u>1,158,083</u>	<u>1,672,544</u>	<u>964,648</u>	<u>2,098,364</u>	<u>1,010,351</u>
<b>ROADS &amp; BRIDGES</b>					
Precincts 1, 2, 3 & 4)	8,499,714	8,565,037	7,278,280	6,619,082	8,225,037
<b>WASTE MANGEMENT</b>					
Waste Mangement	166,500	221,468	220,000	220,000	340,000
<b>DEBT SERVICE</b>					
Debt Service	3,326,048	3,258,276	3,467,872	13,110,924	3,400,076
<b>OTHER</b>					
Hotel Tax	22,554	30,975	35,000	27,834	25,000
Historical Committee	357	669	-	59	-
Energy Savings Program	-	108,854	-	-	-
Permanent School	104,708	88,075	55,000	51,212	55,000
Available School	163,144	169,123	162,114	164,652	162,114
Retiree Health Benef. Trust (OPEB)	197,917	233,686	269,163	273,287	254,068
	<u>488,680</u>	<u>631,382</u>	<u>521,277</u>	<u>517,044</u>	<u>496,183</u>
(Debt Proceeds)Trnsf to Other Funds				-	
<b>TOTAL EXPENDITURES</b>	<u>\$33,776,556</u>	<u>\$35,312,534</u>	<u>\$34,258,005</u>	<u>\$47,078,177</u>	<u>\$34,601,803</u>
<b>LESS TRANSFERS (BETWEEN) FUNDS</b>	<u>(1,097,452)</u>	<u>(1,298,077)</u>	<u>(1,374,618)</u>	<u>(1,710,740)</u>	<u>(1,158,707)</u>
	<u>\$32,679,104</u>	<u>\$34,014,457</u>	<u>\$32,883,387</u>	<u>\$45,367,437</u>	<u>\$33,443,096</u>

Total County Budget for FY2021



# REVENUE TO EXPENDITURE COMPARISON

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>TOTAL REVENUES (ALL FUNDS)</b>	\$ 34,417,498	\$ 37,384,595	\$ 33,305,441	\$ 44,923,127	\$ 33,683,190
<b>TOTAL EXPENDITURES (ALL FUNDS)</b>	\$32,679,104	\$34,014,457	\$32,883,387	\$45,367,437	\$33,443,096
	\$ 1,738,394	\$ 3,370,138	\$ 422,055	\$ (444,310)	\$ 240,094
				Amount restricted to Special Purpose, by statute:	<b>202,745</b>
				<b>Unreserved Budget Balance Adopted:</b>	37,349

# MAJOR FACTORS IMPACTING THE BUDGET

In Fiscal Year 2020, "Actual" revenues for all funds exceeded budget estimates by \$13,591,106 and actual expenses exceeded budget projections by \$14,500,010. Major factors impacting the FY2020 Budget after adoption included:

Find the details on  
Page 114

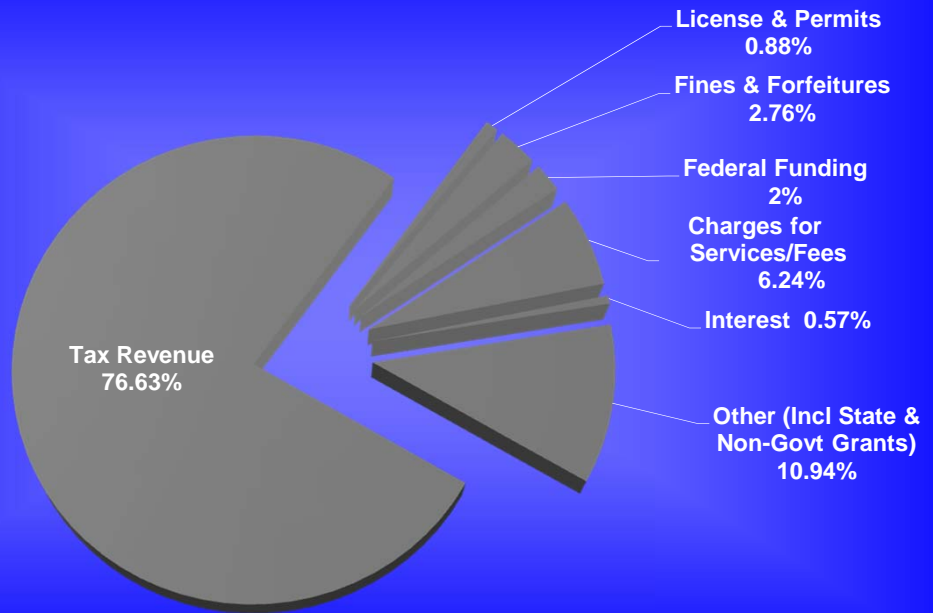
- Proceeds of \$9,695,065 were received as a result of Series 2020 General Refunding Obligation Bonds issued in February of this year to take advantage of lower interest rates, saving the County approximately \$500,000 in Debt Service. Correlated unbudgeted expenditures amounted to \$9,517,488 which was deposited into an Escrow account;
- Expenditures of \$1,984,712 from general fund balance were required to cover the cost of Construction & Demolition debris left by the EF3 Tornado that rampaged through the county in April of this year, causing millions of dollars in property damages throughout the county. We were extremely fortunate to have TxDOT assist the county with debris removal, which had we had to pay for ourselves, would have substantially depleted our "rainy day" funds;
- Expenditures of \$480,565 for COVID-19 mitigation and response - to be reimbursed to the County in FY2021 from Coronavirus Relief Funds allocated to Polk County through the CARES Act.
- Both revenues and expenditures in the Road & Bridge Capital Lease Fund were \$960,000 short in FY2020 due to production delays as a result of COVID-19. These transactions were pushed back to FY2021;
- Proceeds of \$535,818 were received in the Precinct funds during the fiscal year - relating to FEMA reimbursements for disaster recovery, TxDOT reimbursement for road improvements, culvert/material reimbursements from subdivisions, and sale of surplus materials;
- Expenditures for the Courthouse Restoration Planning project reached \$561,493 in FY2020. A Grant from the Texas Historical Commission will reimburse the County 70% for all expenditures, up to a total reimbursement of \$736,638;
- A combination of revenues exceeding budgeted estimates, including additional tax related revenues of \$223,264, direct Federal & State funding of \$731,738, additional Health Employee Benefit Trust Surplus Distribution \$146,157, Drug/Asset Forfeiture proceeds of \$458,476, and unclaimed capital credits of \$103,500;

# GENERAL FUND REVENUES

## Revenues by Category

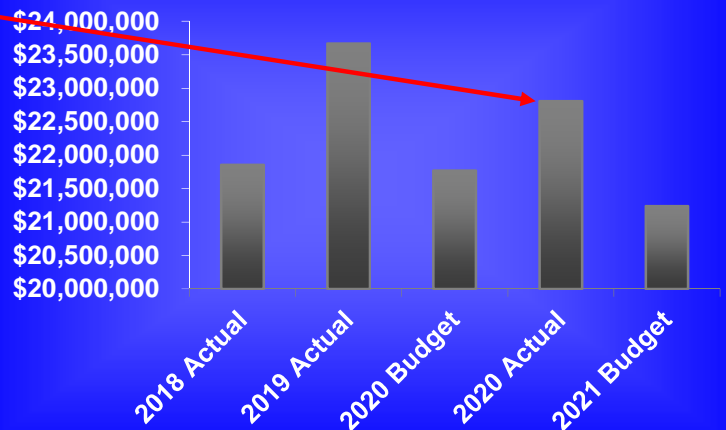
Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>TAX REVENUE</b>	\$15,515,511	\$15,992,948	16,379,446	\$16,383,205	\$16,272,026
<b>LICENSE &amp; PERMITS</b>	173,122	190,967	167,875	285,618	185,875
<b>COURT FINES, FEES &amp; FORFEITURE</b>	663,864	571,981	585,620	442,347	585,350
<b>FEDERAL FUNDING</b>	475,323	613,166	429,569	527,990	424,757
<b>CHARGES/FEES FOR SERVICE</b>	1,327,616	1,291,659	1,324,486	1,285,608	1,324,486
<b>INTEREST</b>	234,924	391,070	300,000	167,147	120,000
<b>OTHER (INCL STATE &amp; NON-GOVT GRANTS)</b>	2,468,986	3,047,669	2,580,232	2,901,252	2,322,632
<b>LOAN PROCEEDS</b>	992,265	1,569,524	-	812,225	-
	\$21,851,611	\$23,668,984	\$21,767,227	\$22,805,391	\$21,235,126
<b>USE OF FUND BALANCE</b>	-	-	-	-	-
	\$21,851,611	\$23,668,984	\$21,767,227	\$22,805,391	\$21,235,126

## SOURCE OF GENERAL REVENUE - 2021



FY2020 actual revenue in the General Fund exceeded budget projections by \$1,038,164. The excess is attributable to proceeds from Tax Notes issued for capital purchases during the fiscal year, receipt of unbudgeted federal funding, and tax proceeds that exceeded budget estimates, insurance proceeds for claims made and other offsetting variances.

## CHANGE IN GENERAL FUND REVENUE



# GENERAL FUND REVENUES (CONT.)

## Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
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Audited  
Unaudited

Fund Balance (year beginning)	9,083,198	10,475,683	13,072,224	13,012,468	11,322,239
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### TAX REVENUE

010-310-1110	TAXES - CURRENT (w/ P&I)	12,019,482	12,549,254	12,916,314	13,262,634	13,132,389
010-310-1120	TAXES - DELINQUENT (w/P&I)	603,396	533,604	615,132	406,201	371,637
010-310-1135	TAX REFUNDS	1,475	-	-		-
010-318-1115	SHERIFF'S TAX SALE	15,738	22,834	-	26,942	-
010-318-1150	SALES TAX	2,502,791	2,502,854	2,480,000	2,312,487	2,400,000
010-318-1152	VEHICLE SALES TAX COMM.	308,092	326,418	310,000	331,924	310,000
010-318-1155	MIXED BEVERAGE TAX	55,646	57,984	54,000	39,121	54,000
010-318-1160	OTHER TAX	8,890	-	4,000	3,896	4,000
	<b>* TAX REVENUE SUMMARY</b>	<b>15,515,511</b>	<b>15,992,948</b>	<b>16,379,446</b>	<b>16,383,205</b>	<b>16,272,026</b>

### LICENSE & PERMITS

010-320-2100	BEER & LIQUOR	6,580	7,618	8,500	6,575	8,500
010-321-2100	SEWAGE / FLOODPLAIN	78,375	88,316	72,000	165,340	85,000
010-321-2105	COMMERCIAL (LIFE SAFETY)	-	-	-	22,560	5,000
010-321-2200	UTILITY / PIPELINE PERMIT FEE	200	-	100	400	100
010-321-2501	CHILD SAFETY FEE	74,622	79,822	75,000	73,678	75,000
010-321-2502	HAULERS LICENSE FEE	2,775	3,000	3,000	3,075	3,000
010-321-2560	WRECKER PERMIT FEES	70	507	275	115	275
010-321-2565	911-ADDRESSING FEE	10,500	11,705	9,000	13,875	9,000
	<b>* LICENSE &amp; PERMIT FEES S</b>	<b>173,122</b>	<b>190,967</b>	<b>167,875</b>	<b>285,618</b>	<b>185,875</b>

### COURT FINES, FEES & FORFEITURES

010-325-2300	SERVICE FEES ON FINES	69,809	64,058	63,500	35,157	63,500
010-325-2455	JP#1 - SCOFFLAW FEE	880	520	810	380	700
010-325-2456	JP#2 - SCOFFLAW FEE	534	520	450	320	400
010-325-2457	JP#3 - SCOFFLAW FEE	320	300	330	60	150
010-325-2458	JP#4 - SCOFFLAW FEE	100	25	30	29	100
010-325-2801	JUSTICE OF PEACE, PCT #1	157,518	139,863	144,300	129,901	144,300
010-325-2802	JUSTICE OF PEACE, PCT #2	196,692	164,396	171,600	114,035	171,600
010-325-2803	JUSTICE OF PEACE, PCT #3	137,045	107,005	110,100	67,315	110,100
010-325-2804	JUSTICE OF PEACE, PCT #4	100,966	95,294	94,500	95,150	94,500
-	<b>* FINES &amp; FORFEITURE SUM</b>	<b>663,864</b>	<b>571,981</b>	<b>585,620</b>	<b>442,347</b>	<b>585,350</b>

### FEDERAL/STATE REVENUE

010-330-3401	911-GRANT (DETCOG)	-	-	-	-	-
010-330-3402	TITLE IV-E CHILD WELFARE	-	-	-	-	-
010-330-3475	VCLG GRANT (Victims' Asst.)	42,048	42,012	42,000	35,000	42,000
010-330-484	HAVA GRANT - ELECTION EQUIP.				11,529	-
010-330-3512	SCAAP (Criminal Alien Asst.)	-	-	-	14,662	-
010-330-3562	SHERIFF'S DEPT. STEP GRANT	36,590	-	-	-	-
010-330-3695	STATE HOMELAND SECURITY	-	-	-	-	-
010-330-3696	EMA ASSISTANCE (SLA 50)	33,652	50,106	33,652	32,907	45,000
010-332-3110	FEDERAL PAYMENT IN LIEU OF	53,914	53,047	53,047	55,239	53,047
010-332-3560	SSA-INCENTIVE PAYMENTS	12,800	5,800	4,500	8,600	5,800

# GENERAL FUND REVENUES (CONT.)

## Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
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### FEDERAL/STATE (CONTINUED)

010-333-3100	UNCLAIMED CAPITAL CREDITS	4,050	120,494	-	103,500	-
010-333-3336	FEMA				23,400	
010-333-3426	INDIGENT DEFENSE GRANT	53,138	44,855	44,000	40,116	44,000
010-333-3475	STATE REIMB ERS SUPP - D.A.	4,397	4,041	-	-	-
010-342-4470	ASST.PROSECUTORS-LONGEVIT	12,540	9,055	10,600	7,520	6,140
010-342-4473	BOND FORFEITURE RECOVERY	-	63,500	10,000	-	-
010-342-4485	SB1704 JUROR FEE REIMB.	22,814	18,190	21,000	11,866	18,000
010-342-4560	CH19 VOTER REGIS. REIMBURS	1,974	2,196	7,000	7,823	7,000
010-342-4571	SEXUAL ASSAULT KIT - ST REIM	10,405	8,269	15,000	1,725	15,000
010-342-4605	SHERIFF STATE TRAINING MON	7,484	6,167	5,000	6,934	5,000
010-342-4700	COURT APPOINTED ATTY. REIM	31,726	22,163	20,000	16,779	20,000
010-342-4950	HB66 - COUNTY COURT AT LAW	84,202	84,000	92,400	84,000	92,400
010-342-4951	STATE JUDICIAL - EXCESS FUNI	29	174	150	554	150
010-342-4952	STATE SUPP. - CO. JUDGE	25,200	25,200	27,720	25,200	27,720
010-367-6695	LEPC C/O OEM	-	500	500	-	500
010-367-6801	DETCOG 911 MAINTENANCE	23,159	36,841	28,000	24,797	28,000
010-370-7695	TOBACCO SETTLEMENT	15,202	16,556	15,000	15,839	15,000
-	<b>* FEDERAL REVENUE SUMM</b>	<b>475,323</b>	<b>613,166</b>	<b>429,569</b>	<b>527,990</b>	<b>424,757</b>

### FEES/CHARGES FOR SERVICES

010-339-3450	UNCLAIMED TRUST MONIES	-	-	-	-	-
010-340-4000	EDUCATION FEE - JUDGE	1,645	3,582	1,500	1,550	1,500
010-340-4100	COUNTY JUDGE	3,798	3,905	3,550	2,234	3,550
010-340-4220	SHERIFFS FEES	176,663	173,998	165,000	155,287	165,000
010-340-4400	COUNTY CLERK FEES	347,682	339,088	350,000	375,006	350,000
010-340-4445	CRF - COST RECOVERY FEE	9,337	8,930	-	39	-
010-340-4450	ALT. DISPUTE RESOLUTION SYS	168	722	150	20	150
010-340-4500	TAX COLLECTOR FEES	279,954	316,127	300,000	271,784	300,000
010-340-4555	CONSTABLE PCT.1 SERVING FEE	6,612	8,175	7,500	6,327	7,500
010-340-4556	CONSTABLE PCT.2 SERVING FEE	16,831	13,902	16,000	14,922	16,000
010-340-4557	CONSTABLE PCT.3 SERVING FEE	3,715	4,319	5,000	3,229	5,000
010-340-4558	CONSTABLE PCT.4 SERVING FEE	4,553	5,855	5,500	4,631	5,500
010-340-4559	CONSTABLE CLASS C SERVICE	50	100	-	-	-
010-340-4600	DISTRICT ATTORNEY FEES	12,364	9,586	10,000	13,723	10,000
010-340-4645	SAA REPRESENTATION FEE	-	-	-	-	-
010-340-4700	DISTRICT CLERK FEES	387,887	310,525	385,000	364,130	385,000
010-340-4701	DISTRICT CLERK COPY FEE		47		190	-
010-340-4710	DIST. COURT RECORDS TECHN	8,464	8,783	8,000	7,738	8,000
010-340-4725	JUV DELINQUENCY PREVENTION		50		15	-
010-340-4730	FAMILY PROTECTION FEE	2,580	2,715	2,500	2,257	2,500
010-340-4750	COURT REPORTER FEES	11,801	12,075	11,000	10,845	11,000
010-340-4900	SUPV. PRE-TRIAL BOND FEE	9,921	8,354	8,000	6,457	8,000

# GENERAL FUND REVENUES (CONT.)

## Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
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### FEES/CHARGES FOR SERVICES (CONTINUED)

010-340-4910	TRAFFIC FEE	6,826	5,239	6,500	2,856	6,500
010-340-4915	AUTOPSY COPY FEE	90	63	50	30	50
010-340-4920	UA TEST FEE	205	195	50	585	50
010-340-4925	IGNITION INTERLOCK MONITORING	1,275	2,161	1,200	2,751	1,200
010-340-4930	JURY FEES	(2,238)	5,218	250	596	250
010-340-4940	VISUAL RECORDING FEE	672	737	650	764	650
010-342-4552	TRA PATROL ADMINISTRATION	36,761	47,209	37,086	37,641	37,086
-	<b>* CHARGES FOR SERVICES SUMMARY</b>	<b>1,327,616</b>	<b>1,291,659</b>	<b>1,324,486</b>	<b>1,285,608</b>	<b>1,324,486</b>

### INTEREST

010-341-4100	DEPOSITORY INTEREST	234,924	386,818	300,000	166,524	120,000
010-341-4450	DEPOSITORY INTEREST-DIST CLERK		4,252		623	-
-	<b>* INTEREST SUMMARY</b>	<b>234,924</b>	<b>391,070</b>	<b>300,000</b>	<b>167,147</b>	<b>120,000</b>

### OTHER

010-340-4720	TIME PAYMENT REIMBURSEMENT FEE			-	7,900	-
010-342-4391	REIMB. BY INMATE - MEDICAL	7,058	4,739	4,500	12,573	4,500
010-342-4401	RURAL TRANSIT REIMB.	5,565	5,775	5,565	-	5,565
010-342-4402	BLACKBOARD CONNECT REIMB	1,465	1,465	1,528	-	1,575
010-342-4403	CO. CLERK REIMB.	1,035	401	-	-	-
010-342-4404	ELECTION EXPENSE REIMB.	11,337	20,252	20,000	1,553	20,000
010-342-4426	REIMB. TRANSPORT OF PRISON	13,779	16,278	-	9,738	-
010-342-4460	BIG SANDY ISD SRO REIMB		43,951	75,241	75,328	75,241
010-342-4465	TRINITY CO. PRO-RATA REIMB	67,945	66,878	79,296	37,977	79,000
010-342-4466	SAN JAC. CO. PRO RATA REIMB	122,622	120,696	143,108	95,554	142,574
010-342-4468	PROBATION - AUDITOR SUPPLEMENT			15,910	15,289	15,910
010-342-4474	REIMBURSE WITNESS EXPENSE	-	892	-	-	-
010-342-4475	REIMB - DA OFFICE	3,856	2,456	-	-	-
010-342-4512	REIMB. INMATE HOUSING	-	98,716	16,000	408,265	16,000
010-342-4525	SCHOLARSHIP SPONSORSHIPS	16,000	16,500	16,000	16,000	16,000
010-342-4549	DELQ. TAX OFFICE EXP. REIMB	9,272	19,457	11,696	7,605	11,696
010-342-4550	DELQ. TAX PERSONNEL REIMB	143,659	113,409	191,243	106,340	192,231
010-342-4551	TRA PATROL REIMBURSEMENT	245,070	314,725	248,515	250,943	248,515
010-342-4565	REIMB. WORKERS COMP	-	3,651	-	-	-
010-342-4566	REFUND-UNEMPLOYMENT	13,720	6,879	8,000	4,940	8,000
010-342-4600	INSURANCE CLAIMS	73,821	81,486	-	44,545	-
010-342-4620	INS REIMB-COLLEGE/COMMERC	28,304	17,818	17,818	19,637	21,642
010-342-4645	PAUPER CARE REIMBURSEMENT	500	-	-	-	-
010-342-4750	DIST. ATTY REIMBURSEMENT		80		-	-
010-342-4800	CRIM CRT APPT ATTY REIMB		2,569		6,882	-
010-342-4900	MISCELLANEOUS REVENUE	2,856	75,688	11,000	25,943	11,000
010-360-6200	MIN. ROYALTY NON-SCHOOL	570	481	400	199	400
010-367-6110	ANIMAL SHELTER	607	191	150	1,825	150

# GENERAL FUND REVENUES (CONT.)

## Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
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### OTHER (CONTINUED)

010-367-6135	SHERIFF - MISC. REVENUE	1,047	20	-	-	-
010-370-7015	TRANSFER FROM ROAD & BRID	27,536	27,834	28,949	28,949	28,100
010-370-7027	TRANSFER FROM SECURITY	-	-	-	-	-
010-370-7032	TRANSFER FROM WASTE MGMT	166,500	221,468	220,000	220,000	340,000
010-370-7093	TRANSFER FROM CO. CLERK R.	98,895	134,728	138,095	136,536	145,824
010-370-7100	RENT - COUNTY PROPERTY	39,360	62,554	67,966	71,078	35,458
010-370-7175	COUNTY ACTION (SURLUS) PRO	10,249	5,186	4,000	31,402	8,000
010-370-7409	POSTAGE REIMBURSEMENT	194	444	-	926	-
010-370-7420	INMATE PHONE-COUNTY JAIL	61,400	62,767	55,000	98,950	55,000
010-370-7425	INMATE PHONE - IAH FACILITY	433,799	475,070	350,000	262,727	240,000
010-370-7426	IAH FACILITY - PER DIEM	860,386	1,021,989	850,000	901,333	600,000
010-370-7696	SALE OF GIS/MAPPING DATA	580	175	250	315	250
	<b>* OTHER REV - SUMMARY</b>	<b>2,468,986</b>	<b>3,047,669</b>	<b>2,580,232</b>	<b>2,901,252</b>	<b>2,322,632</b>

Guaranteed minimum  
"Per Diem" revenues

### OTHER FINANCING SOURCES

010-390-9400	TAX NOTES / LOAN PROCEEDS	992,265	1,569,524	-	812,225	-
	<b>* DEBT PROCEEDS SUMMARY</b>	<b>992,265</b>	<b>1,569,524</b>	<b>-</b>	<b>812,225</b>	<b>-</b>

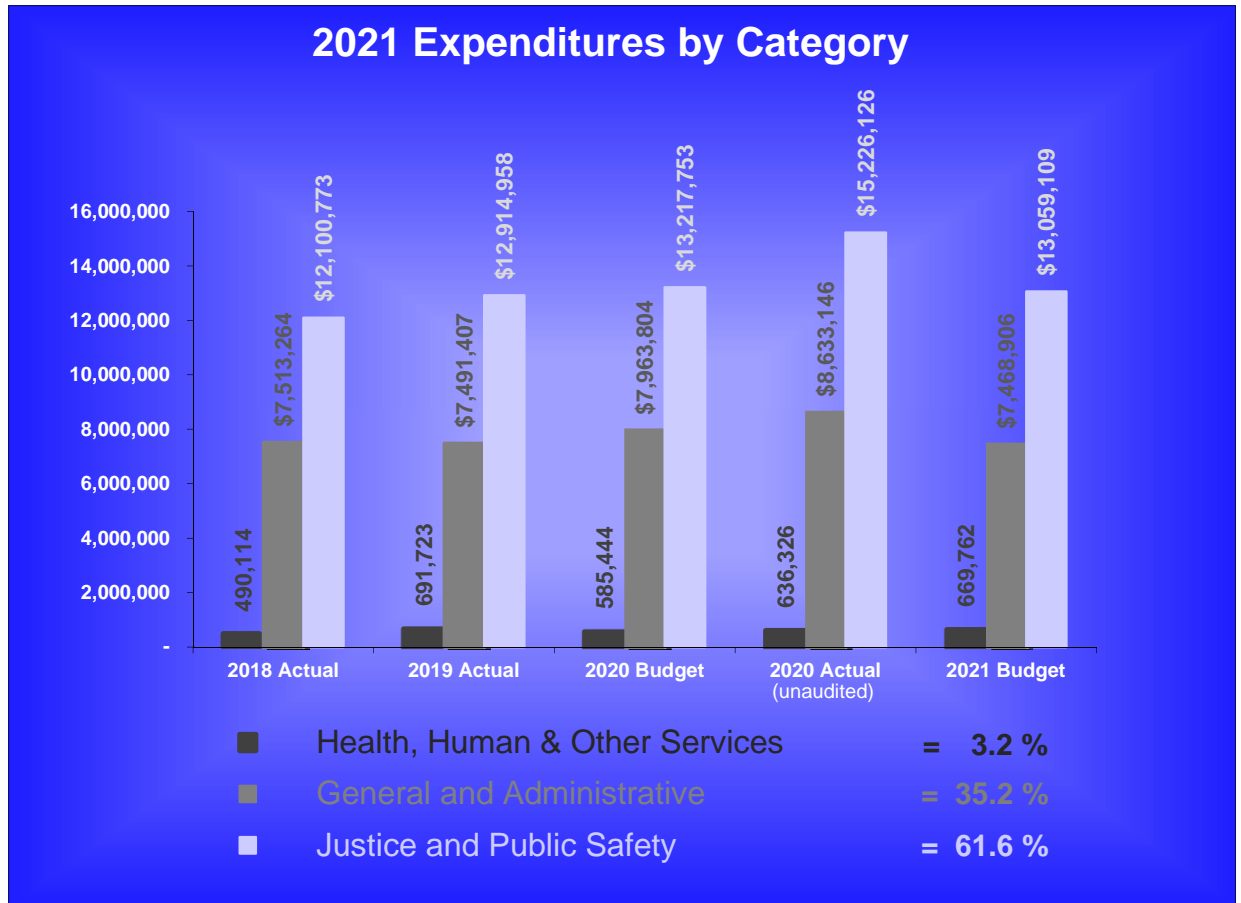
**\*\* TOTAL REVENUE**      **21,851,611**      **23,668,984**      **21,767,227**      **22,805,391**      **21,235,126**

<b>**</b>	<b>USE OF (GENERAL) FUND BALANCE</b>			<b>-</b>		<b>-</b>
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**21,851,611**      **23,668,984**      **21,767,227**      **22,805,391**      **21,235,126**



# GENERAL FUND EXPENDITURES



Expenditures by Department					
Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted

**GENERAL AND ADMINISTRATIVE**

County Judge	\$231,539	\$234,497	\$261,687	\$248,388	\$259,868
Commissioners Court	309,792	485,551	334,132	551,808	397,848
County Clerk	1,197,545	651,251	707,886	705,505	705,780
County Treasurer	183,212	185,322	189,592	178,610	185,266
County Auditor	288,458	290,743	390,554	311,685	342,935
Grants & Contracts			54,584	52,773	53,303
Tax Assessor/Collector	761,517	763,888	818,260	784,758	803,058
Delinquent Tax Collector	125,836	120,803	187,286	128,973	188,814
Information Technology	517,336	542,741	814,039	1,151,797	540,595
Human Resources	164,005	165,628	189,550	180,585	194,123
Maintenance	1,058,177	975,219	1,014,330	926,564	1,006,068
General Operating	1,327,030	1,525,259	1,274,051	1,474,643	1,381,840
All Other -Non Departme	689,747	743,054	912,076	770,001	850,432
Operating Transfers	659,072	807,450	815,777	1,167,057	558,976
	\$7,513,264	\$7,491,407	\$7,963,804	\$8,633,146	\$7,468,906

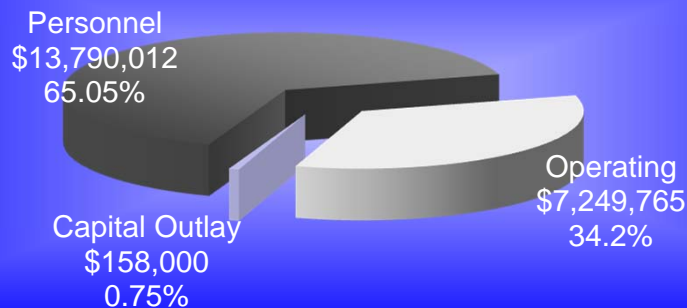


# GENERAL FUND EXPENDITURES (CONT.)

## Expenditures by Department

Departments	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>JUSTICE AND PUBLIC SAFETY</b>					
Jury	59,910	56,711	61,273	26,384	80,023
County Court at Law	694,527	742,393	789,774	696,883	781,857
District Clerk	486,643	515,828	593,647	566,519	565,752
Judicial	140,452	144,522	173,398	132,200	172,819
Pre-Trial Services	43,955	32,064	4,000	3,550	4,000
258th District Court	386,781	363,853	517,727	355,750	516,024
411th District Court	431,503	431,807	517,298	370,341	514,048
Justice of the Peace #1	211,968	227,761	238,122	224,007	234,327
Justice of the Peace #2	175,329	187,405	196,423	196,715	193,217
Justice of the Peace #3	179,718	181,964	190,814	184,531	185,648
Justice of the Peace #4	171,099	179,725	182,914	182,417	180,189
Criminal District Attorney	1,172,946	1,205,910	1,238,694	1,282,129	1,211,398
Sheriff	4,099,718	4,417,349	4,068,882	4,228,508	4,009,755
Jail	2,914,599	3,245,741	3,334,390	3,212,477	3,294,520
Constable Pct. #1	60,431	59,108	62,998	59,561	62,360
Constable Pct. #2	64,477	62,268	66,102	60,493	64,157
Constable Pct. #3	61,673	58,114	63,881	115,385	63,251
Constable Pct. #4	56,840	105,934	57,714	36,038	61,767
State Law Enforcement	66,822	68,571	74,160	88,279	74,415
Emergency Management	264,699	270,841	283,521	2,775,892	278,421
Fire Marshal	-	-	94,096	96,943	99,269
Volunteer Fire Departme	177,879	171,076	192,912	131,874	199,778
Permit / Inspections	111,974	105,461	119,983	107,981	118,530
Environmental Enforcem	66,831	80,554	95,027	91,267	93,583
	12,100,773	12,914,958	13,217,753	15,226,126	13,059,109
<b>HEALTH, HUMAN &amp; OTHER SERVICES</b>					
Social Services	293,153	420,796	344,944	404,454	432,380
Veterans Services	53,435	56,868	61,137	60,290	61,244
Museum	55,122	58,175	61,271	57,100	58,695
Extension Office	88,405	155,884	118,092	114,482	117,443
	490,114	691,723	585,444	636,326	669,762
(Operating Transfers to Other Funds)	193,142	-	-	-	-
<b>Total Expenditures</b>	20,297,293	21,098,088	21,767,001	24,495,598	21,197,776.75

## 2021 General Fund Expenditures by Type





**SYDNEY MURPHY**  
County Judge

## COUNTY JUDGE

### DESCRIPTION/FUNCTION

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

**GOAL/S:** Engage citizens, employees, governmental entities & community leaders to assist Commissioners Court in implementing policy and program initiatives.

