

# Polk County, Texas

## ANNUAL BUDGET

OCTOBER 1, 2019 - SEPTEMBER 30, 2020

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

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,119,581 which is a 5.36 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$459,807.

The vote to adopt the FY2020 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 : (2018) 0.6461/\$100 (2019) 0.6461/\$100

(Calculated)

Effective Tax Rate: (2018) 0.6453 (2019) 0.6246

Effective Maintenance & Operations Tax Rate:

(2018) 0.6332 (2019) 0.6105

Rollback Tax Rate: (2018) 0.7091 (2019) 0.6916

Debt Rate: (2018) 0.1006 (2019) 0.101563

The total amount of County Debt Obligation (10/1/19) is \$21,702,936.65

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, 2018**

*Christopher P. Morill*

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, 2018 and ending September 30, 2019 (FY2019).

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.

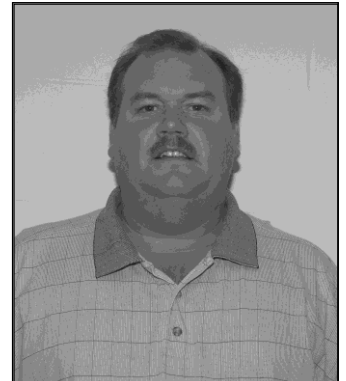
Polk County  
**OUR GOVERNING BODY**



**BOB WILLIS**  
COMMISSIONER, PCT. 1



**SYDNEY MURPHY**  
COUNTY JUDGE

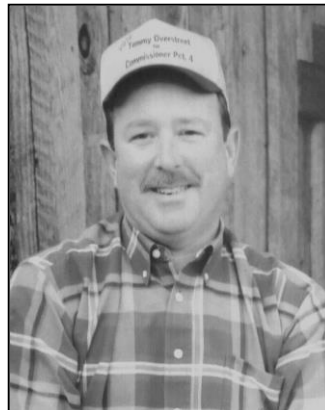


**RONNIE VINCENT**  
COMMISSIONER, PCT. 2



**MILT PURVIS**  
COMMISSIONER, PCT. 3

**COMMISSIONERS  
COURT**



**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, 2019 and ending September 30, 2020. 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 [19 & 20](#), History of*  
What's the County's **tax rate**? *Rates on page [155](#) and Order Adopting the Rate on [156](#)*
- What's the **total budget** of the County? *Pages [9](#) and [45](#)*
- How much **revenue** comes from taxes? and *Page [19-22](#) Major Revenue Sources*  
What are **other sources of revenue** for the County?  
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- How much will **Road & Bridge** spend in my precinct? *Pages [100-110](#)*
- How many **employees** work for the County and where? *Page [27](#)*
- Does the County have a **financial policy** that guides how funds are reported, invested and audited? *Pages [143-151](#)*
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- What's the population of Polk County? *Page [33](#) 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 FY2020, as adopted by the Commissioners Court on September 10, 2019. 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 2020 fiscal year, we anticipate revenues totaling \$34,680,059 and expenditures totaling \$34,258,555 for the period beginning October 1, 2019 and ending September 30, 2020. The positive overall budget balance of \$421,504 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 \$423,862 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 FY2020 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 four 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 5.63% to \$3,618,425,204. Mineral values have been slowly declining the past two years. After a nearly 79% increase two years ago, values declined, for the second year in a row, by approximately 9% this budget year, for a total value of \$179,051,024. Values for real property increased by 7.53% while values subject to (over 65) "freeze" grew by 7.55%. Personal property values increased by 1.84% and the value of railroad rolling stock certified by the Comptroller increased by 0.98%. After consideration of values subject to a "freeze" of tax liability, other exemptions and a 96% collection rate estimated by the Tax Assessor Collector, the change in valuation is expected to increase ad valorem tax revenue for FY2020 by \$1,119,581 (5.36%).

The General Fund Balance (Reserve) at the beginning of FY2020 is estimated by the County Auditor to be \$13,089,175, representing a \$2,230,167 increase from the prior year's (FY2019) 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 FY2020 Budget, the Commissioners Court voted to adopt a 2019 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 \$132,734, the amount of ad valorem tax imposed on the average home will be \$857.59, a \$50.12 increase from the average of \$807.47 imposed last year on the 2018 average value of \$124,976. The taxes imposed on the average home are \$28.53 more than would be imposed this year had the County adopted the Effective Rate of \$0.6246 (the rate that would generate the same amount of tax revenue as last year).



The County annually reviews opportunities to improve employee compensation. In FY2019, the Commissioners Court implemented a new salary schedule based on a third-party study of County employee salaries and benefits. All employees received an adjustment of at least 2.5%, while some employees received more to bring their salary up to market minimum and some employees received more to reflect their length of employment with the County. In the FY2020 budget, the Commissioners Court was able to provide a final salary adjustment to all employees that had been with the County for a minimum of eight years, thus completing the implementation of the new salary schedule.

In addition to the increases in salary for long-time employees, the Commissioners Court was also able to create six new full-time positions (Social Services Director and Aging Services Director to replace previously contracted personnel, Delinquent Tax Legal Assistant, Fire Marshal, Internal Auditor, and one Sheriff's Patrol Deputy that had been deleted in FY2016 due to budget cuts), change one part-time position to a full-time position, and create 2 new part-time positions. One full-time Office Manager position was removed from the Aging Department, as it is no longer needed.

Capital Purchases and improvements are a priority consideration during each budget process. The Commissioners Court works with the County's financial advisors and bond counsel to utilize favorable financial markets for capital purchases to be paid from fund balances and "reimbursed" from proceeds of annual Tax Notes issued at year end. **The Capital Expense Plan** found in this section includes departmental requests for capital purchases that may be considered individually by the Commissioners Court for approval during this budget year.

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

- ❖ **Certification of the County's 2019 Net Taxable Value** (for FY2020) by the Polk Central Appraisal District at \$3,618,425,204 reflects a \$192,723,314 increase over last year's certified value of \$3,425,701,890 and includes a \$40,289,304 increase in values subject to the County's "Over 65/Disabled" freeze on tax liability. The Tax Assessor Collector anticipates a collection rate at 96%, and the combined changes result in the County's budgeted \$1,119,577 increase in ad valorem tax revenues for all tax based funds, combined. More detail regarding the budgeting of tax revenue is provided in the Major Revenue Sources discussion beginning on page 19.
- ❖ **Sales Tax revenue** is projected to increase from \$2,450,000 estimated in the FY2019 Budget to \$2,480,000 in FY2020, representing minimal growth. This revenue projection is relatively low compared 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 20.
- ❖ **Charges & Fees for Services** are expected to increase in FY2020 by \$14,558 to \$1,655,386 and **Court Fines, Fees & Forfeitures** are expected to decrease by \$88,879 from last year's budget estimate to a total of \$738,566. Limits for the majority of fees for county services and fines/fees assessed through the courts are set by statute, and the County contracts for collection of delinquent amounts.
- ❖ **Auto Registration & Vehicle License** renewals represent a significant and relatively stable revenue source for the County, estimated to increase slightly in FY2020 to \$985,000.
- ❖ **Direct Federal and State Funding** in the form of grants and other assistance is budgeted to decrease by \$125,293 - mostly a result of decreases, for the second year in a row, in federal funds passed through our Area Agency on Aging for the senior meals program. The total in federal and state funding represents grants and financial assistance awarded to the County for certain law enforcement activities, indigent

*Staffing changes detailed on page 27*

*pages 23-25*



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 \$5,011,944. This revenue category also includes transfers of revenues between funds. FY2020 projections in this category estimate an increase of \$678,154 compared to last year's budgeted revenue, which is mostly attributed to an expected increase in IAH Detention Facility per diem fees and reimbursements from outside agencies, as well as increased funding to the Retiree Health Benefits Trust.
- ❖ **Interest** earned on funds held on deposit until needed to pay budgeted expenses increased by nearly 50% in FY2019 due to strong market conditions. Based on this perceived trend, we modestly increased our projections for this revenue line item for FY2020 to \$386,900.

*see detailed discussion on pg 22*

## The Budget in Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2019 and ending September 30, 2020 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 \$34,680,059\*\* anticipated for FY2020 represent an increase of \$3,144,941 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 FY2020</b>				
	<b>Source</b>	<b>Last Year (adopted)</b>	<b>This Year</b>	<b>Change</b>
	<b>Ad Valorem Taxes</b>	20,878,048	21,997,625	1,119,577
	<b>Sales Tax</b>	2,450,000	2,480,000	30,000
	<b>Other Tax</b> (Hotel/Motel, Mixed Bvg., Vehicle Sales Tax Commission)	358,000	403,000	45,000
	<b>Permits &amp; Licenses</b> (Auto Reg/License, Bldg/Sewer, Alcoholic Bvg)	1,138,530	1,152,875	14,345
	<b>Court Fines, Fees &amp; Forfeitures</b>	827,445	738,566	(88,879)
	<b>Charges/Fees for Service</b>	1,640,828	1,655,386	14,558
	<b>Interest</b>	227,500	386,900	159,400
	<b>Federal/State Funding</b> (including grants)	979,056	853,763	(125,293)
	<b>Other Revenue</b> (includes reimbursements, lease & contract revenue, Road & Bridge Capital Lease/Buyback, transfers between funds)	4,333,790	5,011,944	678,154
	<b>Less Transfers Between Funds</b>	(1,298,077)	(1,374,618)	(76,541)

FY2020 expenditures were adopted totaling \$34,258,555\*\* and reflect a \$3,346,906 increase from expenditures adopted last year.

<b>CHANGES IN EXPENDITURES (By Type) for FY2020</b>				
	<b>Type (Use)</b>	<b>Last Year (adopted)</b>	<b>This Year</b>	<b>Change</b>
	<b>Personnel</b> (includes 2.5% Cost of Living and increased health insurance premiums)	16,574,988	17,361,834	786,846
	<b>Operating Costs</b>	10,709,592	11,674,088	964,496
	<b>Capital Outlay</b> (includes Road & Bridge Capital Lease Principal & Interest)	1,423,056	1,537,647	114,591
	<b>Debt Service</b>	3,260,476	3,467,872	207,396
	<b>Expendable Trust</b> (Available School Fund – no budget impact)	166,614	162,114	-4,500
	<b>Nonexpendable Trust</b> (Permanent School Fund – no budget impact)	75,000	55,000	-20,000
	<b>Less Transfers Between Funds</b>	(1,298,077)	(1,374,618)	(76,541)

\*\* Includes reduction for revenue/expenditure transfers between funds totaling \$1,374,318 compared to FY2019 budgeted transfers totaling \$1,298,077.



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The County's total Tax Rate of \$.6461 per \$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$0.544537 and a Debt Service rate of \$0.101563. 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 \$0.397437 portion of the rate attributed to the General Fund, where the majority of County departments are budgeted. County property taxes are levied October 1 of each year against the assessed taxable values certified by the Polk Central Appraisal District and become delinquent on January 31 of each year.

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

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

  
Sydney Murphy, County Judge  
Polk County, Texas



# Strategic and Capital Planning

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

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

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

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

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

## Capital Project Planning

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

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

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## Statement of Goals

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

### To Manage Growth

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

#### **In this 2020 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;**
- **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;**
- **The County is continuing efforts to restore county-owned buildings to provide greater accessibility and functionality for our citizens, as well as greater efficiency for County staff. Plans for our County Courthouse Restoration are nearly complete and will be used to apply for a Texas Historical Commission grant to restore the Courthouse Square in Livingston, Texas. The Commissioners Court is also in the process of consolidating services available in other county buildings to improve accessibility. Funds have been dedicated in the FY2020 Budget to complete renovations at the Polk County Office Annex, which houses Texas Agri-Life, the Departments of Aging, Social Services & Veterans Services, among other county business offices.**
- **The Commissioners Court dedicated additional funding in this year's budget to the Volunteer Fire Departments, radio communications improvements, new equipment for the Department of Public Safety, and reinstated the County Fire Marshal's Office in an effort to focus on public safety.**

### 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 2020 Budget Year:**

- **Federal and State funding has decreased by an estimated \$125,293 in the FY2020 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 \$853,763. 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 have been asked 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. A few examples of how this is being accomplished include updating the County's permit & inspection fee schedules, pushing to close out open environmental enforcement cases, and reviewing and updating outdated contracts to the County's benefit as much as possible;**
- **The IAH Secure Adult Detention Facility has generated more than \$13 million throughout the facility's years of operation. Nevertheless, extreme fluctuations in detainee population can significantly impact this revenue stream. To safeguard the continued operation of the facility, the County is continuing discussions with Immigration and Customs Enforcement (ICE) and our state and federal legislators to secure an arrangement that will stabilize the population to sustain the facility and protect jobs.**

## **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 2020 Budget Year:**

- **The County has taken steps to improve communications by issuing new County-issued cell phones for all employees that need one, supplanting the need for cell phone allowances. New legislation requires stricter control over any County-related business conducted on private cell phones, and issuing County-issued phones will assist employees in keeping their private data from being subject to public inspection. The selected cell phone plan has the added benefit of improving public safety as all first-responders will have priority**



service in the event that an emergency situation limits cell phone service;

- **Cybersecurity is another issue that was heavily scrutinized in the last legislative session, and with good reason. Cybersecurity helps prevent data breaches, identity theft and ransomware attacks, as well as aiding in risk management. When an organization has a strong sense of network security and an effective incident response plan, it is better able to prevent and mitigate cyberattacks. Our Information Technology Department, with assistance from the Texas Association of Counties, is implementing a program and policies to ensure that all employees are trained annually to identify and stop Cybersecurity attacks;**
- **Polk County's Judicial and Law Enforcement Offices are currently undergoing a transition in judicial software, scheduled to be completed on October 1, 2020. 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 will be an ordeal, but we can expect the results to be worth the effort;**
- **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 2020 Budget Year:**

- **In 2018, the County had a Compensation Study and Benefits Analysis performed by an independent management consulting firm to determine how County jobs relate to current job markets and to consider any necessary adjustments. The new salary schedule was implemented in FY2019, and all employees received a raise of at least 2.5%, with some salaries increasing by more than 10%. Employees that had been with the County for seventeen years or more received an additional one-step increase, and any remaining funds were split amongst the departments for merit raises. In FY2020, we were able to implement the final phase of the transition, adjusting the salary for all employees with at least eight years of continuous employment with the County by one additional step;**
- **The Polk County Human Resources Department has been working diligently with our insurance provider to give all County employees an opportunity to learn more about the benefits our insurance plan has to offer. The plan, fully paid for by the County for all employees, offers much more than just low deductibles, co-pays and out-of-pocket maximums. Workshops have been scheduled and well-attended by employees wanting to learn more about these**



benefits, such as cell phone Apps they 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. Other workshops have gone into detail about low-cost programs that can be accessed through the provider to assist with stress, pain management and other issues that can make it difficult to keep up with daily activities. The HR Director and staff continue to seek out these opportunities so that our employees have the knowledge to take full advantage of the premium healthcare paid for by the County;

- 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 2020 Budget Year:

- “Alert Me Polk County” is fully operational and provides emergency notifications to subscribers free of charge. Registration can be completed on the County’s website – [www.co.polk.tx.us](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;
- 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](https://www.facebook.com/polkcountytx) – and YouTube – [Polk County Commissioners Court](https://www.youtube.com/channel/UC1v1v1v1v1v1v1v1v1v1v1v). 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. Information on County projects, public notices, budgets, financial data, records research and services such as fine, fee & tax payments are all available on-line. This information and the efforts of the County Auditor’s Office have earned Polk County the notable “Gold Star Award” for Financial Transparency from the Texas State Comptroller;
- The Polk County Commissioners Court has updated the public participation portion of all regular commissioners court meetings. In the past, public comments were limited to items that were listed on the scheduled agenda, however, the new rules allow for members of the public to address the court about any topic related to County business.