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

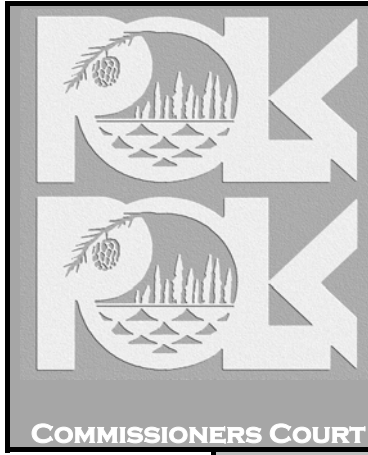
### Our Department's Performance

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

### Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1400-1010	SALARY - COUNTY JUDGE	58,947	58,146	59,602	60,148	59,602
010-1400-1020	COUNTY JUDGE SUPPLEMENT	19,967	22,395	22,734	22,947	22,725
010-1400-1030	CELL PHONE ALLOWANCE	720	720	-	-	-
010-1400-1050	SALARIES	64,176	65,545	81,569	72,155	81,569
010-1400-1080	SALARIES / PART-TIME	314	-	934	93	934
010-1400-2000	LONGEVITY PAY	1,380	300	480	480	660
010-1400-2010	SOCIAL SECURITY	12,478	11,669	14,109	12,618	14,122
010-1400-2020	COUNTY GROUP INSURANCE	27,936	28,138	31,689	31,957	30,450
010-1400-2030	RETIREMENT	22,041	22,286	25,802	24,668	26,232
010-1400-2040	WORKERS COMPENSATION	494	492	540	578	612
010-1400-2060	UNEMPLOYMENT INSURANCE	104	92	80	70	68
010-1400-2250	TRAVEL ALLOWANCE	20,048	20,385	20,048	20,232	20,048
	Sub-Total : Personnel	228,604	230,168	257,587	245,947	257,022
010-1400-3150	OFFICE SUPPLIES	1,367	711	1,400	1,301	1,325
010-1400-4270	TRAVEL/TRAINING	1,297	1,979	2,500	940	1,250
010-1400-4800	BONDS	-	1,314	-	-	71
010-1400-4810	DUES	271	325	200	200	200
	Sub-Total : Operating	2,935	4,329	4,100	2,441	2,846
010-1400-5720	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CO JUDGE	231,539	234,497	261,687	248,388	259,868

*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 year, we expect to present specific objectives for each department with quantified measures of performance linked to those objectives. Although not statutorily required of County governments, performance measurement provides a clearer understanding and justification for the budgetary decisions made by the Commissioners Court. The process will require the support and participation of all Elected Officials.*



# COMMISSIONERS COURT

## Department Description

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

- Goal/s:** To increase Communications with Citizens; increase the Court related information available for public research on the County's website.
- Objective/s:**
1. Scan and post full year (archive) access to Court Agendas & Minutes.
  2. Initiate online video access to Commissioners Court meetings.

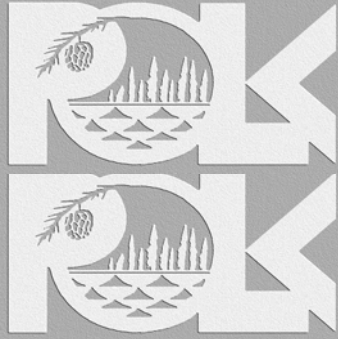
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1401-1050	SALARIES	51,882	58,507	31,826	32,118	31,826
010-1401-1080	SALARIES / PART-TIME	-	-	934	-	934
010-1401-2000	LONGEVITY PAY	120	180	240	240	300
010-1401-2010	SOCIAL SECURITY	3,933	4,235	2,524	2,475	2,529
010-1401-2020	COUNTY GROUP INSURANCE	16,696	18,000	10,838	10,893	10,150
010-1401-2030	RETIREMENT	6,922	7,821	4,617	4,530	4,698
010-1401-2040	WORKERS COMPENSATION	172	167	97	124	110
010-1401-2060	UNEMPLOYMENT INSURANCE	83	83	32	31	27
	Sub-Total : Personnel	79,809	88,993	51,107	50,412	50,573
010-1401-3150	OFFICE SUPPLIES	1,853	1,536	1,530	378	1,530
010-1401-3520	CONTINGENCIES	9,742	64,779	72,500	26,348	100,000
010-1401-3610	REDISTRICTING SERVICES	-	-	-	-	5,000
010-1401-4000	ATTORNEY CONSULTING FEES	52,832	13,571	30,000	34,403	50,000
010-1401-4010	AUDITING FEES	69,324	79,642	73,000	69,801	80,000
010-1401-4030	GFOA BUDGET PROGRAM	330	445	445	445	445
010-1401-4070	LEGISLATIVE & ADMIN ACTIVITIES			-	-	-
010-1401-4250	RURAL TRANSIT	20,417	35,000	36,750	35,146	36,750
010-1401-4270	TRAVEL/TRAINING	2,165	2,133	3,000	1,592	1,500
010-1401-4600	INMATE PHONE CARDS - IAH	52,000	20,000	40,000	131,817	40,000
010-1401-4801	SCHOLARSHIP DISBURSEMENT	14,333	16,500	16,000	16,000	16,000
010-1401-4810	DUES - CJ/CC ASSOC & DETDA	2,800	1,675	1,800	3,175	1,800
010-1401-4830	MERIT POOL	-	-	-	-	10,000
010-1401-4860	BI-LINGUAL INCENTIVE PROGI	100	100	2,000	100	250
010-1401-4870	SERVICE AWARDS	2,180	2,216	6,000	2,552	4,000
010-1401-4905	COURTHOUSE SQUARE REST. NON GRANT		158,961		130,034	
	Sub-Total : Operating	228,076	396,558	283,025	451,791	347,275
010-1401-5720	OFFICE EQUIPMENT/FURNISH	-	-	-	49,605	-
010-1401-5730	CAPITAL OUTLAY	1,908	-	-	-	-
	Sub-Total : Capital Outlay	1,908	-	-	49,605	-
	* EXP. SUMMARY - COMM COL	309,792	485,551	334,132	551,808	397,848

# COUNTY CLERK



**SCHELANA HOCK**  
County Clerk

## Department Description

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

**Goal/s:** Not provided

**Objective/s:** Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1403-1010	SALARY - COUNTY CLERK	50,435	51,818	51,696	52,170	51,696
010-1403-1030	CELL PHONE ALLOWANCE	840	840	-	-	-
010-1403-1050	SALARIES	260,939	311,989	319,183	303,399	325,746
010-1403-1070	ELECTION WORK/PART-TIME	31,326	25,600	45,000	35,590	45,000
010-1403-1080	SALARIES / PART-TIME	-	-	-	-	-
010-1403-2000	LONGEVITY PAY	2,940	3,600	4,200	4,200	3,960
010-1403-2010	SOCIAL SECURITY	22,851	28,186	32,136	25,798	32,620
010-1403-2020	COUNTY GROUP INSURANCE	117,291	123,132	130,055	114,647	121,801
010-1403-2030	RETIREMENT	42,486	49,374	52,474	50,859	54,197
010-1403-2040	WORKERS COMPENSATION	977	1,074	1,098	1,200	1,264
010-1403-2060	UNEMPLOYMENT INSURANCE	425	458	314	303	271
	Sub-Total : Personnel	530,510	596,071	636,155	588,165	636,555
010-1403-3150	OFFICE SUPPLIES	12,881	14,905	15,000	19,170	15,000
010-1403-3300	FURNISHED TRANSPORTATION	158	-	400	141	400
010-1403-4051	E-FILE INTEGRATION/MAINTENANCE	-	-	2,500	-	-
010-1403-4230	COMMUNICATIONS EXPENSE	456	456	525	494	525
010-1403-4270	TRAVEL/TRAINING	7,227	5,819	6,000	2,207	3,000
010-1403-4800	BONDS/ LIABILITY INSURANCE	-	-	621	-	-
010-1403-4810	DUES	300	300	300	200	300
010-1403-4840	ELECTION EXPENSE	76,389	33,700	46,385	44,916	50,000
	Sub-Total : Operating	97,411	55,180	71,731	67,127	69,225
010-1403-5720	OFFICE EQUIPMENT	569,623	-	-	50,213	-
	Sub-Total : Capital Outlay	569,623	-	-	50,213	-
	*EXP. SUMMARY-COUNTY CLERK	1,197,545	651,251	707,886	705,505	705,780



# GENERAL OPERATING

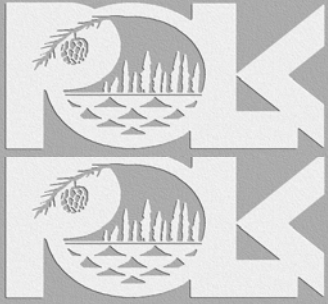
## Department Description

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

### Not Subject to Performance Measurement

#### Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1409-2060	UNEMPLOYMENT INSURANCE	-	-	10,000	-	10,000
010-1409-3110	POSTAGE	64,570	93,769	80,000	63,112	80,000
010-1409-3150	OFFICE/COMPUTER SUPPLIES	21,618	18,572	16,000	19,828	16,000
010-1409-3290	COPY/POSTAGE MACH. EXP.	122,865	110,845	122,000	116,368	112,000
010-1409-4190	CABLE TV - JUDICIAL CENTER	731	731	750	721	750
010-1409-4200	COMMUNICATIONS EXPENSE	158,179	208,254	260,000	313,946	260,000
010-1409-4400	ELECTRICITY	544,475	496,837	375,000	491,765	440,000
010-1409-4410	GAS/HEAT	51,789	51,651	53,000	41,300	54,000
010-1409-4420	WATER	74,174	73,338	56,000	83,572	72,000
010-1409-4820	PROPERTY INSURANCE	121,131	149,845	155,000	164,597	180,000
010-1409-4821	MOBILE EQUIPMENT INSURANCE			-	710	-
010-1409-4822	GENERAL LIABILITY INSURANCE	13,481	28,380	15,077	14,932	21,632
010-1409-4823	PUBLIC OFFICIALS LIABILITY	37,971	76,550	39,082	47,663	40,766
010-1409-4901	VEHICLE INSURANCE	84,665	178,216	87,142	87,099	89,692
	Sub-Total : Operating	1,295,650	1,486,989	1,269,051	1,445,613	1,376,840
010-1409-5530	BOND ISSUE COSTS	30,218	35,825	-	29,030	-
010-1409-5720	OFFICE FURNISHINGS/EQUIPMENT	1,162	2,445	5,000	-	5,000
010-1409-5730	CAPITAL OUTLAYS	-	-	-	-	-
	Sub-Total : Capital Outlay	31,380	38,270	5,000	29,030	5,000
	*EXP. SUMMARY-GENERAL OPERATING	1,327,030	1,525,259	1,274,051	1,474,643	1,381,840



**JESSICA HUTCHINS**  
Coordinator

# GRANTS & CONTRACTS

## Department Description

The Grants and Contracts Coordinator is responsible for monitoring the administration of grants, contracts and subcontracts including reviewing, documenting and establishing/managing records of grants and contracts on behalf of Polk County. Assisting in management of assigned responsibilities related to grant and contract applications, awards, compliance, financial issues and proper county and statutory procedures for county government grant and contract activity. This office is located in the Polk County Courthouse at 101 W. Church Street, Suite 300.

**Goal/s:** Not provided

**Objective/s:** Not provided

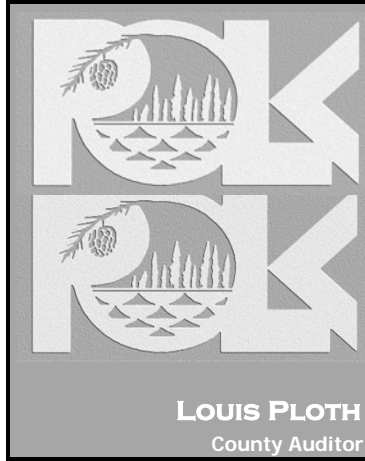
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1415-1050	SALARIES			34,150	34,463	34,150
010-1415-2000	LONGEVITY PAY			60	60	120
010-1415-2010	SOCIAL SECURITY			2,617	1,686	2,622
010-1415-2020	GROUP INSURANCE			10,838	10,893	10,150
010-1415-2030	RETIREMENT			4,786	4,835	4,870
010-1415-2040	WORKERS COMPENSATION			100	96	114
010-1415-2060	UNEMPLOYMENT INSURANCE			33	33	28
	Sub-Total : Personnel	-	-	52,584	52,066	52,053
010-1415-3150	OFFICE SUPPLIES			500	373	500
010-1415-4270	TRAVEL/ TRAINING			1,500	334	750
	Sub-Total : Operating	-	-	2,000	707	1,250
010-1415-5720	OFFICE EQUIPMENT			-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO. TREASU	-	-	54,584	52,773	53,303

*The Grants & Contracts Coordinator  
Position was created in 2018 and  
included under Commissioners Court ~  
the Department was given it's own  
budget in FY2020*



# COUNTY AUDITOR

**Department Description**

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

<b>Goal/s:</b>	Not provided
<b>Objective/s:</b>	Not provided

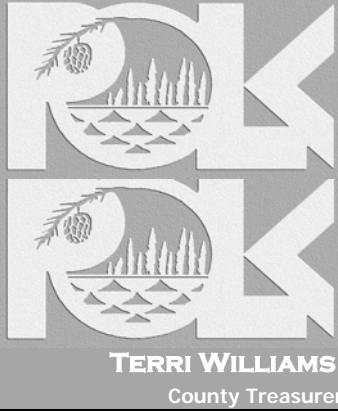
**Our Department's Performance**

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

**Detail Expenditures**

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1495-1030	CELL PHONE ALLOWANCE	-	601	480	484	480
010-1495-1050	SALARIES	117,904	122,128	184,667	132,089	133,973
010-1495-1080	SALARIES / PART-TIME	139	-	1,500	1,266	26,278
010-1495-1100	SALARY- AUDITOR	59,521	61,170	63,803	64,258	63,802
010-1495-2000	LONGEVITY PAY	1,200	1,500	1,800	1,800	1,920
010-1495-2010	SOCIAL SECURITY	13,593	13,956	19,639	14,834	17,666
010-1495-2020	COUNTY GROUP INSURANCE	56,207	49,511	65,028	50,895	50,750
010-1495-2030	RETIREMENT	24,381	25,270	35,915	28,565	32,814
010-1495-2040	WORKERS COMPENSATION	541	554	751	670	765
010-1495-2060	UNEMPLOYMENT INSURANCE	290	281	250	198	191
010-1495-2250	TRAVEL ALLOWANCE	4,470	4,470	4,470	4,642	4,470
	Sub-Total : Personnel	278,245	279,440	378,304	299,700	333,110
010-1495-3150	OFFICE SUPPLIES	7,361	6,527	6,500	7,618	6,500
010-1495-3900	SUBSCRIPTIONS	30	-	50	52	50
010-1495-4270	TRAVEL/ TRAINING	1,730	3,203	5,000	1,518	2,500
010-1495-4400	OUTSIDE CONTRACT SERVICE	-	895	-	2,500	-
010-1495-4800	BONDS/ LIABILITY INSURANCE	200	293	300	296	375
010-1495-4810	DUES	-	385	400	-	400
	Sub-Total : Operating	9,321	11,303	12,250	11,984	9,825
010-1495-5720	OFFICE EQUIPMENT/FURNISH	892	-	-	-	-
	Sub-Total : Capital Outlay	892	-	-	-	-
	*EXP. SUMMARY - CO. AUDIT	288,458	290,743	390,554	311,685	342,935

# COUNTY TREASURER



## Department Description

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

**Goal/s:** Not provided

**Objective/s:** Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1497-1010	SALARY -TREASURER	50,435	51,818	51,696	52,170	51,696
010-1497-1050	SALARIES	63,808	67,635	68,510	64,895	68,509
010-1497-1080	SALARIES / PART-TIME	1,421	164	934	1,377	934
010-1497-2000	LONGEVITY PAY	1,020	1,200	1,380	1,380	1,080
010-1497-2010	SOCIAL SECURITY	8,355	8,651	9,373	8,746	9,350
010-1497-2020	GROUP INSURANCE	33,798	31,931	32,514	29,037	30,450
010-1497-2030	RETIREMENT	15,526	16,106	17,010	16,753	17,235
010-1497-2040	WORKERS COMPENSATION	341	352	359	395	405
010-1497-2060	UNEMPLOYMENT INSURANCE	104	100	69	65	58
	Sub-Total : Personnel	174,808	177,956	181,842	174,819	179,716
010-1497-3150	OFFICE SUPPLIES	3,371	3,192	3,350	3,064	3,350
010-1497-4270	TRAVEL/ TRAINING	3,283	3,515	4,000	527	2,000
010-1497-4800	BONDS	-	178	200	-	-
010-1497-4810	DUES	200	200	200	200	200
	Sub-Total : Operating	6,854	7,085	7,750	3,791	5,550
010-1497-5720	OFFICE EQUIPMENT	1,550	280	-	-	-
	Sub-Total : Capital Outlay	1,550	280	-	-	-
	*EXP. SUMMARY - CO. TREASURER	183,212	185,322	189,592	178,610	185,266





# INFORMATION TECHNOLOGY (IT)

## Department Description

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

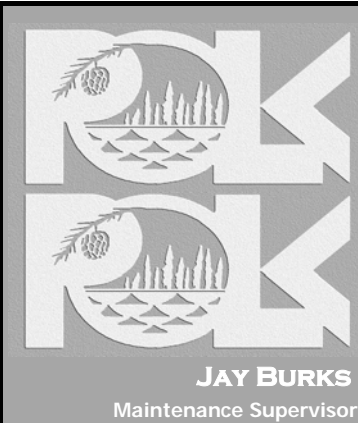
<b>Goal/s:</b>	Not provided
<b>Objective/s:</b>	Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1503-1030	CELL PHONE ALLOWANCE	800	770	-	-	-
010-1503-1050	SALARIES	109,950	123,211	123,922	125,173	123,922
010-1503-1080	SALARIES-PART TIME			934	315	934
010-1503-2000	LONGEVITY PAY	660	840	1,020	1,020	1,200
010-1503-2010	SOCIAL SECURITY	7,768	9,316	9,558	9,375	9,572
010-1503-2020	GROUP INSURANCE	36,457	31,909	32,514	32,470	30,450
010-1503-2030	RETIREMENT	14,818	16,616	17,479	17,693	17,780
010-1503-2040	WORKERS COMPENSATION	381	449	451	428	427
010-1503-2060	UNEMPLOYMENT INSURANCE	177	181	122	122	103
	Sub-Total : Personnel	171,012	183,291	186,000	186,595	184,388
010-1503-3000	UNIFORMS	492	481	500	303	500
010-1503-3150	OFFICE SUPPLIES	1,595	1,507	1,500	1,171	1,500
010-1503-3300	FURNISHED TRANSPORTATION	2,649	2,948	3,700	3,455	3,700
010-1503-3520	COMPUTER EXPENSE/ SUPPLIES	10,370	19,362	10,500	13,056	10,500
010-1503-3560	CONTRACT SERVICES	11,828	9,885	10,000	10,709	10,000
010-1503-4230	COMMUNICATIONS EXPENSE	1,210	651	-	-	-
010-1503-4270	TRAVEL/ TRAINING	206	-	3,000	-	1,500
010-1503-4280	CIRA WEBSITE SERVICE	2,978	3,422	2,650	3,668	2,650
010-1503-4520	COMPUTER MAINTENANCE/ EXPENSE	134,454	107,313	378,769	417,859	277,857
	Sub-Total : Operating	165,782	145,568	410,619	450,221	308,207
010-1503-5720	OFFICE EQUIPMENT	-	-	-	-	-
010-1503-5730	CAPITAL OUTLAY PROJECTS	180,542	213,882	169,420	474,216	-
010-1503-5770	CAPITAL OUTLAY-TECH ROTATION			38,000	37,775	38,000
010-1503-5780	CAPITAL OUTLAY-REPAIR/REPLACE IT EQUIP			10,000	2,991	10,000
	Sub-Total : Capital Outlay	180,542	213,882	217,420	514,982	48,000
	*EXP. SUMMARY- DATA PROCESSING	517,336	542,741	814,039	1,151,797	540,595



# MAINTENANCE

**Department Description**

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

<b>Goal/s:</b>	Not provided
<b>Objective/s:</b>	Not provided

**Our Department's Performance**

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

**Detail Expenditures**

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1511-1050	SALARIES	310,418	324,067	346,667	314,130	346,667
010-1511-1080	SALARIES / PART-TIME	5,795	10,765	12,450	12,412	12,450
010-1511-2000	LONGEVITY PAY	2,940	3,180	3,720	3,720	3,300
010-1511-2010	SOCIAL SECURITY	23,087	24,449	27,757	24,379	27,725
010-1511-2020	GROUP INSURANCE	120,356	101,957	119,217	100,802	111,651
010-1511-2030	RETIREMENT	42,459	42,691	50,761	46,174	51,499
010-1511-2040	WORKERS COMPENSATION	8,090	12,177	12,613	11,305	12,187
010-1511-2060	UNEMPLOYMENT INSURANCE	1,004	492	354	322	299
	Sub-Total : Personnel	514,148	519,780	573,540	513,243	565,778
010-1511-3000	UNIFORMS	1,467	2,384	1,500	1,315	1,500
010-1511-3150	OFFICE SUPPLIES	882	849	1,000	1,034	1,000
010-1511-3300	FURNISHED TRANSPORTATION	20,761	24,633	25,000	19,240	25,000
010-1511-3350	PEST CONTROL	8,975	6,720	8,000	-	8,000
010-1511-3450	SUPPLIES/REPAIRS CUSTODIAL	40,844	38,236	42,500	35,297	42,500
010-1511-3770	SIGNS	3,408	3,075	3,500	3,523	3,500
010-1511-4230	COMMUNICATIONS EXPENSE	1,454	1,559	-	-	-
010-1511-4270	TRAVEL/ TRAINING	142	496	1,000	246	500
010-1511-4500	REPAIR/ REPLACEMENT - BUILDINGS	263,774	186,008	200,000	162,520	200,000
010-1511-4510	VEHICLE INSPECTIONS	31,919	23,346	30,790	24,865	30,790
010-1511-4520	EQUIPMENT MAINTENANCE	1,999	1,637	3,000	53,657	3,000
010-1511-4540	VEHICLE MAINTENANCE	19,700	16,496	22,500	17,409	22,500
	Sub-Total : Operating	395,325	305,439	338,790	319,107	338,290
010-1511-5700	M&V FEE - ENERGY SAVINGS FUND	-	-	7,000	-	7,000
010-1511-5710	CAPITAL OUTLAY	-	-	-	52,814	-
010-1511-5730	CAPITAL OUTLAY PROJECTS	-	-	-	33,160	-
010-1511-5740	CAPITAL OUTLAY BUILDINGS	148,704	150,000	95,000	8,240	95,000
	Sub-Total : Capital Outlay	148,704	150,000	102,000	94,214	102,000
-	*EXP. SUMMARY - MAINT./ENCLOSURE	1,058,177	975,219	1,014,330	926,564	1,006,068



Community Based

# VOLUNTEER FIRE DEPARTMENTS

## Department Description

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

Goal/s: N/A

Objective/s: N/A

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1543-3300	FURNISHED TRANSPORTATION	-	90	1,000	739	1,000
010-1543-4851	TRAINING	-	-	148	-	148
010-1543-4872	FIRE DEPARTMENTS	136,565	129,672	150,450	119,060	150,327
010-1543-6900	LIV-ANNUAL AGREEMENT	41,314	41,314	41,314	12,076	48,303
	Sub-Total : Operating	177,879	171,076	192,912	131,874	199,778
	*EXP. SUMMARY- VOL. FIRE D	177,879	171,076	192,912	131,874	199,778

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

The Volunteer Fire Departments currently serving Polk County are:

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



## ALL OTHER -NON DEPARTMENTALIZED

### Department Description

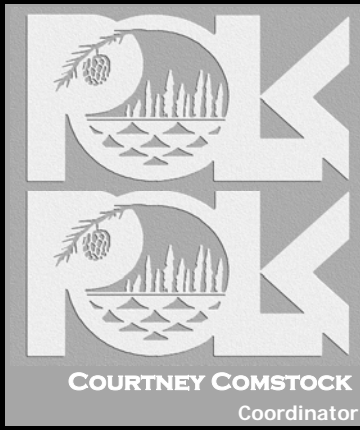
This department accounts for generalized expenses which cannot be identified with a specific department. The majority of expenses represent support obligations to organizations operating within or on behalf of the County. Oversight of these expenditures is vested by the Commissioners Court with the County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

### Not Subject to Performance Measurement

#### Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1691-4025	MHMR/BURKE CENTER	43,629	43,629	43,629	43,629	43,629
010-1691-4026	AUTOPSIES	143,952	171,692	175,000	190,190	175,000
010-1691-4027	REGION I WATER PLANNING	-	110	149	110	149
010-1691-4028	INMATE MENTAL HEALTH ASSESSMENT			150,000	-	50,000
0101-691-4061	APPRAISAL DISTRICT	410,964	426,479	444,452	444,452	481,658
010-1691-4130	RSVP PROGRAM	1,000	1,000	1,000	1,000	1,000
010-1691-4150	ADAC COUNSELING SERVICES	2,500	2,500	2,500	2,500	2,500
010-1691-4300	ADVERTISING/PUBLICATIONS	2,393	4,215	5,000	6,044	6,000
010-1691-4450	CHILD WELFARE	12,500	10,000	10,000	10,000	10,000
010-1691-4660	PARKING LOT LEASE	9,150	10,800	10,800	10,800	10,800
010-1691-4700	ORGANIZATION MEMBERSHIP	14,125	14,125	14,275	14,125	14,425
010-1691-4810	DUES - COUNTY ORGANIZATI	8,076	7,466	7,771	7,778	7,771
010-1691-4950	COUNTY LANDSCAPING	39,959	49,539	46,000	37,873	46,000
010-1691-6700	SOIL CONSERVATION	1,500	1,500	1,500	1,500	1,500
	Sub-Total : Operating	689,747	743,054	912,076	770,001	850,432
010-1691-5720	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	689,747	743,054	912,076	770,001	850,432

New Line Item  
Legislation Passed  
in the 86th  
Session  
Require Counties  
to  
Pay for Mental  
Health Assessments  
for Certain  
Inmates  
Reduced in  
FY2021 for lack of  
use.



# EMERGENCY MANAGEMENT

## Department Description

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

<b>Goal/s:</b>	Not Provided
<b>Objective/s:</b>	Not Provided

## Our Department's Performance

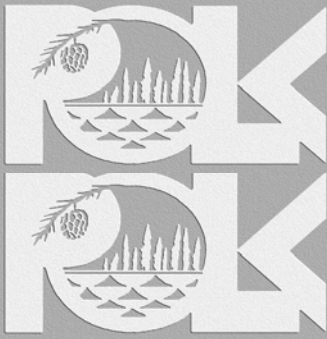
Performance Indicators	Prior Year Actuals		Estimate	Projected
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1695-1050	SALARIES	117,514	137,225	142,267	143,600	142,267
010-1695-1080	SALARIES / PART-TIME	-	-	934	123	934
010-1695-2000	LONGEVITY PAY	1,560	1,320	1,500	1,500	1,740
010-1695-2010	SOCIAL SECURITY	8,561	10,088	11,070	10,146	11,088
010-1695-2020	GROUP INSURANCE	37,869	39,043	43,352	43,621	40,600
010-1695-2030	RETIREMENT	15,840	18,471	20,244	20,363	20,596
010-1695-2040	WORKERS COMPENSATION	558	828	671	849	983
010-1695-2060	UNEMPLOYMENT INSURANCE	188	203	141	141	120
	Sub-Total : Personnel	182,089	207,176	220,178	220,344	218,328
010-1695-3000	UNIFORMS	440	828	500	596	500
010-1695-3150	OFFICE SUPPLIES	20,753	14,795	5,000	14,866	5,000
010-1695-3300	FURNISHED TRANSPORTATION	2,410	1,919	6,000	2,982	6,000
010-1695-3900	SUBSCRIPTIONS			7,347	5,409	7,347
010-1695-3940	SAFETY/ TRAINING SUPPLIES	11,509	18,381	20,000	10,136	20,000
010-1695-3960	WEBSITE HOSTING/PROGRAMMING	-	446	2,050	680	2,050
010-1695-4190	CABLE TV	3,493	-	-	-	-
010-1695-4200	COMMUNICATION EXP	2,502	2,952	6,550	3,342	6,550
010-1695-4270	TRAVEL/TRAINING	2,878	4,699	6,500	75	3,250
010-1695-4630	TOWER RENT	396	396	396	396	396
010-1695-4855	BLACKBOARD CONNECT	5,662	5,662	6,000	5,945	6,000
010-1695-4900	MISCELLANEOUS	-	42	-	-	-
010-1695-4920	911 EXPENSE	1,731	1,709	2,000	1,185	2,000
010-1695-6940	LEPC EXPENSES		13	1,000	-	1,000
010-1695-6950	COVID 19 EXPENSE				480,565	-
010-1695-6951	POLK COUNTY TORNADO 20-007				1,984,712	-
010-1695-6952	2020 HURRICANE EXPENSES				14,584	-
	Sub-Total : Operating	51,773	51,843	63,343	2,525,474	60,093
010-1695-5710	CAPITAL OUTLAY	-	-	-	30,075	-
010-1695-5720	OFFICE FURNISH/EQUIPMENT	-	11,822	-	-	-
010-1695-5730	CAPITAL OUTLAY PURCHASES	19,947	-	-	-	-
010-1695-6940	LEPC EXPENSES	10,890	-	-	-	-
010-1695-6950	HAZ-MAT CLEANUP	-	-	-	-	-
	Sub-Total : Capital Outlay	30,836	11,822	-	30,075	-
	* EXP. SUMMARY - EMERG MG	264,699	270,841	283,521	2,775,892	278,421

Major factor  
impacting Budget:  
Emergency  
Response

# HUMAN RESOURCES



**ADRENA GILBERT**  
Human Resource Supervisor

## Department Description

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

**Goal/s:** Not provided

**Objective/s:** Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-1696-1030	CELL PHONE ALLOWANCE	600	-	-	-	-
010-1696-1050	SALARIES- PERSONNEL	84,625	91,611	93,512	96,116	96,785
010-1696-1080	SALARIES / PART-TIME	360	93	6,068	1,214	6,068
010-1696-2000	LONGEVITY PAY	900	900	1,080	1,020	1,200
010-1696-2010	SOCIAL SECURITY	5,733	6,424	7,701	6,664	7,960
010-1696-2020	COUNTY GROUP INSURANCE	31,098	28,822	32,514	32,225	30,450
010-1696-2030	RETIREMENT	11,505	12,413	14,082	13,770	14,786
010-1696-2040	WORKERS COMPENSATION	253	275	295	324	345
010-1696-2060	UNEMPLOYMENT INSURANCE	137	142	98	95	86
	Sub-Total : Personnel	135,211	140,680	155,350	151,427	157,680
010-1696-3150	OFFICE SUPPLIES	3,190	1,958	3,000	2,146	3,000
010-1696-3900	SUBSCRIPTIONS	-	-	-	-	4,342
010-1696-4053	EMPLOYEE PHYSICALS	23,629	17,510	25,000	25,260	25,000
010-1696-4270	TRAVEL/TRAINING	700	3,327	4,200	366	2,100
010-1696-4300	ADVERTISING / PUBLICATIONS	1,274	1,283	2,000	1,385	2,000
	Sub-Total : Operating	28,794	24,078	34,200	29,157	36,442
010-1696-5720	OFFICE FURNISHING/EQUIPMENT		870	-	-	-
	Sub-Total : Capital Outlay	-	870	-	-	-
	*EXP. SUMMARY - HUMAN RES	164,005	165,628	189,550	180,585	194,123