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



# Key Elements of the Budget

## Budget Priorities

<u>THIS YEAR</u>	<u>LAST YEAR</u>
* Balance Budget without a Tax Rate Increase or Use of Reserves	* Maintain existing Tax Rate & balance Budget without using Reserves
* Dedicate funds for Investment in Public Safety for our Citizens & Employees	* Meet actuarial recommendation for funding Retiree Health Benefits Trust
* Address additional staffing needs & implement final phase of salary adjustments from Compensation Study	* Address staffing needs and implement Transitional Survey Schedule as recommended by County Compensation & Benefits Survey

- Balancing the Budget without increasing the tax rate or using Reserves was, again, a focus of this year's budget process.** Last year's tax rate applied to this year's increase in Net Taxable Value was sufficient to meet the County's budgetary needs and to fund the priorities discussed above. The 2019 Tax Rate, which funds the FY2020 Budget, was adopted as 0.6461 per \$100 value. The table below provides a comparison of the rate distribution in the tax supported funds.

FUND	FY2020 (2019 Tax Year)	FY2019 (2018 Tax Year)
General	0.397437	0.3984
Road & Bridge	0.147100	0.1471
<b>M&amp;O Rate =</b>	<b>0.544537</b>	<b>0.5455</b>
<b>Debt (Service) Rate =</b>	<b>0.101563</b>	<b>0.1006</b>
<b>TOTAL TAX RATE</b>	<b>0.646100</b>	<b>0.6461</b>

- The Commissioners Court determined that investing in public safety during this budget year was essential for the continued growth of the County's population.** This included the reinstatement of public safety positions that had been dissolved in prior years due to lack of funding; increasing funding to Volunteer Fire Departments within the County; addressing critical infrastructure and equipment needs for first responders; and implementing a Public Safety Cell Phone Plan, which designates priority service to first responders during emergency situations.
- Addressing additional staffing needs was essential for this budget year.** In addition to reinstating the Fire Marshal position, we were also able to reinstate a Sheriff's Patrol Deputy position that was cut in during the development of the FY2016 Budget; instate two new Department Head positions for Aging and Social Services, which were previously supervised by a contracted individual rather than County employees; add a full-time Internal Auditor to the Auditor's Office and a Legal Assistant in the Delinquent Tax Office; take a part-time secretary position in Environmental Enforcement and increase it to full-time, to take on duties in the Fire Marshal Department; and instate two new part-time positions for the Justice of the Peace, Precinct 2 and the Tax Assessor/Collector's Office. **We also implemented the final phase of salary adjustments from the Compensation Study completed in FY2018,** increasing wages for County employees with 8 years or more of continuous employment.



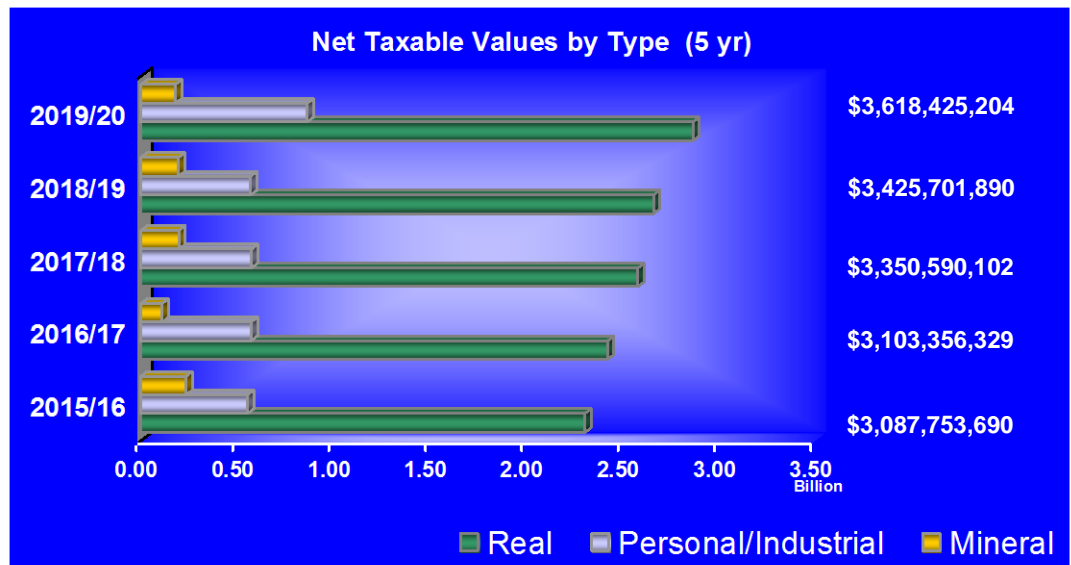


## Major Revenue Sources with Forecasting & Assumptions for FY2020

### Property Taxes = 63.43% of total revenue

- **Property Taxes** - or “ad valorem taxes” are the County’s primary revenue source, representing over 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 2019 Tax Rate (for the FY2020 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 5.36% increase from the Effective Tax Rate (0.6246) calculated for the 2019 tax year. In projecting property tax revenues, two underlying assumptions were used - the first being that the final assessed taxable value of property would be in proximity to estimates provided by the Polk Central Appraisal District, and the second being that collection rates would be 96% of estimated taxes, as verified by the Tax Assessor-Collector. The Certified Net Taxable Value for this budget year is \$3,618,425,204 compared to last year’s certified value of \$3,425,701,890 and represents an increase of \$75,111,788 (before adjustments) in the following categories of value;
  - Increase of \$162,975,374 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
  - Increase of \$292,900,947 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
  - Decrease of \$16,380,883 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 \$40,289,304 to a total of \$573,995,254. Current property taxes in FY2020 are expected to generate \$20,997,629 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$1,000,000.

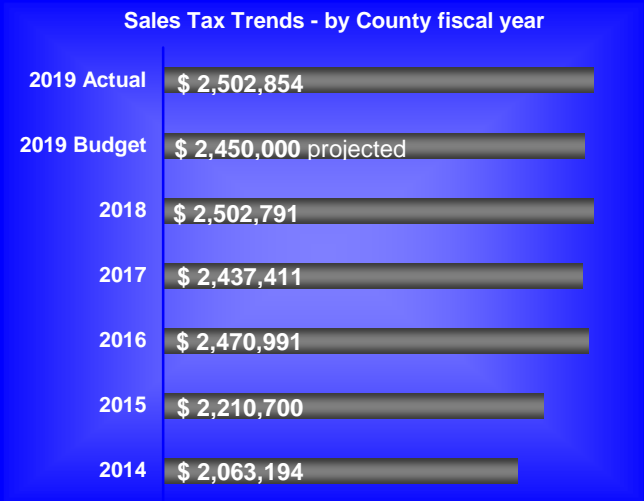


In comparison to last year's projections, combined county ad valorem tax revenue will realize an estimated increase of \$1,119,581 in FY2020 after consideration of revenue lost to tax freezes and other exemptions, such as those provided to Veterans.

**Sales Tax = 7.15% 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 \$2,480,000 for the 2020 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 2020 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. There were significant

increases in sales tax from 2014 to 2015 and from 2015 to 2016, signaling healthy economic growth, which has since tapered down but remains steady. A total of \$2,502,854 was received during FY2019, higher than had been predicted.

**Charges/Fees for Services = 4.77 % 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 \$1,655,386.01 estimated in FY2020, an increase of \$14,558 from the amount budgeted last year. The trend for service fees somewhat follows economic indicators – increasing as the volume of property and other transactions increase.



## Court Fines/Fees/Forfeitures = 2.13% of total revenue

- **Court Fines/Fees/Forfeitures** assessed through Justice, County and District Courts will account for revenue totaling \$738,556 – an \$88,879 decrease from the prior budget. The fiscal activity for Court fines, fees and forfeitures in FY2019 brought in approximately \$21,000 more than was budgeted, but only due to unbudgeted income from drug and asset forfeitures. All other budgeted fines and fees fell short of projections, prompting a significant decrease in expected revenues in this category for FY2020.

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 FY2020 were carefully analyzed to address any issues that may be corrected through procedural changes or technology improvement.

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 35.

## Auto Reg/License Fees = 2.84% 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 FY2020, \$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 FY2020 budget projection for this revenue increased slightly from the FY2019 budget based on projections and historical data received from the Tax Assessor/Collector in whose office these fees are paid.

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



- **Federal & State Funding** received through direct grant and government assistance programs will account for an estimated \$853,763 in FY2020 revenue, a decrease from FY2019 projections of \$125,293. 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 \$232,770 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; \$62,152 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 \$25,800 in various reimbursements and support.

**Other Revenue (combined) = 14.45% of total revenue**

- "Other Revenue" consists of miscellaneous reimbursements, contracts for services, intra-fund transfers and other varied sources of revenue totaling \$5,011,944, an increase of \$608,436 compared to the FY2019 budget.

From 2006 through 2014, the largest single source within this category was the County's contractual portion of revenue generated by the IAH Secure Adult Detention Facility, built and financed through Project Revenue Bonds issued in 2004 and 2006 by the IAH Public Facility Corporation. The bonds are payable solely from the revenues derived from the operation of the project and the County holds no liability for the debt. The Department of Homeland Security Immigration and Customs Enforcement (ICE) and U.S. Marshals currently house detainees within the Facility. Until February 2015, the operator was paid a fixed fee for each detainee and, in turn, paid the County a per diem portion – generating over \$1.5 million annually in County revenue. A significant reduction in ICE detainees began in 2013 with the facility population dropping as low as 20% of occupancy. At this level, continued operation of the facility was uncertain. The County contracted with a new operator and entered into a forbearance agreement whereby the operator would be assured expenses plus a 10% profit – keeping the facility open while the County and operator negotiated for increased occupancy. In May 2016 the numbers began to improve, reaching an average of 65.9% in FY2018 and 88.4% in FY2019. Although no contractual per diem revenues were budgeted in fiscal years 2016 and 2017, the County received revenues from the inmate phone system, and, in April 2017, the forbearance was terminated and per diem revenues resumed. A "catch-up" payment for revenues lost during a portion of the forbearance period was negotiated and the County used the unbudgeted revenue to pay for capital purchases made during the year that would have otherwise resulted in the issuance of debt (tax notes). Without a minimum population guaranteed by ICE, there is still remaining uncertainty regarding the facility usage. The FY2019 budget included a moderately conservative revenue estimate of \$770,000 from IAH per diem & inmate phone revenue. The actual revenues exceeded the budgeted amount by \$815,974, and, with the current immigration trends, the population is expected to hold steady with at least a 60% average. Total FY2020 revenues were projected at \$1,200,000. Revenues from this facility are once again the largest single source of income within this category. The facility is located on FM350 South, near the State Prison (Polunsky Unit).



# Capital Expense Plan

Of the total in this category, \$1,374,618 represents transfers between a particular fund to support expenses budgeted within another – such as the \$220,000 transfer of all tipping fees from Waste Management to the General Fund. The remaining revenues in this category include Road & Bridge lease/purchase revenues (\$960,000); revenues received in special purpose funds for a restricted use, such as the Retiree Health Benefits Trust and the Permanent and Available School Funds (457,639); 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 (\$239,350); 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 (\$222,404); and a combined total of various other revenues (\$234,177).

## 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.

**FY2020 Capital Purchase Projections**

The following represents capital purchase requests received from Departments and included by Commissioners Court (August 13, 2019 Budget Workshop) in FY2020 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
<b>The Construction and Improvement of Roads &amp; Bridges in the County</b>			<b>\$ -</b>
<b>The Acquisition of Road Right-Of-Way</b>			<b>\$ -</b>
<b>The Acquisition of Road Construction &amp; Maintenance Equipment &amp; Materials</b>			<b>\$ -</b>
<b>The Acquisition of Mobile Equipment (other than Road &amp; Bridge)</b>			<b>\$ -</b>
<b>The Construction of Improvements to County Buildings</b>			<b>\$ 71,500.00</b>
Commissioners Court	Building Security Improvements	\$ 71,500.00	
<b>The Acquisition of Vehicles</b>			<b>\$ 266,000.00</b>
Constable 3	2020 1/2 Ton Crew-Cab Truck	\$ 46,000.00	
DA	(2) Police Package Tahoes	\$ 110,000.00	
Maintenance	(2) Fleet Vehicles	\$ 80,000.00	
Aging	Van	\$ 30,000.00	
<b>The Acquisition of Computer Equipment and Software</b>			<b>\$ 493,471.85</b>
CCL	Computer w/ MS Office	\$ 1,009.55	
District Clerk	Fujitsu Desktop Scanner	\$ 900.00	
District Clerk	Livescan Equipment Upgrade	\$ 2,475.00	
Emergency Management	Orion Disaster & Damage Assessment Software	\$ 5,500.00	
Emergency Management	ESRI Mapping Software	\$ 3,600.00	
Jail	Cell Camera System	\$ 171,987.30	
Sheriff	Replace Dispatch Console & System Upgrade	\$ 308,000.00	
<b>The Acquisition of Office Furnishings/Equipment</b>			<b>\$ 118,389.68</b>
County Clerk	Ballot Counter with hardware & software	\$ 50,379.00	
Emergency Management	(8) Portable Handheld Radios / Programming	\$ 23,725.12	
Emergency Management	(1) Satellite phone w/ 1 Year Service	\$ 849.60	
Jail	(12) 2-Way Radios	\$ 8,332.50	
Sheriff	Metal Detector & X-Ray Machine for Judicial Center	\$ 16,403.46	*Partially grant funded.
Texas DPS	Bosch CDR Download Kit & Cables	\$ 18,700.00	Total Cost = \$58,648.46
<b>The Scanning, organization and computer digital imaging of County Records</b>			<b>\$ -</b>
<b>TOTAL \$ 949,361.53</b>			<b>2020 Tax Note Principal &amp; Interest to be offset by retiring debt</b>

**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 (FY2020) Impact of the Plan

The FY2020 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.

Improving public safety was a major focus for the Commissioners Court this year, accounting for over 65% of the approved purchases on the FY2020 Capital Purchase Projections. Almost a third of the approved total will provide funding for upgrades to the radio communications tower. During the FY2020 Budget Workshops, the Sheriff's Office provided body-cam video footage to relay to the Court how unreliable their current radio system is, and to request the funds necessary to improve their ability to communicate in dangerous, and sometimes deadly, situations. The Court agreed that these improvements were crucial for the safety of our officers as well as our residents, and the upgrades are currently underway. Other approved expenditures to enhance public safety include upgrades to the security of all County Buildings, a cell monitoring system as well as 2-way radios for the Polk County Jail, portable handheld radios and a satellite phone for our Office of Emergency Management, and a crash data retrieval kit for our local DPS Office. Committing funds to these safety measures now will help save lives as well as liability expenses for years to come.

The bulk of the remaining adopted FY2020 Capital Purchase Projections were included to replace outdated or underperforming vehicles and other equipment. 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, the FY2020 Budget included several new or reinstated positions, as well as funds to increase wages for employees that have had continuous employment with the County for at least 8 years.

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 FY2020. Through the Texas Association of Counties “BlueChoice” program, coverage is budgeted for 280 eligible positions at a total annual cost of \$3,034,618 – a \$135,370 increase from the previous year.

Staffing levels were adjusted in FY2020 with the added full-time positions of Fire Marshal, Sheriff’s Patrol Deputy, Aging Services Director, Social Services Director and Internal Auditor; the adjustment from part-time to full-time for the Environmental Enforcement Officer’s / Fire Marshal’s Secretary; and two new part-time positions for the Tax Assessor Collector’s Office and the Justice of the Peace, Precinct 2. The Office Manager in the Aging Services Department was promoted to Director, and that Office Manager position was dissolved. The Pre-trial Services Coordinator transitioned to County Court-at-Law Deputy Clerk, and is continuing to assist with Pre-trial Services. The Pre-trial Services Department will not be staffed this year, but will remain within our budget document for potential future staffing.