**STATE PERSONNEL  
AS ASSIGNED**

# STATE LAW ENFORCEMENT

## Department Description

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

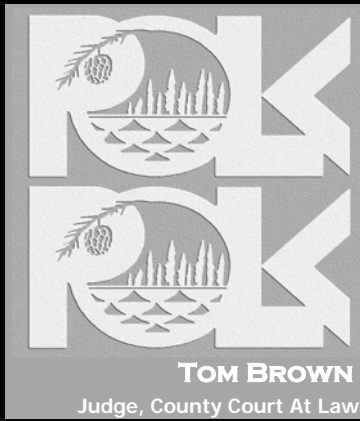
**Goal/s:** Not Provided  
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2402-1050	SALARIES	33,140	35,146	35,941	36,271	35,941
010-2402-1080	SALARIES / PART-TIME		-	934	-	934
010-2402-2000	LONGEVITY PAY	1,200	1,200	1,200	1,200	1,200
010-2402-2010	SOCIAL SECURITY	2,607	2,780	2,913	2,867	2,913
010-2402-2020	GROUP INSURANCE	11,270	10,649	10,838	10,893	10,150
010-2402-2030	RETIREMENT	4,566	4,846	5,327	5,240	5,410
010-2402-2040	WORKERS COMPENSATION	103	106	111	123	126
010-2402-2060	UNEMPLOYMENT INSURANCE	55	54	37	36	31
	Sub-Total : Personnel	52,941	54,781	57,300	56,629	56,705
010-2402-4000	DPS/LIC & WGHT OPERATING	9,793	10,452	12,150	10,635	13,000
010-2402-4100	GAME WARDEN OPERATING	1,934	2,884	3,000	2,934	3,000
010-2402-4300	TEXAS RANGER OPERATING	504	453	1,710	781	1,710
	Sub-Total : Operating	12,231	13,789	16,860	14,350	17,710
010-2402-5720	OFFICE FURNISHINGS/EQUIPM	-	-	-	17,300	-
010-2402-5730	CAPITAL PROJECT	1,650	-	-	-	-
	Sub-Total : Capital Outlay	1,650	-	-	17,300	-
	*EXP. SUMMARY- DPS	66,822	68,571	74,160	88,279	74,415



# COUNTY COURT AT LAW

## Department Description

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

<b>Goal/s:</b>	Not provided
<b>Objective/s:</b>	Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2426-1010	SALARY - CCL JUDGE	146,320	146,382	159,000	160,489	159,000
010-2426-1020	SALARY SUPPLEMENT (CR EQUIP)		3,505		8,315	10,000
010-2426-1050	SALARIES	120,126	138,068	168,204	155,796	158,204
010-2426-2000	LONGEVITY PAY	2,340	1,260	1,620	1,620	1,920
010-2426-2010	SOCIAL SECURITY	19,062	20,294	25,155	23,050	25,178
010-2426-2020	COUNTY GROUP INSURANCE	36,038	43,034	53,365	53,417	50,750
010-2426-2030	RETIREMENT	36,023	39,133	46,002	45,660	46,769
010-2426-2040	WORKERS COMPENSATION	789	860	962	1,097	1,091
010-2426-2060	UNEMPLOYMENT INSURANCE	196	206	168	161	140
	Sub-Total : Personnel	362,788	392,742	454,476	449,604	453,052
010-2426-3150	OFFICE SUPPLIES	579	1,087	2,100	1,717	3,200
010-2426-3520	PRODUCTIVITY ENHANCEMEN	1,238	63,991	1,100	206	-
010-2426-4000	ATTORNEY FEES- CCL	309,102	274,644	310,000	237,290	310,000
010-2426-4020	INTERPRETER FEES - CCL	1,625	2,435	5,000	1,090	2,500
010-2426-4050	PSYCOLOGICAL EVALUATIONS	2,400	1,500	3,500	450	2,500
010-2426-4065	APPEALS & TRANSCRIPTS	10,428	1,413	5,000	6,178	5,000
010-2426-4080	VISITING JUDGE	-	118	1,500	-	1,000
010-2426-4270	TRAVEL/TRAINING	1,869	1,297	2,500	-	1,250
010-2426-4800	BONDS	-	-	1,243	-	-
010-2426-4810	DUES	793	1,558	855	350	855
010-2426-4861	COURT REPORTER CONTRACT	3,705	1,608	2,500	-	2,500
	Sub-Total : Operating	331,739	349,651	335,298	247,280	328,805
010-2426-572	OFFICE FURNISHINGS/EQUIPM	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO CT AT L	694,527	742,393	789,774	696,883	781,857





**Department Description**

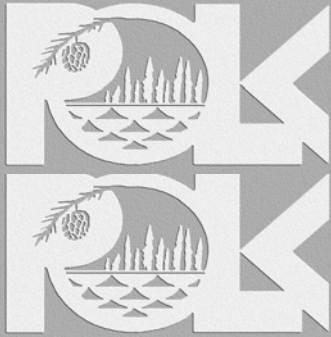
This Department is utilized for the costs associated with providing jurors for each of the justice, county, county-court-at-law and district courts. Also includes costs associated with the calling of grand juries and other generalized court expenses.

**Not Subject to Performance Measurement**

**Detail Expenditures**

<b>Account #</b>	<b>Account Name</b>	<b>2018 Actual</b> (per Aud. Rep.)	<b>2019 Actual</b> (per Aud. Rep.)	<b>2020 Budget</b> (as adopted)	<b>2020 Actual</b> (unaudited)	<b>2021 Budget</b> Adopted
010-2435-4080	ADMINISTRATIVE JUDGE FEE	6,273	6,349	6,273	6,537	6,273
010-2435-4850	JURY PAYMENTS	50,958	47,540	50,000	18,637	50,000
010-2435-4903	JUROR SUPPLIES	2,679	2,822	5,000	1,210	23,750
	Sub-Total : Operating	59,910	56,711	61,273	26,384	80,023
	*EXP. SUMMARY- JURY	59,910	56,711	61,273	26,384	80,023

# DISTRICT CLERK



**BOBBYE CHRISTOPHER**  
District Clerk

### Department Description

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

**Goal/s:** Not provided

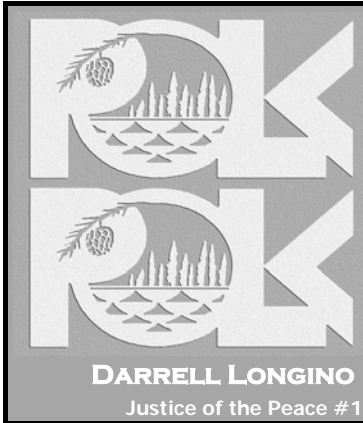
**Objective/s:** Not provided

### Our Department's Performance

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

### Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2450-1010	SALARIES- DISTRICT CLERK	50,435	51,818	51,696	52,170	51,696
010-2450-1030	CELL PHONE ALLOWANCE	600	-	-	-	-
010-2450-1050	SALARIES	238,129	259,408	282,474	284,945	283,899
010-2450-1080	SALARIES / PART-TIME	2,202	5,857	13,674	5,925	9,336
010-2450-2000	LONGEVITY PAY	2,400	2,520	3,120	3,120	3,780
010-2450-2010	SOCIAL SECURITY	19,945	22,959	26,849	24,135	26,676
010-2450-2020	COUNTY GROUP INSURANCE	108,182	108,758	119,217	119,820	111,651
010-2450-2030	RETIREMENT	38,638	43,131	49,100	48,460	49,552
010-2450-2040	WORKERS COMPENSATION	858	939	1,027	1,136	1,156
010-2450-2060	UNEMPLOYMENT INSURANCE	379	391	292	285	245
	Sub-Total : Personnel	461,768	495,780	547,448	539,995	537,991
010-2450-3150	OFFICE SUPPLIES	14,978	13,381	15,000	14,577	15,000
010-2450-3510	EQUIPMENT MAINTENANCE	889	-	5,000	-	1,825
010-2450-3520	COMPUTER EXPENSES	1,599	1,599	15,000	1,599	1,599
010-2450-4270	TRAVEL/TRAINING	4,625	3,241	3,100	3,459	3,750
010-2450-4500	RECORDS ARCHIVE EXPENSE	-	-	7,500	3,682	5,000
010-2450-4800	BONDS/LIABILITY INSURANCE	-	1,652	425	412	412
010-2450-4810	DUES	50	175	175	50	175
	Sub-Total : Operating	22,141	20,048	46,200	23,779	27,761
010-2450-5720	OFFICE FURNISHINGS/ EQUIP	2,734	-	-	2,745	-
010-2450-5730	CAPITAL PROJECT EXPENSE	-	-	-	-	-
010-2450-5900	TRNSF TO RMF - BOOK REPAIR	-	-	-	-	-
	Sub-Total : Capital Outlay	2,734	-	-	2,745	-
	*EXP. SUMMARY- DISTRICT CL	486,643	515,828	593,647	566,519	565,752



# JUSTICE OF THE PEACE # 1

## Department Description

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

**Goal/s:** Not Provided

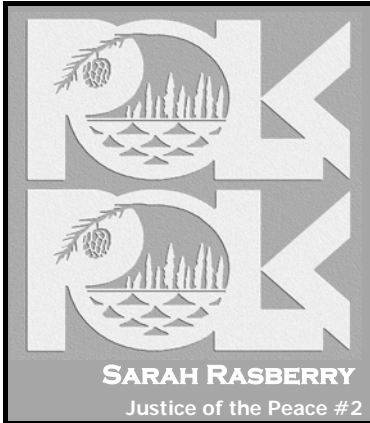
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2455-1010	SALARY-JP #1	50,435	51,818	51,696	52,170	51,696
010-2455-1050	SALARIES	80,102	93,976	93,637	85,668	93,637
010-2455-1080	SALARIES / PART-TIME	2,370	605	3,921	3,468	3,921
010-2455-2000	LONGEVITY PAY	2,760	2,940	1,860	1,860	2,040
010-2455-2010	SOCIAL SECURITY	8,715	9,939	11,828	9,334	11,842
010-2455-2020	COUNTY GROUP INSURANCE	41,464	39,067	43,352	43,019	40,600
010-2455-2030	RETIREMENT	18,957	19,932	21,630	20,080	21,996
010-2455-2040	WORKERS COMPENSATION	423	436	452	481	513
010-2455-2060	UNEMPLOYMENT INSURANCE	139	137	96	87	81
010-2455-2250	TRAVEL ALLOWANCE	3,500	3,508	3,500	3,532	3,500
	Sub-Total : Personnel	208,865	222,358	231,972	219,699	229,826
010-2455-3150	OFFICE SUPPLIES	1,202	969	1,200	1,564	1,200
010-2455-3510	EQUIPMENT MAINTENANCE	518	901	750	385	750
010-2455-3900	SUBSCRIPTIONS		-	170	-	170
010-2455-4230	COMMUNICATIONS EXPENSE	219	233	250	247	250
010-2455-4250	INTERNET EXPENSE	-	424	460	220	460
010-2455-4270	TRAVEL/ TRAINING	923	2,457	3,000	1,580	1,500
010-2455-4800	BONDS	-	249	150	142	-
010-2455-4810	DUES	241	170	170	170	170
	Sub-Total : Operating	3,103	5,403	6,150	4,308	4,500
010-2455-5720	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #1	211,968	227,761	238,122	224,007	234,327



## JUSTICE OF THE PEACE #2

### Department Description

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

**Goal/s:** Not Provided

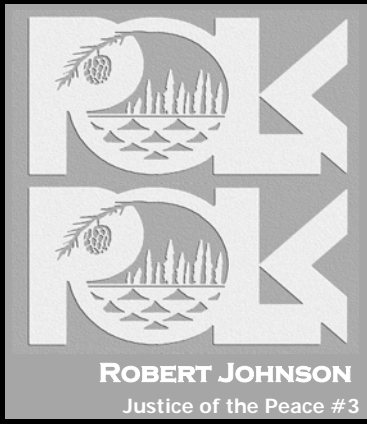
**Objective/s:** Not Provided

### Our Department's Performance

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

### Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2456-1010	SALARY JP #2	50,314	51,818	51,696	52,170	51,696
010-2456-1050	SALARIES	55,959	62,392	62,245	62,816	62,245
010-2456-1080	SALARIES / PART-TIME	-	-	9,709	10,491	9,709
010-2456-2000	LONGEVITY PAY	360	660	660	660	840
010-2456-2010	SOCIAL SECURITY	8,109	9,122	9,777	9,837	9,791
010-2456-2020	COUNTY GROUP INSURANCE	32,907	33,998	32,514	32,678	30,450
010-2456-2030	RETIREMENT	14,673	15,781	17,881	18,163	18,187
010-2456-2040	WORKERS COMPENSATION	325	345	374	424	424
010-2456-2060	UNEMPLOYMENT INSURANCE	89	105	71	71	60
010-2456-2250	TRAVEL ALLOWANCE	3,634	3,508	3,500	3,532	3,500
	Sub-Total : Personnel	166,370	177,730	188,427	190,843	186,903
010-2456-3150	OFFICE SUPPLIES	2,538	2,000	2,000	3,922	2,000
010-2456-4250	COMMUNICATIONS EXPENSE	2,562	2,541	2,573	1,406	2,573
010-2456-4270	TRAVEL/TRAINING	2,576	3,058	3,000	344	1,500
010-2456-4800	BONDS	75	178	253	201	71
010-2456-4810	DUES	130	165	170	-	170
	Sub-Total : Operating	7,881	7,942	7,996	5,872	6,314
010-2456-5720	FURNISHINGS/ EQUIP	1,077	1,733	-	-	-
	Sub-Total : Capital Outlay	1,077	1,733	-	-	-
	*EXP. SUMMARY - JP #2	175,329	187,405	196,423	196,715	193,217



# JUSTICE OF THE PEACE #3

## Department Description

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

**Goal/s:** Not Provided

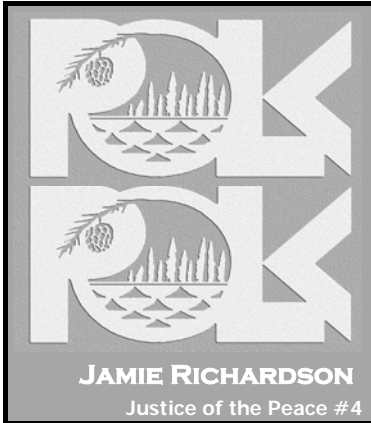
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2457-1010	SALARY - JP #3	50,435	51,818	51,696	52,170	51,696
010-2457-1050	SALARIES	58,091	66,295	65,334	63,681	65,334
010-2457-1080	SALARIES / PART-TIME	-	-	2,801	-	934
010-2457-2000	LONGEVITY PAY	1,260	1,380	420	420	600
010-2457-2010	SOCIAL SECURITY	10,368	7,578	9,467	9,092	9,338
010-2457-2020	COUNTY GROUP INSURANCE	33,811	31,064	32,514	32,678	30,450
010-2457-2030	RETIREMENT	15,072	16,397	17,313	16,777	17,345
010-2457-2040	WORKERS COMPENSATION	335	358	362	394	405
010-2457-2060	UNEMPLOYMENT INSURANCE	94	99	67	62	55
010-2457-2250	TRAVEL ALLOWANCE	3,500	3,508	3,500	3,532	3,500
	Sub-Total : Personnel	172,966	178,498	183,473	178,806	179,657
010-2457-3150	OFFICE SUPPLIES	1,127	848	1,500	1,272	1,500
010-2457-4230	MOBILE PHONE	2,387	-	-	-	-
010-2457-4250	COMMUNICATIONS EXPENSE		-	3,000	2,779	3,000
010-2457-4270	TRAVEL/TRAINING	3,073	2,226	2,500	1,544	1,250
010-2457-4800	BONDS	-	249	171	-	71
010-2457-4810	DUES	166	143	170	130	170
	Sub-Total : Operating	6,752	3,466	7,341	5,725	5,991
010-2457-5720	FURNISHINGS/ EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #3	179,718	181,964	190,814	184,531	185,648



## JUSTICE OF THE PEACE #4

### Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

### Our Department's Performance

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

### Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2458-1010	SALARY- JP #4	50,435	51,818	51,696	52,170	51,696
010-2458-1050	SALARIES	55,959	63,072	62,950	63,527	62,950
010-2458-1080	SALARIES / PART-TIME	46	-	934	222	934
010-2458-2000	LONGEVITY PAY	540	720	900	900	1,080
010-2458-2010	SOCIAL SECURITY	8,163	8,910	9,178	9,007	9,192
010-2458-2020	COUNTY GROUP INSURANCE	33,811	31,946	32,514	32,678	30,450
010-2458-2030	RETIREMENT	14,701	15,880	16,785	16,824	17,075
010-2458-2040	WORKERS COMPENSATION	326	347	351	395	398
010-2458-2060	UNEMPLOYMENT INSURANCE	89	92	63	62	53
010-2458-2250	TRAVEL ALLOWANCE	3,500	3,508	3,500	3,532	3,500
	Sub-Total : Personnel	167,570	176,293	178,871	179,318	177,328
010-2458-3150	OFFICE SUPPLIES	1,457	2,484	1,500	2,424	1,500
010-2458-3900	SUBSCRIPTIONS	96	17	120	-	120
010-2458-4270	TRAVEL TRAINING	1,901	621	2,000	600	1,000
010-2458-4800	BONDS	-	249	253	-	71
010-2458-4810	DUES	75	60	170	75	170
	Sub-Total : Operating	3,529	3,431	4,043	3,099	2,861
010-2458-5720	FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY JP #4	171,099	179,725	182,914	182,417	180,189



# JUDICIAL

## Department Description

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

### Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2465-1010	SALARY - JUVENILE BOARD	29,117	29,469	29,400	29,669	29,400
010-2465-2010	SOCIAL SECURITY	2,126	2,099	1,338	2,174	1,338
010-2465-2020	COUNTY GROUP INSURANCE	30	788	1,650	1,216	-
010-2465-2030	RETIREMENT	1,918	1,386	4,113	2,078	4,178
010-2465-2040	WORKERS COMPENSATION	43	23	43	26	49
	Sub-Total : Personnel	33,235	33,766	36,544	35,164	34,964
010-2465-4080	VISITING JUDGE	202	811	1,000	500	1,000
010-2465-4170	CAPITAL TRIAL COSTS	41,409	41,409	33,554	33,554	33,554
010-2465-4201	MEDIATION FEES	-	-	500	-	500
010-2465-4750	TRANSFER TO JUVENILE PROB	44,115	44,115	44,115	44,115	44,115
010-2465-4760	JUVENILE DETENTION EXPENS	10,537	13,455	18,885	7,890	20,885
010-2465-4770	CHILDRENZ HAVEN SERVICES	5,000	5,000	5,000	5,000	5,000
010-2465-4780	CASA SERVICES	5,000	5,000	5,000	5,000	5,000
010-2465-4802	ADULT PROBATION PHONE	955	966	1,301	978	1,301
010-2465-4850	HOUSE ARREST MONITORING	-	-	2,500	-	1,500
010-2465-4862	VETERANS TREATMENT COURT (VTC)			25,000	-	25,000
010-2465-4863	VTC MENTAL HEALTH ASSESSMENTS			-	-	-
	Sub-Total : Operating	107,217	110,756	136,855	97,036	137,855
010-2465-5720	FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- JUDICIAL	140,452	144,522	173,398	132,200	172,819

pro-rata share in  
Regional Public  
Defender Program

New Line Items  
for Establishing a  
Veterans Treatment  
Court



**TRAVIS KITCHENS**  
Judge, 258th Judicial District

# 258TH DISTRICT COURT

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2466-1030	CELL PHONE ALLOWANCE	775	776	480	484	480
010-2466-1050	SALARIES	137,986	122,355	148,437	152,300	148,437
010-2466-1080	SALARIES / PART-TIME	809	939	2,050	-	2,050
010-2466-1200	CERTIFICATE PAY	1,200	1,666	1,800	1,816	1,800
010-2466-2010	SOCIAL SECURITY	10,342	9,610	12,054	11,497	12,054
010-2466-2020	COUNTY GROUP INSURANCE	33,811	23,488	32,514	32,253	30,450
010-2466-2030	RETIREMENT	18,985	17,197	22,044	22,005	22,390
010-2466-2040	WORKERS COMPENSATION	1,022	1,097	1,220	1,182	1,258
010-2466-2060	UNEMPLOYMENT INSURANCE	226	191	154	152	130
010-2466-2250	TRAVEL ALLOWANCE-BAILIFF	1,890	1,939	4,800	2,514	4,800
	Sub-Total : Personnel	207,046	179,259	225,552	224,204	223,849
010-2466-3110	POSTAGE	-	210	800	-	800
010-2466-3150	OFFICE SUPPLIES	834	2,438	2,500	1,666	2,500
010-2466-4000	ATTORNEY FEES	158,472	150,605	240,000	116,201	240,000
010-2466-4020	INTERPRETER FEES	1,827	4,601	5,000	778	5,000
010-2466-4040	INVESTIGATIONS	4,285	5,481	15,000	4,550	15,000
010-2466-4050	PSYCHOLOGICAL EVALUATION	2,450	7,500	8,000	2,950	8,000
010-2466-4065	APPEALS & TRANSCRIPTS	7,766	1,954	15,000	4,096	15,000
010-2466-4200	TELEPHONE/MOBILE/SPEC. LI	874	874	875	882	875
010-2466-4270	TRAVEL/TRAINING	2,498	3,098	2,500	425	2,500
010-2466-4861	COURT REPORTER SERVICE	730	7,833	2,500	-	2,500
	Sub-Total : Operating	179,735	184,594	292,175	131,547	292,175
010-2466-5720	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 258TH CRT.	386,781	363,853	517,727	355,750	516,024





**KAYCEE JONES**  
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. This Court and its supporting offices are located in the Judicial Center at 101 W. Mill.

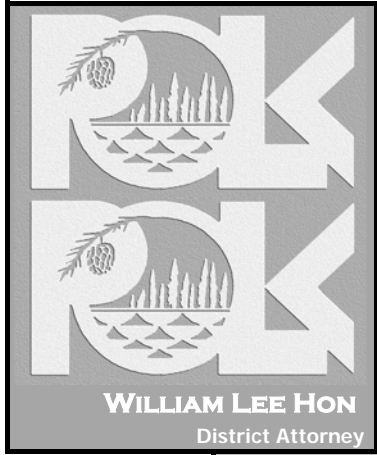
**Goal/s:** Not Provided  
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2467-1030	CELL PHONE ALLOWANCE	716	598	480	250	480
010-2467-1050	SALARIES	131,204	135,365	148,667	130,199	148,667
010-2467-1080	SALARIES / PART-TIME	1,812	1,080	2,101	117	2,050
010-2467-1200	CERTIFICATE PAY	-	463	1,200	299	-
010-2467-2010	SOCIAL SECURITY	9,384	10,223	12,030	10,145	11,934
010-2467-2020	COUNTY GROUP INSURANCE	28,871	29,013	32,514	27,197	30,450
010-2467-2030	RETIREMENT	18,023	18,376	21,999	18,791	22,167
010-2467-2040	WORKERS COMPENSATION	974	886	1,180	800	1,196
010-2467-2060	UNEMPLOYMENT INSURANCE	216	153	153	124	129
010-2467-2250	TRAVEL ALLOWANCE-BAILIFF	1,745	1,422	4,800	3,616	4,800
	Sub-Total : Personnel	192,943	197,577	225,123	191,537	221,873
010-2467-3110	POSTAGE	196	363	800	275	800
010-2467-3150	OFFICE SUPPLIES	1,876	1,365	2,500	456	2,500
010-2467-4000	ATTORNEY FEES	204,650	197,696	240,000	166,788	240,000
010-2467-4020	INTERPRETER FEES	826	774	5,000	346	5,000
010-2467-4040	INVESTIGATIONS	12,234	14,552	15,000	2,103	15,000
010-2467-4050	PSYCHOLOGICAL EVALUATION	6,215	2,750	8,000	3,550	8,000
010-2467-4065	APPEALS & TRANSCRIPTS	8,424	12,122	15,000	2,186	15,000
010-2467-4200	TELEPHONE/MOBILE/SPEC. LI	874	874	875	882	875
010-2467-4270	TRAVEL/TRAINING	2,134	3,734	2,500	2,218	2,500
010-2467-4861	CONTRACT SERV/COURT REPC	1,131	-	2,500	-	2,500
	Sub-Total : Operating	238,559	234,229	292,175	178,804	292,175
010-2467-5720	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT.	431,503	431,807	517,298	370,341	514,048



# CRIMINAL DISTRICT ATTORNEY

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

<b>Goal/s:</b>	Not Provided
<b>Objective/s:</b>	Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2475-1010	SALARY - D.A.	10,990	11,007	7,350	7,417	7,350
010-2475-1050	SALARIES	743,526	775,558	787,753	763,756	783,293
010-2475-1080	SALARIES - PART TIME	-	-	1,867	-	-
010-2475-1200	CERTIFICATE PAY	3,600	4,204	4,200	2,984	3,600
010-2475-2000	LONGEVITY PAY	5,460	5,940	6,840	5,700	5,460
010-2475-2010	SOCIAL SECURITY	55,137	61,280	61,813	58,881	61,177
010-2475-2020	COUNTY GROUP INSURANCE	177,612	174,275	184,245	171,760	172,551
010-2475-2030	RETIREMENT	100,698	106,217	113,041	108,974	113,638
010-2475-2040	WORKERS COMPENSATION	2,456	2,873	2,855	2,796	2,725
010-2475-2060	UNEMPLOYMENT INSURANCE	1,195	1,149	781	755	654
	Sub-Total : Personnel	1,100,672	1,142,504	1,170,744	1,123,024	1,150,448
010-2475-3150	OFFICE SUPPLIES	19,308	13,695	15,000	30,668	15,000
010-2475-3170	TRIAL SUPPLIES/EXPENSES	5,030	5,165	7,000	6,165	7,000
010-2475-3300	FURNISHED TRANSPORTATION	10,243	5,893	11,000	5,025	8,000
010-2475-3900	SUBSCRIPTIONS	2,834	690	2,500	942	6,500
010-2475-4060	APPELLATE EXPENSES	6,050	-	3,000	3,000	3,000
010-2475-4230	COMMUNICATIONS EXPENSE	3,846	3,857	1,450	1,184	1,450
010-2475-4270	TRAVEL / TRAINING	15,551	24,283	18,000	6,987	10,000
010-2475-4370	ONLINE RESEARCH	5,951	5,930	6,500	5,862	6,500
010-2475-4810	FEES/ DUES	3,475	3,892	3,500	2,933	3,500
010-2475-4900	MISCELLANEOUS	(14)	-	-	-	-
	Sub-Total : Operating	72,274	63,406	67,950	62,766	60,950
010-2475-5720	FURNISHINGS & EQUIPMENT	-	-	-	-	-
010-2475-5730	CAPITAL OUTLAYS	-	-	-	96,340	-
	Sub-Total : Capital Outlay	-	-	-	96,340	-
	*EXP. SUMMARY - DIST. ATTY	1,172,946	1,205,910	1,238,694	1,282,129	1,211,398



## PRE-TRIAL SERVICES

### Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

### Our Department's Performance

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

### Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2505-1050	SALARIES	22,789	17,454	-	-	-
010-2505-2000	LONGEVITY PAY	60	120	-	-	-
010-2505-2010	SOCIAL SECURITY	1,614	1,229	-	-	-
010-2505-2020	COUNTY GROUP INSURANCE	11,270	7,497	-	-	-
010-2505-2030	RETIREMENT	3,047	2,329	-	-	-
010-2505-2040	WORKERS COMPENSATION	64	54	-	-	-
010-2505-2060	UNEMPLOYMENT INSURANCE	35	28	-	-	-
	Sub-Total : Personnel	38,879	28,711	-	-	-
010-2505-3150	OFFICE SUPPLIES	1,082	465	-	-	-
010-2505-4051	URINALYSIS TESTING	209	138	1,000	550	1,000
010-2505-4270	TRAVEL/TRAINING	35	-	-	-	-
010-2505-4520	EQUIPMENT MAINTENANCE	3,750	2,750	3,000	3,000	3,000
	Sub-Total : Operating	5,076	3,353	4,000	3,550	4,000
010-2505-5730	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - PRE-TRIAL :	43,955	32,064	4,000	3,550	4,000



**PATRICK DICKENS**  
Jail Administrator

**Department Description**

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

**Our Department's Performance**

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

**Detail Expenditures**

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2512-1050	SALARIES	1,392,226	1,501,552	1,601,614	1,576,766	1,601,614
010-2512-1080	SALARIES / PART-TIME	36,556	54,079	30,000	29,974	30,000
010-2512-1200	CERTIFICATE PAY	6,715	3,885	4,800	3,601	4,800
010-2512-2000	LONGEVITY PAY	7,380	6,540	7,860	6,798	6,900
010-2512-2010	SOCIAL SECURITY	105,736	116,736	125,787	119,802	125,714
010-2512-2020	COUNTY GROUP INSURANCE	435,782	431,574	541,896	441,866	507,504
010-2512-2030	RETIREMENT	192,047	204,727	230,034	226,639	233,515
010-2512-2040	WORKERS COMPENSATION	24,148	27,612	30,446	30,235	30,268
010-2512-2060	UNEMPLOYMENT INSURANCE	2,494	2,270	1,603	1,561	1,356
	Sub-Total : Personnel	2,203,085	2,348,976	2,574,040	2,437,241	2,541,670
010-2512-3000	UNIFORMS	8,961	5,287	5,650	6,371	5,650
010-2512-3150	OFFICE SUPPLIES	7,708	7,275	10,800	6,440	10,800
010-2512-3320	PAPER/SUNDRIES (NON-MEAL)	21,807	26,838	25,000	24,824	25,000
010-2512-3330	INMATE MEALS	251,565	313,631	265,000	280,194	265,000
010-2512-3420	LAUNDRY SUPPLIES	3,538	3,204	3,500	3,423	3,500
010-2512-3910	MED SERVICES-IN COUNTY	188,658	136,421	230,000	115,799	230,000
010-2512-3920	MED SUPPLIES-IN COUNTY	9,848	10,660	10,000	17,941	10,000
010-2512-3990	JAIL PHARMACY	56,018	65,256	60,000	66,832	60,000
010-2512-4052	MEDICAL- DOCTORS/ NURSES	68,400	68,400	68,400	68,400	68,400
010-2512-4260	TRAVEL-TRANSP PRISONER	9,904	14,169	22,000	8,107	22,000
010-2512-4270	TRAVEL/TRAINING	18,630	13,537	15,000	7,407	7,500
010-2512-4520	EQUIPMENT MAINTENANCE	10,012	8,660	10,000	9,101	10,000
010-2512-4560	INMATE WORKCREW EXPENSE	9,566	7,854	10,000	8,705	10,000
010-2512-4910	INMATE (supplies)	30,821	24,703	25,000	24,891	25,000
	Sub-Total : Operating	695,436	705,894	760,350	648,434	752,850

# JAIL (CONT.)

## Detail Expenditures (Continued)

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2512-5640	SCAAP EXPENSES		-	-	7,585	-
010-2512-5710	CAPITAL OUTLAY - BUILDING	-	27,516	-	-	-
010-2512-5720	OFFICE FURNISHINGS/ EQUIP	4,082	51,886	-	119,217	-
010-2512-5730	CAPITAL OUTLAY PROJECTS	9,325	9,699	-	-	-
010-2512-5750	CAPITAL OUTLAY - VEHICLES	-	101,770	-	-	-
010-2512-5770	CAPITAL OUTLAY - JAIL BEDD	2,671	-	-	-	-
	Sub-Total : Capital Outlay	16,078	190,871	-	126,802	-
	*EXP. SUMMARY- JAIL	2,914,599	3,245,741	3,334,390	3,212,477	3,294,520