Total Personnel costs increased by \$612,031.09 in the FY2020 Budget. Changes in staffing levels occurring in the last five-year period are found in the table shown on the following page.

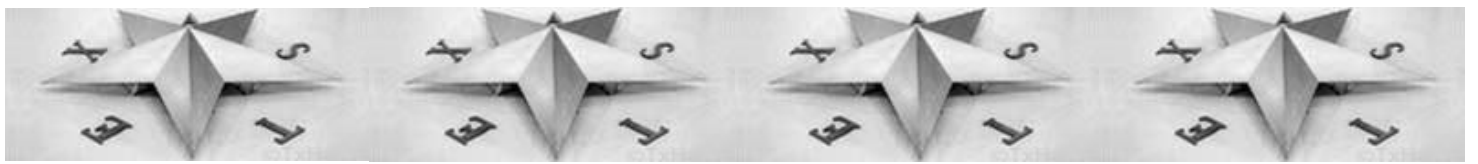


# Staffing Levels & Budgeted Change

FUND	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	Difference 2019-2020
County Judge	3	3	3	3	3.04	0.04
Commissioners Court	1	1	2	2	1.04	(0.96)
County Clerk	10	10.6	11	12	12	0
Grants & Contracts					1	1
County Auditor	5	5.3	5.3	5	6.06	1.06
County Treasurer	3.07	3.07	3.07	3.07	3.04	(0.03)
Information Technology	2	3	3	3	3.04	0.04
Maintenance	11.5	11.5	11.5	11.5	11.51	0.01
Emergency Mgmt.	3.14	3.21	4	4.04	4.04	-
Human Resources	2.75	3	3	3	3.25	0.25
DPS (Tx Dept of Public Safety)	1	1	1	1	1.04	0.04
County Court at Law	4.04	3.25	4	4	5	1
District Clerk	10.41	9.65	10.15	11.54	11.54	-
Justice of the Peace #1	3.72	3.72	4	4.16	4.21	0.05
Justice of the Peace #2	3.05	3	3	3.08	3.40	0.32
Justice of the Peace #3	3.05	3.05	3.05	3.12	3.12	-
Justice of the Peace #4	3	3	3	3.08	3.04	(0.04)
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	18.08	0.08
Pre-Trial Services	1	1	1	1	0	(1.0)
Jail	46.88	46.88	51.13	50.86	50.82	(0.04)
Constables 1,2,3&4	4	4	4	4	4	-
Sheriff	53.10	53.10	54.10	54.58	55.26	0.68
Veterans Service	1	1	1.02	1	1.04	0.04
Social Services	3	3	1.02	1.02	2.04	1.02
Museum	1.12	1.14	1.14	1.13	1.13	-
Extension	4	4	4	3.04	3.04	-
Permits/Inspections	2	2	2.10	2.08	2.08	-
Environ. Enforcement	1	1	1	1	1.5	0.5
Fire Marshal					1.5	1.5
Tax Assessor Collector	14.08	14	14	14	14.61	0.61
Delinquent Tax Collect	3	3	2	2	3	1.0
<b>Total: General Fund</b>	<b>228.03</b>	<b>228.59</b>	<b>234.7</b>	<b>236.42</b>	<b>243.59</b>	<b>7.17</b>
Precinct 1	8.61	8.61	8.61	8.65	8.61	(0.04)
Precinct 2	9.50	9.50	9.50	8.78	8.71	(0.07)
Precinct 3	11.66	12.66	12.66	12.64	12.42	(0.22)
Precinct 4	10.91	11.91	11.35	11.3	11.27	(0.03)
<b>Total: Road &amp; Bridge</b>	<b>40.68</b>	<b>42.68</b>	<b>42.12</b>	<b>41.37</b>	<b>41.01</b>	<b>(0.36)</b>
<b>Total: Security Fund</b>	<b>2.32</b>	<b>3.16</b>	<b>3.23</b>	<b>3.24</b>	<b>3.24</b>	<b>-</b>
<b>Total: Aging Fund</b>	<b>5.00</b>	<b>5.00</b>	<b>5.50</b>	<b>5.98</b>	<b>5.7</b>	<b>(0.28)</b>
<b>TOTAL ALL FUNDS</b>	<b>276.03</b>	<b>279.93</b>	<b>286.03</b>	<b>287.47</b>	<b>293.54</b>	<b>6.53</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.

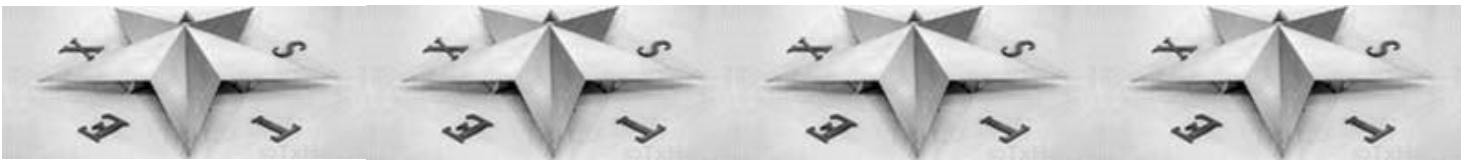
## Structure of County Government

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.

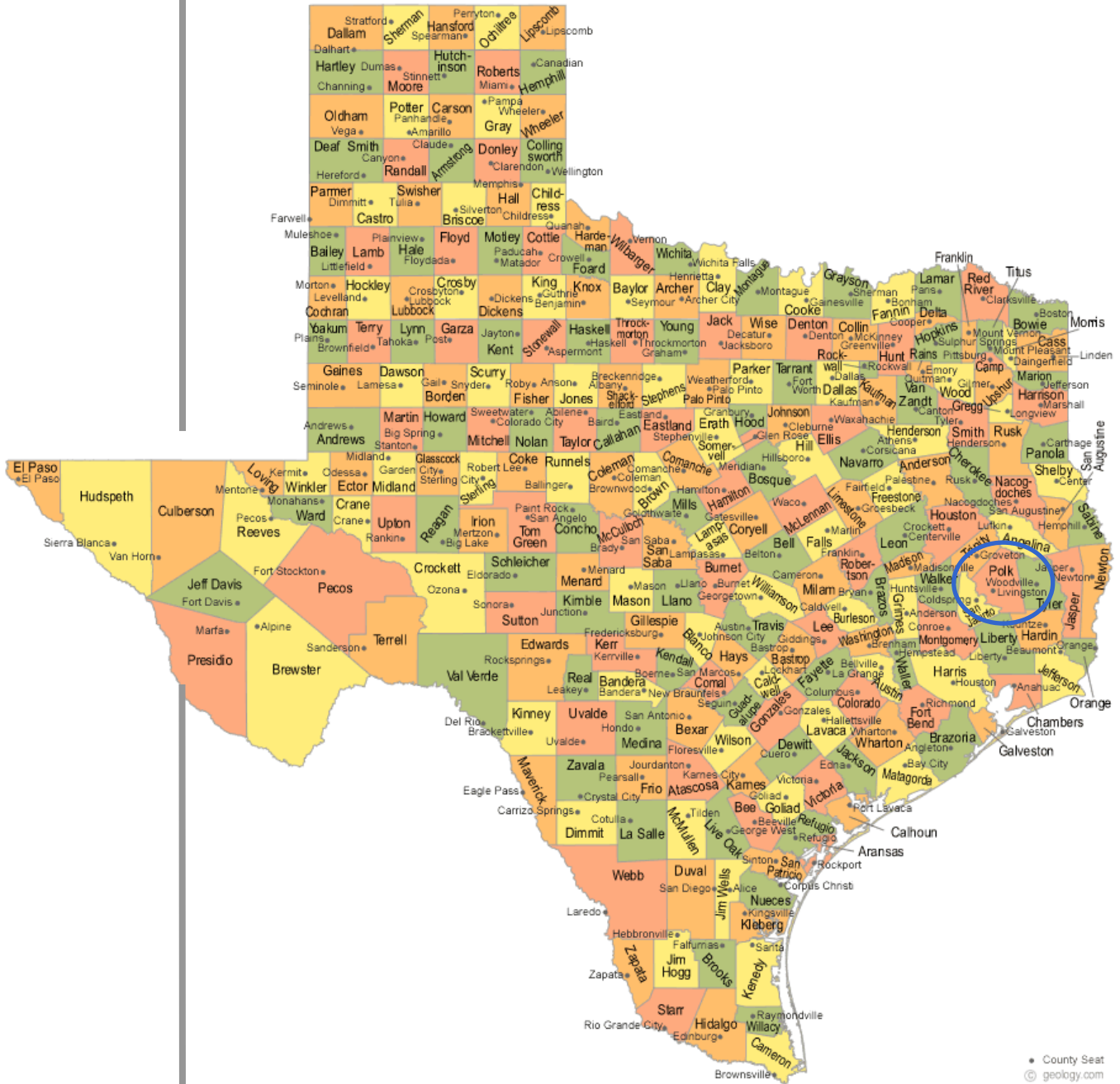
## Origin of County Government

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

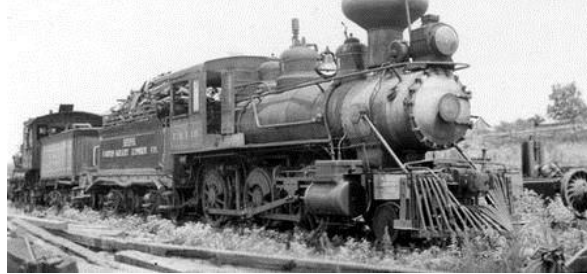
In the year 1846, approximately 1,095 square miles, now known as Polk County and named in honor of James K. Polk (then President of the United States), were carved out of (a then larger) Liberty County. Subsequently, in 1870, much of the area now known as San Jacinto County was divided out of the larger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



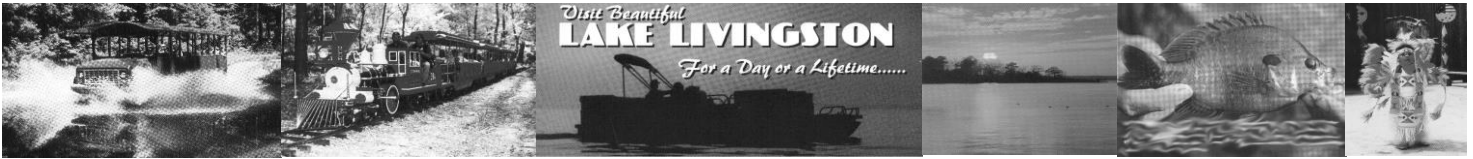
In the late 1700's, Polk County became the home of the Alabama and Coushatta Indian tribes when they established camps on the Trinity and Neches Rivers after their migration from the Southern United States. In fact, many of the present day communities and waterways bear the names of famous Alabama and 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)**

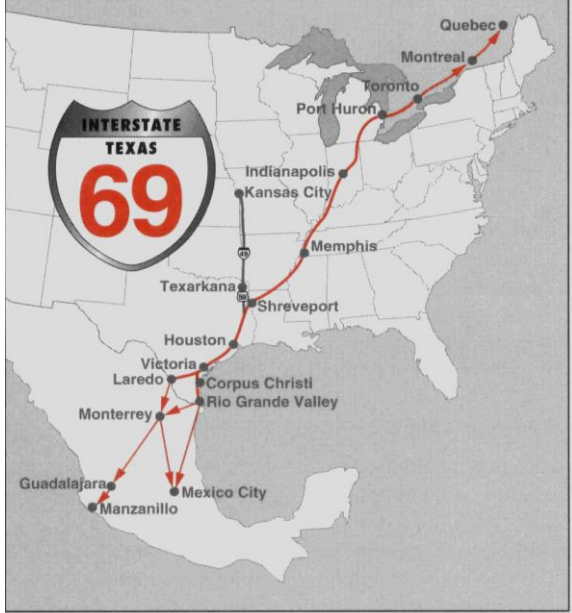


The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation. 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.



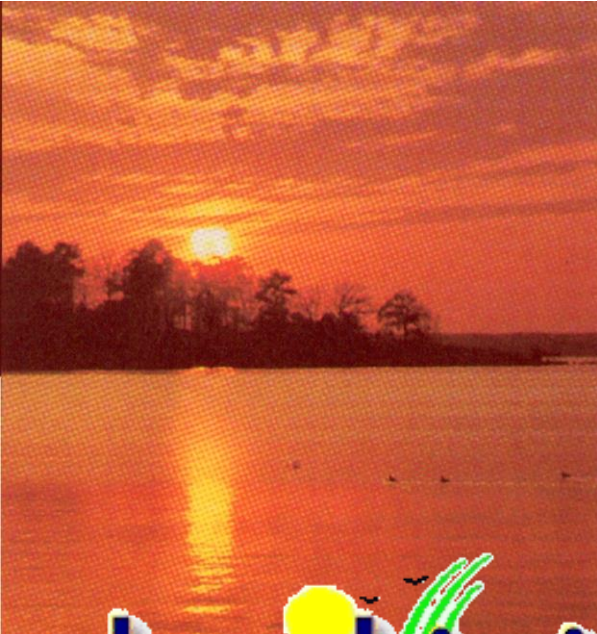
Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County, and U.S. 59, a major route to Houston (North/South) that continues down to the Texas Rio Grande Valley. The Hwy 59 corridor is being improved as a part of I-69, the super highway connecting Canada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

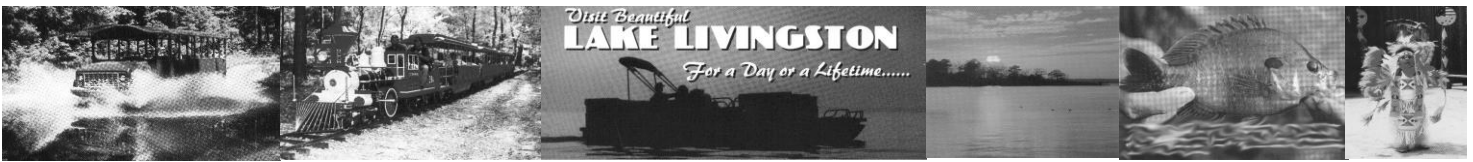
Polk County is a premier destination for recreation. The lake, Lake Livingston State Park, the Alabama-Coushatta Indian Reservation and Naskila Gaming are huge draws for tourism in Polk County, along with "Trade Days" held quarterly at Pedigo Park. Lake Livingston State Park alone draws over 500,000 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



# Lake Livingston





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.

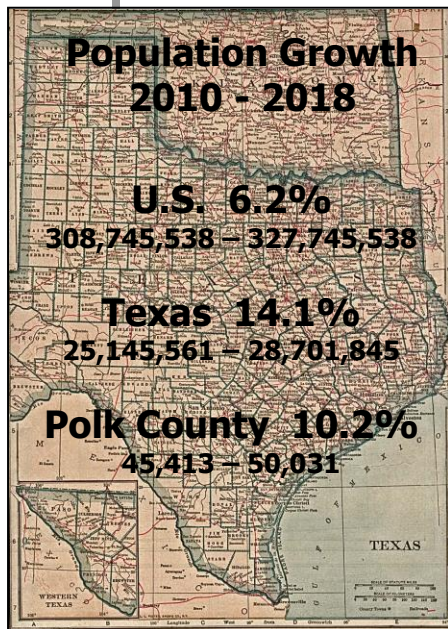
Polk County's close proximity to the greater Houston area (4<sup>th</sup> largest city in the U.S.) provides the County numerous benefits, the first of which is access to an international airport only 56 miles from the County Courthouse. Polk County's recreational opportunities also provide an excellent 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.



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

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



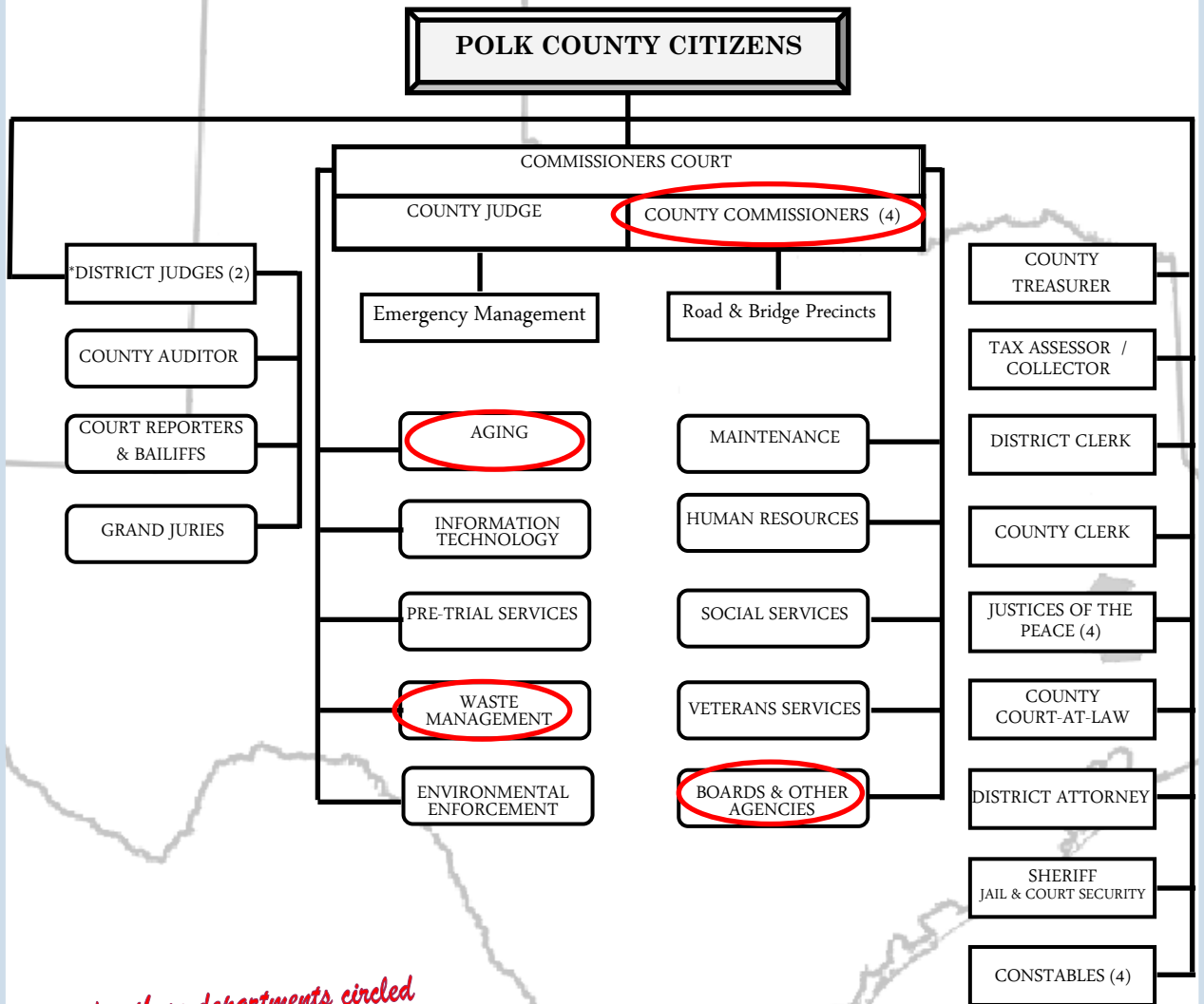
The County experienced a 10% population growth in the ten year period between the 2000 Census (41,133) and the 2010 Census (45,413). U.S. Census data reflects another 10% growth in the July 2018 population estimate of 50,031 since 2010. Find more County demographics in our Area Profile beginning on page 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



*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, 2018**

**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 Jones**

**County Court at Law Judge ..... Tom Brown**

**Criminal District Attorney ..... William Lee Hon**

**Sheriff ..... Kenneth Hammack**

**Constables:**

**Precinct 1 ..... Scott Hughes**

**Precinct 2 ..... Bill Cunningham**

**Precinct 3 ..... Ray Myers**

**Precinct 4 ..... Vacant**

**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.
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.
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.
Pre-Trial Intervention (047)	Fund accounts for special fees collected and administered by the District Attorney.

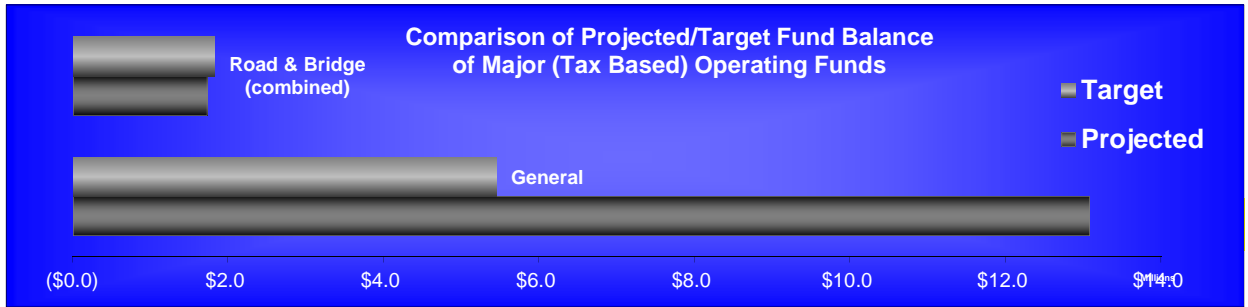


Fund	Description
District Attorney Special (048)	Fund used to account for State monies received to support operations of the Criminal District Attorney's Office and expended at the discretion of the District Attorney.
District Attorney Collection (049)	Fund used to account for fees collected pursuant to Code of Criminal Procedure Art. 102.007(f) and administered by the District Attorney.
Aging (051)	Fund used to account for nutritional support services to senior citizens of Polk County. Revenue sources include participant contributions, federal monies administered by DETCOG and a county subsidy.
Jail-Commissary (056)	Fund created to account for proceeds from the operation of the Commissary at the County Jail. Funds may be spent as authorized by law, for the benefit of inmates (L.G.C. Sec. 351.0415).
Retiree Health Benefits Trust (083)	Fund created to account for Other Post Employment Benefits (OPEB) offered to eligible County Retirees – currently, the payment of County Health Insurance premiums.
Drug Forfeiture (090)	Funds forfeited to Sheriff, District Attorney and/or Constable in certain drug related cases and expended for legally authorized purposes at the discretion of the subject official.
Permanent School (091)	Fund established from the proceeds received from the sale of lands granted by the State of Texas for educational purposes. Earnings accrue directly to the Available School Fund, except for oil royalties, which are deposited to this fund to increase the principal.
Available School (092)	Fund established from the proceeds received from the lease of school lands. Lease revenues are distributed to county school districts.
Co. Clerks Records Management (093)	Fees collected by the County Clerk for filing official documents, such as birth and death certificates, and expended for the preserving, restoring or automation of records within the County Clerk's office.
County Records Management (094)	Fees collected by the District and County Clerks for filing documents (other than those for which the County Clerk records management fee is collected) and expended only for approved records management and automation projects.
Sheriff's Federal Revenue Sharing (095)	To account for the receipt and the Sheriff's discretionary expenditure of federal funds to supplement law enforcement agencies.
District Clerk Records Management (098)	Fees collected by the District Clerk for filing official documents and expended for the preserving, restoration or automation of records within the District Clerk's office.
County & District Court Technology (099)	Fund created by statute for fees collected by the District Courts for certain cases and expended only for improving the technology of those Courts.
<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	FY2020 Revenues	FY2020 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>	\$ 13,072,224	\$21,767,227	\$21,767,001	\$ 13,072,450	60% \$5,441,750
<b>ROAD &amp; BRIDGE</b>					
ROAD & BRIDGE LEASE FUND	-	1,131,796	1,131,796	-	0% \$282,949
ROAD & BRIDGE PRECINCT 1	180,912	1,413,232	1,413,232	180,912	13% \$353,308
ROAD & BRIDGE PRECINCT 2	250,538	1,402,027	1,402,027	250,538	18% \$350,507
ROAD & BRIDGE PRECINCT 3	664,938	1,695,811	1,695,811	664,938	39% \$423,953
ROAD & BRIDGE PRECINCT 4	624,287	1,635,414	1,635,414	624,287	38% \$408,854
<b>DEBT SERVICE</b>	\$63,596	3,467,895	3,467,872	63,620	N/A
Reserved for Landfill Post Closure	779,642			779,642	
<b>OTHER FUNDS:</b>					
<b>HOTEL TAX</b>	81,256	35,000	35,000	81,256	N/A
<b>JUSTICE COURT TECHNOLOGY</b>	4,220	39,740	39,740	4,220	N/A
<b>JUDICIAL CENTER CONSTRUCTION</b>	-	-	-	-	N/A
<b>COUNTY CHILD ABUSE PREVENTION</b>	920	400	-	-	N/A
<b>ENERGY SAVINGS PROGRAM</b>	-	-	-	-	N/A
<b>JUSTICE COURT BLDG SECURITY</b>	49,955	3,980	3,980	49,955	N/A
<b>SECURITY</b>	15,538	192,473	192,473	15,538	8% 48,118
<b>HISTORICAL COMMISSION</b>	311,003	-	-	311,003	N/A
<b>COLLEGE / COMMERCE CENTER</b>	145	-	-	145	N/A
<b>WASTE MANAGEMENT</b>	63,165	220,000	220,000	63,165	N/A
<b>FEMA DISASTER</b>	4,565	-	-	4,565	N/A
<b>GRANT FUND</b>	(497,746)	-	5,818	(503,564)	N/A
<b>LAW LIBRARY</b>	82,580	13,500	13,500	82,580	612% 3,375
<b>PRE-TRIAL INTERVENTION</b>	113,487	16,000	16,000	113,487	N/A
<b>DISTRICT ATTORNEY SPECIAL</b>	565	28,200	28,200	565	N/A
<b>DISTRICT ATTORNEY HOT CHECK</b>	32,719	-	-	32,719	N/A
<b>AGING SERVICES</b>	117,903	338,758	373,386	83,276	22% 93,346
<b>COMMISSARY (SHERIFF)</b>	56,877	26,500	26,500	56,877	N/A
<b>RETIREE HEALTH BENEFITS TRUST</b>	2,319,279	693,025	269,163	2,743,141	N/A
<b>DRUG FORFEITURE</b>	370,316	766	766	370,316	N/A
<b>PERMANENT SCHOOL</b>	579,248	55,000	55,000	579,248	N/A
<b>AVAILABLE SCHOOL</b>	259,266	162,114	162,114	259,266	N/A
<b>COUNTY CLERK RECORDS MGMT.</b>	810,787	285,600	263,769	832,618	N/A
<b>COUNTY RECORDS MGMT.</b>	9,081	18,000	15,875	11,206	N/A
<b>SHERIFF'S FED. REV. SHARING</b>	13,358	20,000	20,000	13,358	N/A
<b>DISTRICT CLERK RECORDS MGMT</b>	58,230	16,000	2,550	71,680	N/A
<b>Co. &amp; Dist. COURT TECHNOLOGY</b>	8,542	1,600	1,568	8,574	N/A
(Less Transfers between Funds)		(1,374,618)	(1,374,618)		
<b>TOTAL</b>	20,501,396	33,305,441	32,883,936	20,921,581	7,406,160

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



## FUND BALANCE SUMMARY (CONT')

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

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

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

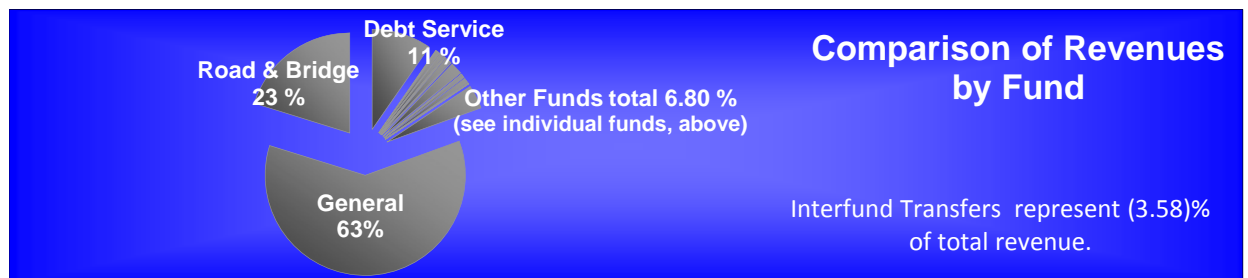
A significant change in Fund Balance is considered to occur if the fund balance of a major fund (i.e., General - Road & Bridge - Debt Service) or of the non-major funds in the aggregate increases or decreases by 10% or more from one budget year to the next. The County realized [no significant change in the balance of any major fund or aggregate balance of \(Other\) Special Funds for the fiscal year.](#)

## SIGNIFICANT CHANGES IN FUND BALANCE

Category/Department	Beginning Fund Balance	FY2020 Revenues	FY2020 Expenditures	(Est.) Ending Fund Balance	Change in Fund Balance
Other Funds: Aggregate Balance	4,865,259	2,166,657	1,745,402	5,285,194	8.63%
General	13,072,224	21,767,227	21,767,001	13,072,450	0.00%
Road & Bridge (combined)	1,720,675	7,278,280	7,278,280	1,720,675	0.00%
Debt Service	63,596	3,467,895	3,467,872	63,620	0.04%
<b>TOTAL Change in Fund Balance</b> (All Funds - Major and Other)	20,501,396	33,305,441	32,883,936	20,921,581	<b>\$ 420,185</b> <b>2.05%</b>

# REVENUE SUMMARY

Revenues by Fund					
Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>GENERAL</b>	\$19,291,873	\$21,851,611	\$20,318,406	\$23,600,303	\$21,767,227
<b>ROAD &amp; BRIDGE (ALL)</b>	8,393,904	7,849,072	6,849,589	8,900,794	7,278,280
<b>DEBT SERVICE</b>	3,674,487	3,201,000	3,260,775	3,321,872	3,467,895
<b>OTHER FUNDS:</b>					
<b>HOTEL TAX</b>	39,960	31,896	35,000	25,913	35,000
<b>JUSTICE COURT TECHNOLOGY</b>	35,628	39,509	39,739	36,630	39,740
<b>COUNTY CHILD ABUSE PREVENTION</b>	126	350	300	436	400
<b>ENERGY SAVINGS PROGRAM</b>	-	-	-	-	-
<b>JUSTICE COURT BLDG. SECURITY</b>	4,054	4,199	4,549	3,596	3,980
<b>SECURITY (COURTHOUSE)</b>	149,907	171,250	186,785	183,014	192,473
<b>HISTORICAL COMMISSION</b>	13,005	10,235	-	8,989	-
<b>WASTE MANAGEMENT</b>	182,279	238,896	235,000	159,336	220,000
<b>FEMA DISASTER</b>	90,970	114,884	-	4,565	-
<b>GRANT FUND</b>	1,037,362	197,266	-	92,284	-
<b>LAW LIBRARY</b>	12,502	12,437	13,500	12,650	13,500
<b>PRE-TRIAL INTERVENTION</b>	22,410	12,555	16,000	14,950	16,000
<b>DISTRICT ATTORNEY SPECIAL</b>	33,399	28,295	28,200	28,296	28,200
<b>DISTRICT ATTORNEY HOT CHECK</b>	1,260	695	-	695	-
<b>AGING SERVICES</b>	478,984	433,047	444,900	477,687	338,758
<b>COMMISSARY (SHERIFF)</b>	27,826	22,537	26,500	26,117	26,500
<b>RETIREE HEALTH BENEFITS TRUST</b>	472,687	561,414	628,032	651,177	693,025
<b>DRUG FORFEITURE</b>	36,088	154,250	766	127,679	766
<b>PERMANENT SCHOOL</b>	97,670	81,751	75,000	61,543	55,000
<b>AVAILABLE SCHOOL</b>	162,226	171,022	166,614	177,938	162,114
<b>COUNTY CLERK RECORDS MGMT.</b>	276,047	279,127	290,100	280,786	285,600
<b>COUNTY RECORDS MGMT.</b>	19,502	15,369	18,000	16,183	18,000
<b>SHERIFF'S FED. REV. SHARING</b>	15,000	21,000	20,000	3,215	20,000
<b>DISTRICT CLERK RECORDS MGMT</b>	13,582	15,206	15,500	10,989	16,000
<b>CO. &amp; DIST. COURT TECHNOLOGY</b>	1,235	1,253	1,500	1,425	1,600
<b>(LESS INTERFUND TRANSFERS)</b>	<b>(1,184,357)</b>	<b>(1,097,452)</b>	<b>(1,298,077)</b>	<b>(1,298,077)</b>	<b>(1,374,618)</b>
<b>TOTAL REVENUES</b>	<b>\$33,399,617</b>	<b>\$34,422,673</b>	<b>\$31,376,677</b>	<b>\$36,930,983</b>	<b>\$33,305,441</b>
<b>TOTAL EXPENSES (SEE SUMMARY PG 42-43)</b>	<b>\$35,019,580</b>	<b>\$32,551,108</b>	<b>\$30,911,649</b>	<b>\$33,998,203</b>	<b>\$32,883,936</b>
<b>NET REVENUE (EXPENSE)</b>	<b>(1,619,963)</b>	<b>1,871,565</b>	<b>465,029</b>	<b>2,932,780</b>	<b>421,505</b>