# CONSTABLE PCT. #1



**SCOTT HUGHES**  
Constable Pct #1

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2551-1010	SALARIES	26,596	27,075	27,011	27,144	17,011
010-2551-2000	LONGEVITY PAY	300	360	420	420	480
010-2551-2010	SOCIAL SECURITY	2,057	1,272	2,099	1,062	2,103
010-2551-2020	GROUP INSURANCE	11,270	10,649	10,838	10,893	10,150
010-2551-2030	RETIREMENT	3,304	3,658	3,838	3,874	3,907
010-2551-2040	WORKERS COMPENSATION	464	515	712	513	709
010-2551-2150	WARRANTY SALARY SUPPLEMENT				115	10,000
	Sub-Total : Personnel	43,992	43,529	44,918	44,021	44,360
010-2551-3000	UNIFORMS	3,235	2,224	500	120	500
010-2551-3150	OFFICE SUPPLIES	4,752	4,379	1,800	713	2,750
010-2551-3300	FURNISHED TRANSPORTATION	7,052	7,883	12,000	8,960	12,000
010-2551-3900	SUBSCRIPTIONS	60	292	1,140	232	-
010-2551-4230	COMMUNICATIONS EXPENSE	990	727	2,340	5,106	2,000
010-2551-4270	TRAVEL / TRAINING	350	75	300	410	750
010-2551-4800	BONDS	-	-	-	-	-
010-2551-4900	MISCELLANEOUS	-	-	-	-	-
	Sub-Total : Operating	16,439	15,579	18,080	15,540	18,000
010-2551-5720	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-2551-5750	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL	60,431	59,108	62,998	59,561	62,360

# CONSTABLE PCT. #2



**BILL CUNNINGHAM**  
Constable Pct #2

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2552-1010	SALARIES	26,596	27,075	27,011	27,144	17,011
010-2552-1030	CELL PHONE ALLOWANCE	840	841	480	484	480
010-2552-2000	LONGEVITY PAY	1,080	1,140	1,200	1,200	1,200
010-2552-2010	SOCIAL SECURITY	1,156	1,465	2,195	1,440	2,195
010-2552-2020	GROUP INSURANCE	11,270	10,649	10,838	10,893	10,150
010-2552-2030	RETIREMENT	3,503	3,874	4,014	4,046	4,077
010-2552-2040	WORKERS COMPENSATION	497	545	736	537	732
010-2552-2150	WARRANT SALARY SUPPLEMENT				115	10,000
	Sub-Total : Personnel	44,942	45,590	46,474	45,859	45,845
010-2552-3000	UNIFORMS	3,522	5,778	1,150	4,852	1,150
010-2552-3150	OFFICE SUPPLIES	3,746	3,533	2,000	4,066	2,750
010-2552-3300	FURNISHED TRANSPORTATION	10,385	4,199	13,000	4,676	12,500
010-2552-4230	MOBILE PHONES/PAGERS	1,102	912	1,478	836	912
010-2552-4270	TRAVEL / TRAINING	780	2,256	2,000	205	1,000
010-2552-4800	BONDS	-	-	-	-	-
	Sub-Total : Operating	19,534	16,678	19,628	14,634	18,312
010-2552-5720	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-2552-5750	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL	64,477	62,268	66,102	60,493	64,157

# CONSTABLE PCT. #3



**RAY MYERS**  
Constable Pct #3

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2553-1010	SALARIES	26,596	27,075	27,011	27,144	17,011
010-2553-1030	CELL PHONE ALLOWANCE	840	840	-	-	-
010-2553-2000	LONGEVITY PAY	1,200	1,200	1,200	1,200	1,200
010-2553-2010	SOCIAL SECURITY	2,158	2,170	2,158	2,119	2,158
010-2553-2020	GROUP INSURANCE	11,270	10,649	10,838	10,893	10,150
010-2553-2030	RETIREMENT	3,807	3,882	3,947	3,978	4,009
010-2553-2040	WORKERS COMPENSATION	500	547	727	529	723
010-2553-2150	WARRANT SALARY SUPPLEMENT				115	10,000
	Sub-Total : Personnel	46,372	46,363	45,881	45,977	45,251
010-2553-3000	UNIFORMS	6,100	4,259	1,500	1,527	2,130
010-2553-3150	OFFICE SUPPLIES	1,304	886	1,500	2,357	1,500
010-2553-3300	FURNISHED TRANSPORTATION	4,299	3,152	12,000	4,271	12,000
010-2553-4230	COMMUNICATIONS EXPENSE	1,201	1,254	1,000	1,256	1,370
010-2553-4270	TRAVEL / TRAINING	2,397	2,150	2,000	-	1,000
010-2553-4800	BONDS	-	50	-	-	
	Sub-Total : Operating	15,301	11,751	18,000	9,411	18,000
010-2553-5720	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-2553-5750	VEHICLE/S	-	-	-	59,997	-
	Sub-Total : Capital Outlay	-	-	-	59,997	-
	* EXP. SUMMARY - CONSTBL	61,673	58,114	63,881	115,385	63,251



# CONSTABLE PCT. #4



**DARWON EVANS**  
Constable Pct #4

## Department Description

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

**Goal/s:** Not Provided

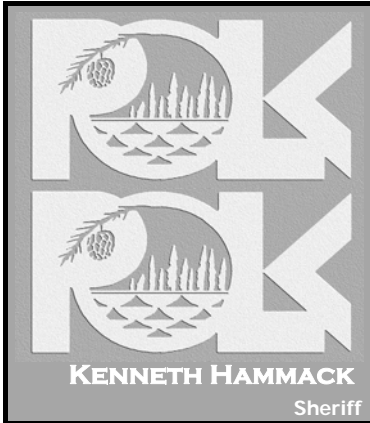
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2554-1010	SALARIES	26,596	26,076	27,011	14,118	17,011
010-2554-2000	LONGEVITY PAY	540	600	660	-	-
010-2554-2010	SOCIAL SECURITY	1,850	2,041	2,117	1,089	2,066
010-2554-2020	GROUP INSURANCE	11,270	9,714	10,838	6,841	10,150
010-2554-2030	RETIREMENT	3,884	3,557	3,871	2,023	3,838
010-2554-2040	WORKERS COMPENSATION	469	519	717	243	700
010-2554-2150	WARRANT SALARY SUPPLEMENT				115	10,000
	Sub-Total : Personnel	44,610	42,508	45,214	24,428	43,767
010-2554-3000	UNIFORMS	-	-	-	1,602	1,000
010-2554-3150	OFFICE SUPPLIES	2,218	1,152	1,570	4,791	3,570
010-2554-3300	FURNISHED TRANSPORTATION	7,998	5,939	8,000	3,305	10,000
010-2554-4230	COMMUNICATIONS EXPENSE	988	912	930	551	2,430
010-2554-4270	TRAVEL / TRAINING	1,025	649	2,000	1,182	1,000
010-2554-4800	BONDS	-	-	-	178	-
	Sub-Total : Operating	12,230	8,651	12,500	11,610	18,000
010-2554-5720	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-2554-5750	VEHICLE/S	-	54,775	-	-	-
	Sub-Total : Capital Outlay	-	54,775	-	-	-
	* EXP. SUMMARY - CONSTBL	56,840	105,934	57,714	36,038	61,767



# SHERIFF

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

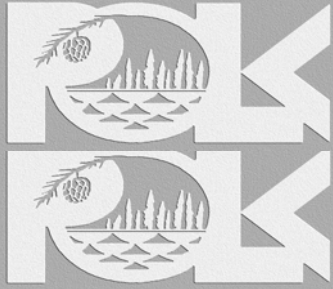
## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2560-1010	SALARY- SHERIFF	50,435	52,133	51,696	52,170	51,696
010-2560-1030	CELL PHONE ALLOWANCES	25,665	-	-	-	-
010-2560-1040	STEP GRANT SALARIES	28,263		-	-	-
010-2560-1050	SALARIES	1,805,301	1,953,506	1,976,673	1,944,844	1,976,673
010-2560-1060	TRA OVERTIME SALARIES	214,481	188,445	200,000	209,757	200,000
010-2560-1075	BIG SANDY SRO SALARY		18,304	36,757	37,050	36,757
010-2560-1080	SALARIES / PART-TIME	36,466	41,276	50,000	41,730	50,000
010-2560-1200	CERTIFICATE PAY	30,944	28,276	35,400	30,470	28,200
010-2560-2000	LONGEVITY PAY	21,900	20,400	22,860	20,616	21,480
010-2560-2010	SOCIAL SECURITY	158,916	168,466	183,098	171,701	182,441
010-2560-2020	GROUP INSURANCE	538,906	540,630	585,248	536,069	548,104
010-2560-2030	RETIREMENT	297,150	312,223	334,841	329,854	338,888
010-2560-2040	WORKERS COMPENSATION	33,010	35,533	39,117	36,077	38,843
010-2560-2060	UNEMPLOYMENT INSURANCE	2,700	3,293	2,263	2,210	1,908
010-2560-2250	TRAVEL ALLOWANCE-SHERIFF	20,048	20,096	20,048	20,232	20,048
	Sub-Total : Personnel	3,264,185	3,382,582	3,538,001	3,432,779	3,495,038
010-2560-3000	UNIFORMS	20,101	22,072	20,000	19,297	20,000
010-2560-3150	OFFICE SUPPLIES	2,844	3,987	4,000	3,948	4,000
010-2560-3300	FURNISHED TRANSPORTATION	152,517	140,084	185,000	154,361	185,000
010-2560-3410	FILM/PHOTOS	(14)	-	-	-	-
010-2560-3540	TIRES	22,379	28,567	30,000	26,528	30,000
010-2560-3930	LAW ENFORCEMENT SUPPLIES	46,772	68,975	37,500	33,235	37,500
010-2560-3940	SAFETY/TRAINING SUPPLIES		(53)	-	-	-
010-2560-3960	SEXUAL ASSAULT KITS	11,080	10,013	15,000	-	15,000
010-2560-3970	ANIMAL SHELTER OPERATION	5,680	9,900	10,000	9,979	10,000
010-2560-3980	K9 EXPENSES	4,421	4,549	4,500	4,421	4,500
010-2560-4200	COMMUNICATIONS EXPENSE	3,209	1,782	3,155	2,474	28,894
010-2560-4210	TxDPS REMOTE RECORDS MGMT	21,548	30,229	30,995	30,995	33,303
010-2560-4230	MOBILE PHONES & PAGERS	22,867	28,119	31,711	20,501	-
010-2560-4270	TRAVEL/TRAINING	24,408	24,937	25,000	16,409	12,500
010-2560-4280	INVESTIGATOR SPEC. TRAINING	2,164	4,058	5,000	4,015	5,000

# SHERIFF (CONT.)

## Detail Expenditures (Continued)

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-2560-4500	REIMB. INS. - AUTO REPAIR	23,901	-	-	38,346	-
010-2560-4540	VEHICLE MAINTENANCE	49,805	60,523	55,940	64,277	55,940
010-2560-4630	TOWER EXPENSES	3,360	4,039	10,080	-	10,080
010-2560-4800	BONDS/LIABILITY INSURANCE	67,549	111,060	63,000	57,218	63,000
	Sub-Total : Operating	484,593	552,841	530,881	486,004	514,717
010-2560-5710	HOMELAND SECURITY GRANT	-	-	-	-	-
010-2560-5720	OFFICE EQUIPMENT	-	-	-	308,000	-
010-2560-5730	CAPITAL OUTLAY PROJECTS	-	-	-	-	-
010-2560-5740	CAPITAL OUTLAY	-	-	-	-	-
010-2560-5750	CAPITAL OUTLAY - VEHICLES	350,940	481,926	-	1,725	-
	Sub-Total : Capital Outlay	350,940	481,926	-	309,725	-
	* EXP. SUMMARY - SHERIFF	4,099,718	4,417,349	4,068,882	4,228,508	4,009,755



**MELISSA GATES**  
Veterans Service Officer

# VETERANS SERVICES

## Department Description

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

**Goal/s:** Not Provided

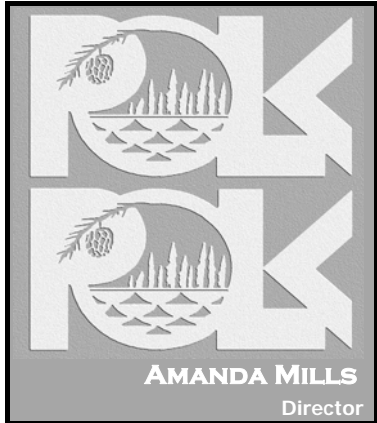
**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-3405-1050	SALARIES	32,340	35,946	36,757	38,025	37,679
010-3405-1080	SALARIES / PART-TIME	-	-	934	187	934
010-3405-2000	LONGEVITY PAY	540	600	660	660	720
0103-405-2010	SOCIAL SECURITY	2,063	2,604	2,934	2,862	3,009
010-3405-2020	GROUP INSURANCE	11,720	10,649	10,838	10,893	10,150
101-3405-2030	RETIREMENT	4,374	4,872	5,365	5,440	5,589
010-3405-2040	WORKERS COMPENSATION	98	106	112	125	130
010-3405-2060	UNEMPLOYMENT INSURANCE	52	53	37	38	32
	Sub-Total : Personnel	51,187	54,831	57,637	58,229	58,244
010-3405-3150	OFFICE SUPPLIES	1,497	957	1,500	808	1,500
010-3405-3520	COMPUTER EXPENSES	750	699	900	773	900
010-3405-4270	TRAVEL/TRAINING	-	381	1,000	481	500
010-3405-4810	DUES	-	-	100	-	100
	Sub-Total : Operating	2,247	2,037	3,500	2,061	3,000
010-3405-5720	OFFICE FURNISHINGS/EQUIPM	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- VET SERV O	53,435	56,868	61,137	60,290	61,244



# SOCIAL SERVICES

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

<b>Goal/s:</b>	Not Provided
<b>Objective/s:</b>	Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-3645-1050	SALARIES	18,614	24,827	52,284	62,526	65,035
010-3645-1080	SALARIES / PART-TIME	3,044	-	934	93	934
0103-645-2000	LONGEVITY PAY	-	60	120	120	240
010-3645-2010	SOCIAL SECURITY	1,621	1,900	4,080	4,709	5,065
010-3645-2020	GROUP INSURANCE	7,653	10,649	16,257	19,547	20,300
010-3645-2030	RETIREMENT	2,883	3,318	7,462	8,800	9,408
010-3645-2040	WORKERS COMPENSATION	68	71	156	201	219
010-3645-2060	UNEMPLOYMENT INSURANCE	28	35	52	60	55
	Sub-Total : Personnel	33,913	40,859	81,344	96,056	101,256
010-3645-3150	OFFICE SUPPLIES	845	790	1,000	799	1,000
010-3645-3520	COMPUTER EXPENSES	-	425	800	104	800
010-3645-3560	CONTRACTS	74,841	74,841	-	-	18,024
010-3645-4045	INDIGENT HEALTHCARE	173,749	298,864	250,000	299,464	300,000
010-3645-4110	PAUPER CARE & LUNACY	9,805	5,018	10,500	8,032	10,500
010-3645-4270	TRAVEL/ TRAINING	-	-	1,000	-	500
010-3645-4810	DUES			300	-	300
	Sub-Total : Operating	259,240	379,937	263,600	308,398	331,124
010-3645-5720	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - SOCIAL SER	293,153	420,796	344,944	404,454	432,380

# MUSEUM



### Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

### Our Department's Performance

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

### Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-3650-1050	SALARIES	30,814	24,395	32,523	32,821	32,523
010-3650-1080	SALARIES/PART-TIME	552	6,138	2,899	105	2,899
010-3650-2000	LONGEVITY PAY	60	120	-	-	60
010-3650-2010	SOCIAL SECURITY	2,404	2,345	2,710	2,477	2,714
010-3650-2020	GROUP INSURANCE	12,152	5,332	10,838	10,893	10,150
010-3650-2030	RETIREMENT	4,182	4,087	4,956	4,611	5,042
010-3650-2040	WORKERS COMPENSATION	95	101	104	93	118
010-3650-2060	UNEMPLOYMENT INSURANCE	50	45	35	32	29
	Sub-Total : Personnel	50,309	42,563	54,063	51,032	53,535
010-3650-3150	OFFICE SUPPLIES	1,855	878	1,500	1,482	1,500
010-3650-3900	SUBSCRIPTIONS	344	212	1,808	1,544	350
010-3650-4270	TRAVEL/TRAINING	664	-	1,000	950	500
010-3650-4300	ADVERTISING	992	845	1,000	519	1,000
010-3650-4360	CONSERVATION & PRESERVAT	572	367	1,500	1,089	1,500
010-3650-4950	SECURITY ALARM EXPENSE	385	310	400	485	310
	Sub-Total : Operating	4,813	2,612	7,208	6,068	5,160
010-3650-5720	FURNISHINGS OFFICE/ EQUIP	-	13,000	-	-	-
	Sub-Total : Capital Outlay	-	13,000	-	-	-
	*EXP. SUMMARY - MUSEUM	55,122	58,175	61,271	57,100	58,695



# EXTENSION OFFICE

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-3665-1050	SALARIES	52,438	75,495	75,503	76,157	75,503
010-3665-1080	SALARIES / PART-TIME	-	934	934	373	934
010-3665-2000	LONGEVITY PAY	-	60	120	120	180
010-3665-2010	SOCIAL SECURITY	4,321	6,302	5,944	6,282	5,948
010-3665-2020	GROUP INSURANCE	11,270	10,649	10,838	10,893	10,150
010-3665-2030	RETIREMENT	3,244	3,516	3,715	3,668	3,782
010-3665-2040	WORKERS COMPENSATION	71	77	78	86	88
010-3665-2060	UNEMPLOYMENT INSURANCE	90	118	81	80	68
010-3665-2250	TRAVEL ALLOWANCE	4,038	6,014	6,000	6,055	6,000
	Sub-Total : Personnel	75,474	103,165	103,212	103,714	102,653
010-3665-3150	OFFICE SUPPLIES	1,542	1,822	2,000	1,894	2,000
010-3665-3340	DEMONSTRATION SUPPLIES	491	541	500	590	500
010-3665-4240	CEA-4H TRAVEL FUNDS	3,072	3,010	3,000	3,198	3,000
010-3665-4250	CEA-AG SPECIAL TRAVEL FUNDS	1,429	3,168	3,000	1,704	3,000
010-3665-4260	CEA-FAM. CONSUMER TRAVEL	154	-	-	-	-
010-3665-4270	TRAVEL/TRAINING	91	-	180	-	90
010-3665-4520	EQUIPMENT MAINTENANCE	500	500	500	500	500
010-3665-4540	FURNISHED TRANSPORTATION	734	2,259	1,200	99	1,200
010-3665-4904	4H EQUIPMENT/ SUPPLIES	4,919	4,279	4,500	2,782	4,500
	Sub-Total : Operating	12,931	15,579	14,880	10,768	14,790
010-3665-5730	CAPITAL OUTLAY PURCHASES	-	37,140	-	-	-
	Sub-Total : Capital Outlay	-	37,140	-	-	-
	*EXP. SUMMARY - EXTENSION	88,405	155,884	118,092	114,482	117,443



**REBECCA MARLOW**  
Inspector / Supervisor

# PERMIT / INSPECTIONS

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-3694-1050	SALARIES	64,829	62,007	69,120	61,653	69,119
010-3694-1080	SALARIES PART/TIME	2,463	1,517	1,867	1,085	1,867
010-3694-2000	LONGEVITY PAY	1,680	1,800	1,140	1,140	1,440
010-3694-2010	SOCIAL SECURITY	4,905	4,657	5,518	4,568	5,541
010-3694-2020	COUNTY GROUP INSURANCE	21,015	18,652	21,676	20,476	20,300
010-3694-2030	RETIREMENT	9,783	8,710	10,091	8,932	10,292
010-3694-2040	WORKERS COMPENSATION	220	194	215	192	225
010-3694-2060	UNEMPLOYMENT INSURANCE	112	97	70	60	60
	Sub-Total : Personnel	105,007	97,634	109,696	98,107	108,843
010-3694-3000	UNIFORMS	-	339	400	133	400
010-3694-3110	POSTAGE	-	3	250	-	250
010-3694-3150	OFFICE SUPPLIES	2,333	2,092	2,500	1,954	2,500
010-3694-3300	FURNISHED TRANSPORTATION	877	1,285	2,500	1,563	3,000
010-3694-3540	TIRES	-	-	500	1,097	-
010-3694-4230	COMMUNICATIONS EXPENSE	891	845	-	-	-
010-3694-4270	TRAVEL/TRAINING	404	829	1,200	986	600
010-3694-4520	EQUIPMENT MAINTENANCE	314	451	718	693	718
010-3694-4560	SOFTWARE MAINTENANCE	680	160	969	2,089	969
010-3694-4810	DUES	-	161	150	50	150
010-3694-4911	STATE SEWAGE FEES	869	1,662	1,100	1,310	1,100
	Sub-Total : Operating	6,367	7,828	10,287	9,874	9,687
010-3694-5720	OFFICE FURNISHINGS/EQUIPMENT	600	-	-	-	-
0103-694-5730	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	600	-	-	-	-
	*EXP. SUMMARY - PERMITS	111,974	105,461	119,983	107,981	118,530





**DERYL OATES**  
Enforcement Officer

# ENVIRONMENTAL ENFORCEMENT

## Department Description

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

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

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-3697-1050	SALARIES	35,659	36,873	50,705	49,737	51,058
010-3694-1080	SALARIES / PART-TIME	-	9,348	-	-	-
010-3697-1200	CERIFICATE PAY	1,800	1,804	1,800	1,816	1,800
010-3697-2000	LONGEVITY PAY	600	660	750	750	840
010-3697-2010	SOCIAL SECURITY	2,811	3,681	4,074	3,938	4,108
010-3697-2020	GROUP INSURANCE	11,270	10,649	16,257	15,673	15,225
010-3697-2030	RETIREMENT	5,063	6,489	7,450	7,321	7,630
010-3697-2040	WORKERS COMPENSATION	285	355	809	492	798
010-3697-2060	UNEMPLOYMENT INSURANCE	61	70	52	51	44
	Sub-Total : Personnel	57,549	69,928	81,897	79,780	81,503
010-3697-3000	UNIFORMS	336	149	500	500	500
010-3697-3150	OFFICE SUPPLIES	2,094	1,774	1,800	2,885	1,800
010-3697-3300	FURNISHED TRANSPORTATION	1,696	3,635	3,350	2,207	4,500
010-3697-3540	TIRES	-	-	1,200	124	-
010-3697-3900	SUBSCRIPTIONS	-	-	200	-	200
010-3697-4230	COMMUNICATIONS EXPENSE	1,219	1,222	480	469	480
010-3697-4270	TRAVEL/TRAINING	732	1,358	2,000	915	1,000
010-3697-4520	EQUIPMENT MAINTENANCE	1,776	851	1,500	1,500	1,500
010-3697-4570	SURVEYING/LAB FEES	-	-	50	-	50
010-3697-4810	DUES	-	-	50	-	50
010-3697-4890	COUNTY TIRE DISPOSAL	1,430	1,636	2,000	2,887	2,000
	Sub-Total : Operating	9,282	10,626	13,130	11,487	12,080
010-3697-5720	OFFICE FURNISH/EQUIPMENT	-	-	-	-	-
010-3697-5730	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	<b>*EXP. SUMMARY- ENV. ENF.</b>	<b>66,831</b>	<b>80,554</b>	<b>95,027</b>	<b>91,267</b>	<b>93,583</b>



**JACOB CHAPMAN**  
Fire Marshal

# FIRE MARSHAL

## Department Description

This Department is responsible for investigating the cause, origin and circumstances of fires that occur in the unincorporated areas of the County that destroy or damage property or cause injury. The department will perform annual fire and life safety inspections, fire drills and inspection reports; review plans of public businesses, commercial property and multi-family structures; investigate complaints and issue citations as necessary. The Fire Marshal Office is located in the Polk County Courthouse - 101 W. Church St., Suite 105 in Livingston.

**Goal/s:** Not Provided

**Objective/s:** Not Provided

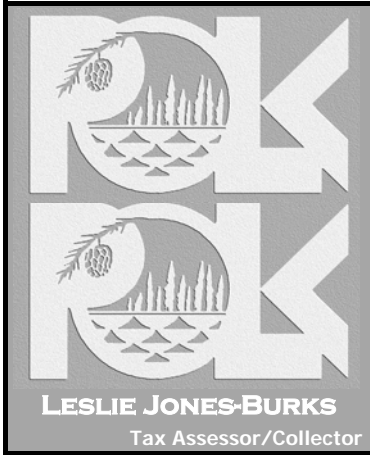
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-3698-1050	SALARIES			51,667	53,665	54,920
010-3698-1080	SALARIES / PART-TIME			-	-	-
010-3698-1200	CERTIFICATE PAY			1,800	1,211	1,200
010-3698-2000	LONGEVITY PAY			30	510	600
010-3698-2010	SOCIAL SECURITY			4,092	4,079	4,339
010-3698-2020	GROUP INSURANCE			16,257	15,403	15,225
010-3698-2030	RETIREMENT			7,484	7,761	8,060
010-3698-2040	WORKERS COMPENSATION			814	800	854
010-3698-2060	UNEMPLOYMENT INSURANCE			52	53	47
	Sub-Total : Personnel	-	-	82,196	83,483	85,244
010-3698-3000	UNIFORMS			500	500	500
010-3698-3150	OFFICE SUPPLIES			1,500	2,001	1,500
010-3698-3300	FURNISHED TRANSPORTATION			3,500	4,772	4,500
010-3698-4230	COMMUNICATIONS EXPENSE				-	545
010-3698-4270	TRAVEL/TRAINING			2,000	1,588	1,000
010-3698-4560	EQUIPMENT MAINTENANCE			1,500	1,407	1,500
010-3698-4800	SUBSCRIPTIONS			200	604	1,500
010-3698-4810	DUES			200	87	480
010-3698-4889	INVESTIGATION EXPENSE			2,500	2,500	2,500
	Sub-Total : Operating	-	-	11,900	13,460	14,025
010-3698-5720	OFFICE FURNISH/EQUIPMENT			-	-	-
010-3698-5730	CAPITAL OUTLAY			-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - EMERG MG	-	-	94,096	96,943	99,269

*Department Created in FY2020*



# TAX ASSESSOR/COLLECTOR

## Department Description

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

**Goal/s:** Not provided

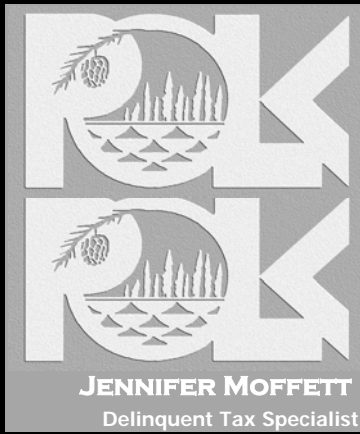
**Objective/s:** Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-4499-1010	SALARY- TAX ASSESS/ COLLEC	50,435	51,818	51,696	52,170	51,696
010-4499-1050	SALARIES	370,698	382,069	395,966	390,218	395,966
010-4499-1080	SALARIES / PART-TIME	-	-	15,288	3,595	15,288
010-4499-2000	LONGEVITY PAY	7,740	7,260	7,260	7,260	7,980
010-4499-2010	SOCIAL SECURITY	31,950	32,810	35,971	33,585	36,026
010-4499-2020	GROUP INSURANCE	155,071	142,431	151,731	152,952	142,101
010-4499-2030	RETIREMENT	57,052	58,815	65,782	63,441	66,919
010-4499-2040	WORKERS COMPENSATION	1,275	1,284	1,376	1,488	1,561
010-4499-2060	UNEMPLOYMENT INSURANCE	599	570	407	389	345
	Sub-Total : Personnel	674,820	677,057	725,477	705,097	717,883
010-4499-3150	OFFICE SUPPLIES	6,692	10,145	10,000	6,261	10,000
010-4499-3300	FURNISHED TRANSPORTATIO	667	-	-	-	-
010-4499-4270	TRAVEL/ TRAINING	3,216	5,506	6,500	1,656	4,250
010-4499-4520	EQUIPMENT MAINTENANCE	25,137	25,921	26,282	26,939	28,426
010-4499-4810	DUES / BONDS	1,795	1,815	2,000	1,365	2,000
010-4499-4840	CH19 VOTER REGISTRATION	5,113	8,636	7,000	1,546	7,000
010-4499-4841	VOTER REGISTRATION CARDS	11,087	-	7,500	11,212	-
010-4499-4871	TAX STATEMENT EXPENSE	32,990	34,808	33,500	30,681	33,500
	Sub-Total : Operating	86,697	86,831	92,782	79,661	85,176
010-4499-5720	CAPITAL OUTLAY - OFFICE EQ	-	-	-	-	-
010-4499-5730	CAPITAL OUTLAY PROJECTS	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- TAX ASSESS	761,517	763,888	818,260	784,758	803,058



# DELINQUENT TAX COLLECTION

## Department Description

The functions and expenses of Delinquent Tax Collection had historically been included in the Tax Assessor Collector Department until the FY2004 Budget, when this function was separated from the Tax Office into its' own department to more accurately reflect the costs associated with delinquent collections. The County contracts with an independent law firm for the collection of delinquent taxes which - as a part of the firm's contract responsibility - reimburses the County for all costs of the operation of this department. The Delinquent Tax Collection Department operates with two employees and is located at 501 N. Washington in Livingston. The County is currently contracting with Linebarger Goggan Blair & Sampson, LLP.