# REVENUE SUMMARY

## Revenues by Source (Type)

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
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### TAX REVENUE (AD VALOREM, SALES & HOTEL)

General	\$14,273,541	\$15,515,511	\$15,646,885	\$15,992,948	\$16,379,446
Road & Bridge	4,337,686	4,661,961	4,753,389	4,831,279	5,008,284
Debt Service	3,308,544	3,187,823	3,250,775	3,303,602	3,457,895
Hotel Tax	39,960	31,896	35,000	25,913	35,000
	21,959,731	23,397,191	23,686,048	24,153,742	24,880,625

### PERMITS / LICENSES / VEH. REG.

General	171,385	173,122	162,030	190,967	167,875
Road & Bridge (Vehicle Reg & Lic)	947,937	956,414	976,500	984,848	985,000
	1,119,321	1,129,536	1,138,530	1,175,816	1,152,875

### COURT FINES, FEES & FORFEITURES

General	568,498	663,864	628,880	571,981	585,620
Justice Court Technology	16,419	17,004	18,700	14,480	14,070
County Child Abuse Prevention	126	350	300	436	400
Road & Bridge	125,056	92,554	110,000	74,951	72,500
JP Court Building Security	4,054	4,199	4,549	3,596	3,980
Security	31,368	31,735	33,250	29,478	30,130
Law Library	12,502	12,437	13,500	12,650	13,500
Pre-Trial Intervention (D.A.)	22,410	12,555	16,000	14,950	16,000
District Attorney Hot Check	1,260	695	-	695	-
Drug Forfeiture	35,373	152,344	766	124,258	766
County & District Court Technology	1,235	1,253	1,500	1,425	1,600
	818,301	988,989	827,445	848,900	738,566

### FEDERAL/STATE FUNDING - DIRECT

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

General	666,921	581,323	660,386	685,582	429,569
Road & Bridge	588,659	35,845	49,300	380,961	49,300
FEMA Disaster	90,970	114,884	-	4,565	-
Grants Fund	1,037,362	197,266	-	92,284	-
District Attorney Special	33,399	28,295	28,200	28,296	28,200
Aging Services	470,668	421,366	437,000	456,837	326,694
District Clerk TDCJ	-	-	-	-	-
Sheriff's Federal Revenue Sharing	15,000	21,000	20,000	3,215	20,000
	2,902,980	1,399,978	1,194,886	1,651,739	853,763

### CHARGES FOR SERVICES/FEES

General	1,344,292	1,327,616	1,314,228	1,292,088	1,324,486
Aging	7,444	7,838	7,500	10,510	11,300
County Clerk Records Management	273,962	273,953	285,600	273,610	285,600
County Records Management	19,452	15,369	18,000	16,183	18,000
District Clerks Records Mgmt.	13,582	15,206	15,500	10,989	16,000
	1,658,732	1,639,983	1,640,828	1,603,380	1,655,386



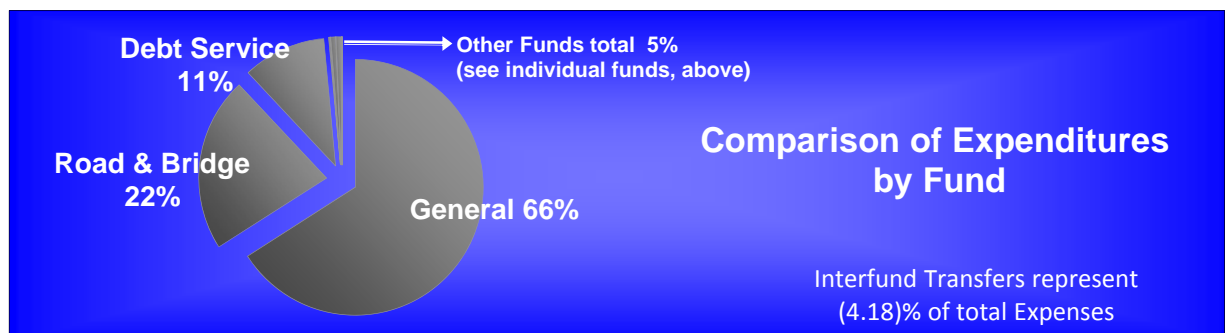
# REVENUE SUMMARY (CONT')

Revenues by Source (Type)					
Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>INTEREST</b>					
General	108,924	234,924	150,000	379,762	300,000
Road & Bridge	14,886	36,946	27,600	51,238	31,400
Debt Service	5,308	13,176	10,000	18,270	10,000
Historical Commission	2,608	4,691	-	7,328	-
Aging	869	2,156	400	2,990	-
Retiree Health Benefits Trust	12,530	27,021	25,000	49,046	40,000
Drug Forfeiture	715	1,774	-	2,460	-
Permanent School	4,356	10,984	-	14,600	-
Available School	1,599	3,833	10,000	6,745	5,500
County Clerk Records Management	2,085	5,174	4,500	7,176	-
	151,795	340,680	227,500	539,614	386,900
<b>OTHER (MISC. - INCL. NON-GOVT' GRANTS)</b>					
General	2,158,312	2,362,986	1,755,998	2,917,451	2,580,232
Justice Court Technology	19,209	22,505	21,039	22,149	25,670
Road & Bridge	2,379,680	2,065,353	932,800	2,397,041	1,131,796
Security	118,539	139,515	153,535	153,536	162,343
Historical Commission	10,397	5,544	-	1,661	-
College/Commerce Center	-	-	-	-	-
Waste Management	182,279	238,896	235,000	159,336	220,000
Aging	4	1,687	-	7,350	764
Commissary (Sheriff)	27,826	22,537	26,500	26,117	26,500
Debt Service	-	-	-	-	-
Retiree Health Benefits Trust	460,158	534,392	587,302	602,131	653,025
Permanent School	93,313	70,767	75,000	46,943	55,000
Available School	160,627	167,189	156,614	171,193	156,614
County Records Management	50	-	-	-	-
	5,610,394	5,631,502	3,943,789	6,505,868	5,011,944
<b>OTHER SOURCES (LOAN PROCEEDS)</b>					
General	-	992,265	-	1,569,524	-
Energy Savings Program	-	-	-	-	-
Road & Bridge	-	-	-	180,476	-
Debt Service	3,871	-	-	-	-
	3,871	992,265	-	1,750,000	-
<b>TOTAL REVENUES</b>					
	34,225,126	35,520,125	32,659,025	38,229,060	34,680,059
<b>LESS TRANSFERS (BETWEEN FUNDS)</b>					
	(1,184,357)	(1,097,452)	(1,298,077)	(1,298,077)	(1,374,618)
<b>(ADJUSTED) REVENUE</b>					
	33,040,769	34,422,673	31,360,948	36,930,983	33,305,441
<b>PROJECTED USE OF FUND BALANCE</b>					
	-	-	-	-	-
	33,040,769	34,422,673	31,360,948	36,930,983	33,305,441

# EXPENDITURE SUMMARY

## Expenditures by Fund

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>GENERAL</b>	\$18,711,847	\$20,105,634	\$20,191,858	\$20,915,727	\$21,767,001
<b>ROAD &amp; BRIDGE (ALL PCTS.)</b>	9,834,804	8,499,714	6,979,725	8,576,394	7,278,280
<b>DEBT SERVICE</b>	3,324,248	3,196,469	3,260,476	3,258,276	3,467,872
<b>HOTEL TAX</b>	16,719	22,554	35,000	30,975	35,000
<b>JUSTICE COURT TECHNOLOGY</b>	33,980	33,830	39,739	39,740	39,740
<b>JUDICIAL CENTER CONSTRUCTION</b>	-	-	-	-	-
<b>COUNTY CHILD ABUSE PREVENTION</b>	-	100	-	-	-
<b>ENERGY SAVINGS PROGRAM FUNI</b>	1,447,658	-	-	108,854	-
<b>JUSTICE COURT BUILDING SECUR</b>	-	-	4,549	-	3,980
<b>SECURITY (COURTHOUSE)</b>	156,877	177,235	186,785	176,121	192,473
<b>HISTORICAL COMMISSION</b>	8,357	357	-	660	-
<b>COLLEGE / COMMERCE CENTER</b>	-	-	-	-	-
<b>WASTE MANAGEMENT</b>	40,342	166,500	235,000	221,468	220,000
<b>FEMA DISASTER</b>	90,970	5,353	-	-	-
<b>GRANT FUND</b>	1,294,129	179,437	-	590,029	5,818
<b>LAW LIBRARY</b>	10,000	7,346	13,500	9,864	13,500
<b>PRE-TRIAL INTERVENTION</b>	4,270	28,116	16,000	5,389	16,000
<b>DISTRICT ATTORNEY SPECIAL</b>	33,298	30,518	28,200	28,015	28,200
<b>DISTRICT ATTORNEY HOT CHECK</b>	3,032	2,321	-	1,215	-
<b>AGING SERVICES</b>	549,627	483,178	454,847	544,492	373,386
<b>COMMISSARY (SHERIFF)</b>	33,444	29,640	26,500	8,427	26,500
<b>DISTRICT CLERK TDCJ</b>	-	-	-	-	-
<b>RETIREE HEALTH BENEFITS TRUS</b>	151,380	197,917	181,086	233,686	269,163
<b>DRUG FORFEITURE</b>	35,920	43,902	766	93,166	766
<b>PERMANENT SCHOOL</b>	69,622	104,708	75,000	88,075	55,000
<b>AVAILABLE SCHOOL</b>	159,956	163,144	166,614	169,123	162,114
<b>COUNTY CLERK RECORDS MGMT</b>	171,326	126,655	261,961	170,321	263,769
<b>COUNTY RECORDS MANAGEMENT</b>	14,000	15,120	15,120	15,875	15,875
<b>SHERIFFS FED REV SHARING</b>	7,620	27,539	20,000	590	20,000
<b>DISTRICT CLERK RECORDS MGMT</b>	512	604	15,500	9,797	2,550
<b>COUNTY &amp; DIST. COURT TECHNOL</b>	-	668	1,500	-	1,568
<b>TOTAL EXPENDITURES</b>	\$36,203,937	\$33,648,560	\$32,209,726	\$35,296,280	\$34,258,555
<b>(Less Transfers Between Funds)</b>	(1,184,357)	(1,097,452)	(1,298,077)	(1,298,077)	(1,374,618)
	\$35,019,580	\$32,551,108	\$30,911,649	\$33,998,203	\$32,883,936



# EXPENDITURE SUMMARY

## Expenditures by Type (Function)

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>GENERAL &amp; ADMINISTRATIVE</b>					
General	\$6,260,173	\$7,513,264	\$7,047,981	\$7,299,042	\$7,963,804
County Clerk Records Management	171,326	126,655	261,961	170,321	263,769
County Records Management	14,000	15,120	15,120	15,875	15,875
District Clerk Records Mgmt.	512	604	15,500	9,797	2,550
County & District Court Technology	-	668	1,500	-	1,568
	<u>\$6,446,012</u>	<u>\$7,656,311</u>	<u>\$7,342,061</u>	<u>\$7,495,035</u>	<u>\$8,247,565</u>
<b>JUSTICE AND PUBLIC SAFETY</b>					
General	11,797,606	12,100,773	12,631,764	12,924,962	13,217,753
Security (Courthouse)	156,877	177,235	186,785	176,121	192,473
Law Library	10,000	7,346	13,500	9,864	13,500
Justice Court Technology	33,980	33,830	39,739	39,740	39,740
Pre-Trial Intervention	4,270	28,116	16,000	5,389	16,000
District Attorney Special	33,298	30,518	28,200	28,015	28,200
District Attorney Hot Check	3,032	2,321	-	1,215	-
Sheriff - Commissary	33,444	29,640	26,500	8,427	26,500
Drug Forfeiture	35,920	43,902	766	93,166	766
Justice Court Building Security	-	-	4,549	-	3,980
Sheriff Federal Revenue Sharing	7,620	27,539	20,000	590	20,000
	<u>12,116,048</u>	<u>12,481,219</u>	<u>12,967,804</u>	<u>13,287,490</u>	<u>13,558,912</u>
<b>HEALTH &amp; HUMAN SERVICES</b>					
General	460,925	490,114	512,113	691,723	585,444
County Child Abuse Prevention	-	-	-	-	-
Aging Services	549,627	483,178	454,847	544,492	373,386
Grant Fund	1,294,129	179,437	-	590,029	5,818
FEMA Disaster	90,970	5,353	-	-	-
College / Commerce Center	-	-	-	-	-
	<u>2,395,651</u>	<u>1,158,083</u>	<u>966,960</u>	<u>1,826,245</u>	<u>964,648</u>
<b>ROADS &amp; BRIDGES</b>					
Precincts 1, 2, 3 & 4)	9,834,804	8,499,714	6,979,725	8,576,394	7,278,280
<b>WASTE MANGEMENT</b>					
Waste Mangement	40,342	166,500	235,000	221,468	220,000
<b>DEBT SERVICE</b>					
Debt Service	3,324,248	3,196,469	3,260,476	3,258,276	3,467,872
<b>OTHER</b>					
Hotel Tax	16,719	22,554	35,000	30,975	35,000
Historical Committee	8,357	357	-	660	-
Energy Savings Program	1,447,658	-	-	108,854	-
Permanent School	69,622	104,708	75,000	88,075	55,000
Available School	159,956	163,144	166,614	169,123	162,114
Retiree Health Benef. Trust (OPEB)	151,380	197,917	181,086	233,686	269,163
	<u>1,853,691</u>	<u>488,680</u>	<u>457,700</u>	<u>631,373</u>	<u>521,277</u>
(Debt Proceeds)Trnsf to Other Funds				-	
<b>TOTAL EXPENDITURES</b>	<u>\$36,010,795</u>	<u>\$33,646,977</u>	<u>\$32,209,726</u>	<u>\$35,296,280</u>	<u>\$34,258,555</u>
<b>LESS TRANSFERS (BETWEEN) FUNDS</b>	<u>(1,184,357)</u>	<u>(1,097,452)</u>	<u>(1,298,077)</u>	<u>(1,298,077)</u>	<u>(1,374,618)</u>
	\$34,826,438	\$32,549,525	\$30,911,649	\$33,998,203	\$32,883,936