<b>Goal/s:</b>	Not provided
<b>Objective/s:</b>	Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
010-4501-1050	SALARIES- PERSONNEL	79,049	75,843	116,462	81,345	119,230
010-4501-2000	LONGEVITY PAY	840	960	480	600	720
010-4501-2010	SOCIAL SECURITY	4,955	4,740	9,158	4,751	9,176
010-4501-2020	COUNTY GROUP INSURANCE	22,541	19,534	32,514	21,785	30,450
010-4501-2030	RETIREMENT	10,628	10,241	16,509	11,473	17,045
010-4501-2040	WORKERS COMPENSATION	238	224	350	269	398
010-4501-2060	UNEMPLOYMENT INSURANCE	127	114	117	79	99
	Sub-Total : Personnel	118,379	111,655	175,590	120,303	177,118
010-4501-3150	OFFICE SUPPLIES	1,216	2,650	3,000	1,464	3,000
010-4501-4200	COMMUNICATIONS EXPENSE	3,725	3,882	2,446	4,608	2,446
010-4501-4270	TRAVEL/TRAINING	1,315	2,066	3,000	500	3,000
010-4501-4810	DUES	85	-	250	250	250
	Sub-Total : Operating	6,342	8,598	8,696	6,822	8,696
010-4501-5720	CAPITAL OUTLAY-OFFICE FUR	1,115	550	3,000	1,848	3,000
	Sub-Total : Capital Outlay	1,115	550	3,000	1,848	3,000
	*EXP. SUMMARY - DELINQUEN	125,836	120,803	187,286	128,973	188,814

## OPERATING TRANSFERS

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
		(per Aud. Rep.)	(per Aud. Rep.)	(as adopted)	(unaudited)	Adopted
010-8700-0130	TRANSFER TO JP CRT TECH	21,039	22,149	25,670	25,670	-
010-8700-0210	TRANSFER TO R&B PCT 1		10,091		86,250	
010-8700-0220	TRANSFER TO R&B PCT 2		12,287		86,250	
010-8700-0230	TRANSFER TO R&B PCT 3		14,201		101,250	
010-8700-0240	TRANSFER TO R&B PCT 4		21,245		101,250	
010-8700-0270	TRANSFER TO CRTHOUSE SEC	138,032	153,535	162,343	138,623	158,976
010-8700-0350	TRANSFER TO GRANTS		-		-	-
010-8700-0480	TRANSFER TO AGING	-	6,443	764	764	-
010-8700-0830	TRANSFER TO HEALTH TRUST	500,000	567,500	627,000	627,000	400,000
	*EXP. SUMMARY - TRANSFERS	659,072	807,450	815,777	1,167,057	558,976

## GENERAL FUND (RECAP)

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
		(per Aud. Rep.)	(per Aud. Rep.)	(as adopted)	(unaudited)	Adopted

				Auditor's estimate		Auditor's estimate
<b>Fund Balance (year beginning)</b>		<b>9,083,198</b>	<b>10,475,683</b>	<b>13,072,224</b>	<b>13,012,468</b>	<b>11,322,239</b>

### REVENUES

TAX REVENUE SUMMARY	15,515,511	15,992,948	16,379,446	16,383,205	16,272,026
LICENSE & PERMIT FEES SUMMARY	173,122	190,967	167,875	285,618	185,875
FINES, FEES & FORFEITURE SUMMARY	663,864	571,981	585,620	442,347	585,350
FEDERAL REVENUE SUMMARY	475,323	613,166	429,569	527,990	424,757
CHARGES FOR SERVICES SUMMARY	1,327,616	1,291,659	1,324,486	1,285,608	1,324,486
INTEREST SUMMARY	234,924	391,070	300,000	167,147	120,000
OTHER REVENUES SUMMARY	2,468,986	3,047,669	2,580,232	2,901,252	2,322,632
DEBT PROCEEDS SUMMARY	992,265	1,569,524	-	812,225	-

<b>** TOTAL REVENUE</b>	<b>21,851,611</b>	<b>23,668,984</b>	<b>21,767,227</b>	<b>22,805,391</b>	<b>21,235,126</b>
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<i>Use of Fund Balance (Projected in Budget)</i>		-	-	-	-
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### EXPENDITURES

GENERAL AND ADMINISTRATIVE	7,513,264	7,491,407	7,963,804	8,633,146	7,468,906
JUSTICE & PUBLIC SAFETY	12,100,773	12,914,958	13,217,753	15,226,126	13,059,109
HEALTH, HUMAN & OTHER SERVICES	490,114	691,723	585,444	636,326	669,762
OPERATING TRANSFERS OUT	193,142	-	-	-	-

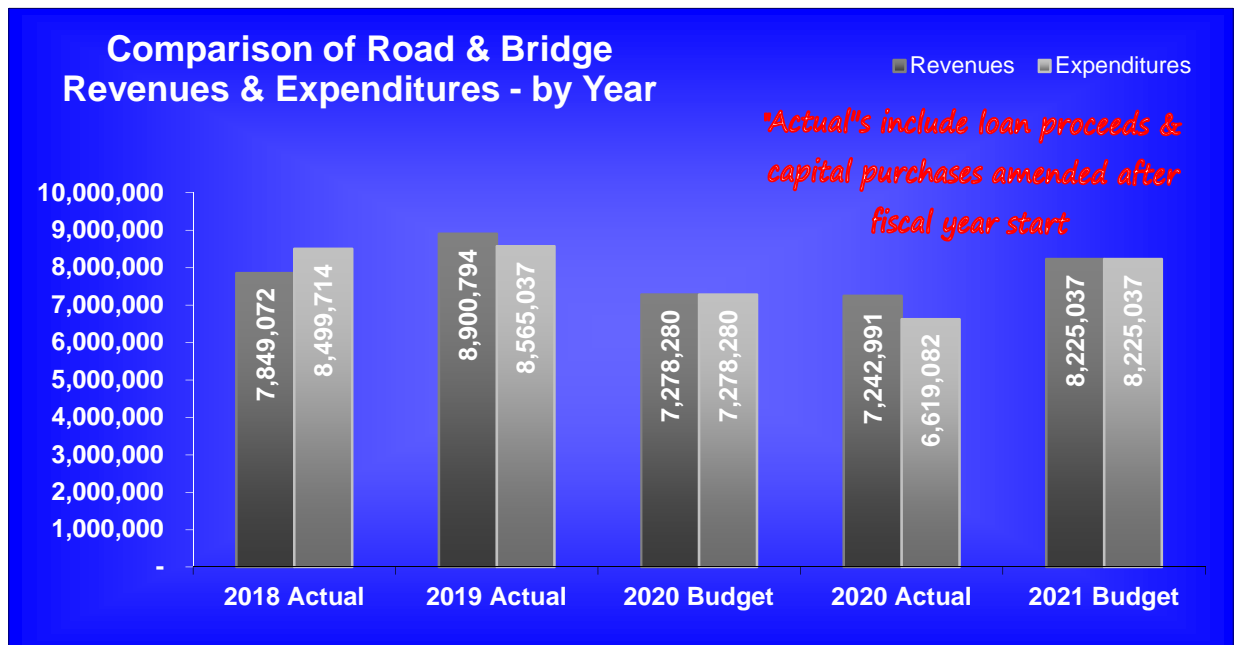
<b>** TOTAL EXPENDITURES</b>	<b>20,297,293</b>	<b>21,098,088</b>	<b>21,767,001</b>	<b>24,495,598</b>	<b>21,197,777</b>
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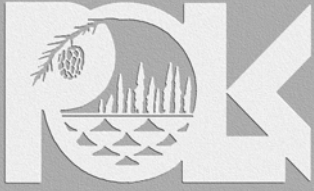
<b>Projected Fund Balance (year ending)</b>	<b>10,637,516</b>	<b>13,046,579</b>	<b>13,072,450</b>	<b>11,322,261</b>	<b>11,359,588</b>
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# ROAD & BRIDGE - SUMMARY

## Summary

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>(ALL PCT.) BEGINNING FUND BALANCE</b>	<b>1,945,846</b>	<b>1,420,989</b>	<b>1,720,675</b>	<b>1,756,747</b>	<b>2,380,657</b>
<b>TAX REVENUE</b>	4,661,961	4,831,279	5,008,284	5,059,119	4,963,740
<b>PERMITS/LICENSE</b>	956,414	984,848	985,000	946,178	985,000
<b>FINE/FORFEITURES</b>	92,554	74,951	72,500	85,823	72,500
<b>FED/STATE FUNDING</b>	35,845	380,961	49,300	274,027	49,300
<b>INTEREST</b>	36,946	51,238	31,400	20,430	31,400
<b>OTHER (LEASE &amp; MISC.)</b>	2,065,353	2,397,041	1,131,796	857,415	2,123,097
<b>LOAN PROCEEDS (TAX NOTES)</b>	-	180,476	-	-	-
<b>TOTAL REVENUES</b>	<b>7,849,072</b>	<b>8,900,794</b>	<b>7,278,280</b>	<b>7,242,991</b>	<b>8,225,037</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>9,794,918</b>	<b>10,321,784</b>	<b>8,998,955</b>	<b>8,999,738</b>	<b>10,605,694</b>
<b>ROAD &amp; BRIDGE EXPENDITURES</b>					
<b>PRECINCT 1</b>	1,657,929	1,586,118	1,413,232	1,805,113	1,402,213
<b>PRECINCT 2</b>	1,392,406	1,358,724	1,402,027	1,323,950	1,396,254
<b>PRECINCT 3</b>	1,536,310	1,702,206	1,695,811	1,495,188	1,680,283
<b>PRECINCT 4</b>	1,788,361	1,763,929	1,635,414	1,823,034	1,623,190
<b>CAPITAL LEASES (EQUIPMENT)</b>	2,124,710	2,154,061	1,131,796	171,796	2,123,097
<b>TOTAL EXPENDITURES</b>	<b>8,499,714</b>	<b>8,565,037</b>	<b>7,278,280</b>	<b>6,619,082</b>	<b>8,225,037</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,295,204</b>	<b>\$1,756,747</b>	<b>\$1,720,675</b>	<b>\$2,380,657</b>	<b>\$2,380,657</b>
<i>Fund balance as a % of expenditures</i>	<i>15%</i>	<i>21%</i>	<i>24%</i>	<i>36%</i>	<i>29%</i>





## (ROAD & BRIDGE)

## CAPITAL LEASE FUND

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>Beginning Fund Balance</b>		-	-	-	-	-
<b>REVENUE</b>						
015-380-8611	PCT. 1 BUYBACK PROCEEDS	237,000	233,200	240,000	-	240,000
015-380-8612	PCT. 2 BUYBACK PROCEEDS	237,000	233,200	240,000	-	240,000
015-380-8613	PCT. 3 BUYBACK PROCEEDS	237,000	233,200	240,000	-	240,000
015-380-8614	PCT. 4 BUYBACK PROCEEDS	237,000	233,200	240,000	-	240,000
015-380-8621	PCT1 LEASE PROCEEDS	257,699	265,705	-	-	269,400
015-380-8622	PCT2 LEASE PROCEEDS	257,699	265,705	-	-	269,400
015-380-8623	PCT3 LEASE PROCEEDS	257,699	265,705	-	-	269,400
015-380-8624	PCT4 LEASE PROCEEDS	257,699	265,705	-	-	269,400
015-390-9621	PCT. 1 OPERATING TRANSFER	53,924	57,538	60,877	60,877	61,888
015-390-9622	PCT. 2 OPERATING TRANSFER	30,020	33,634	36,973	36,973	7,870
015-390-6923	PCT. 3 OPERATING TRANSFER	30,020	33,634	36,973	36,973	7,870
015-390-9624	PCT. 4 OPERATING TRANSFER	30,020	33,634	36,973	36,973	7,870
*TOTAL REVENUE		1,978,795	2,154,061	1,131,796	171,796	2,123,097

#### Detailed Expenses

<b>EXPENSE</b>						
015-7621-5690	PCT1 LEASE INTEREST PAYME	13,594	14,810	17,644	13,964	17,736
015-7621-5700	PCT1 LEASE PAYMENT	277,817	275,928	283,232	46,913	284,152
015-7621-5710	PCT1 ROAD MACHINERY/EQUI	257,699	265,705	-	-	269,400
015-7622-5690	PCT2 LEASE INTEREST PAYME	7,217	9,136	11,268	11,268	7,870
015-7622-5700	PCT2 LEASE PAYMENT	260,290	257,699	265,705	25,705	240,000
015-7622-5710	PCT2 ROAD MACHINERY/EQUI	257,690	265,705	-	-	269,400
015-7623-5690	PCT3 LEASE INTEREST PAYME	7,217	9,136	11,268	11,268	7,870
015-7623-5700	PCT3 LEASE PAYMENT	260,290	257,699	265,705	25,705	240,000
015-7623-5710	PCT3 ROAD MACHINERY/EQUI	257,690	265,705	-	-	269,400
015-7624-5690	PCT4 LEASE INTEREST PAYME	7,217	9,136	11,268	11,268	7,870
015-7624-5700	PCT4 LEASE PAYMENT	260,290	257,699	265,705	25,705	240,000
015-7624-5710	PCT4 ROAD MACHINERY/EQUI	257,699	265,705	-	-	269,400
*TOTAL EXPENSE		2,124,710	2,154,061	1,131,796	171,796	2,123,097

*The Road & Bridge Commissioners participate in a Buy Back / Lease Purchase program with 2 dump trucks per precinct. Due to COVID-19, the production of these trucks was delayed, so the transactions scheduled for FY2020 have been pushed back to November of 2020*

# PRECINCT 1



**ROBERT C. "BOB" WILLIS**  
Commissioner

### Department Description

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

Goal/s:

Objective/s:

### Our Department's Performance

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

### Detailed Revenues

(Auditor estimate)

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>745,699</b>	<b>308,583</b>	<i>180,912</i>	<i>184,369</i>	<i>163,386</i>
021-310-1100	TAXES - CURRENT	1,005,575	1,049,768	1,100,459	1,129,938	1,110,425
021-310-1120	TAXES - DELINQUENT	50,475	44,637	52,409	34,600	31,424
021-310-1135	REFUNDED TAXES	-	-	-	-	-
	* A/V TAX SUMMARY	1,056,051	1,094,405	1,152,868	1,164,538	1,141,849
021-319-1300	FINES	21,066	17,802	16,675	20,162	16,675
021-321-2200	AUTO REGISTRATION FEES	83,198	82,889	82,800	82,908	82,800
021-321-2300	OPT. ROAD & BRIDGE FEE	114,444	118,593	120,750	112,199	120,750
021-321-2400	TXDOT GROSS WEIGHT	22,456	24,469	23,000	22,514	23,000
	* FINE/FEE/LICENSE SUMMAR	241,163	243,754	243,225	237,783	243,225
021-333-3330	LATERAL ROAD (STATE) REVE	11,339	11,291	11,339	11,301	11,339
021-333-3335	CTIF GRANT PROGRAM	-	-	-	-	-
021-333-3336	FEMA	-	-	-	192,764	-
021-342-4570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	11,339	11,291	11,339	204,064	11,339
021-342-4600	INSURANCE CLAIMS	-	-	-	-	-
021-342-4620	REIMBURSE TRAVEL EXP	-	-	-	-	-
021-342-4621	ROAD REPAIR REIMBURSEMEN	-	93,500	-	-	-
021-360-6100	DEPOSITORY INTEREST	5,614	7,786	5,800	3,104	5,800
021-360-6102	INTEREST - LATERAL ROAD	778	1,079	-	430	-
021-360-6200	MISCELLANEOUS REVENUE	-	-	-	-	-
021-364-6100	SALE OF SURPLUS	-	-	-	11,310	-
021-369-9100	CULVERT/MATERIAL REIMB	41,350	-	-	76,650	-
021-370-7010	TRANSFER FROM GENERAL FU	-	10,091	-	86,250	-
021-390-9400	TAX NOTE PROCEEDS	-	-	-	-	-
	* OTHER REV. SUMMARY	47,742	112,455	5,800	177,744	5,800
	**TOTAL REVENUES	1,356,294	1,461,903	1,413,232	1,784,130	1,402,213



# PRECINCT 1 (CONTINUED)

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
021-6621-1010	SALARY - COMMISSIONERS	50,435	51,818	51,696	52,170	51,696
021-6621-1030	CELL PHONE ALLOWANCE/S	840	840	-	-	-
021-6621-1050	SALARIES	267,799	277,952	301,275	270,488	301,275
021-6621-1080	SALARIES / PART-TIME	4,456	4,846	18,031	5,303	18,031
021-6621-2000	LONGEVITY PAY	3,480	3,960	4,440	3,780	4,260
021-6621-2010	SOCIAL SECURITY	26,231	27,200	30,255	26,473	30,241
021-6621-2020	GROUP INSURANCE	97,213	84,555	86,935	79,836	81,201
021-6621-2030	RETIREMENT	49,715	47,918	55,329	49,316	56,174
021-6621-2040	WORKERS COMPENSATION	6,635	5,499	8,642	7,526	9,162
021-6621-2060	UNEMPLOYMENT INSURANCE	433	417	314	271	265
021-6621-2250	COMM -VEHICLE ALLOWANCE	20,048	20,096	20,048	20,232	20,048
	Sub-Total : Personnel	527,285	525,100	576,967	515,394	572,353
021-6621-3000	UNIFORMS	10,407	12,592	14,000	13,190	14,000
021-6621-3150	OFFICE SUPPLIES	214	251	300	-	300
021-6621-3300	FURNISHED TRANSPORTATION	49,570	49,992	60,000	39,749	50,000
021-6621-3370	SHOP MATERIAL/SUPPLIES	504	214	1,000	770	1,000
021-6621-3380	CULVERTS	6,375	4,289	7,000	4,041	7,000
021-6621-3390	ROAD MATERIAL	553,202	821,698	573,047	1,109,351	623,547
021-6621-3540	TIRES	2,800	9,623	10,000	4,929	10,000
021-6621-3770	SIGNS	2,152	1,751	3,000	2,904	3,000
021-6621-4200	COMMUNICATION EXPENSE	3,944	3,925	3,800	3,915	3,800
021-6621-4230	MOBIL PHONE/PAGERS	434	477	500	-	-
021-6621-4270	TRAVEL/TRAINING	-	100	200	-	200
021-6621-4400	ELECTRICITY	2,802	2,847	3,500	2,713	3,500
021-6621-4410	GAS/HEAT	424	317	600	282	600
021-6621-4420	WATER	591	602	600	624	600
021-6621-4560	PARTS AND REPAIR	24,943	51,166	35,000	22,745	35,000
021-6621-4610	EQUIPMENT RENTAL	-	-	2,000	4,150	2,000
021-6621-4630	TOWER RENT	396	396	396	396	396
021-6621-4800	BONDS	-	-	-	-	-
021-6621-4821	MOBILE EQUIP INSURANCE	2,708	2,987	3,208	4,001	3,208
021-6621-4900	MISCELLANEOUS	408,371	33,296	50,000	7,845	2,718
021-8700-0100	TRANSFER TO GENERAL FUND	6,884	6,959	7,237	7,237	7,103
	Sub-Total : Operating	1,076,720	1,003,480	775,389	1,228,843	767,972
021-6621-5710	ROAD MACHINERY/EQUIP/VEH	-	-	-	-	-
021-6621-5720	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
021-6621-5730	CAPITAL OUTLAYS	-	-	-	-	-
021-6621-5750	CAPITAL OUTLAY - BRIDGE	-	-	-	-	-
021-6621-5760	SPECIAL REPAIR PROJECT	-	-	-	-	-
021-6621-6220	PERMANENT ROAD EXPENSE	-	-	-	-	-
021-6621-6230	RIGHT-OF-WAY	-	-	-	-	-
021-8700-0150	TRANSFER TO 015 LEASE FUN	53,924	57,538	60,877	60,877	61,888
	Sub-Total : Capital Outlay	53,924	57,538	60,877	60,877	61,888
	* EXP. SUMMARY - PRECINCT	1,657,929	1,586,118	1,413,232	1,805,113	1,402,213

(Unaudited)

**Projected Ending Balance - Precinct 1**

**444,065**

*184,369*

*180,912*

*163,386*

*163,386*

# PRECINCT 2



**RONNIE VINCENT**  
Commissioner

### Department Description

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

Goal/s:

Objective/s:

### Our Department's Performance

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

### Detailed Revenues

(Auditor estimate)

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>234,212</b>	<b>168,143</b>	<b>250,538</b>	<b>247,555</b>	<b>633,297</b>
022-310-1100	TAXES - CURRENT	1,010,392	1,054,797	1,091,386	1,120,641	1,106,283
022-310-1200	TAXES - DELINQUENT	50,717	44,851	51,977	34,320	31,307
022-310-1135	REFUNDED TAXES	-	-	-	-	-
	* A/V TAX SUMMARY	1,061,109	1,099,648	1,143,363	1,154,961	1,137,590
022-319-1300	FINES	20,489	17,201	16,675	20,360	16,675
022-321-2200	AUTO REGISTRATION FEES	83,775	82,889	82,800	82,908	82,800
022-321-2300	OPT. ROAD & BRIDGE FEE	114,444	120,674	120,750	112,199	120,750
022-321-2400	TXDOT GROSS WEIGHT	22,456	22,989	23,000	22,514	23,000
	* FINE/FEE/LICENSE SUMMAR	241,163	243,754	243,225	237,981	243,225
022-333-3300	LATERAL ROAD (STATE) REVE	11,339	11,291	11,339	11,301	11,339
022-333-3335	CTIF GRANT PROGRAM	-	-	-	-	-
022-333-3336	FEMA	-	-	-	-	-
022-342-4570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	11,339	11,291	11,339	11,301	11,339
022-342-4600	INSURANCE CLAIMS	-	-	-	-	-
022-342-4620	REIMBURSE TRAVEL EXP	-	-	-	-	-
022-342-4621	ROAD REPAIR REIMBURSEMEN	-	1,470	-	15,650	-
022-360-6100	DEPOSITORY INTEREST	3,917	5,433	4,100	2,166	4,100
022-360-6102	INTEREST - LATERAL ROAD	558	773	-	308	-
022-360-6200	MISCELLANEOUS REVENUE	-	-	-	-	-
022-364-6100	SALE OF SURPLUS	-	-	-	-	-
022-369-6100	CULVERT/MATERIAL REIMB	7,578	63,480	-	201,074	-
022-370-7010	TRANSFER FROM GENERAL FU	-	12,287	-	86,250	-
022-390-9400	TAX NOTE PROCEEDS	-	-	-	-	-
	* OTHER REV. SUMMARY	12,053	83,443	4,100	305,449	4,100
	**TOTAL REVENUES	1,325,664	1,438,135	1,402,027	1,709,692	1,396,254

# PRECINCT 2 (CONTINUED)

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
022-6622-1010	SALARY - COMMISSIONERS	51,206	51,818	51,696	52,170	51,696
022-6622-1030	CELL PHONE ALLOWANCE/S	840	840	480	-	-
022-6622-1050	SALARIES	253,976	268,828	306,929	284,297	306,929
022-6622-1080	SALARIES / PART-TIME	7,820	2,135	20,026	2,305	20,026
022-6622-2000	LONGEVITY PAY	4,800	5,220	5,640	5,640	6,060
022-6622-2010	SOCIAL SECURITY	25,024	26,087	30,969	27,317	30,964
022-6622-2020	GROUP INSURANCE	96,314	85,190	86,935	87,142	81,201
022-6622-2030	RETIREMENT	48,350	46,474	56,634	51,044	57,516
022-6622-2040	WORKERS COMPENSATION	6,876	5,790	10,006	8,300	9,984
022-6622-2060	UNEMPLOYMENT INSURANCE	423	403	323	283	274
022-6622-2250	COMM -VEHICLE ALLOWANCE	19,277	20,096	20,048	20,232	20,048
	Sub-Total : Personnel	514,907	512,882	589,687	538,729	584,699
022-6622-3000	UNIFORMS	2,213	2,389	2,400	2,353	2,400
022-6622-3150	OFFICE SUPPLIES	855	924	1,000	948	1,000
022-6622-3300	FURNISHED TRANSPORTATION	74,059	67,565	70,000	49,179	70,000
022-6622-3370	SHOP MATERIAL/ SUPPLIES	5,598	2,985	6,000	7,614	6,000
022-6622-3380	CULVERTS	31,248	49,479	25,000	36,419	25,000
022-6622-3390	ROAD MATERIAL	653,250	593,236	598,197	475,459	626,650
022-6622-3540	TIRES	6,895	17,458	7,500	12,242	7,500
022-6622-3770	SIGNS	2,159	558	2,500	1,408	2,500
022-6622-4200	COMMUNICATION EXP	4,428	4,445	3,700	3,615	3,700
022-6622-4270	TRAVEL/TRAINING	1,988	1,727	3,000	739	3,000
022-6622-4400	ELECTRICITY	2,315	1,682	3,500	1,693	3,500
022-6622-4410	GAS & HEAT	14	-	350	-	350
022-6622-4420	WATER	837	851	1,000	917	1,000
022-6622-4560	PARTS & REPAIR	51,250	57,777	40,000	93,496	40,000
022-6622-4610	EQUIPMENT RENTAL	-	-	-	-	-
022-6622-4630	TOWER EXPENSES	396	396	396	396	396
022-6622-4800	BONDS	-	-	-	-	-
022-6822-4821	MOBILE EQUIP INSURANCE	3,089	3,343	3,587	3,554	3,587
022-6822-4900	MISCELLANEOUS	-	434	-	50,977	-
022-8700-0100	TRANSFER TO GENERAL FUND	6,884	6,959	7,237	7,237	7,103
	Sub-Total : Operating	847,479	812,208	775,367	748,248	803,686
022-6622-5710	ROAD MACHINERY/EQUIP/VEH	-	-	-	-	-
022-6622-5720	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
022-6622-5730	CAPITAL OUTLAYS	-	-	-	-	-
022-6622-5750	CAPITAL OUTLAY - BRIDGE	-	-	-	-	-
022-6622-6220	PERMANENT ROAD EXPENSE	-	-	-	-	-
022-6622-6230	RIGHT-OF-WAY	-	-	-	-	-
022-8700-0150	TRANSFER TO 015 LEASE FUN	30,020	33,634	36,973	36,973	7,870
	Sub-Total : Capital Outlay	30,020	33,634	36,973	36,973	7,870
	* EXP. SUMMARY - PRECINCT	1,392,406	1,358,724	1,402,027	1,323,950	1,396,254

*(Unaudited)*

**Projected Ending Balance - Precinct 2**

**167,470**

*247,555*

*250,538*

*633,297*

*633,297*

# PRECINCT 3



**MILTON "MILT" PURVIS**  
Commissioner

### Department Description

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

Goal/s:

Objective/s:

### Our Department's Performance

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

### Detailed Revenues

(Auditor estimate)

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>536,054</b>	<b>624,105</b>	<i>664,938</i>	<i>691,680</i>	<i>1,006,219</i>
023-310-1100	TAXES - CURRENT	1,225,450	1,279,308	1,323,924	1,359,466	1,333,704
023-310-1120	TAXES - DELINQUENT	61,512	54,397	63,051	41,579	37,743
023-310-1135	REFUNDED TAXES	-	-	-	-	-
	* A/V TAX SUMMARY	1,286,962	1,333,705	1,386,975	1,401,045	1,371,447
023-319-1300	FINES	25,257	19,988	19,575	23,082	19,575
023-321-2200	AUTO REGISTRATION FEES	97,343	97,305	97,200	97,327	97,200
023-321-2300	OPT. ROAD & BRIDGE FEE	134,348	143,743	141,750	131,712	141,750
023-321-2400	TXDOT GROSS WEIGHT	26,361	25,110	27,000	26,429	27,000
	* FINE/FEE/LICENSE SUMMAR	283,308	286,146	285,525	278,550	285,525
023-333-3330	LATERAL ROAD (STATE) REVE	13,311	13,254	13,311	13,266	13,311
023-333-3335	CTIF GRANT PROGRAM	-	-	-	-	-
023-333-3336	FEMA	-	78,284	-	6,524	-
023-342-4570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	13,311	91,538	13,311	19,790	13,311
023-342-4600	INSURANCE CLAIMS	-	-	-	1,493	-
023-342-4621	ROAD REPAIR REIMBURSEMEN	-	-	-	-	-
023-360-6100	DEPOSITORY INTEREST	12,307	17,068	10,000	6,806	10,000
023-360-6102	INTEREST - LATERAL ROAD	1,434	1,988	-	793	-
023-360-6200	MISCELLANEOUS REVENUE	-	-	-	-	-
023-364-6100	SALE OF SURPLUS	30,970	22,135	-	-	-
023-369-6100	CULVERT/MATERIAL REIMB	-	3,000	-	-	-
023-370-7010	TRANSFER FROM GENERAL FU	-	14,201	-	101,250	-
023-390-9400	TAX NOTE PROCEEDS	-	-	-	-	-
	* OTHER REV. SUMMARY	44,711	58,392	10,000	110,342	10,000
	**TOTAL REVENUES	1,628,293	1,769,781	1,695,811	1,809,727	1,680,283

# PRECINCT 3 (CONTINUED)

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
023-6623-1010	SALARY - COMMISSIONERS	50,435	51,818	51,696	52,170	51,696
023-6623-1030	CELL PHONE ALLOWANCE/S	840	840	-	-	-
023-6623-1050	SALARIES	333,751	369,483	411,158	411,506	417,061
023-6623-1080	SALARIES / PART-TIME	-	-	44,126	-	44,126
023-6623-2000	LONGEVITY PAY	7,320	7,320	7,920	7,680	8,040
023-6623-2010	SOCIAL SECURITY	30,330	33,326	40,924	36,445	41,384
023-6623-2020	GROUP INSURANCE	129,648	114,126	119,217	121,679	121,801
023-6623-2030	RETIREMENT	58,767	59,930	74,839	68,844	76,577
023-6623-2040	WORKERS COMPENSATION	9,199	5,913	14,014	12,705	14,488
023-6623-2060	UNEMPLOYMENT INSURANCE	542	547	451	405	387
023-6623-2250	COMM -VEHICLE ALLOWANCE	20,048	20,096	20,048	20,232	20,048
	Sub-Total : Personnel	640,880	663,397	784,393	731,666	795,608
023-6623-3000	UNIFORMS	2,407	2,578	5,000	2,491	5,000
023-6623-3150	OFFICE SUPPLIES	861	755	1,500	388	1,500
023-6623-3300	FURNISHED TRANSPORTATION	99,971	96,922	125,000	89,694	125,000
023-6623-3370	SHOP MATERIAL SUPPLIES	6,499	4,725	15,000	5,039	15,000
023-6623-3380	CULVERTS	14,271	3,552	30,000	18,122	30,000
023-6623-3390	ROAD MATERIAL	349,000	411,259	450,000	433,491	450,000
023-6623-3540	TIRES	19,725	24,552	25,000	12,711	25,000
023-6623-3770	SIGNS	-	-	4,000	-	4,000
023-6623-4200	COMMUNICATION EXPENSE	3,927	7,503	4,000	7,595	4,000
023-6623-4230	MOBILE PHONES/ PAGERS	1,934	1,441	4,000	61	4,000
023-6623-4270	TRAVEL/TRAINING	2,398	2,771	4,000	1,393	4,000
023-6623-4400	ELECTRICITY	2,892	2,790	4,000	2,836	4,000
023-6623-4420	WATER	1,205	1,077	1,500	1,167	1,500
023-6623-4560	PARTS & REPAIRS	135,209	102,322	100,000	99,637	100,000
023-6623-4610	EQUIPMENT RENTAL	-	1,979	20,000	-	20,000
023-6623-4630	TOWER EXPENSE	396	396	396	396	396
023-6623-4800	BONDS	-	-	-	-	-
023-6623-4821	MOBILE EQUIP INSURANCE	3,504	3,708	3,976	3,942	3,976
023-6623-4900	MISCELLANEOUS	26,187	4,387	69,836	40,348	72,331
023-6700-0100	TRANSFER TO GENERAL FUND	6,884	6,959	7,237	7,237	7,103
	Sub-Total : Operating	677,269	679,674	874,445	726,550	876,806
023-6623-5710	ROAD MACHINERY/EQUIP/VEH	81,159	325,500	-	-	-
023-6623-5720	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
023-6623-5730	CAPITAL OUTLAYS	41,183	-	-	-	-
023-6623-5740	ROCK CRUSHER - REPAIRS	-	-	-	-	-
023-6623-5750	CAPITAL OUTLAY - BRIDGE	65,800	-	-	-	-
023-6623-6220	PERMANENT ROAD EXPENSE	-	-	-	-	-
023-6623-6230	RIGHT-OF-WAY	-	-	-	-	-
023-8700-0150	TRANSFER TO 015 LEASE FUN	30,020	33,634	36,973	36,973	7,870
	Sub-Total : Capital Outlay	218,161	359,134	36,973	36,973	7,870
	* EXP. SUMMARY - PRECINCT	1,536,310	1,702,206	1,695,811	1,495,188	1,680,283

(Unaudited)

**Projected Ending Balance - Precinct 3**

**628,037**

*691,680*

*664,938*

*1,006,219*

*1,006,219*

# PRECINCT 4



**TOMMY OVERSTREET**  
Commissioner

### Department Description

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

Goal/s:

Objective/s:

### Our Department's Performance

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

### Detailed Revenues

(Auditor estimate)

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>429,881</b>	<b>320,158</b>	<i>624,287</i>	<i>633,143</i>	<i>577,756</i>
024-310-1100	TAXES - CURRENT	1,197,719	1,250,356	1,264,841	1,298,788	1,276,724
024-310-1120	TAXES - DELINQUENT	60,120	53,166	60,237	39,786	36,130
024-310-1135	REFUNDED TAXES	-	-	-	-	-
	* A/V TAX SUMMARY	1,257,839	1,303,522	1,325,078	1,338,574	1,312,854
024-319-1300	FINES	25,743	19,959	19,575	22,219	19,575
024-321-2200	AUTO REGISTRATION FEES	96,882	97,305	97,200	97,327	97,200
024-321-2300	OPT. ROAD & BRIDGE FEE	134,348	141,661	141,750	131,712	141,750
024-321-2400	TXDOT GROSS WEIGHT	26,361	27,221	27,000	26,429	27,000
	* FINE/FEE/LICENSE SUMMAR	283,334	286,146	285,525	277,687	285,525
024-333-3330	LATERAL ROAD (STATE) REVE	13,311	13,254	13,311	13,266	13,311
024-333-3335	CTIF GRANT PROGRAM	-	-	-	-	-
024-333-3336	FEMA	(13,455)	253,587	-	25,606	-
024-342-4570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	(144)	266,842	13,311	38,872	13,311
024-342-4600	INSURANCE CLAIMS	-	1,572	-	-	-
024-342-4620	REIMBURSE TRAVEL EXP	25	-	-	-	-
024-342-4621	ROAD REPAIR REIMBURSEMEN	3,280	-	-	879	-
024-360-6100	DEPOSITORY INTEREST	11,079	15,365	11,500	6,126	11,500
024-360-6102	INTEREST - LATERAL ROAD	1,259	1,747	-	697	-
024-360-6200	MISCELLANEOUS REVENUE	-	-	-	-	-
024-364-6100	SALE OF SURPLUS	3,354	-	-	3,563	-
024-369-6100	CULVERT/MATERIAL REIMB	-	-	-	-	-
024-370-7010	TRANSFER FROM GENERAL FU	-	21,245	-	101,250	-
024-390-9400	TAX NOTE PROCEEDS	-	180,476	-	-	-
	* OTHER REV. SUMMARY	18,998	220,404	11,500	112,515	11,500
	**TOTAL REVENUES	1,560,027	2,076,914	1,635,414	1,767,647	1,623,190