Total County Budget for 2020


# REVENUE TO EXPENDITURE COMPARISON

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>TOTAL REVENUES (ALL FUNDS)</b>	\$ 33,040,769	\$ 34,422,673	\$ 31,360,948	\$ 36,930,983	\$ 33,305,441
<b>TOTAL EXPENDITURES (ALL FUNDS)</b>	\$34,826,438	\$32,549,525	\$30,911,649	\$33,998,203	\$32,883,936
	\$ (1,785,669)	\$ 1,873,148	\$ 449,299	\$ 2,932,780	\$ 421,505
				Amount restricted to Special Purpose, by statute:	<b>421,278</b>
				<b>Unreserved Budget Balance Adopted:</b>	226

## MAJOR FACTORS IMPACTING THE BUDGET

In Fiscal Year 2019, "Actual" revenues for all funds exceeded budget estimates by \$5,570,035 and actual expenses exceeded budget projections by \$3,086,555. Major factors impacting the 2019 Budget after adoption included:

- \$2,051,206 received in the Road & Bridge Capital Lease and Precinct funds during the fiscal year - relating to lease proceeds, FEMA reimbursements for disaster recovery, TxDOT reimbursement for road improvements, and culvert/material reimbursements from subdivisions;
- Revenues from the IAH Secure Adult Detention Facility exceeded projections by \$727,059 during the fiscal year, resulting from an increase in the average daily detainee population. We compensated with a modest increase in projected revenues for FY2020;
- A combination of revenues exceeding budgeted estimates, including additional tax related revenues of \$467,694, direct Federal & State funding of \$456,853, additional Interest earned of \$312,114, Drug/Asset Forfeiture proceeds of \$126,913, and unclaimed capital credits of \$120,494;
- The Road & Bridge Capital Lease Fund and the four Precinct Funds account for more than half (\$1,596,669) of actual expenditures exceeding budget projections in FY2019. These expenses relate to capital leases recorded in the fiscal year and the Precinct's use of fund balances for permanent road improvement.
- Expenditures for the Courthouse Restoration Planning project reached \$590,029 in FY2019. A Grant from the Texas Historical Commission will reimburse the County 70% for all expenditures, up to a total reimbursement of \$736,638.
- The recording of debt proceeds and Capital Expenses relating to the County's FY2019 Tax Note issue in the amount of \$1,750,000 - detailed in the Debt Service section of this document.

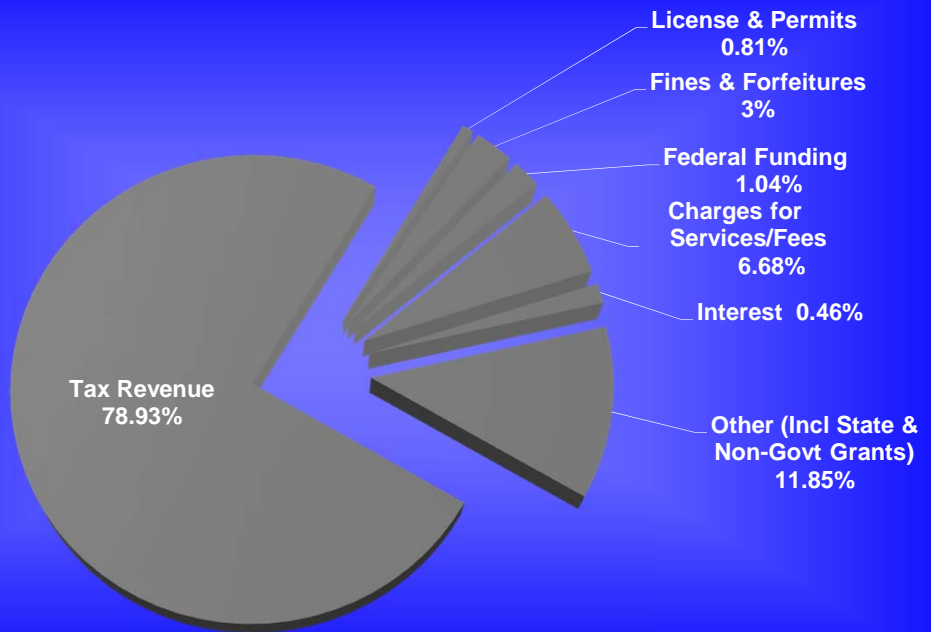

  
*Find the details on  
Page 112*

# GENERAL FUND REVENUES

## Revenues by Category

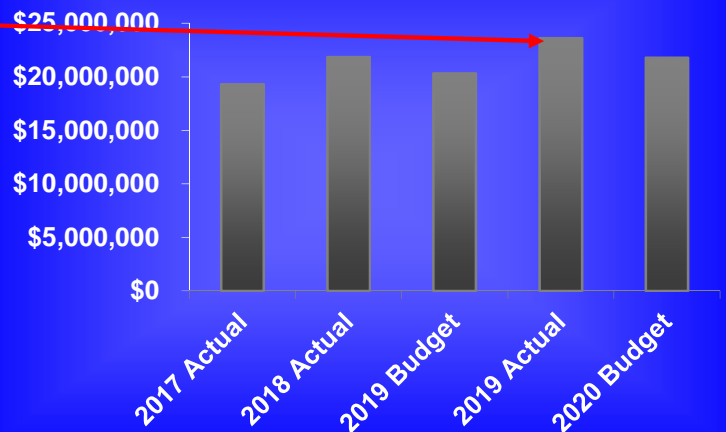
Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>TAX REVENUE</b>	\$14,273,541	\$15,515,511	15,646,885	\$15,992,948	\$16,379,446
<b>LICENSE &amp; PERMITS</b>	171,385	173,122	162,030	190,967	167,875
<b>COURT FINES, FEES &amp; FORFEITURE</b>	568,498	663,864	628,880	571,981	585,620
<b>FEDERAL FUNDING</b>	552,873	475,323	444,556	600,530	429,569
<b>CHARGES/FEES FOR SERVICE</b>	1,344,292	1,327,616	1,314,228	1,292,088	1,324,486
<b>INTEREST</b>	108,924	234,924	150,000	379,762	300,000
<b>OTHER (INCL STATE &amp; NON-GOVT GRANTS)</b>	2,272,361	2,468,986	1,971,828	3,002,503	2,580,232
<b>LOAN PROCEEDS</b>	-	992,265	-	1,569,524	-
	\$19,291,873	\$21,851,611	\$20,318,406	\$23,600,303	\$21,767,227
<b>USE OF FUND BALANCE</b>	-	-	-	-	-
	\$19,291,873	\$21,851,611	\$20,318,406	\$23,600,303	\$21,767,227

## SOURCE OF GENERAL REVENUE - 2020



2019 actual revenue in the General Fund exceeded budget projections by \$3,281,897. The excess is attributable to proceeds from Tax Notes issued for capital purchases during the fiscal year, receipt of unbudgeted federal funding, tax, depository interest and detention facility receipts 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted	
Fund Balance (year beginning)	8,365,306	9,083,198	10,859,008	10,462,989	13,072,224	
<b>TAX REVENUE</b>						
010-310-1110	TAXES - CURRENT (w/ P&I)	10,864,441	12,019,482	12,257,262	12,549,254	12,916,314
010-310-1120	TAXES - DELINQUENT (w/P&I)	541,508	603,396	616,623	533,604	615,132
010-310-1135	TAX REFUNDS	623	1,475	-	-	-
010-318-1115	SHERIFF'S TAX SALE	110,128	15,738	-	22,834	-
010-318-1150	SALES TAX	2,437,411	2,502,791	2,450,000	2,502,854	2,480,000
010-318-1152	VEHICLE SALES TAX COMM.	262,802	308,092	265,000	326,418	310,000
010-318-1155	MIXED BEVERAGE TAX	52,120	55,646	54,000	57,984	54,000
010-318-1160	OTHER TAX	4,509	8,890	4,000	-	4,000
	<b>* TAX REVENUE SUMMARY</b>	<b>14,273,541</b>	<b>15,515,511</b>	<b>15,646,885</b>	<b>15,992,948</b>	<b>16,379,446</b>
<b>LICENSE &amp; PERMITS</b>						
010-320-2100	BEER & LIQUOR	7,530	6,580	7,000	7,618	8,500
010-321-2100	SEWAGE / FLOODPLAIN	76,205	78,375	70,000	88,316	72,000
010-321-2200	UTILITY / PIPELINE PERMIT FEE	100	200	100	-	100
010-321-2501	CHILD SAFETY FEE	74,915	74,622	73,000	79,822	75,000
010-321-2502	HAULERS LICENSE FEE	2,775	2,775	2,500	3,000	3,000
010-321-2560	WRECKER PERMIT FEES	435	70	430	507	275
010-321-2565	911-ADDRESSING FEE	9,425	10,500	9,000	11,705	9,000
	<b>* LICENSE &amp; PERMIT FEES SUMMARY</b>	<b>171,385</b>	<b>173,122</b>	<b>162,030</b>	<b>190,967</b>	<b>167,875</b>
<b>COURT FINES, FEES &amp; FORFEITURES</b>						
010-325-2300	SERVICE FEES ON FINES	66,557	69,809	66,500	64,058	63,500
010-325-2455	JP#1 - SCOFFLAW FEE		880	1,080	520	810
010-325-2456	JP#2 - SCOFFLAW FEE		534	750	520	450
010-325-2457	JP#3 - SCOFFLAW FEE		320	350	300	330
010-325-2458	JP#4 - SCOFFLAW FEE		100	200	25	30
010-325-2801	JUSTICE OF PEACE, PCT #1	139,458	157,518	145,000	139,863	144,300
010-325-2802	JUSTICE OF PEACE, PCT #2	139,633	196,692	175,000	164,396	171,600
010-325-2803	JUSTICE OF PEACE, PCT #3	156,000	137,045	140,000	107,005	110,100
010-325-2804	JUSTICE OF PEACE, PCT #4	66,849	100,966	100,000	95,294	94,500
	<b>* FINES &amp; FORFEITURE SUMMARY</b>	<b>568,498</b>	<b>663,864</b>	<b>628,880</b>	<b>571,981</b>	<b>585,620</b>
<b>FEDERAL/STATE REVENUE</b>						
010-330-3401	911-GRANT (DETCOG)		-	-	-	-
010-330-3402	TITLE IV-E CHILD WELFARE		-	-	-	-
010-330-3475	VCLG GRANT (Victims' Asst.)	41,686	42,048	42,000	38,511	42,000
010-330-3512	SCAAP (Criminal Alien Asst.)	4,383	-	2,500	6,818	-
010-330-3562	SHERIFF'S DEPT. STEP GRANT	31,544	36,590	-	-	-
010-330-3695	STATE HOMELAND SECURITY		-	-	-	-
010-330-3696	EMA ASSISTANCE (SLA 50)	19,190	33,652	35,453	33,652	33,652
010-332-3110	FEDERAL PAYMENT IN LIEU OF	57,372	53,914	50,000	53,047	53,047
010-332-3560	SSA-INCENTIVE PAYMENTS	14,800	12,800	15,000	5,800	4,500
010-333-3100	UNCLAIMED CAPITAL CREDITS	5,877	4,050	-	120,494	-
010-333-3426	INDIGENT DEFENSE GRANT	41,216	53,138	53,138	44,855	44,000

Audited  
Unaudited



# GENERAL FUND REVENUES (CONT.)

## Detailed Revenues

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
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### FEDERAL/STATE (CONTINUED)

010-333-3475	STATE REIMB ERS SUPP - D.A.	4,362	4,397	4,405	4,041	-
010-342-4470	ASST.PROSECUTORS-LONGEVIT	11,000	12,540	6,980	9,055	10,600
010-342-4473	BOND FORFEITURE RECOVERY	53,863	-	-	63,500	10,000
010-342-4485	SB1704 JUROR FEE REIMB.	17,340	22,814	21,000	18,190	21,000
010-342-4560	CH19 VOTER REGIS. REIMBURS	1,510	1,974	7,000	2,196	7,000
010-342-4571	SEXUAL ASSAULT KIT - ST REIM	22,418	10,405	15,000	8,269	15,000
010-342-4605	SHERIFF STATE TRAINING MON	6,131	7,484	5,000	6,167	5,000
010-342-4700	COURT APPOINTED ATTY. REIM	37,584	31,726	37,000	22,163	20,000
010-342-4950	HB66 - COUNTY COURT AT LAW	84,000	84,202	84,000	84,000	92,400
010-342-4951	STATE JUDICIAL - EXCESS FUNI	71	29	150	174	150
010-342-4952	STATE SUPP. - CO. JUDGE	25,200	25,200	25,200	25,200	27,720
010-367-6695	LEPC C/O OEM	30,411	-	-	500	500
010-367-6801	DETCOG 911 MAINTENANCE	26,230	23,159	26,230	37,341	28,000
010-370-7695	TOBACCO SETTLEMENT	16,685	15,202	14,500	16,556	15,000
-	<b>* FEDERAL REVENUE SUMM</b>	<b>552,873</b>	<b>475,323</b>	<b>444,556</b>	<b>600,530</b>	<b>429,569</b>

### FEES/CHARGES FOR SERVICES

010-339-3450	UNCLAIMED TRUST MONIES	-	-	-	-	-
010-340-4000	EDUCATION FEE - JUDGE	1,635	1,645	1,500	3,582	1,500
010-340-4100	COUNTY JUDGE	3,731	3,798	3,550	3,905	3,550
010-340-4220	SHERIFFS FEES	164,103	176,663	160,000	173,998	165,000
010-340-4400	COUNTY CLERK FEES	356,566	347,682	350,000	339,088	350,000
010-340-4445	CRF - COST RECOVERY FEE	9,472	9,337	9,500	8,930	-
010-340-4450	ALT. DISPUTE RESOLUTION SYS	35	168	150	722	150
010-340-4500	TAX COLLECTOR FEES	276,972	279,954	274,000	316,127	300,000
010-340-4555	CONSTABLE PCT.1 SERVING FEE	7,360	6,612	6,000	8,175	7,500
010-340-4556	CONSTABLE PCT.2 SERVING FEE	15,421	16,831	15,000	13,902	16,000
010-340-4557	CONSTABLE PCT.3 SERVING FEE	4,520	3,715	4,500	4,319	5,000
010-340-4558	CONSTABLE PCT.4 SERVING FEE	6,315	4,553	4,000	5,855	5,500
010-340-4559	CONSTABLE CLASS C SERVICE	400	50	-	100	-
010-340-4600	DISTRICT ATTORNEY FEES	15,710	12,364	16,000	9,586	10,000
010-340-4645	SAA REPRESENTATION FEE	386	-	400	-	-
010-340-4700	DISTRICT CLERK FEES	375,430	387,887	385,000	310,525	385,000
010-340-4701	DISTRICT CLERK COPY FEE				47	
010-340-4710	DIST. COURT RECORDS TECHN	8,640	8,464	8,000	8,783	8,000
010-340-4725	JUV DELINQUENCY PREVENTION				50	
010-340-4730	FAMILY PROTECTION FEE	2,655	2,580	2,500	2,715	2,500
010-340-4750	COURT REPORTER FEES	11,852	11,801	11,000	12,075	11,000
010-340-4900	SUPV. PRE-TRIAL BOND FEE	36,899	9,921	18,000	8,784	8,000
010-340-4910	TRAFFIC FEE	7,039	6,826	6,500	5,239	6,500
010-340-4915	AUTOPSY COPY FEE	15	90	50	63	50
010-340-4920	UA TEST FEE	15	205	50	195	50