# PRECINCT 4 (CONTINUED)

## Detail Expenditures

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
024-6624-1010	SALARY - COMMISSIONERS	50,435	51,818	51,696	52,170	51,696
024-6624-1030	CELL PHONE ALLOWANCE/S	1,680	841	480	479	-
024-6624-1050	SALARIES	359,441	332,492	395,733	378,904	395,733
024-6624-1080	SALARIES / PART-TIME	3,149	2,526	8,350	1,199	8,350
024-6624-2000	LONGEVITY PAY	3,120	5,460	6,000	6,000	6,600
024-6624-2010	SOCIAL SECURITY	32,425	30,169	36,896	33,300	36,906
024-6624-2020	GROUP INSURANCE	130,985	106,047	119,217	118,488	111,651
024-6624-2030	RETIREMENT	63,098	55,053	67,475	64,264	68,553
024-6624-2040	WORKERS COMPENSATION	9,431	5,411	12,248	11,248	12,229
024-6624-2060	UNEMPLOYMENT INSURANCE	577	505	399	373	338
024-6624-2250	COMM -VEHICLE ALLOWANCE	20,048	20,096	20,048	20,232	20,048
	Sub-Total : Personnel	674,390	610,418	718,542	686,657	712,103
024-6624-3000	UNIFORMS	10,005	9,900	9,900	7,004	9,900
024-6624-3150	OFFICE SUPPLIES	654	528	2,000	472	2,000
024-6624-3300	FURNISHED TRANSPORTATION	93,703	94,023	100,000	73,537	100,000
024-6624-3370	SHOP MATERIAL/ SUPPLIES	2,997	5,617	7,500	2,329	7,500
024-6624-3380	CULVERTS	20,592	12,404	40,000	17,147	40,000
024-6624-3390	ROAD MATERIAL	730,639	627,676	450,000	605,925	450,000
024-6624-3540	TIRES	18,274	9,860	25,000	17,346	25,000
024-6624-3770	SIGNS	-	-	4,000	2,617	4,000
024-6624-4200	COMMUNICATION EXPENSE	1,541	1,560	1,675	1,560	1,675
024-6624-4270	TRAVEL/TRAINING	3,441	5,524	5,500	2,031	5,500
024-6624-4400	ELECTRICITY	4,063	3,504	4,450	2,786	4,450
024-6624-4420	WATER	647	609	1,000	626	1,000
024-6624-4560	PARTS & REPAIRS	106,770	55,835	125,000	124,441	125,000
024-6624-4610	EQUIPMENT RENTAL	9,375	3,500	15,000	31,600	15,000
024-6624-4630	TOWER EXPENSE	396	396	396	396	396
024-6624-4821	MOBILE EQUIPMENT INSURANCE	3,634	4,550	4,872	4,994	4,872
024-6624-4900	MISCELLANEOUS	16,271	33,550	76,368	40,855	99,822
024-8700-0100	TRANSFER TO GENERAL FUND	6,884	6,959	7,237	7,237	7,103
	Sub-Total : Operating	1,029,886	875,992	879,899	942,904	903,218
024-6624-5710	ROAD MACHINERY/EQUIP/VEHICLE	-	243,885	-	-	-
024-6624-5720	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	-	-
024-6624-5730	CAPITAL OUTLAYS	-	-	-	156,500	-
024-6624-5750	CAPITAL OUTLAY - BRIDGE	-	-	-	-	-
024-6624-5760	CAPITAL PROJECT BIG THICKET	54,065	-	-	-	-
024-6624-6220	PERMANENT ROAD EXPENSE	-	-	-	-	-
024-6624-6230	RIGHT-OF-WAY	-	-	-	-	-
024-8700-0150	TRANSFER TO 015 LEASE FUND	30,020	33,634	36,973	36,973	7,870
	Sub-Total : Capital Outlay	84,085	277,519	36,973	193,473	7,870
	* EXP. SUMMARY - PRECINCT	1,788,361	1,763,929	1,635,414	1,823,034	1,623,190

(Unaudited)

Projected Ending Balance - Precinct 4

201,547

633,143

624,287

577,756

577,756

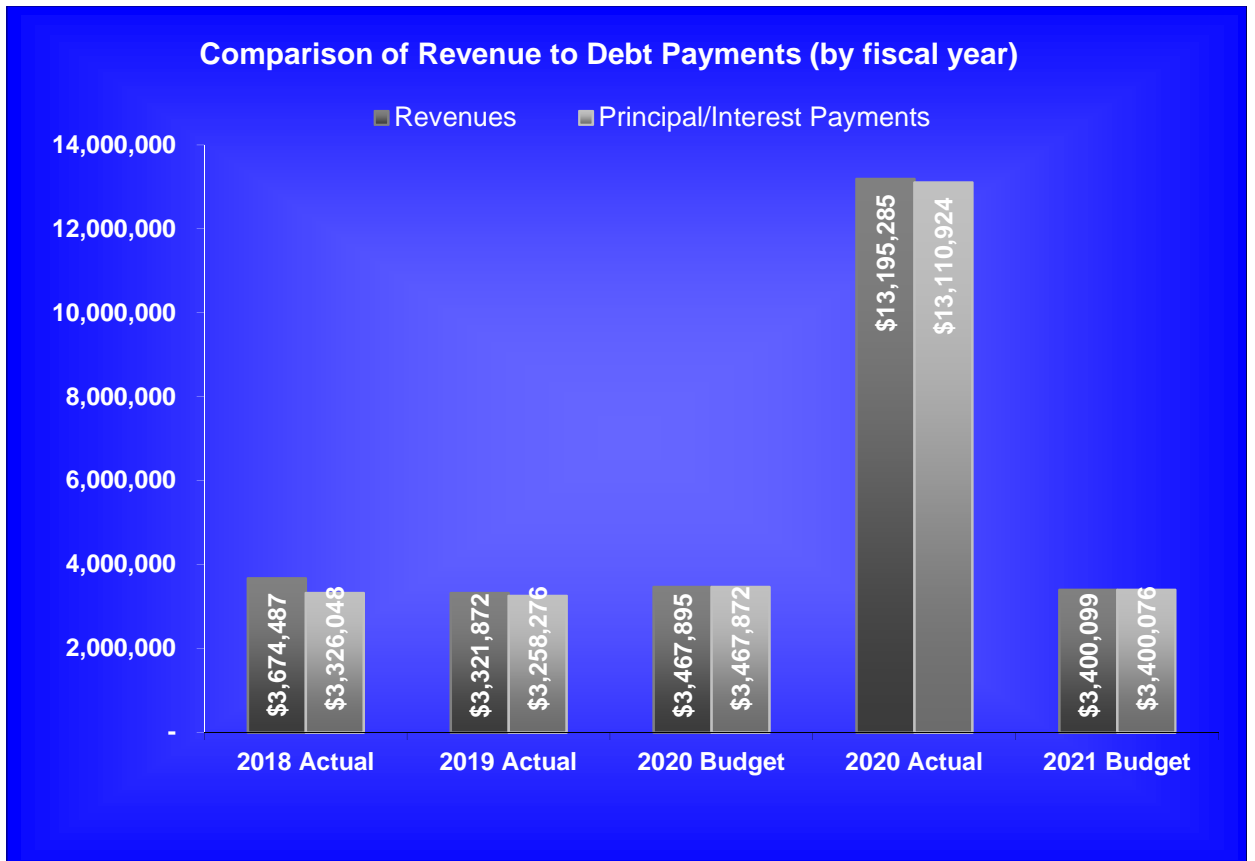




# DEBT SERVICE FUND - SUMMARY

## Summary

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>BEGINNING FUND BALANCE</b>	819,536	\$779,642	\$843,238	\$841,959	\$926,320
Reserved for Landfill Post Closure (included in Balance)	767,770	779,642	779,642	779,642	779,642
<b>TAX REVENUE</b>	3,187,823	3,303,602	3,457,895	3,492,935	3,396,099
<b>INTEREST</b>	13,176	18,270	10,000	7,285	4,000
<b>OTHER FINANCING SOURCES</b>	-	-	-	9,695,065	-
<b>TOTAL REVENUES</b>	3,674,487	3,321,872	3,467,895	13,195,285	3,400,099
<b>TOTAL FUNDS AVAILABLE</b>	4,482,947	4,101,514	4,311,133	14,037,244	4,326,419
<b>DEBT SERVICE</b>					
<b>PRINCIPAL</b>	2,586,000	2,670,000	2,920,000	12,437,488	2,795,000
<b>INTEREST</b>	736,348	586,476	543,872	500,810	601,076
<b>OTHER</b>	3,700	1,800	4,000	172,627	4,000
<b>TOTAL EXPENDITURES</b>	3,326,048	3,258,276	3,467,872	13,110,924	3,400,076
<b>ENDING FUND BALANCE</b>	\$826,060	\$843,238	\$843,262	\$926,320	\$926,343
Fund balance as a percent of expenditures	22.59%	25.88%	24.32%	7.07%	27.24%



# DEBT SERVICE

## Detailed Revenues

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>FUND BALANCE (BEGINNING)</b>		<b>\$819,536</b>	<b>\$779,642</b>	<i>\$843,238</i>	<b>\$841,959</b>	<i>\$926,320</i>
Reserved for Landfill Post Closure		767,770	779,642	779,642	779,642	779,642
<b>TAX REVENUE</b>						
061-310-1110	TAXES - CURRENT	3,035,457	3,168,860	3,300,701	3,389,147	3,304,340
061-310-1120	TAXES - DELINQUENT	152,366	134,742	157,194	103,788	91,759
061-310-1135	REFUNDED TAXES	-	-	-	-	-
	* TAX REVENUE SUMMARY	3,187,823	3,303,602	3,457,895	3,492,935	3,396,099
<b>OTHER</b>						
061-360-6100	DEPOSITORY INTEREST	13,176	18,270	10,000	7,285	4,000
	*INTEREST REVENUE SUMMARY	13,176	18,270	10,000	7,285	4,000
<b>OTHER FINANCING SOURCES</b>						
061-390-9400	BOND PROCEEDS	-	-	-	8,340,000	-
061-390-9401	PREMIUM ON BONDS	-	-	-	1,355,065	-
	* DEBT PROCEEDS SUMMARY	-	-	-	9,695,065	-
<b>061-399-999</b>	<b>**TOTAL REVENUE</b>	<b>3,201,000</b>	<b>3,321,872</b>	<b>3,467,895</b>	<b>13,195,285</b>	<b>3,400,099</b>

## Detailed Expenditures

Account #	Account Name	(per Aud. Rep.)	(per Aud. Rep.)	(as adopted)	(unaudited)	Adopted
<b>PRINCIPAL</b>						
061-7830-5150	C.O. 2008 JUDICIAL CNT	720,000	-	-	-	-
061-7830-5200	GEN. OBLIG. REF BONDS, 201	1,120,000	1,150,000	1,190,000	1,190,000	-
061-7830-5210	SERIES 2012 TAX NOTES	150,000	155,000	-	-	-
061-7830-5220	SERIES 2013 TAX NOTES	75,000	80,000	80,000	80,000	-
061-7830-5230	SERIES 2014 TAX NOTES	225,000	230,000	230,000	230,000	240,000
061-7830-5240	SERIES 2015 TAX NOTES	150,000	150,000	155,000	155,000	155,000
061-7830-5250	2016 ENERGY SAVINGS PROGI	100,000	105,000	115,000	115,000	120,000
061-7830-5260	SERIES 2016 TAX NOTES	20,000	20,000	20,000	20,000	20,000
061-7830-5270	GEN. OBLIG. REF BONDS, 2017		720,000	750,000	750,000	780,000
061-7830-5280	SERIES 2018 TAX NOTES	-	60,000	145,000	145,000	150,000
061-7830-5281	SERIES 2019 TAX NOTES			235,000	235,000	240,000
061-7830-5282	SERIES 2020 TAX NOTES					65,000
061-7830-5283	SERIES 2020 REFUNDING					1,025,000
061-7573-5535	2020 GEN OBLIG REF ESCROW PMT				9,517,488	
	* PRINCIPAL SUMMARY	2,560,000	2,670,000	2,920,000	12,437,488	2,795,000
<b>INTEREST</b>						
061-7873-5150	INT - CO 2008 JUDICIAL CNT	28,800	-	-	-	-
061-7873-5190	SERIES 2011 INTEREST	622	-	-	-	-
061-7873-5200	INT - GEN. OBLIG. REFUND BC	385,200	351,600	317,100	176,400	-
061-7873-5210	SERIES 2012 INTEREST	4,600	1,550	-	-	-
061-7873-5220	SERIES 2013 INTEREST	3,660	2,224	741	715	-
061-7873-5230	SERIES 2014 INTEREST	16,250	11,700	7,100	7,100	2,400
061-7873-5240	SERIES 2015 INTEREST	13,414	10,519	7,575	7,575	4,584
061-7873-5250	2016 ENERGY SAVINGS INTER	40,055	38,071	35,943	35,943	33,669
061-7873-5260	SERIES 2016 INTEREST	2,346	1,938	1,530	1,530	1,122
061-7873-5270	INT - GEN. OBLIG. REFUND BC	137,823	143,400	114,600	114,600	84,600
061-7873-5280	SERIES 2018 INTEREST	-	25,474	24,754	24,754	20,521
061-7873-5281	SERIES 2019 INTEREST			34,529	32,577	32,085
061-7873-5282	SERIES 2020 INTEREST					5,096
061-7873-5283	SERIES 2020 REFUNDING INTEREST				99,617	417,000
	* INTEREST SUMMARY	632,769	586,476	543,872	500,810	601,076
<b>OTHER</b>						
061-7890-6900	BOND FEES & ISSUE COST	3,700	1,800	4,000	172,627	4,000
061-7890-6910	RESERVE TO LANDFILL POST C	-	-	-	-	-
	<b>*TOTAL EXPENDITURES</b>	<b>3,196,469</b>	<b>3,258,276</b>	<b>3,467,872</b>	<b>13,110,924</b>	<b>3,400,076</b>

# STATEMENT OF LEGAL DEBT LIMITS

As of October 1, 2019 (the beginning of this budget year) the County's outstanding (principal) debt obligation totals \$19,455,000

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

<b>2020 Assessed valuation of Real Property:</b>	<b>\$2,929,407,071</b>
<b>Debt Limit (25% of above value):</b>	<b>\$732,351,768</b>
<b>Amount of Debt Applicable to Limit:</b>	<b>\$0</b>

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

<b>Tax Rate Limit:</b>	<b>\$0.800000 per \$100</b>
<b>2020 Total County Tax Rate:</b>	<b>\$0.646100 per \$100</b>
<b>2020 Debt Portion of (Total)Rate:</b>	<b>\$0.098809</b>
<b>Amount of Debt Applicable to Limit: \$</b>	<b>16,350,000</b>

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

<b>2020 Assessed valuation of all property:</b>	<b>\$3,625,856,222</b>
<b>Debt Limit (5% of above value):</b>	<b>\$181,292,811</b>
<b>Amount of Debt Applicable to Limit:</b>	<b>\$0</b>

## USE OF CURRENT DEBT OBLIGATIONS

### Public Property Finance Contractual Obligations

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

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

### General Obligation Refunding Bonds

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

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

# USE OF DEBT OBLIGATIONS (CONTINUED)

## General Obligation Refunding Bonds (continued)

Series 2020: In February 2020, the County issued General Obligation Refunding Bonds in the amount of \$8,340,000 in order to refund the outstanding principal balance of the Series 2012 Certificates of Obligation issued for the refund of the outstanding principal balance of the Series 2007 Certificates of Obligation issued for the expansion of the County Jail Facility (\$19,000,000 original issue) - resulting in approximately \$500,000 in savings for the County's Debt Service.

## Cetificates of Obligation

Bonds and Certificates of Obligation (often called CO's) are financing methods utilized for large capital projects. Currently the County has no outstanding debt of this type.

## Tax Notes

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

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

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

# USE OF DEBT OBLIGATIONS (CONTINUED)

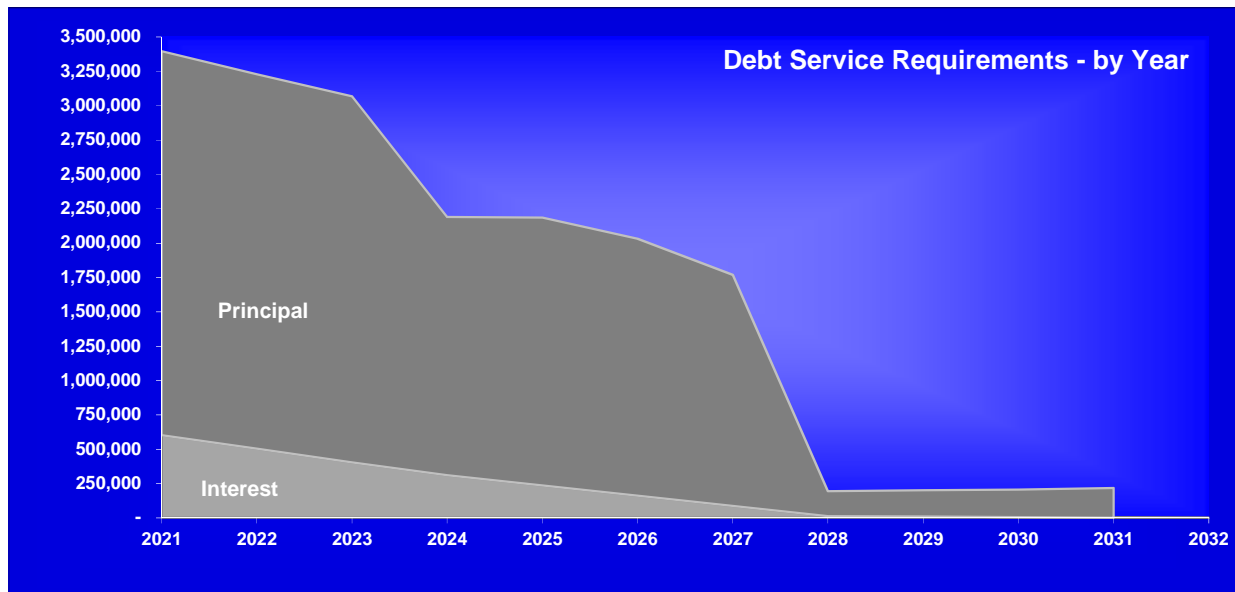
## Tax Notes (continued)

- 2016 Series: During FY2016, capital purchases were held to a minimum and the County issued Tax Note Series 2016 in the amount of \$145,000 at fiscal year end to reimburse fund balances for the following: \$90,000 for a Road & Bridge Precinct 4 Backhoe; \$20,000 Boiler replacement at County Jail; \$6,336 for Electronic Voting Machine Batteries; \$9,435 to replace Judicial Video Conferencing monitors; and \$2,316 for Justice of the Peace Precinct 4 computer/office equipment. The Series total also includes the costs of issuance.
- 2018 Series: The County's Series 2018 Tax Note was issued in the amount of \$995,000 at FY2018 end (September) to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$1,077.22 for a Scanner for Justice of the Peace Precinct 2; \$569,623 Verity Electronic Voting System at County Clerk; \$353,420 for 8 Vehicles for the Sheriff's Office; \$1,650 for Helix (Hummingbird) Sonar for the Game Warden; \$599.97 for 3 ACT Pro Licenses for the Permit Department; \$2,367.62 for Tables and Chairs for the Dunbar Shelter; \$5,467 for a Gravely Mower for the Jail; \$6,994 for 26 AED Batteries for Emergency Management; \$1,550 for 2 Printers for the County Treasurer's Office; \$2,773.52 for 2 Scanners, 3 Printers and 1 Computer for the District Clerk's Office; \$10,213 for 7 AEDs, 1 Training Unit, Pads and Cabinets for Emergency Management; \$891.67 for 1 Scanner for the County Auditor; \$3,858.25 for an Ice Machine for the Jail; and \$4,081.94 to repair the Violent Holding Cell at the Jail. The Series total also includes the costs of issuance.
- 2019 Series: The County issued \$1,750,000 in Tax Notes at FY2019 end (September) to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$30,321.06 for Annual Technology Rotation initiated by Information Technology Department to replace outdated coomputers; \$26,290 for Industrial Washer & Dryer at the Jail; \$486.77 for computer monitors & electric bill counter for Treasurer; 870.12 for scanner for Human Resources; \$24,316.99 for Incident Response Equipment for the Jail; \$635,260 for twelve new vehicles, including 1 Constable Unit, 1 Extension Office Truck, 5 Sheriff Patrol Units, 1 Sheriff K-9 Unit, 1 Sheriff Animal Control Truck, 1 Sheriff School Resource Officer Unit, and 2 Jail Transport Units; \$13,000 for Museum Sprinkler System; \$28,795 for Jail Fingerprint System; \$1,783.02 for 2 scanners for JP2 Office; \$11,822 for 1 Emergency Command Station for Emergency Management; \$754,881 for Judicial Software System; and \$180,476 for an Excavator for Road & Bridge Precinct 4. The Series total also includes the costs of issuance.
- 2020 Series: The County issued \$855,000 in Tax Notes at FY2020 end (September) to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$308,000 for Dispatch Console & Radio Tower Upgrade for the Sheriff's Office; \$251,926 for six new vehicles, including 2 Investigation Units for the District Attorney's Office, 1 Constable Unit, 2 Maintenance Pickup Trucks and 1 Transport SUV for Aging's Meals On Wheels service; \$117,346 for a Jail Cell Surveillance System; \$50,213 for a new Ballot Counter with Hardware for the County Clerk's election needs; \$46,495 for Security Upgrades in various county buildings; \$24,574.72 for 8 Portable Radios and 1 Satelite Phone for Emergency Management; \$17,300 for a Crash Data Retrieval system for the local DPS officer; \$5,500 for Orion Disaster & Damage Assessment software for Emergency Management; \$2,745 for Livescan Equipment Upgrade for the District Clerk; and \$1,870.28 for twelve 2-way Radios for the Jail. The Series total also includes the costs of issuance.

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

# DEBT SERVICE REQUIREMENTS (BY YEAR)

	2021	2022	2023	2024	
<b><u>OBLIGATIONS AND BONDS</u></b>					
2012 SERIES - Gen. Oblig. Refunding Bonds (Series 2007 C.O.'s - Jail)	Principal	** SEE GENERAL OBLIGATION REFUNDING BOND,			
	Interest	SERIES 2020 **			
2016 SERIES - Contractual Obligations Energy Savings Program	Principal	120,000	130,000	135,000	145,000
	Interest	33,669	31,250	28,686	25,977
2017 SERIES - Gen. Oblig. Refunding Bonds (Series 2008 C.O.'s - Judicial Ctr)	Principal	780,000	810,000	840,000	
	Interest	84,600	53,400	21,000	
2020 SERIES - Gen. Oblig. Refunding Bonds (Balance of 2007 C.O.'s - Jail Expansion)	Principal	1,025,000	1,075,000	1,125,000	1,190,000
	Interest	417,000	365,750	312,000	255,750
	<b>Subtotal - Principal</b>	1,925,000	2,015,000	2,100,000	1,335,000
	<b>Subtotal - Interest</b>	535,269	450,400	361,686	281,727
<b><u>TAX NOTES</u></b>					
SERIES 2014 TAX NOTES	Principal	240,000			
	Interest	2,400			
SERIES 2015 TAX NOTES	Principal	155,000	160,000		
	Interest	4,584	1,544		
SERIES 2016 TAX NOTES	Principal	20,000	20,000	25,000	
	Interest	1,122	714	255	
SERIES 2018 TAX NOTES	Principal	150,000	155,000	160,000	160,000
	Interest	20,521	16,144	11,624	7,032
SERIES 2019 TAX NOTES	Principal	240,000	245,000	250,000	255,000
	Interest	32,085	26,508	20,815	15,008
SERIES 2020 TAX NOTES	Principal	65,000	130,000	130,000	130,000
	Interest	5,096	9,505	8,400	7,100
	<b>Subtotal - Principal</b>	870,000	710,000	565,000	545,000
	<b>Subtotal - Interest</b>	65,808	54,414	41,094	29,139
	<b>Total - Principal</b>	2,795,000	2,725,000	2,665,000	1,880,000
	<b>Total - Interest</b>	601,077	504,815	402,780	310,866
	<b>TOTAL ANNUAL DEBT SERVICE REQUIREMENTS</b>	3,396,077	3,229,815	3,067,780	2,190,866



2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
								-
								-
155,000	160,000	170,000	180,000	190,000	200,000	215,000		1,800,000
23,075	20,027	16,835	13,448	9,869	6,095	2,080		211,012
								2,430,000
								159,000
1,240,000	1,310,000	1,375,000						8,340,000
196,250	134,250	68,750						1,749,750
1,395,000	1,470,000	1,545,000	180,000	190,000	200,000	215,000	-	12,570,000
219,325	154,277	85,585	13,448	9,869	6,095	2,080	-	2,119,762
								240,000
								2,400
								315,000
								6,128
								65,000
								2,091
165,000								790,000
2,368								57,687
260,000	265,000							1,515,000
9,085	3,048							106,548
130,000	135,000	135,000						855,000
5,605	3,915	2,025						41,646
555,000	400,000	135,000	-	-	-	-	-	3,780,000
17,058	6,963	2,025	-	-	-	-	-	216,500
1,950,000	1,870,000	1,680,000	180,000	190,000	200,000	215,000	-	16,350,000
236,383	161,240	87,610	13,448	9,869	6,095	2,080	-	2,336,261
2,186,383	2,031,240	1,767,610	193,448	199,869	206,095	217,080	-	18,686,261

**DEBT MANAGEMENT AND ADMINISTRATION**

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

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

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





# OTHER FUNDS - SUMMARY

## By Category

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>REVENUE SOURCES (BY TYPE)</b>					
<b>TAX REVENUE (HOTEL/MOTEL)</b>	\$ 31,896	\$ 25,913	\$ 35,000	\$ 19,208	\$ 25,000
<b>FINES, FEES &amp; FORFEITURES</b>	212,354	181,784	59,346	487,788	55,846
<b>FEDERAL/STATE FUNDING</b>	774,913	859,257	374,894	609,663	374,894
<b>CHARGE FOR SERVICE/FEES</b>	324,746	320,783	340,700	339,603	340,700
<b>INTEREST</b>	55,634	90,345	45,500	38,626	11,500
<b>OTHER (INCL. NON-GOVT GRANTS)</b>	1,218,766	1,246,120	1,294,427	1,634,240	1,154,190
<b>LOAN PROCEEDS</b>	-	-	-	-	-
	2,618,309	2,724,201	2,149,867	3,129,127	1,962,130

\* Audited  
Unaudited

## By Fund (with Beginning & Ending Balances)

### HOTEL TAX

<b>BEGINNING FUND BALANCE</b>	\$76,976	\$86,318	\$81,256	\$81,256	\$72,630
<b>REVENUES</b>	31,896	25,913	35,000	19,208	25,000
<b>TOTAL AVAILABLE FUNDS</b>	108,872	112,231	116,256	100,464	97,630
<b>EXPENDITURES</b>	22,554	30,975	35,000	27,834	25,000
<b>ENDING FUND BALANCE</b>	\$86,318	\$81,256	\$81,256	\$72,630	\$72,630

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

### JUSTICE COURT TECHNOLOGY

<b>BEGINNING FUND BALANCE</b>	1,652	7,331	4,220	4,220	(4,164)
<b>REVENUES</b>	39,509	36,630	39,740	32,465	14,070
<b>TOTAL AVAILABLE FUNDS</b>	41,161	43,960	43,960	36,686	9,906
<b>EXPENDITURES</b>	33,830	39,740	39,740	40,850	7,200
<b>ENDING FUND BALANCE</b>	\$7,331	\$4,220	\$4,220	(\$4,164)	\$2,706

*Fund balance as a % of expenditures 21.67% 10.62% 10.62% -10.19% 37.58%*

### COUNTY CHILD ABUSE PREVENTION

<b>BEGINNING FUND BALANCE</b>	134	484	920	920	1,354
<b>REVENUES</b>		436	400	434	400
<b>TOTAL AVAILABLE FUNDS</b>	134	920	1,320	1,354	1,754
<b>EXPENDITURES</b>	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	\$134	\$920	\$1,320	\$1,354	\$1,754

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

### FIRE MARSHAL INSPECTION FEES

<b>BEGINNING FUND BALANCE</b>				-	3,225
<b>REVENUES</b>				4,189	1,500
<b>TOTAL AVAILABLE FUNDS</b>				4,189	4,725
<b>EXPENDITURES</b>				964	1,500
<b>ENDING FUND BALANCE</b>				3,225	\$3,225

*Fund balance as a % of expenditures 215.03%*

# OTHER FUNDS - SUMMARY (CONTINUED)

Summary					
Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>ENERGY SAVINGS PROGRAM</b>					
<b>BEGINNING FUND BALANCE</b>	108,854	108,854	-	-	-
<b>REVENUES</b>	-	-	-	-	-
<b>TOTAL AVAILABLE FUNDS</b>	108,854	108,854	-	-	-
<b>EXPENDITURES</b>	-	108,854	-	-	-
<b>ENDING FUND BALANCE</b>	\$108,854	\$0	\$0	\$0	\$0
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					
<b>GUARDIANSHIP FUND</b>					
<b>BEGINNING FUND BALANCE</b>				-	3,760
<b>REVENUES</b>				3,760	2,500
<b>TOTAL AVAILABLE FUNDS</b>					6,260
<b>EXPENDITURES</b>				-	2,500
<b>ENDING FUND BALANCE</b>				3,760	\$3,760
<i>Fund balance as a % of expenditures 150.40%</i>					
<b>JUSTICE COURT BUILDING SECURITY</b>					
<b>BEGINNING FUND BALANCE</b>	42,161	46,359	49,955	49,955	51,480
<b>REVENUES</b>	4,199	3,596	3,980	1,525	3,980
<b>TOTAL AVAILABLE FUNDS</b>	46,359	49,955	53,935	51,480	55,460
<b>EXPENDITURES</b>	-	-	3,980	-	3,980
<b>ENDING FUND BALANCE</b>	\$46,359	\$49,955	\$49,955	\$51,480	\$51,480
<i>Fund balance as a % of expenditures #DIV/0! #DIV/0! 1255.16% #DIV/0! 1293.47%</i>					
<b>SECURITY (COURTHOUSE)</b>					
<b>BEGINNING FUND BALANCE</b>	15,514	8,645	15,538	17,104	21,838
<b>REVENUES</b>	171,250	183,014	192,473	163,562	189,106
<b>TOTAL AVAILABLE FUNDS</b>	186,763	191,659	208,011	180,666	210,944
<b>EXPENDITURES</b>	177,235	174,555	192,473	158,828	189,087
<b>ENDING FUND BALANCE</b>	\$9,529	\$17,104	\$15,538	\$21,838	\$21,856
<i>Fund balance as a % of expenditures 5.38% 9.80% 8.07% 13.75% 11.56%</i>					
<b>HISTORICAL COMMISSION</b>					
<b>BEGINNING FUND BALANCE</b>	\$292,797	\$302,675	\$311,003	\$310,995	\$314,143
<b>REVENUES</b>	10,235	8,989	-	3,207	-
<b>TOTAL AVAILABLE FUNDS</b>	303,032	311,664	311,003	314,201	314,143
<b>EXPENDITURES</b>	357	669	-	59	-
<b>ENDING FUND BALANCE</b>	\$302,675	\$310,995	\$311,003	\$314,143	\$314,143
<i>Fund balance as a % of expenditures (not applicable for non-operational account groups)</i>					

# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
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### COURT REPORTER SERVICE

<b>BEGINNING FUND BALANCE</b>					69
<b>REVENUES</b>	-	-	-	69	100
<b>TOTAL AVAILABLE FUNDS</b>	-	-	-	69	169
<b>EXPENDITURES</b>	-	-	-	-	100
<b>ENDING FUND BALANCE</b>	\$0	\$0	\$0	\$69	\$69

*Fund balance as a % of expenditures* 69.00%

### COLLEGE / COMMERCE CENTER

<b>BEGINNING FUND BALANCE</b>	145	145	145	145	145
<b>REVENUES</b>	-	-	-	-	-
<b>TOTAL AVAILABLE FUNDS</b>	145	145	145	145	145
<b>EXPENDITURES</b>	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	\$145	\$145	\$145	\$145	\$145

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

### WASTE MANAGEMENT

<b>BEGINNING FUND BALANCE</b>	\$52,901	\$125,297	\$63,165	\$132,193	\$333,963
<b>REVENUES</b>	238,896	228,364	220,000	421,770	340,000
<b>TOTAL AVAILABLE FUNDS</b>	291,797	353,661	283,165	553,963	673,963
<b>EXPENDITURES</b>	166,500	221,468	220,000	220,000	340,000
<b>ENDING FUND BALANCE</b>	\$125,297	\$132,193	\$63,165	\$333,963	\$333,963

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

### FEMA DISASTER

<b>BEGINNING FUND BALANCE</b>	-	-	4,565	-	-
<b>REVENUES</b>	114,884	-	-	-	-
<b>TOTAL AVAILABLE FUNDS</b>	114,884	-	4,565	-	-
<b>EXPENDITURES</b>	5,353	-	-	-	-
<b>ENDING FUND BALANCE</b>	\$109,531	\$0	\$4,565	\$0	\$0

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

### GRANT FUND

<b>BEGINNING FUND BALANCE</b>	(51,791)	-	(497,746)	-	(566,999)
<b>REVENUES</b>	197,266	436,768	-	499,986	-
<b>TOTAL AVAILABLE FUNDS</b>	145,475	436,768	(497,746)	499,986	(566,999)
<b>EXPENDITURES</b>	179,437	436,768	5,818	1,066,985	-
<b>ENDING FUND BALANCE</b>	(\$33,962)	\$0	(\$503,564)	(\$566,999)	(\$566,999)

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

# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
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### LAW LIBRARY

<b>BEGINNING FUND BALANCE</b>	74,703	79,793	82,580	82,580	84,789
<b>REVENUES</b>	12,437	12,650	13,500	11,395	12,000
<b>TOTAL AVAILABLE FUNDS</b>	87,139	92,443	96,080	93,975	96,789
<b>EXPENDITURES</b>	7,346	9,864	13,500	9,186	13,500
<b>ENDING FUND BALANCE</b>	\$79,793	\$82,580	\$82,580	\$84,789	\$83,289

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

### PRE-TRIAL INTERVENTION PROGRAM

<b>BEGINNING FUND BALANCE</b>	119,487	103,926	113,487	113,487	118,037
<b>REVENUES</b>	12,555	14,950	16,000	6,950	14,000
<b>TOTAL AVAILABLE FUNDS</b>	132,042	118,876	129,487	120,437	132,037
<b>EXPENDITURES</b>	28,116	5,389	16,000	2,400	14,000
<b>ENDING FUND BALANCE</b>	\$103,926	\$113,487	\$113,487	\$118,037	\$118,037

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

### DISTRICT ATTORNEY SPECIAL

<b>BEGINNING FUND BALANCE</b>	1,054	284	565	559	2,432
<b>REVENUES</b>	28,295	28,296	28,200	28,294	28,200
<b>TOTAL AVAILABLE FUNDS</b>	29,349	28,580	28,765	28,853	30,632
<b>EXPENDITURES</b>	30,518	28,021	28,200	26,420	28,200
<b>ENDING FUND BALANCE</b>	(\$1,169)	\$559	\$565	\$2,432	\$2,432

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

### DISTRICT ATTORNEY HOT CHECK

<b>BEGINNING FUND BALANCE</b>	34,865	33,239	32,719	32,719	31,653
<b>REVENUES</b>	695	695	-	270	-
<b>TOTAL AVAILABLE FUNDS</b>	35,560	33,934	32,719	32,989	31,653
<b>EXPENDITURES</b>	2,321	1,215	-	1,336	-
<b>ENDING FUND BALANCE</b>	\$33,239	\$32,719	\$32,719	\$31,653	\$31,653

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

### AGING SERVICES

<b>BEGINNING FUND BALANCE</b>	\$227,138	\$185,117	\$117,903	\$118,183	\$84,878
<b>REVENUES</b>	433,047	477,069	338,758	361,848	333,794
<b>TOTAL AVAILABLE FUNDS</b>	660,185	662,186	456,662	480,031	418,672
<b>EXPENDITURES</b>	483,178	544,053	373,386	395,054	340,589
<b>ENDING FUND BALANCE</b>	\$177,007	\$118,133	\$83,276	\$84,978	\$78,083

*Fund balance as a % of expenditures 36.63% 21.71% 22.30% 21.51% 22.93%*

# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
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### COMMISSARY (SHERIFF)

<b>BEGINNING FUND BALANCE</b>	46,290	39,187	56,877	56,877	98,878
<b>REVENUES</b>	22,537	26,117	26,500	49,271	26,500
<b>TOTAL AVAILABLE FUNDS</b>	68,827	65,304	83,377	106,148	125,378
<b>EXPENDITURES</b>	29,640	8,427	26,500	7,270	26,500
<b>ENDING FUND BALANCE</b>	\$39,187	\$56,877	\$56,877	\$98,878	\$98,878

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

### RETIREE HEALTH BENEFITS TRUST

<b>BEGINNING FUND BALANCE</b>	1,538,293	1,901,789	2,319,279	2,319,279	2,871,696
<b>REVENUES</b>	561,414	651,177	693,025	825,704	431,095
<b>TOTAL AVAILABLE FUNDS</b>	2,099,706	2,552,966	3,012,304	3,144,983	3,302,791
<b>EXPENDITURES</b>	197,917	233,686	269,163	273,287	254,068
<b>ENDING FUND BALANCE</b>	\$1,901,789	\$2,319,279	\$2,743,141	\$2,871,696	\$3,048,723

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

### DRUG FORFEITURE

<b>BEGINNING FUND BALANCE</b>	203,248	335,802	370,316	370,132	614,785
<b>REVENUES</b>	154,250	127,495	766	458,476	766
<b>TOTAL AVAILABLE FUNDS</b>	357,498	463,297	371,082	828,608	615,551
<b>EXPENDITURES</b>	43,902	93,166	766	213,823	766
<b>ENDING FUND BALANCE</b>	\$313,597	\$370,132	\$370,316	\$614,785	\$614,785

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

### PERMANENT SCHOOL

<b>BEGINNING FUND BALANCE</b>	626,700	605,780	579,248	579,248	573,772
<b>REVENUES</b>	81,751	61,543	55,000	45,736	55,000
<b>TOTAL AVAILABLE FUNDS</b>	708,451	667,323	634,248	624,984	628,772
<b>EXPENDITURES</b>	104,708	88,075	55,000	51,212	55,000
<b>ENDING FUND BALANCE</b>	\$603,743	\$579,248	\$579,248	\$573,772	\$573,772

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

### AVAILABLE SCHOOL

<b>BEGINNING FUND BALANCE</b>	242,542	250,451	259,266	259,070	259,840
<b>REVENUES</b>	171,022	177,742	162,114	165,423	162,114
<b>TOTAL AVAILABLE FUNDS</b>	413,565	428,193	421,380	424,493	421,955
<b>EXPENDITURES</b>	163,144	169,123	162,114	164,652	162,114
<b>ENDING FUND BALANCE</b>	\$250,420	\$259,070	\$259,266	\$259,840	\$259,840

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

# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
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### COUNTY CLERK RECORDS MANAGEMENT

<b>BEGINNING FUND BALANCE</b>	548,200	700,322	810,787	810,285	913,165
<b>REVENUES</b>	279,127	280,786	285,600	294,308	285,600
<b>TOTAL AVAILABLE FUNDS</b>	827,327	981,108	1,096,387	1,104,592	1,198,765
<b>EXPENDITURES</b>	126,655	170,824	263,769	191,427	276,182
<b>ENDING FUND BALANCE</b>	\$700,672	\$810,285	\$832,618	\$913,165	\$922,583

<i>Fund balance as a % of expenditures</i>	<i>553.21%</i>	<i>474.34%</i>	<i>315.66%</i>	<i>477.03%</i>	<i>334.05%</i>
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### COUNTY RECORDS MANAGEMENT

<b>BEGINNING FUND BALANCE</b>	8,524	8,774	9,081	9,081	22,701
<b>REVENUES</b>	15,369	16,183	18,000	13,620	18,000
<b>TOTAL AVAILABLE FUNDS</b>	23,894	24,956	27,081	22,701	40,701
<b>EXPENDITURES</b>	15,120	15,875	15,875	-	16,000
<b>ENDING FUND BALANCE</b>	\$8,774	\$9,081	\$11,206	\$22,701	\$24,701

<i>Fund balance as a % of expenditures</i>	<i>58.03%</i>	<i>57.20%</i>	<i>70.59%</i>	<i>#DIV/0!</i>	<i>154.38%</i>
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### SHERIFF'S FEDERAL REVENUE SHARING

<b>BEGINNING FUND BALANCE</b>	17,272	10,733	13,358	13,358	26,538
<b>REVENUES</b>	21,000	3,215	20,000	14,505	20,000
<b>TOTAL AVAILABLE FUNDS</b>	38,272	13,948	33,358	27,863	46,538
<b>EXPENDITURES</b>	27,539	590	20,000	1,325	20,000
<b>ENDING FUND BALANCE</b>	\$10,733	\$13,358	\$13,358	\$26,538	\$26,538

<i>Fund balance as a % of expenditures</i>	<i>38.98%</i>	<i>2263.55%</i>	<i>66.79%</i>	<i>132.69%</i>	
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### DISTRICT CLERK RECORDS MANAGEMENT

<b>BEGINNING FUND BALANCE</b>	42,436	57,038	58,230	58,230	71,305
<b>REVENUES</b>	15,206	10,989	16,000	13,701	16,000
<b>TOTAL AVAILABLE FUNDS</b>	57,642	68,027	74,230	71,931	87,305
<b>EXPENDITURES</b>	604	9,797	2,000	626	2,626
<b>ENDING FUND BALANCE</b>	\$57,038	\$58,230	\$72,230	\$71,305	\$84,679

<i>Fund balance as a % of expenditures</i>	<i>9441.28%</i>	<i>594.37%</i>	<i>3611.50%</i>	<i>3224.57%</i>	
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### COUNTY & DISTRICT COURT TECHNOLOGY

<b>BEGINNING FUND BALANCE</b>	6,531	7,117	8,542	8,542	9,859
<b>REVENUES</b>	1,253	1,425	1,600	1,317	1,600
<b>TOTAL AVAILABLE FUNDS</b>	7,785	8,542	10,142	9,859	11,459
<b>EXPENDITURES</b>	668	-	1,568	-	-
<b>ENDING FUND BALANCE</b>	\$7,117	\$8,542	\$8,574	\$9,859	\$11,459

<i>Fund balance as a % of expenditures</i>	<i>1065.35%</i>	<i>#DIV/0!</i>	<i>546.82%</i>	<i>#DIV/0!</i>	
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# HOTEL TAX

## Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>76,976</b>	<b>86,318</b>	<b>81,256</b>	<b>81,256</b>	<b>72,630</b>
011-318-1400 HOTEL OCCUPANCY TAX	31,896	25,913	35,000	19,208	25,000
<b>**TOTAL REVENUE</b>	<b>31,896</b>	<b>25,913</b>	<b>35,000</b>	<b>19,208</b>	<b>25,000</b>

#### Detail Expenditures

011-7800-4880 HOTEL TAX DISTRIBUTION	17,577	23,087	24,500	20,421	17,500
011-7800-4881 PRO-RATA HOTEL TAX SHARE	4,977	7,888	10,500	7,413	7,500
<b>**TOTAL EXPENDITURES</b>	<b>22,554</b>	<b>30,975</b>	<b>35,000</b>	<b>27,834</b>	<b>25,000</b>

# JUSTICE COURT TECHNOLOGY

## Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>1,652</b>	<b>7,331</b>	<b>4,220</b>	<b>4,220</b>	<b>(4,164)</b>
013-340-4010 TRANSFER FROM GENERAL FU	22,505	22,149	25,670	25,670	-
013-340-4801 JUSTICE TECH FEES - PCT. 1	4,519	4,975	4,940	2,068	4,940
013-340-4802 JUSTICE TECH FEES - PCT. 2	5,347	3,641	3,460	1,435	3,460
013-340-4803 JUSTICE TECH FEES - PCT. 3	4,342	3,254	3,210	2,115	3,210
013-340-4804 JUSTICE TECH FEES - PCT. 4	2,796	2,610	2,460	1,178	2,460
013-360-4100 INTEREST			-		-
<b>**TOTAL REVENUE</b>	<b>39,509</b>	<b>36,630</b>	<b>39,740</b>	<b>32,465</b>	<b>14,070</b>

#### Detail Expenditures

013-7450-5030 JP COURT SOFTWARE MAINT.	30,705	32,240	32,240	33,350	-
013-7451-3500 JP1 TECHNOLOGY EXPENSE	916	1,840	1,840	1,840	1,800
013-7451-3510 JP1 USE OF FUND BALANCE	-	-	-	-	-
013-7452-3500 JP2 TECHNOLOGY EXPENSE	677	2,320	2,320	2,320	1,800
013-7452-3510 JP2 USE OF FUND BALANCE	-	-	-	-	-
013-7453-3500 JP3 TECHNOLOGY EXPENSE	1,154	2,080	2,080	2,080	1,800
013-7453-3510 JP3 USE OF FUND BALANCE	-	-	-	-	-
013-7454-3500 JP4 TECHNOLOGY EXPENSE	378	1,261	1,261	1,261	1,800
013-7454-3510 JP4 USE OF FUND BALANCE	-	-	-	-	-
<b>**TOTAL EXPENDITURES</b>	<b>33,830</b>	<b>39,740</b>	<b>39,740</b>	<b>40,850</b>	<b>7,200</b>



## COUNTY CHILD ABUSE PREVENTION

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
	Fund Balance (year beginning)	134	484	920	920	1,354
014-340-4740	CHILD ABUSE PREV. FEE	350	436	400	434	400
	*TOTAL FUND REVENUE	350	436	400	434	400

#### Detail Expenditures

014-7806-4020	CHILD ABUSE PREV. EXPENSE	-	-	-	-	-
	*TOTAL FUND EXPENSE	-	-	-	-	-



## FIRE MARSHAL INSPECTION FEES

### Fund Description

This Fund was established in accordance with Local Government Code Sec. 233.065. Per this code, the Commissioners Court may develop a fee schedule based on building type and may set and charge fees for an inspection and the issuance of a building permit and final certificate of compliance under this subchapter. These fees must be deposited in a special fund which may only be used for the administration and enforcement of the fire code.

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
	Fund Balance (year beginning)				-	3,225
017-340-4550	FIRE MARSHAL FEES				4,189	1,500
	*TOTAL FUND REVENUE				4,189	1,500

#### Detail Expenditures

017-3698-3150	FIRE MARSHAL EXPENSES				964	1,500
	*TOTAL FUND EXPENSE	-	-	-	964	1,500





## ENERGY SAVINGS PROGRAM

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<a href="#">Fund Balance (year beginning)</a>	108,854	108,854	0	0	0
018-390-9400 CONTRACTUAL OBLG. PROCEE	-	-	-	-	-
018-390-9411 BOND ISSUANCE COSTS	-	-	-	-	-
* TOTAL FUND REVENUE	-	-	-	-	-

#### Detail Expenditures

018-7511-5530 BOND FEES / ISSUANCE COST	-	-	-	-	-
018-7511-5740 CAPITAL OUTLAY BUILDING	-	108,854	-	-	-
018-8700-0610 TRANSFER TO DEBT SERVICE	-	-	-	-	-
* TOTAL FUND EXPENSE	-	108,854	-	-	-



## GUARDIANSHIP FUND

### Fund Description

This Fund was established in accordance with Local Government Code Sec. 118.067 to account for the statutory Supplemental Court-Initiated Guardianship Fee in Probate Original Actions and Adverse Probate Actions. The Fund is administered by the Commissioners Court to supplement other available county funds used to 1) pay the compensation of a guardian ad litem appointed by a court under Sec. 1102.001, Estates Code; 2) pay the compensation of an attorney ad litem appointed by a court to represent a proposed ward in a guardianship proceeding initiated under Chapter 1102, Estates Code; and 3) fund local guardianship programs for indigent incapacitated persons who do not have family members suitable and willing to serve as guardians.

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<a href="#">Fund Balance (year beginning)</a>				-	3,760
019-340-4401 GUARDIANSHIP SUPPLEMENT				3,760	2,500
*TOTAL FUND REVENUE				3,760	2,500

#### Detail Expenditures

019-2465-3150 GUARDIANSHIP SUPPLEMENTAL EXPENSES				-	2,500
*TOTAL FUND EXPENSE	-	-	-	-	2,500



# JUSTICE COURT BUILDING SECURITY

## Fund Description

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

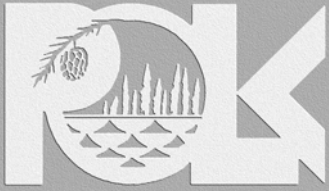
## Not Subject to Performance Measurement

### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
Fund Balance (year beginning)	42,161	46,359	49,955	49,955	51,480
026-340-4801 JP Court Bldg Security JP#1	1,114	1,237	1,330	510	1,330
026-340-4802 JP Court Bldg Security JP#2	1,327	893	990	358	990
026-340-4803 JP Court Bldg Security JP#3	1,060	802	940	362	940
026-340-4804 JP Court Bldg Security JP#4	698	663	720	295	720
* TOTAL FUND REVENUE	4,199	3,596	3,980	1,525	3,980

### Detail Expenditures

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
026-7580-5710 JP#1 CAPITAL OUTLAY	-	-	1,330	-	1,330
026-7580-5720 JP#2 CAPITAL OUTLAY	-	-	990	-	990
026-7580-5730 JP#3 CAPITAL OUTLAY	-	-	940	-	940
026-7580-5740 JP#4 CAPITAL OUTLAY	-	-	720	-	720
Sub-Total : Capital Outlay	-	-	3,980	-	3,980
* TOTAL FUND EXPENSE	-	-	3,980	-	3,980



# 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		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
	Fund Balance (year beginning)	15,514	8,645	15,538	17,104	21,838
027-340-4010	TRANSFER FROM GENERAL	139,515	153,536	162,343	138,623	158,976
027-340-4400	COUNTY CLERK FEES	13,750	13,185	14,000	14,486	14,000
027-340-4700	DISTRICT CLERK FEES	5,215	5,390	5,500	5,032	5,500
027-340-4801	JP #1 Security Fees	3,381	3,737	3,610	1,560	3,610
027-340-4802	JP #2 Security Fees	4,026	2,737	2,690	1,076	2,690
027-340-4803	JP #3 Security Fees	3,266	2,436	2,400	1,906	2,400
027-340-4804	JP #4 Security Fees	2,097	1,992	1,930	879	1,930
027-342-4600	INSURANCE PROCEEDS (CLAIM)	-	-	-	-	-
	**TOTAL REVENUES	171,250	183,014	192,473	163,562	189,106
027-7680-1030	CELL PHONE ALLOWANCE	1,519	1,524	-	-	-
027-7680-1050	SALARIES - BAILIFFS	99,845	109,071	110,922	102,395	110,922
027-7680-1080	SALARIES / PART-TIME	8,389	7,404	7,500	2,877	7,500
027-7680-1200	CERTIFICATE PAY	2,538	2,821	5,400	2,960	3,600
027-7680-2000	LONGEVITY	420	600	720	720	600
027-7680-2010	SOCIAL SECURITY	8,412	7,712	9,528	8,119	9,381
027-7680-2020	GROUP INSURANCE	34,648	25,207	32,514	19,022	30,450
027-7680-2030	RETIREMENT	16,097	16,154	17,423	15,176	17,425
027-7680-2040	WORKERS COMPENSATION	1,974	2,169	2,345	2,062	2,308
027-7680-2060	UNEMPLOYMENT INSURANCE	178	161	121	106	101
	Sub-Total : Personnel	174,021	172,821	186,473	153,436	182,287
027-7680-3000	UNIFORMS	836	846	1,000	964	1,000
027-7680-3150	OFFICE SUPPLIES	368	152	500	115	500
027-7680-4270	TRAVEL/TRAINING	809	735	2,000	902	2,000
027-7860-4950	SECURITY EXPENSES	1,200	-	2,500	3,410	3,300
	Sub-Total : Operating	3,213	1,734	6,000	5,392	6,800
027-7680-5730	CAPITAL PURCHASES	-	-	-	-	-
	Sub-Total : Operating	-	-	-	-	-
	**TOTAL EXPENSES	177,235	174,555	192,473	158,828	189,087



## 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		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
	<u>Fund Balance (year beginning)</u>	292,797	302,675	311,003	310,995	314,143
028-318-1140	HOTEL/MOTEL TAX	5,000	-	-	-	-
028-360-6100	DEPOSITORY INTEREST	4,691	7,328	-	2,945	-
	* REVENUE SUMMARY	9,691	7,328	-	2,945	-
028-367-6100	CONTRIBUTIONS	544	1,661	-	262	-
	* CONTRIBUTIONS REVENUE \$	544	1,661	-	262	-
028-370-7500	Miscellaneous Income	-	-	-	-	-
	* OTHER REVENUE	-	-	-	-	-
	<b>**TOTAL REVENUES</b>	10,235	8,989	-	3,207	-

**Detail Expenditures**

028-7861-3340	OPERATING EXPENSE	357	669	-	59	-
	Sub-Total : Operating	357	669	-	59	-
028-7861-5740	CAPITAL PROJECTS - BUILDING	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	<b>**TOTAL EXPENDITURES</b>	357	669	-	59	-



## COURT REPORTER SERVICE

**Fund Description**

This Fund was established in accordance with Government Code Sec. 51.601 to account for the statutory Court Reporter Service Fee collected as a court cost in each civil case filed with the court clerk to maintain a court reporter who is available for assignment in the court. The Commissioners Court administers the fund to assist in the payment of court-reporter-related services, that may include maintaining an adequate number of court reporters to provide services to the courts, obtaining court reporter transcription services, closed-caption transcription machines, Braille transcription services, or other transcription services to comply with state or federal laws, or providing any other service related to the functions of a court reporter.

**Not Subject to Performance Measurement**

**Detailed Revenues**

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
	<u>Fund Balance (year beginning)</u>				-	69
029-340-4400	COUNTY CLERK FEES				69	100
	<b>**TOTAL REVENUES</b>	-	-	-	69	100

**Detail Expenditures**

029-2465-3150	COURT REPORTER SERVICE FEES				-	100
	<b>**TOTAL EXPENDITURES</b>	-	-	-	-	100



# COLLEGE & COMMERCE CENTER

## Fund Description

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

## Not Subject to Performance Measurement

### Detailed Revenues

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
	Fund Balance (year beginning)	145	145	145	145	145
030-341-4100	INTEREST					
030-367-6100	CONTRIBUTIONS (Foundation)					
030-330-3200	EDA GRANT FUNDS					
	* TOTAL FUND REVENUE					

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

### Detail Expenditures

030-8700-0350	TRANSFER TO GRANT FUND					
	* TOTAL FUND EXPENSE	-	-	-	-	-



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		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
	Fund Balance (year beginning)	52,901	125,297	63,165	132,193	333,963
032-344-4601	SANTEK CONTRACT PYMTS.	238,896	228,364	220,000	421,770	340,000
	** TOTAL REVENUES	238,896	228,364	220,000	421,770	340,000

#### Detail Expenditures

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
032-8700-0100	TRANSFER TO GENERAL FUND	166,500	221,468	220,000	220,000	340,000
032-8700-0610	TRANSFER TO DEBT (POST CL	-	-	-	-	-
	* EXP SUMMARY - WASTE MGN	166,500	221,468	220,000	220,000	340,000



SANTEK ENVIRONMENTAL

## 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		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
	Fund Balance (year beginning)	0	0	4,565	0	-
034-330-3610	GENERAL FEMA - REIMB.	114,884	-	-	-	-
034-330-3621	PCT #1 FEMA REVENUES	-	-	-	-	-
034-330-3622	PCT #2 FEMA REVENUES	-	-	-	-	-
034-330-3623	PCT #3 FEMA REVENUES	-	-	-	-	-
034-330-3624	PCT #4 FEMA REVENUES	-	-	-	-	-
034-340-4010	TRANSFER FROM GENERAL FU	-	-	-	-	-
	*TOTAL FUND REVENUE	114,884	-	-	-	-

#### Detail Expenditures

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
034-7694-4910	COUNTY DISASTER EXP (GEN)	5,353	-	-	-	-
034-7694-6210	PCT. #1 DISASTER EXPENSES	-	-	-	-	-
034-7694-6220	PCT. #2 DISASTER EXPENSES	-	-	-	-	-
034-7694-6230	PCT. #3 DISASTER EXPENSES	-	-	-	-	-
034-7694-6240	PCT. #4 DISASTER EXPENSES	-	-	-	-	-
034-8700-0100	TRANSFER TO GENERAL FUND	-	-	-	-	-
	**TOTAL FUND EXPENDITURE	5,353	-	-	-	-

# GRANT FUND



## Fund Description

Various grants received by the County which are not reported in a separate fund are included in the Grant Fund and identified by a descriptive Account Name and associated Account number, such as "Senior Center Project #7215389" which refers to a Texas Community Development Program Block Grant for a portion of the cost to construct a new Senior Center. This fund is not performance related.

## Not Subject to Performance Measurement

### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
Fund Balance (year beginning)	(51,791)	0	(497,746)	0	(566,999)
035-331-3050 FEMA PROJECT REVENUES	(76,000)			-	
035-331-3125 COURTHOUSE RESTORATION		370,909		257,824	-
035-331-3170 TOBACCO ENFORCEMENT GRANT		5,700		24,465	-
035-331-3206 CORRIGAN OSB LLC PROJECT	168,847		-	-	-
035-331-3207 EWP-TAYLOR LAKE NR194142XXXX		9,500		-	-
035-331-3210 CRT RECORDS PRESERVATION GRANT 201811-4		-	-	-	-
035-331-3212 20-065-018-c064 HURR HARVEY INFRASTRUCTURE				44,940	
035-331-3215 SAVNS GRANT				13,964	
035-331-3216 HAVA GRANT				57,644	
035-331-3300 SENIOR CENTER #7215389	96,521			-	-
035-331-3550 REBUILD TX GRANT SHERIFF		50,659		-	-
010-331-3560 #3866501 COURTHOUSE SECURITY EQUIPMENT GRANT				58,465	
035-331-3561 #3384502 TACTICAL TRAINING EQUIPMENT GRANT				32,684	
035-331-3562 COMMUNITY WILDFIRE PROTECTION PLAN GRANT				10,000	
035-342-4900 MISCELLANEOUS	7,897		-	-	-
035-370-7010 TRANSFER FROM GENERAL FUND			-	-	-
035-370-7030 TRANSFER FROM COLLEGE/CC	-	-	-	-	-
035-370-7051 TRANSFER FROM AGING					-
<b>**TOTAL REVENUE</b>	<b>197,266</b>	<b>436,768</b>	<b>-</b>	<b>499,986</b>	<b>-</b>

### Detail Expenditures

035-7400-4990 2012-040364 EXEC/PPH	-	-	-	-	-
035-7409-5900 FEMA PROJECT EXPENSES	14,000	-	-	-	-
035-7409-6030 SENIOR CENTER #7215389	54,011	-	-	-	-
035-7409-6160 #7215092 - CORRIGAN OSB PI	102,426	-	-	-	-
035-7409-6170 TOBACCO ENFORCEMENT		5,700		759	
035-7409-6210 CRT RECORDS PRESERVATION GRANT 201811-4		-	5,818	-	-
035-7409-6212 20-065-018-C064 HURRICANE HARVEY INFRASTRUCTURE				44,940	
035-7409-6215 SAVNS GRANT				18,619	
035-7409-6250 COURTHOUSE REST PROJECT	-	370,909	-	431,460	-
035-7409-6500 EWP-TAYLOR LAKES NR197442	9,000	9,500	-	479,092	-
035-7409-6550 REBUILD TX GRANT SHERIFF		50,659			-
035-7409-6560 #3866501 COURTHOUSE SECURITY EQUIPMENT				58,465	
035-7409-6561 #3384502 TACTICAL TRAINING EQUIPMENT				32,684	
035-7409-6562 COMMUNITY WILDFIRE PROTECITON PLAN				965	
<b>**TOTAL EXPENDITURES</b>	<b>179,437</b>	<b>436,768</b>	<b>5,818</b>	<b>1,066,985</b>	<b>-</b>

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



## LAW LIBRARY

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>74,703</b>	<b>79,793</b>	<b>82,580</b>	<b>82,580</b>	<b>84,789</b>
040-340-4400 COUNTY COURT FEES	3,294	3,470	3,500	3,135	3,000
040-340-4700 DISTRICT COURT FEES	9,143	9,180	10,000	8,260	9,000
* COURT FEES REVENUE SUMM	12,437	12,650	13,500	11,395	12,000
040-360-6998 DEPOSITORY INTEREST	-	-	-	-	-
* INTEREST REVENUE SUMMA	-	-	-	-	-
**TOTAL REVENUES	12,437	12,650	13,500	11,395	12,000

#### Detail Expenditures

040-7650-3340 OPERATING EXPENSE	7,346	9,864	13,500	9,186	13,500
Sub-Total : Operating	7,346	9,864	13,500	9,186	13,500
040-7650-5730 CAPITAL OUTLAY	-	-	-	-	-
Sub-Total : Capital Outlay	-	-	-	-	-
** TOTAL EXPENDITURES	7,346	9,864	13,500	9,186	13,500



## PRE-TRIAL INTERVENTION PROGRAM

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>119,487</b>	<b>103,926</b>	<b>113,487</b>	<b>113,487</b>	<b>118,037</b>
047-340-4100 DEPOSITORY INTEREST	-	-	-	-	-
047-340-4475 PRETRIAL INTERVEN. FEE	12,555	14,950	16,000	6,950	14,000
*TOTAL FUND REVENUE	12,555	14,950	16,000	6,950	14,000

#### Detail Expenditures

047-2478-1080 SALARIES-PART TIME	-	2,766	-	-	-
047-2478-2010 SOCIAL SECURITY	-	141	-	-	-
047-2478-2040 WORKERS COMPENSATION	-	8	-	-	-
047-2478-2060 UNEMPLOYMENT INSURANCE	-	74	-	-	-
Sub-Total : Personnel	-	2,989	-	-	-
047-2478-4175 PRETRIAL INTERVENTION	28,116	2,400	16,000	2,400	14,000
Sub-Total : Operating	28,116	2,400	16,000	2,400	14,000
*TOTAL FUND EXPENSE	28,116	5,389	16,000	2,400	14,000





## DISTRICT ATTORNEY SPECIAL

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
	<b>Fund Balance (year beginning)</b>	<b>1,054</b>	<b>284</b>	<b>565</b>	<b>559</b>	<b>2,432</b>
048-333-3998	STATE MONIES	-	-	-	-	-
048-333-3400	LEOSE INVESTIG. TRAINING	795	796	700	796	700
048-342-4400	SALARY SUPPLEMENT REIMB.	27,500	27,500	27,500	27,498	27,500
048-390-3049	TRANSFER FROM GENERAL FU	-	-	-	-	-
	<b>*TOTAL FUND REVENUE</b>	<b>28,295</b>	<b>28,296</b>	<b>28,200</b>	<b>28,294</b>	<b>28,200</b>