# GENERAL FUND REVENUES (CONT.)

## Detailed Revenues

Category/Department		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>FEES/CHARGES FOR SERVICES (CONTINUED)</b>						
010-340-4925	IGNITION INTERLOCK MONITORING	415	1,275	400	2,161	1,200
010-340-4930	JURY FEES	225	(2,238)	400	5,218	250
010-340-4940	VISUAL RECORDING FEE	852	672	700	737	650
010-342-4552	TRA PATROL ADMINISTRATION	37,631	36,761	37,028	47,209	37,086
-	<b>* CHARGES FOR SERVICES SUMMARY</b>	<b>1,344,292</b>	<b>1,327,616</b>	<b>1,314,228</b>	<b>1,292,088</b>	<b>1,324,486</b>

### INTEREST

010-341-4100	DEPOSITORY INTEREST	108,924	234,924	150,000	375,510	300,000
010-342-4450	DEPOSITORY INTEREST-DIST CLERK				4,252	
-	<b>* INTEREST SUMMARY</b>	<b>108,924</b>	<b>234,924</b>	<b>150,000</b>	<b>379,762</b>	<b>300,000</b>

### OTHER

010-342-4391	REIMB. BY INMATE - MEDICAL	6,623	7,058	6,000	4,739	4,500
010-342-4401	RURAL TRANSIT REIMB.	5,775	5,565	5,775	5,775	5,565
010-342-4402	BLACKBOARD CONNECT REIMB	1,165	1,465	1,165	1,465	1,528
010-342-4403	CO. CLERK REIMB.	549	1,035	-	401	-
010-342-4404	ELECTION EXPENSE REIMB.	24,012	11,337	20,000	20,252	20,000
010-342-4426	REIMB. TRANSPORT OF PRISON	10,918	13,779	-	16,278	-
010-342-4440	UTILITIES REIMBURSEMENT	2,316	-	-	-	-
010-342-4460	BIG SANDY ISD SRO REIMB				43,951	75,241
010-342-4465	TRINITY CO. PRO-RATA REIMB	68,710	67,945	75,424	47,293	79,296
010-342-4466	SAN JAC. CO. PRO RATA REIMB	124,003	122,622	136,120	85,352	143,108
010-342-4468	PROBATION - AUDITOR SUPPLEMENT					15,910
010-342-4474	REIMBURSE WITNESS EXPENSE	-	-	-	892	-
010-342-4475	REIMB - DA OFFICE	1,380	3,856	-	2,456	-
010-342-4512	REIMB. INMATE HOUSING	29,400	-	15,000	98,716	16,000
010-342-4525	SCHOLARSHIP SPONSORSHIPS	6,000	16,000	16,000	16,500	16,000
010-342-4549	DELQ. TAX OFFICE EXP. REIMB	3,132	9,272	11,616	22,063	11,696
010-342-4550	DELQ. TAX PERSONNEL REIMB	105,137	143,659	122,223	113,409	191,243
010-342-4551	TRA PATROL REIMBURSEMENT	250,873	245,070	248,125	314,725	248,515
010-342-4565	REIMB. WORKERS COMP	-	-	-	3,651	-
010-342-4566	REFUND-UNEMPLOYMENT	11,538	13,720	10,000	6,879	8,000
010-342-4600	INSURANCE CLAIMS	67,015	73,821	-	81,486	-
010-342-4620	INS REIMB-COLLEGE/COMMERC	13,535	28,304	14,317	17,818	17,818
010-342-4645	PAUPER CARE REIMBURSEMENT	-	500	-	-	-
010-342-4695	REIMB. EMRG. MGMT. TRAVEL	458	-	-	-	-
010-342-4750	DIST. ATTY REIMBURSEMENT				80	
010-342-4800	CRIM CRT APPT ATTY REIMB				2,569	
010-342-4900	MISCELLANEOUS REVENUE	24,394	2,856	11,000	82,845	11,000
010-360-6200	MIN. ROYALTY NON-SCHOOL	434	570	400	481	400
010-367-6110	ANIMAL SHELTER	508	607	750	191	150
010-367-6135	SHERIFF - MISC. REVENUE	2,466	1,047	-	20	-

# GENERAL FUND REVENUES (CONT.)

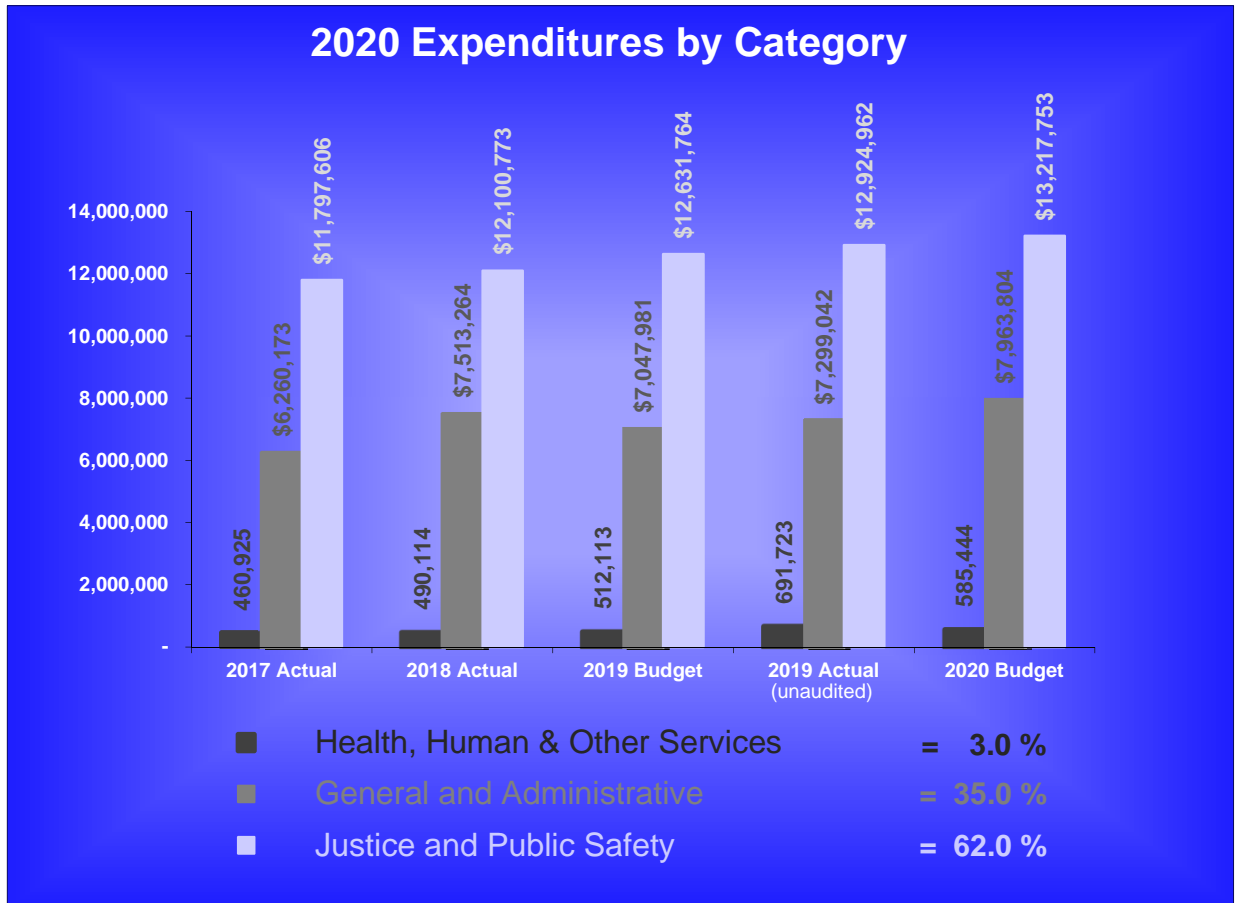
## Detailed Revenues

Category/Department		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>OTHER (CONTINUED)</b>						
010-370-7015	TRANSFER FROM ROAD & BRID	26,251	27,536	27,834	27,834	28,949
010-370-7027	TRANSFER FROM SECURITY	2,321	-	-	-	-
010-370-7032	TRANSFER FROM WASTE MGMT	40,342	166,500	235,000	221,468	220,000
010-370-7093	TRANSFER FROM CO. CLERK R./	92,926	98,895	134,728	134,728	138,095
010-370-7100	RENT - COUNTY PROPERTY	39,526	39,360	40,850	62,554	67,966
010-370-7175	COUNTY ACTION (SURLUS) PRO	-	10,249	4,000	5,186	4,000
010-370-7409	POSTAGE REIMBURSEMENT	522	194	-	444	-
010-370-7420	INMATE PHONE-COUNTY JAIL	57,379	61,400	65,000	62,767	55,000
010-370-7425	INMATE PHONE - IAH FACILITY	224,229	433,799	250,000	475,070	350,000
010-370-7426	IAH FACILITY - PER DIEM	1,028,068	860,386	520,000	1,021,989	850,000
010-370-7696	SALE OF GIS/MAPPING DATA	455	580	500	175	250
	<b>* OTHER REV - SUMMARY</b>	<b>2,272,361</b>	<b>2,468,986</b>	<b>1,971,828</b>	<b>3,002,503</b>	<b>2,580,232</b>
<b>OTHER FINANCING SOURCES</b>						
010-390-9400	TAX NOTES / LOAN PROCEEDS		992,265	-	1,569,524	-
	<b>* DEBT PROCEEDS SUMMARY</b>	<b>-</b>	<b>992,265</b>	<b>-</b>	<b>1,569,524</b>	<b>-</b>
<b>** TOTAL REVENUE</b>		<b>19,291,873</b>	<b>21,851,611</b>	<b>20,318,406</b>	<b>23,600,303</b>	<b>21,767,227</b>
<b>**</b>	<b>USE OF (GENERAL) FUND BALANCE</b>			<b>-</b>		<b>-</b>
		<b>19,291,873</b>	<b>21,851,611</b>	<b>20,318,406</b>	<b>23,600,303</b>	<b>21,767,227</b>

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



# GENERAL FUND EXPENDITURES



Expenditures by Department					
Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted

### GENERAL AND ADMINISTRATIVE

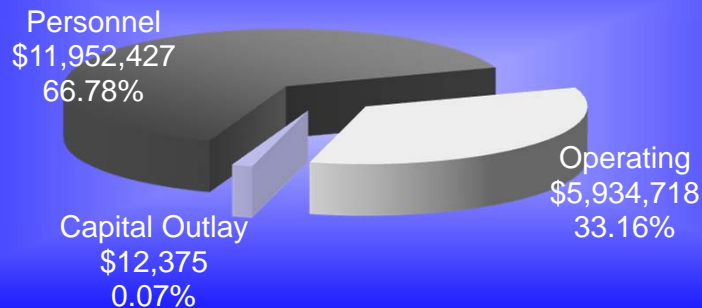
County Judge	\$246,639	\$231,539	\$259,677	\$234,497	\$261,687
Commissioners Court	209,192	309,792	445,359	326,590	334,132
County Clerk	568,041	1,197,545	662,070	651,251	707,886
County Treasurer	174,162	183,212	186,306	185,322	189,592
County Auditor	263,503	288,458	302,253	290,743	390,554
Grants & Contracts					54,584
Tax Assessor/Collector	711,713	761,517	771,653	763,888	818,260
Delinquent Tax Collector	118,818	125,836	133,839	120,803	187,286
Information Technology	514,678	517,336	415,789	542,741	814,039
Human Resources	158,377	164,005	179,566	166,228	189,550
Maintenance	830,394	1,058,177	1,089,007	977,913	1,014,330
General Operating	1,200,050	1,327,030	1,122,050	1,522,961	1,274,051
All Other -Non Departme	701,859	689,747	738,337	743,054	912,076
Operating Transfers	562,748	659,072	742,075	773,050	815,777
	\$6,260,173	\$7,513,264	\$7,047,981	\$7,299,042	\$7,963,804

# GENERAL FUND EXPENDITURES (CONT.)

## Expenditures by Department

Departments	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>JUSTICE AND PUBLIC SAFETY</b>					
Jury	50,292	59,910	59,273	56,711	61,273
County Court at Law	626,551	694,527	687,239	731,239	789,774
District Clerk	433,827	486,643	566,308	516,428	593,647
Judicial	139,975	140,452	154,424	144,522	173,398
Pre-Trial Services	42,346	43,955	50,775	32,064	4,000
258th District Court	459,412	386,781	436,344	361,675	517,727
411th District Court	473,115	431,503	433,453	431,807	517,298
Justice of the Peace #1	185,934	211,968	235,137	227,761	238,122
Justice of the Peace #2	160,724	175,329	185,546	187,405	196,423
Justice of the Peace #3	165,701	179,718	188,286	184,568	190,814
Justice of the Peace #4	154,097	171,099	181,666	179,725	182,914
Criminal District Attorney	1,105,970	1,172,946	1,211,080	1,205,910	1,238,694
Sheriff	4,136,380	4,099,718	3,991,822	4,442,180	4,068,882
Jail	2,753,883	2,914,599	3,276,301	3,245,759	3,334,390
Constable Pct. #1	46,081	60,431	62,413	59,108	62,998
Constable Pct. #2	108,817	64,477	64,409	62,268	66,102
Constable Pct. #3	59,038	61,673	64,529	58,114	63,881
Constable Pct. #4	55,255	56,840	57,329	105,934	57,714
State Law Enforcement	64,420	66,822	71,461	68,571	74,160
Emergency Management	249,721	264,699	273,213	276,321	283,521
Fire Marshal	-	-	-	-	94,096
Volunteer Fire Departme	155,569	177,879	172,912	160,879	192,912
Permit / Inspections	106,125	111,974	118,864	105,461	119,983
Environmental Enforceme	64,375	66,831	88,982	80,554	95,027
	<b>11,797,606</b>	<b>12,100,773</b>	<b>12,631,764</b>	<b>12,924,962</b>	<b>13,217,753</b>
<b>HEALTH, HUMAN &amp; OTHER SERVICES</b>					
Social Services	246,559	293,153	278,553	420,796	344,944
Veterans Services	50,226	53,435	58,339	56,868	61,137
Museum	49,220	55,122	58,521	58,175	61,271
Extension Office	114,919	88,405	116,700	155,884	118,092
	<b>460,925</b>	<b>490,114</b>	<b>512,113</b>	<b>691,723</b>	<b>585,444</b>
(Operating Transfers to Other Funds)	193,142	1,483	-	-	-
<b>Total Expenditures</b>	<b>18,711,847</b>	<b>20,105,634</b>	<b>20,191,858</b>	<b>20,915,727</b>	<b>21,767,001</b>

## 2020 General Fund Expenditures by Type





# COUNTY JUDGE



**SYDNEY MURPHY**  
County Judge

## DESCRIPTION/FUNCTION

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

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

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

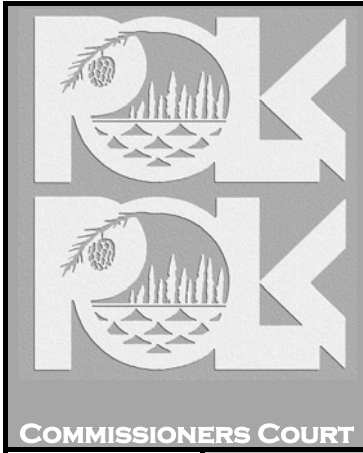
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1400-1010	SALARY - COUNTY JUDGE	56,730	58,947	59,602	58,146	59,602
010-1400-1020	COUNTY JUDGE SUPPLEMENT	20,856	19,967	20,749	22,395	22,734
010-1400-1030	CELL PHONE ALLOWANCE	840	720	720	720	-
010-1400-1050	SALARIES	74,922	64,176	80,772	65,545	81,569
010-1400-1080	SALARIES / PART-TIME	-	314	-	-	934
010-1400-2000	LONGEVITY PAY	2,520	1,380	1,500	300	480
010-1400-2010	SOCIAL SECURITY	13,206	12,478	14,029	11,669	14,109
010-1400-2020	COUNTY GROUP INSURANCE	30,150	27,936	31,628	28,138	31,689
010-1400-2030	RETIREMENT	22,352	22,041	24,437	22,286	25,802
010-1400-2040	WORKERS COMPENSATION	778	494	736	492	540
010-1400-2060	UNEMPLOYMENT INSURANCE	175	104	105	92	80
010-1400-2250	TRAVEL ALLOWANCE	20,048	20,048	20,048	20,385	20,048
	Sub-Total : Personnel	242,577	228,604	254,327	230,168	257,587
010-1400-3150	OFFICE SUPPLIES	1,455	1,367	1,400	711	1,400
010-1400-4270	TRAVEL/TRAINING	2,087	1,297	2,500	1,979	2,500
010-1400-4800	BONDS	320	-	1,250	1,314	-
010-1400-4810	DUES	200	271	200	325	200
	Sub-Total : Operating	4,062	2,935	5,350	4,329	4,100
010-1400-5720	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CO JUDGE	246,639	231,539	259,677	234,497	261,687