#### Detail Expenditures

048-7276-1050	SALARY SUPP/BENEFITS	22,700	20,934	22,582	19,143	22,582
048-7276-2010/2	BENEFITS	7,817	5,807	4,918	6,733	4,918
048-7276-4270	INVESTIGATOR TRAVEL/TRAIN	-	1,280	700	545	700
	<b>*TOTAL FUND EXPENSE</b>	<b>30,518</b>	<b>28,021</b>	<b>28,200</b>	<b>26,420</b>	<b>28,200</b>



## DISTRICT ATTORNEY COLLECTION

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department		2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
	<b>Fund Balance (year beginning)</b>	<b>34,865</b>	<b>33,239</b>	<b>32,719</b>	<b>32,719</b>	<b>31,653</b>
049-340-4600	FEES	695	695	-	270	-
	<b>* TOTAL FUND REVENUE</b>	<b>695</b>	<b>695</b>	<b>-</b>	<b>270</b>	<b>-</b>

#### Detail Expenditures

049-7278-1050	SALARY SUPP/BENEFITS	-	-	-	-	-
049-7278-3340	OPERATING	2,321	1,215	-	1,336	-
	<b>* TOTAL FUND EXPENSE</b>	<b>2,321</b>	<b>1,215</b>	<b>-</b>	<b>1,336</b>	<b>-</b>



# AGING SERVICES

## Fund Description

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

## Not Subject to Performance Measurement

### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>227,138</b>	<b>185,117</b>	<b>117,903</b>	<b>118,183</b>	<b>84,878</b>
051-339-3120 TITLE IIIC1 CONGREGATE MEALS	68,459	76,832	75,000	39,480	75,000
051-339-3130 TITLE IIIC2 HOME DELIVERY MEALS	41,253	42,530	44,604	69,654	44,604
051-339-3135 HOME DELIVERED REIMBURSEMENT	154,706	163,178	-	-	-
051-339-3140 TITLE XX - DHS	145,877	174,297	207,090	199,906	207,090
051-339-3145 HMO-HDM REIMBURSEMENT	11,071	-	-	-	-
051-339-3190 LIVINGSTON CONTRIBUTIONS	1,243	925	2,000	279	1,000
051-339-3193 CORRIGAN CONTRIBUTIONS	386	280	300	119	100
051-339-3195 ONALASKA CONTRIBUTIONS	6,209	9,305	9,000	3,845	6,000
051-342-4600 INSURANCE CLAIMS	-	801	-	-	-
051-360-6100 DEPOSITORY INTEREST	2,156	2,990	-	1,192	-
051-360-6150 MISCELLANEOUS REVENUE	1,687	(512)	-	3,833	-
051-370-7010 TRANSFER FROM GEN FUND	-	6,443	764	764	-
051-390-9400 TAX NOTES/LOAN PROCEEDS	-	-	-	42,775	-
<b>** TOTAL REVENUES</b>	<b>433,047</b>	<b>477,069</b>	<b>338,758</b>	<b>361,848</b>	<b>333,794</b>

### Detail Expenditures

051-7845-1050 SALARIES	98,657	108,053	128,168	116,468	115,416
051-7845-1080 SALARIES / PART-TIME	32,585	31,884	32,319	25,616	32,319
051-7845-2000 LONGEVITY PAY	1,800	2,100	2,460	2,520	1,980
051-7845-2010 SOCIAL SECURITY	9,580	10,463	12,420	10,674	8,429
051-7845-2020 GROUP INSURANCE	48,609	42,595	48,771	43,571	40,600
051-7845-2030 RETIREMENT	19,119	17,453	22,712	19,690	15,657
051-7845-2040 WORKER'S COMPENSATION	781	421	884	785	602
051-7845-2060 UNEMPLOYMENT COMPENSATION	210	209	158	141	91
Sub-Total : Personnel	211,341	213,178	247,891	219,464	215,094
051-7645-4310 STATE NUTRITIONIST FEE	800	-	800	-	800
051-7845-3150 OFFICE SUPPLIES	4,815	2,439	1,500	1,621	1,500
051-7845-3300 FURNISHED TRANSPORTATION	4,772	4,624	4,000	3,716	4,000
051-7845-3330 FOOD-AGING	163,465	161,918	88,045	105,379	88,045
051-7845-3340 OPERATING EXPENSES	109	-	-	-	-
051-7845-3430 PAPER GOODS/SUPPLIES	20,312	26,721	17,000	14,871	17,000
051-7845-3440 KITCHEN SUPPLIES	1,296	1,557	2,000	857	2,000
051-7845-3510 EQUIPMENT MAINT/REPAIR	1,285	2,498	2,000	-	2,000
051-7845-3940 SAFETY & MEDICAL SUPPLIES	16	-	-	-	-
051-7845-3560 CONTRACTS	13,445	13,445	-	-	-
051-7845-4190 CABLE TV	-	-	1,200	-	1,200
051-7845-4200 COMMUNICATION EXP	2,563	2,994	2,700	1,238	2,700
051-7845-4540 VEHICLE MAINTENANCE	6,376	6,106	5,000	3,436	5,000
051-7845-4910 LIABILITY INSURANCE - VAN	-	-	1,250	1,697	1,250
Sub-Total : Operating	219,253	222,302	125,495	132,815	125,495

# AGING SERVICES (CONT.)

## Detail Expenditures (continued)

Account #	Account Name	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
051-7845-5720	EQUIPMENT	-	-	-	-	-
051-7845-5730	CAPITAL OUTLAY	52,583	108,572	-	42,775	-
051-8700-0350	TRANSFER FROM FUND BALAN	-	-	-	-	-
	Sub-Total : Capital Outlay	52,583	108,572	-	42,775	-
051-999-990	** TOTAL EXPENDITURES	483,178	544,053	373,386	395,054	340,589



## COMMISSARY (SHERIFF)

### Fund Description

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

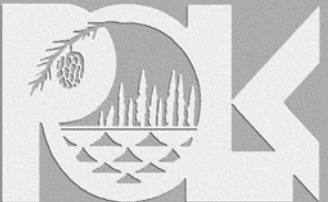
### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
Fund Balance (year beginning)	46,290	39,187	56,877	56,877	98,878
056-367-6135 COMMISSION ON COMMISSAR	22,537	26,117	26,500	49,271	26,500
056-367-6426 WORK RELEASE PROGRAM	-	-	-	-	-
056-367-6512 REFUNDS / REIMB	-	-	-	-	-
* TOTAL FUND REVENUE	22,537	26,117	26,500	49,271	26,500

#### Detail Expenditures

Account #	Account Name	2010 Actual (per Aud. Rep.)	2011 Actual (per Aud. Rep.)	2012 Budget (as adopted)	2012 Actual (unaudited)	2013 Budget Adopted 9/11/12
056-7412-4915	INMATE SUPPLIES	29,640	8,427	26,500	7,270	26,500
056-8700-0100	TRANSFER TO GENERAL	-	-	-	-	-
* TOTAL FUND EXPENSE		29,640	8,427	26,500	7,270	26,500



## RETIREE HEALTH BENEFITS TRUST

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
Fund Balance (year beginning)	1,538,293	1,901,789	2,319,279	2,319,279	2,871,696
083-341-4100 DEPOSITORY INTEREST	27,021	49,046	40,000	22,878	6,000
083-342-4202 TAC HEBP SURPLUS DISTRIB	10,964	13,628	10,000	156,157	10,000
083-342-4550 DELINQ. TAX RETIREE REIMB.	15,497	-	-	-	-
083-370-7010 TRANSFER FROM GEN FUND	500,000	567,500	627,000	627,000	400,000
083-370-7185 JUV. PROB. REIMBURSEMENT	7,931	4,425	-	4,022	-
083-370-7186 DELINQ. TAX REIMBURSEMENT		16,577	16,025	15,648	15,095
* TOTAL FUND REVENUE	561,414	651,177	693,025	825,704	431,095

#### Detail Expenditures

Account #	Account Name	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget
083-7808-2020	RETIREE HEALTH INSURANCE	196,117	230,686	262,163	273,287	247,068
083-7808-4010	PROFESSIONAL FEES	1,800	3,000	7,000	-	7,000
* TOTAL FUND EXPENSE		197,917	233,686	269,163	273,287	254,068



## 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	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
Fund Balance (year beginning)	203,248	335,802	370,316	370,132	614,785
090-340-4200 SHERIFF'S ACCOUNT	105,977	4,303	766	22,525	766
090-340-4600 DISTRICT ATTORNEY ACCT.	46,367	22,210	-	1,891	-
090-340-4700 CONSTABLE PCT 1 REVENUE	-	97,561	-	430,581	-
090-360-6100 DEPOSITORY INTEREST	1,774	2,460	-	981	-
090-360-6102 INVEST INT. CONST. PCT. 1	133	961	-	2,498	-
* TOTAL FUND REVENUE	154,250	127,495	766	458,476	766

#### Detail Expenditures

090-7476-4990 DIST. ATTY. ACCOUNT	3,541	7,252	-	10,289	-
090-7551-4990 CONSTABLE PCT. 1 ACCT.	11,255	48,075	-	162,748	-
090-7560-4990 SHERIFF'S ACCOUNT	29,106	37,839	766	40,786	766
090-7560-4991 SHERIFF'S ACCT. - FEDERAL	-	-	-	-	-
090-8700-0100 TRANSFER TO GENERAL FUND	-	-	-	-	-
* TOTAL FUND EXPENSE	43,902	93,166	766	213,823	766



## PERMANENT SCHOOL

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
Fund Balance (year beginning)	626,700	605,780	579,248	579,248	573,772
091-360-6100 DEPOSITORY INTEREST	10,984	14,600	-	5,377	-
091-370-7200 MINERAL ROYALTIES	70,767	46,943	55,000	40,359	55,000
* TOTAL FUND REVENUE	81,751	61,543	55,000	45,736	55,000

#### Detail Expenditures

091-7899-4891 SCHOOL DISTRIBUTIONS	93,953	73,692	55,000	44,810	55,000
091-8700-0920 TRANSFER TO AVAILABLE	10,754	14,383	-	6,402	-
* TOTAL FUND EXPENSE	104,708	88,075	55,000	51,212	55,000

## AVAILABLE SCHOOL

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>242,542</b>	<b>250,451</b>	<i>259,266</i>	<i>259,070</i>	<i>259,840</i>
092-360-6100 DEPOSITORY INTEREST	3,833	6,745	5,500	2,392	5,500
092-370-7091 TRANSFER FROM PERM. SCHO	10,574	14,383	-	6,416	-
092-370-7200 LEASE REVENUES	156,614	156,614	156,614	156,614	156,614
<b>* TOTAL FUND REVENUE</b>	<b>171,022</b>	<b>177,742</b>	<b>162,114</b>	<b>165,423</b>	<b>162,114</b>

#### Detail Expenditures

092-7699-4500 PROPERTY TAXES	17,210	17,608	17,700	18,901	17,700
092-7699-4891 SCHOOL PYMTS/DISTRIBUTIO	145,934	151,515	144,414	145,751	144,414
<b>* TOTAL FUND EXPENSE</b>	<b>163,144</b>	<b>169,123</b>	<b>162,114</b>	<b>164,652</b>	<b>162,114</b>

## 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	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>548,200</b>	<b>700,322</b>	<i>810,787</i>	<i>810,285</i>	<i>913,165</i>
093-340-4400 COUNTY CLERK FEES	116,168	110,897	120,000	122,829	120,000
093-340-4405 COURT RECORDS PRESERV.	1,170	1,470	1,200	2,900	1,200
093-340-4410 RECORDS ARCHIVE FEE	152,365	156,304	160,000	161,211	160,000
093-340-4415 PROBATE ARCHIVE FEE	1,685	1,900	1,800	1,595	1,800
093-340-4420 PRESV. - VITAL STATISTIC	2,565	3,039	2,600	2,912	2,600
<b>*FEES REVENUE SUMMARY</b>	<b>273,953</b>	<b>273,610</b>	<b>285,600</b>	<b>291,447</b>	<b>285,600</b>
093-360-6100 DEPOSITORY INTEREST	5,174	7,176	-	2,861	-
<b>* INTEREST REVENUE SUMMA</b>	<b>5,174</b>	<b>7,176</b>	<b>-</b>	<b>2,861</b>	<b>-</b>
<b>** TOTAL REVENUES</b>	<b>279,127</b>	<b>280,786</b>	<b>285,600</b>	<b>294,308</b>	<b>285,600</b>

(PROJECTED USE OF FUND BALANCE)

#### Detail Expenditures

093-7213-4100 RECORDS ARCHIVE EXPENSE	-	3,007	80,140	27,464	80,140
093-7213-4155 PROBATE ARCHIVE EXPENSE	-	-	-	-	-
093-7213-4205 PRESERVATION-VITAL STATIS	-	3,992	7,000	-	7,000
093-7403-5000 COMPUTER NETWORK MAINT	27,760	29,097	40,093	27,427	43,218
093-8700-4030 Transfer to Co. Clerk General F	98,895	134,728	136,536	136,536	145,824
<b>** TOTAL EXPENDITURES</b>	<b>126,655</b>	<b>170,824</b>	<b>263,769</b>	<b>191,427</b>	<b>276,182</b>



## 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.

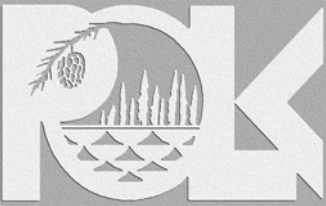
### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>8,524</b>	<b>8,774</b>	<b>9,081</b>	<b>9,081</b>	<b>22,701</b>
094-340-4400 COUNTY CLERK FEES	6,444	5,849	8,000	5,054	8,000
094-340-4700 DISTRICT CLERK FEES	8,925	10,334	10,000	8,566	10,000
094-390-9450 Book Repair-Trnsf from Gen	-	-	-	-	-
<b>** TOTAL REVENUES</b>	<b>15,369</b>	<b>16,183</b>	<b>18,000</b>	<b>13,620</b>	<b>18,000</b>

#### Detail Expenditures

094-7426-4500 DIST. CLERK IMAGING	15,120	15,875	15,875	-	16,000
<b>** TOTAL EXPENDITURES</b>	<b>15,120</b>	<b>15,875</b>	<b>15,875</b>	<b>-</b>	<b>16,000</b>



## SHERIFF'S FEDERAL REV. SHARING

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>17,272</b>	<b>10,733</b>	<b>13,358</b>	<b>13,358</b>	<b>26,538</b>
095-331-3100 FEDERAL REVENUES	21,000	3,215	20,000	14,505	20,000
095-360-6100 DEPOSITORY INTEREST	-	-	-	-	-
<b>* TOTAL FUND REVENUE</b>	<b>21,000</b>	<b>3,215</b>	<b>20,000</b>	<b>14,505</b>	<b>20,000</b>

#### Detail Expenditures

095-7560-3340 OPERATING EXPENSES	27,539	590	20,000	1,325	20,000
<b>* TOTAL FUND EXPENSE</b>	<b>27,539</b>	<b>590</b>	<b>20,000</b>	<b>1,325</b>	<b>20,000</b>



## 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	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>42,436</b>	<b>57,038</b>	<b>58,230</b>	<b>58,230</b>	<b>71,305</b>
098-340-4410 RECORDS PASSPORT FEE	1,750	2,680	1,500	740	1,500
098-340-4450 RECORDS PRESERVATION FEE	5,039	5,284	5,500	5,196	5,500
098-340-4700 COURT RECORDS PRESV. FEE	8,417	3,025	9,000	7,765	9,000
<b>* TOTAL FUND REVENUE</b>	<b>15,206</b>	<b>10,989</b>	<b>16,000</b>	<b>13,701</b>	<b>16,000</b>

#### Detail Expenditures

098-7250-4500 REC. PRESERV. EXPENSE	604	9,797	2,000	-	2,000
098-7250-5720 EQUIPMENT / COMPUTERS		-	-	-	626
098-8700-0940 TRANSFER TO CO. REC. MGMT	-	-	-	-	-
Sub-Total : Operating	604	9,797	2,000	-	2,626
098-7250-5720 CAPITAL OUTLAY-OFFICE FURN/EQUIP		-	-	626	
Sub-Total : Capital Outlay	-	-	-	626	-
<b>* TOTAL FUND EXPENSE</b>	<b>604</b>	<b>9,797</b>	<b>2,000</b>	<b>626</b>	<b>2,626</b>



## CO. & DIST. COURT TECHNOLOGY

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2018 Actual (per Aud. Rep.)	2019 Actual (per Aud. Rep.)	2020 Budget (as adopted)	2020 Actual (unaudited)	2021 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>6,531</b>	<b>7,117</b>	<b>8,542</b>	<b>8,542</b>	<b>9,859</b>
099-340-4400 COUNTY COURT & CCL FEES	500	435	600	504	600
099-340-4700 DISTRICT COURT FEES	753	990	1,000	813	1,000
<b>* TOTAL FUND REVENUE</b>	<b>1,253</b>	<b>1,425</b>	<b>1,600</b>	<b>1,317</b>	<b>1,600</b>

#### Detail Expenditures

099-7226-4270 TRAVEL TRAINING	-	-	-	-	-
099-7226-5720 CAPITAL OUTLAY-OFFICE FUR	668	-	1,568	-	-
<b>* TOTAL FUND EXPENSE</b>	<b>668</b>	<b>-</b>	<b>1,568</b>	<b>-</b>	<b>-</b>







## Appendix A

# Statement of Financial Policies

## Origin

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

### I. General

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

### II. Accounting, Auditing and Financial Planning

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

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

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

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



### III. Budgeting

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

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

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

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

The proposed budget estimate shall also contain information regarding:

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

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

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

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

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

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



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

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

## **IV. Revenues and Transfers**

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

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

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

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

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

## **V. Reserves / Fund Balance**

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

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

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



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

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

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

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

#### Definitions

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

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

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

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



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

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

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

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

## **VI. Personnel**

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

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

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

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

## **VII. Fixed Assets**

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

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

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

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



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

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

## VIII. Debt Management

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

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

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

## IX. Investment and Cash Management

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

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

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

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

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

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



Appendix B  
**General  
Financial  
and Other  
Information**

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

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

## **General Government Functions**

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

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

## **Internal Control Structure**

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

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

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





## Cash Management

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

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

## Debt Administration

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

## Risk Management

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

## Independent Audit

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

## Awards

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



Polk County received the GFOA *Certificate of Achievement for Excellence in Financial Reporting* for the Comprehensive Annual Financial Report issued for the year ending September 30, 2019. This award program was established to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal.

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



Appendix C

## Area Profile for POLK COUNTY

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

### Population



	2010 (Census)	July 2019 (Estimate)	Persons per sq mile (2010)
<b>Polk County</b>	45,415	51,353	43
<b>Texas</b>	25,145,561	28,995,881	96.3
<b>United States</b>	308,745,538	328,239,523	87.4

### Income (most current available for all jurisdictions)



2014 – 2018 (in 2018 dollars)	Polk County	Texas	U. S.
Median Household Income	\$46,182	\$59,570	\$60,293
Per Capita Income	\$24,686	\$30,143	\$32,621

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



November 2018– not seasonally adjusted	Polk County	Texas	United States
Labor Force	18,023	14,045,312	163,539,000
Employed	17,171	13,551,791	157,538,000
Unemployed	852	493,521	6,001,000
Unemployment Rate	4.7%	3.5%	3.7%



Appendix D

**TOP 20 POLK COUNTY EMPLOYERS**

	#employed in Polk County
1. Georgia Pacific	1000
2. Texas Department of Criminal Justice, Polunsky Unit	691
3. Alabama-Coushatta Tribe of Texas includes Naskila Entertainment Center	634
4. Livingston I.S.D.	575
5. Wal-Mart Super Center	378
6. Polk County (Gov't)	344
7. CHI St. Luke's Health Memorial Livingston	250
8. Onalaska I.S.D	172
9. Brookshire Bros. (Corrigan, Livingston, Onalaska)	184
10. Corrigan/Camden I.S.D.	170
10. Lowe's Home Improvement	170
12. Management & Training Corporation (MTC) (IAH Detention Facility Operator)	166
13. Corrigan OSB, LLC	165
14. Timberwood Nursing & Rehabilitation	130
15. Sam Houston Electric Cooperative	116
17. The Bradford	105
16. First National Bank (and Church Street Financial)	100
18. Pine Ridge Health Care	91
19. First State Bank	86
20. City of Livingston	86

Source: (July 2020) Current data collection from Employers as provided to Polk County Judge's Office



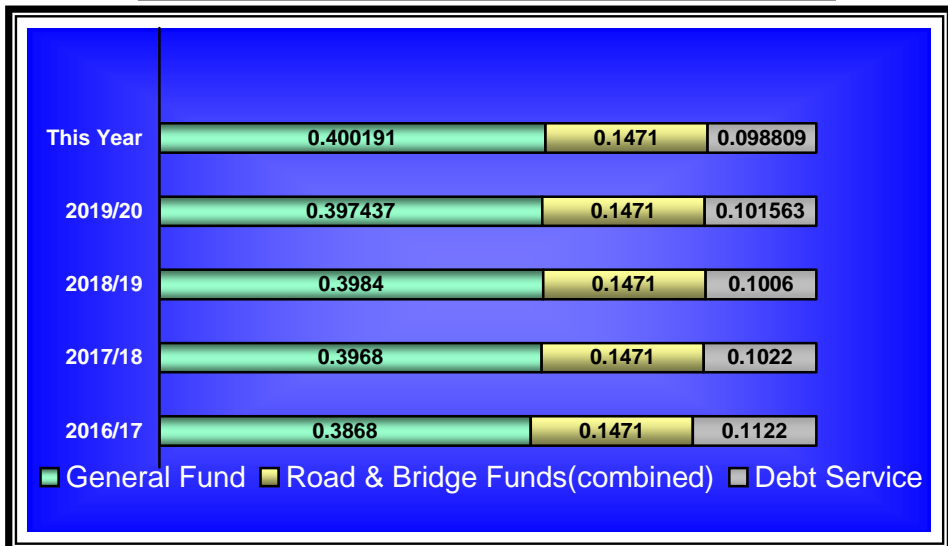
Appendix E

**TOP 10 POLK COUNTY TAXPAYERS**

TAXPAYER	2020 Market Value	2020 Taxable Value	% of Net Taxable Value (\$3,625,856,222)
Georgia Pacific LCC (Timberland/Plant)	143,770,140	114,371,560	3.15%
TransCanada Keystone Pipeline LP (Oil & Gas)	88,317,946	88,317,946	2.43%
Unit Petroleum Company (Oil & Gas)	33,158,280	33,141,000	0.91%
RMS Texas Timberlands I LP (Timberland)	343,003,473	32,274,976	0.89%
Union Pacific Railroad Co. (Railroad)	30,984,190	30,984,190	0.85%
Gulf South Pipeline Co LP (Oil & Gas)	28,581,860	28,581,860	0.78%
Kinder Morgan Tejas Pipeline LP (Oil & Gas)	16,463,540	16,463,540	0.45%
Sam Houston Electric Coop Inc (Utility Company)	15,014,137	15,014,137	0.41%
Midcoast Pipelines (East Texas) LP (Oil & Gas)	13,000,000	13,000,000	0.35%
Eastex Telephone Coop Inc (Utility Company)	12,496,120	12,496,120	0.34%

Source: Polk Central Appraisal District – July 2020

**POLK COUNTY TAX RATE (History)**





**OF THE POLK COUNTY COMMISSIONERS COURT**  
Setting the 2020 Tax Rate (to fund the FY2021 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 2020 Tax Rate have been satisfied;

**THE COMMISSIONERS COURT**, meeting on this the 11<sup>th</sup> day of August, 2020, in a properly called session with the following Members present:

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

And the following Members absent:

NONE

considered a motion made by Bob Willis, Commissioner Precinct 1 and second by Ronnie Vincent, Commissioner Precinct 2 that the 2020 property tax rate be adopted as 0.6461, which is less than the 2020 No New Revenue Tax Rate of 0.6668.


IN FAVOR: Sydney Murphy, Bob Willis, Ronnie Vincent, Milton Purvis, Tommy Overstreet


OPPOSED: NONE

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

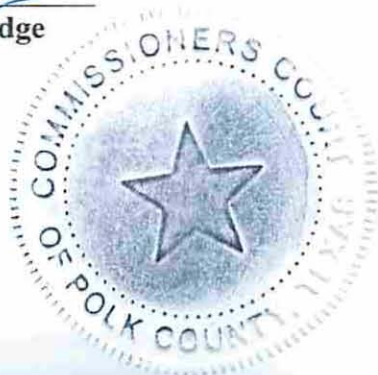
**THEREFORE, BE IT ORDERED** that the Polk County 2020 Tax Rate is set as follows:

General Fund	0.400191
Road & Bridge (combined)	<u>0.147100</u>
<b>Maintenance &amp; Operation Rate</b>	<b>0.547291</b>
Debt (Service) Rate	<u>0.098809</u>
<b>TOTAL COUNTY TAX RATE</b>	<b>0.646100</b>

  
Sydney Murphy, County Judge  
Polk County, Texas

Attest  
BY:   
Schelana Hock, County Clerk  
Date: August 11, 2020

(SEAL)





## Appendix F

# Glossary of Terms

## A

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

## B

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



## C

<b>Capital Lease</b>	A lease considered to have the economic characteristic of asset ownership.
<b>Capital Outlay (Expenditure) (Cash Basis)</b>	Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent road improvements, machinery, large tools, furniture and equipment.
<b>Cash Basis (Accounting)</b>	Revenues are recognized when collected and expenditures are recognized when paid.
<b>Cash Basis (Accounting)</b>	Revenues are recognized when collected and expenditures are recognized when paid.
<b>Certificate of Obligation</b>	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.
<b>CIRA</b>	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.
<b>Contingency</b>	A budgetary reserve set aside for emergencies and unforeseen expenditures.
<b>Contractual Obligation</b>	A constitutionally authorized debt issued in accordance with Texas Local Government Code, Chapter 271, for the purpose of paying an obligation incurred by contract in connection with the acquisition or purchase of real property and to pay professional services.
<b>Cost of Living (COL)</b>	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.
<b>Current Taxes</b>	Property taxes that are levied and due within one year.

## D

<b>Debt Service</b>	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.
<b>Dedicated Funds</b>	Monies (or funds in monies are accounted for) restricted by law to a specific purpose, such as the County Clerk Records Management Fund (and fees collected in said fund) which may be expended only for the preservation, restoration or automation of County Clerk's records.
<b>Delinquent Taxes</b>	Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.
<b>Department</b>	A major division or unit of the County responsible for a service, operation or related group of operations within a functional area.
<b>DETCOG</b>	Acronym for The Deep East Texas Council of Governments, one of many regional planning commissions authorized by the state legislature to work with local governments to improve health, safety and general welfare of their residents and plan for future development.





## E

- Effective Tax Rate** The tax rate that would be required, based upon adjusted value, revenue estimates, projected balances and debt obligations, to maintain the same amount of tax revenue as was received by the County in the previous year.
- Encumbrance** A commitment relating to an unperformed contract for goods or services, used in accounting to represent the estimated expenditure or liability which will result if the unperformed contract is completed.
- Estimated Revenue** The amount of revenue projected to be received in the upcoming fiscal year. These revenues are generally based upon prior years' experience and changes that may occur in fees, rates, etc.

## F

- FEMA** Federal Emergency Management Agency.
- Fiscal Year** The period signifying the beginning and ending of an accounting period. Polk County's fiscal year (Budget Year) begins October 1 and ends September 30.
- FTE** Acronym for the term "Full-Time Equivalent", used when providing fractional counts for part-time personnel (i.e., "1" representing a full-time employee working 40 hours each week and ".5" representing a part-time employee working 20 hours each week).
- Fund** An independent fiscal and accounting entity with a self-balancing set of accounts. Funds segregate resources and appropriations according to their intended purpose. In some instances, legal and/or contractual provisions require fund accounting in order for the County to demonstrate compliance contract or law. The County maintains the minimum number of Funds consistent with legal and managerial requirements.
- Fund Balance** The excess of assets (all resources) over liabilities (all obligations) for the fiscal year.
- FY** The twelve month period of budgeting/accounting (Oct. 1–Sept. 30 for Polk County).

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

## G

- GAAP** Acronym for "generally accepted accounting principles", the common set of accounting principles and standards and procedures set in the United States by The Financial Accounting Standards Board (FASB).
- GASB** Acronym for the Government Accounting Standards Board, which periodically issues Statements relating to accounting principles for governments. For instance, Statement 34-issued in June 1999 by GASB - is one of the most comprehensive standards in the history of governmental accounting. The Statement established new financial reporting requirements for state and local governments and was developed to make annual reports more comprehensive and easier to understand.



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

**General Fund** The County's primary operating fund.

**GFOA** Acronym for Government Finance Officers Association.

## H

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

## I

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

**ICE** Immigration and Customs Enforcement (a federal agency).

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

## J

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

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

## L

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

## M

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

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



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

## N

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

## O

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

## P

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

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

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

## R

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

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

**Revenue** Monies collected or received by the County.

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

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



## S

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

## T

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

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

**THC** Texas Historical Commission.

**TxDOT** Texas Department of Transportation.

## U

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





## COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE.....327-6813	JUSTICES OF THE PEACE:	MUSEUM..... 327-8192
COMMISSIONERS:	PRECINCT # 1 ..... 327-6841	INFORMATION
PRECINCT # 1 .....365-2222	PRECINCT # 2..... 646-3674	TECHNOLOGY ..... 327-6888
PRECINCT # 2 .....646-5929	PRECINCT # 3..... 398-4114	LANDFILL (SANTEK) ..... 327-6829
PRECINCT # 3 .....398-4171	PRECINCT # 4..... 327-6865	<u>(OFFICE SPACE PROVIDED TO):</u>
PRECINCT # 4 .....327-6866	AGING SERVICES: 327-6830	TEXAS AGRILIFE
TAX OFFICE (MAIN) .....327-6801	HUMAN RESOURCE .. 327-6802	EXTENSION ..... 327-6828
CORRIGAN BRANCH.....398-2154	EMERGENCY MANAGEMENT	TEXAS RANGER ..... 327-6836
ONALASKA BRANCH.....646-3211	(& RURAL ADDRESSING) 327-6826	PROBATION (ADULT) ... 327-6872
DELINQUENT TAX .....327-6842	PERMITS/INSPEC./FLOODPLAIN	(JUVENILE) .... 327-6850
COUNTY CLERK.....327-6804	..... 327-6820	TX.DEPT. PUBLIC SAFETY (DPS)
CRIMINAL RECORDS ..... 327-6805	MAINTENANCE (ENG.)327-6808	..... 327-6858
COUNTY TREASURER 327-6816	VETERANS SERVICE . 327-6838	DRIVER'S LICENSE ..... 327-6806
DISTRICT CLERK .....327-6814	SOCIAL SERVICES .... 327-6830	LICENSE & WEIGHTS ..... 327-6831
SHERIFF .....327-6810	INDIGENT HEALTH CARE	GAME WARDEN ..... 327-6839
JAIL ..... 327-6822	ENVIRONMENTAL (ENFORCEMENT) /	SAAFE HOUSE ..... 327-6427
CO. COURT-AT-LAW ... 327-6856	FIRE MARSHAL	DETCOG ..... 327-6825
DISTRICT ATTORNEY.327-6868	..... 327-6820	<u>OTHER CONTACTS:</u>
CONSTABLES:	DISTRICT COURTS;	POLK CENTRAL
(CONTACT SHERIFF).....327-6810	258TH JUDICIAL DIST. .... 327-6847	APPRAISAL DISTRICT ..... 327-2174
COUNTY AUDITOR .....327-6811	411TH JUDICIAL DIST ..... 327-6848	
	(OR CONTACT DISTRICT CLERK)	
	PRE-TRIAL SERVICES 327-6834	