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



# COMMISSIONERS COURT

## Department Description

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

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

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

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1401-1050	SALARIES	27,935	51,882	65,197	58,507	31,826
010-1401-1080	SALARIES / PART-TIME	-	-	-	-	934
010-1401-2000	LONGEVITY PAY	60	120	180	180	240
010-1401-2010	SOCIAL SECURITY	2,142	3,933	5,001	4,235	2,524
010-1401-2020	COUNTY GROUP INSURANCE	10,050	16,696	21,085	18,000	10,838
010-1401-2030	RETIREMENT	3,560	6,922	8,711	7,821	4,617
010-1401-2040	WORKERS COMPENSATION	124	172	262	167	97
010-1401-2060	UNEMPLOYMENT INSURANCE	63	83	83	83	32
	Sub-Total : Personnel	43,935	79,809	100,521	88,993	51,107
010-1401-3150	OFFICE SUPPLIES	746	1,853	1,530	1,536	1,530
010-1401-3520	CONTINGENCIES	6,157	9,742	72,500	64,779	72,500
010-1401-4000	ATTORNEY CONSULTING FEES	7,894	52,832	27,500	13,571	30,000
010-1401-4010	AUDITING FEES	61,804	69,324	69,000	79,642	73,000
010-1401-4030	GFOA BUDGET PROGRAM	330	330	330	445	445
010-1401-4050	SALARY SURVEY TRANSITION COST			57,178	-	-
010-1401-4070	LEGISLATIVE & ADMIN ACTIVITIES					
010-1401-4250	RURAL TRANSIT	40,833	20,417	35,000	35,000	36,750
010-1401-4270	TRAVEL/TRAINING	2,493	2,165	3,000	2,133	3,000
010-1401-4600	INMATE PHONE CARDS - IAH	31,500	52,000	40,000	20,000	40,000
010-1401-4801	SCHOLARSHIP DISBURSEMENT	6,000	14,333	16,000	16,500	16,000
010-1401-4810	DUES - CJ/CC ASSOC & DETDA	2,550	2,800	1,800	1,675	1,800
010-1401-4830	MERIT POOL		transfer by Revision	10,000	-	-
010-1401-4860	BI-LINGUAL INCENTIVE PROGR	100	100	5,000	100	2,000
010-1401-4870	SERVICE AWARDS	4,849	2,180	6,000	2,216	6,000
	Sub-Total : Operating	165,257	228,076	344,838	237,597	283,025
010-1401-5720	OFFICE EQUIPMENT/FURNISH	-	-	-	-	-
010-1401-5730	CAPITAL OUTLAY	-	1,908	-	-	-
	Sub-Total : Capital Outlay	-	1,908	-	-	-
	* EXP. SUMMARY - COMM COL	209,192	309,792	445,359	326,590	334,132

*New Line Item  
Required by 86th  
Legislative Session*

# 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1403-1010	SALARY - COUNTY CLERK	49,205	50,435	51,696	51,818	51,696
010-1403-1030	CELL PHONE ALLOWANCE	840	840	840	840	-
010-1403-1050	SALARIES	229,494	260,939	288,066	311,989	319,183
010-1403-1070	ELECTION WORK/PART-TIME	33,151	31,326	35,000	25,600	45,000
010-1403-1080	SALARIES / PART-TIME	3,113	-	-	-	-
010-1403-2000	LONGEVITY PAY	3,300	2,940	3,540	3,600	4,200
010-1403-2010	SOCIAL SECURITY	21,548	22,851	29,004	28,186	32,136
010-1403-2020	COUNTY GROUP INSURANCE	93,850	117,291	115,970	123,132	130,055
010-1403-2030	RETIREMENT	36,488	42,486	45,857	49,374	52,474
010-1403-2040	WORKERS COMPENSATION	1,287	977	1,381	1,074	1,098
010-1403-2060	UNEMPLOYMENT INSURANCE	535	425	370	458	314
	Sub-Total : Personnel	472,809	530,510	571,724	596,071	636,155
010-1403-3150	OFFICE SUPPLIES	14,827	12,881	15,000	14,905	15,000
010-1403-3300	FURNISHED TRANSPORTATION	-	158	400	-	400
010-1403-4051	E-FILE INTEGRATION/MAINTENANCE	-	-	2,500	-	2,500
010-1403-4230	MOBILE PHONES/PAGERS	304	456	525	456	525
010-1403-4270	TRAVEL/TRAINING	6,182	7,227	6,000	5,819	6,000
010-1403-4800	BONDS/ LIABILITY INSURANCE	-	-	621	-	621
010-1403-4810	DUES	190	300	300	300	300
010-1403-4840	ELECTION EXPENSE	68,348	76,389	65,000	33,700	46,385
	Sub-Total : Operating	89,851	97,411	90,346	55,180	71,731
010-1403-5720	OFFICE EQUIPMENT	5,381	569,623	-	-	-
	Sub-Total : Capital Outlay	5,381	569,623	-	-	-
	*EXP. SUMMARY-COUNTY CLERK	568,041	1,197,545	662,070	651,251	707,886



# 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1409-2060	UNEMPLOYMENT INSURANCE	-	-	10,000	-	10,000
010-1409-3110	POSTAGE	77,836	64,570	80,000	93,769	80,000
010-1409-3150	OFFICE/COMPUTER SUPPLIES	16,079	21,618	16,000	18,572	16,000
010-1409-3290	COPY/POSTAGE MACH. EXP.	105,052	122,865	122,000	108,547	122,000
010-1409-4190	CABLE TV - JUDICIAL CENTER	670	731	750	731	750
010-1409-4200	COMMUNICATIONS EXPENSE	145,676	158,179	155,000	208,254	260,000
010-1409-4400	ELECTRICITY	484,717	544,475	375,000	496,837	375,000
010-1409-4410	GAS/HEAT	35,703	51,789	38,000	51,651	53,000
010-1409-4420	WATER	77,761	74,174	55,000	73,338	56,000
010-1409-4820	PROPERTY INSURANCE	117,886	121,131	124,000	149,845	155,000
010-1409-4822	GENERAL LIABILITY INSURANCE	14,300	13,481	14,300	28,380	15,077
010-1409-4823	PUBLIC OFFICIALS LIABILITY	41,439	37,971	45,000	76,550	39,082
010-1409-4901	VEHICLE INSURANCE	80,850	84,665	82,000	178,216	87,142
	Sub-Total : Operating	1,197,969	1,295,650	1,117,050	1,484,691	1,269,051
010-1409-5530	BOND ISSUE COSTS	-	30,218	-	35,825	-
010-1409-5720	OFFICE FURNISHINGS/EQUIPMENT	1,185	1,162	5,000	2,445	5,000
010-1409-5730	CAPITAL OUTLAYS	897	-	-	-	-
	Sub-Total : Capital Outlay	2,082	31,380	5,000	38,270	5,000
	*EXP. SUMMARY-GENERAL OPERATING	1,200,050	1,327,030	1,122,050	1,522,961	1,274,051



**JESSICA HUTCHINS**  
Coordinator

# GRANTS & CONTRACTS

## 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

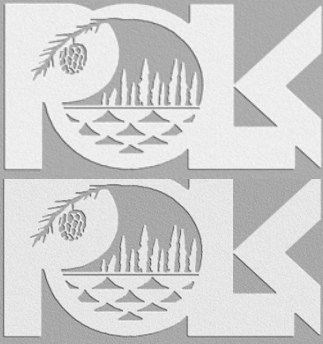
Performance Indicators	Prior Year Actuals		Estimate	Projected
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1415-1050	SALARIES					34,150
010-1415-1080	SALARIES / PART-TIME					-
010-1415-2000	LONGEVITY PAY					60
010-1415-2010	SOCIAL SECURITY					2,617
010-1415-2020	GROUP INSURANCE					10,838
010-1415-2030	RETIREMENT					4,786
010-1415-2040	WORKERS COMPENSATION					100
010-1415-2060	UNEMPLOYMENT INSURANCE					33
	Sub-Total : Personnel	-	-	-	-	52,584
010-1415-3150	OFFICE SUPPLIES					500
010-1415-4270	TRAVEL/ TRAINING					1,500
	Sub-Total : Operating	-	-	-	-	2,000
010-1415-5720	OFFICE EQUIPMENT					-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO. TREASU	-	-	-	-	54,584

*The Grants & Contracts Coordinator Position was created in 2018 and included under Commissioners Court ~ the Department was given it's own budget in 7/2020*

# COUNTY AUDITOR



**LOUIS PLOTH**  
County Auditor

## Department Description

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

**Goal/s:** Not provided

**Objective/s:** Not provided

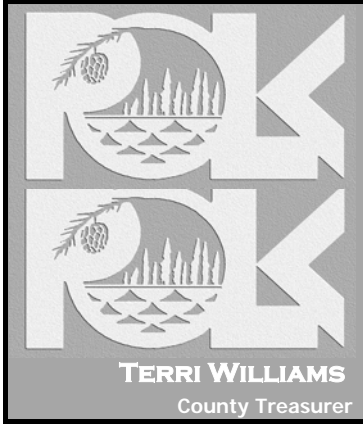
## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1495-1030	CELL PHONE ALLOWANCE		-	600	601	480
010-1495-1050	SALARIES	107,558	117,904	121,945	122,128	184,667
010-1495-1080	SALARIES / PART-TIME	2,921	139	-	-	1,500
010-1495-1100	SALARY- AUDITOR	52,932	59,521	61,009	61,170	63,803
010-1495-2000	LONGEVITY PAY	1,560	1,200	1,500	1,500	1,800
010-1495-2010	SOCIAL SECURITY	12,416	13,593	14,499	13,956	19,639
010-1495-2020	COUNTY GROUP INSURANCE	44,431	56,207	52,714	49,511	65,028
010-1495-2030	RETIREMENT	21,501	24,381	25,254	25,270	35,915
010-1495-2040	WORKERS COMPENSATION	751	541	772	554	751
010-1495-2060	UNEMPLOYMENT INSURANCE	382	290	242	281	250
010-1495-2250	TRAVEL ALLOWANCE	4,126	4,470	4,470	4,470	4,470
	Sub-Total : Personnel	248,576	278,245	283,003	279,440	378,304
010-1495-3150	OFFICE SUPPLIES	8,335	7,361	6,500	6,527	6,500
010-1495-3900	SUBSCRIPTIONS	30	30	50	-	50
010-1495-4270	TRAVEL/ TRAINING	3,494	1,730	4,000	3,203	5,000
010-1495-4400	OUTSIDE CONTRACT SERVICES		-	8,000	895	-
010-1495-4800	BONDS/ LIABILITY INSURANCE	343	200	300	293	300
010-1495-4810	DUES	340	-	400	385	400
	Sub-Total : Operating	12,541	9,321	19,250	11,303	12,250
010-1495-5720	OFFICE EQUIPMENT/FURNISH	2,385	892	-	-	-
	Sub-Total : Capital Outlay	2,385	892	-	-	-
	*EXP. SUMMARY - CO. AUDITC	263,503	288,458	302,253	290,743	390,554





# 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.

<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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1497-1010	SALARY -TREASURER	49,205	50,435	51,696	51,818	51,696
010-1497-1050	SALARIES	62,252	63,808	66,594	67,635	68,510
010-1497-1080	SALARIES / PART-TIME	-	1,421	1,508	164	934
010-1497-2000	LONGEVITY PAY	840	1,020	1,200	1,200	1,380
010-1497-2010	SOCIAL SECURITY	8,182	8,355	9,256	8,651	9,373
010-1497-2020	GROUP INSURANCE	30,138	33,798	31,628	31,931	32,514
010-1497-2030	RETIREMENT	14,274	15,526	16,123	16,106	17,010
010-1497-2040	WORKERS COMPENSATION	499	341	485	352	359
010-1497-2060	UNEMPLOYMENT INSURANCE	142	104	88	100	69
	Sub-Total : Personnel	165,532	174,808	178,578	177,956	181,842
010-1497-3150	OFFICE SUPPLIES	2,951	3,371	3,350	3,192	3,350
010-1497-4270	TRAVEL/ TRAINING	3,686	3,283	4,000	3,515	4,000
010-1497-4800	BONDS	-	-	178	178	200
010-1497-4810	DUES	200	200	200	200	200
	Sub-Total : Operating	6,837	6,854	7,728	7,085	7,750
010-1497-5720	OFFICE EQUIPMENT	1,794	1,550	-	280	-
	Sub-Total : Capital Outlay	1,794	1,550	-	280	-
	*EXP. SUMMARY - CO. TREASURER	174,162	183,212	186,306	185,322	189,592



# 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1503-1030	CELL PHONE ALLOWANCE	739	800	800	770	-
010-1503-1050	SALARIES	107,338	109,950	122,009	123,211	123,922
010-1503-1080	SALARIES-PART TIME					934
010-1503-2000	LONGEVITY PAY	480	660	840	840	1,020
010-1503-2010	SOCIAL SECURITY	7,705	7,768	9,459	9,316	9,558
010-1503-2020	GROUP INSURANCE	26,825	36,457	31,628	31,909	32,514
010-1503-2030	RETIREMENT	13,861	14,818	16,476	16,616	17,479
010-1503-2040	WORKERS COMPENSATION	558	381	454	449	451
010-1503-2060	UNEMPLOYMENT INSURANCE	241	177	158	181	122
	Sub-Total : Personnel	157,746	171,012	181,824	183,291	186,000
010-1503-3000	UNIFORMS		492	500	481	500
010-1503-3150	OFFICE SUPPLIES	1,376	1,595	1,500	1,507	1,500
010-1503-3300	FURNISHED TRANSPORTATION	1,670	2,649	3,200	2,948	3,700
010-1503-3520	COMPUTER EXPENSE/ SUPPLIES	48,298	10,370	10,500	19,362	10,500
010-1503-3560	CONTRACT SERVICES	6,656	11,828	10,000	9,885	10,000
010-1503-4230	MOBILE PHONES / PAGERS	655	1,210	560	651	-
010-1503-4270	TRAVEL/ TRAINING	703	206	3,000	-	3,000
010-1503-4280	CIRA WEBSITE SERVICE	2,378	2,978	2,650	3,422	2,650
010-1503-4290	CIRA SOFTWARE			202,054	-	-
010-1503-4520	COMPUTER MAINTENANCE/ EXPENSE	133,977	134,454	-	107,313	378,769
	Sub-Total : Operating	195,712	165,782	233,964	145,568	410,619
010-1503-5720	OFFICE EQUIPMENT	91,217	-	-	-	-
010-1503-5730	CAPITAL OUTLAY PROJECTS	70,003	180,542	-	213,882	169,420
010-1503-5770	CAPITAL OUTLAY-TECH ROTATION			-	-	38,000
010-1503-5780	CAPITAL OUTLAY-REPAIR/REPLACE IT EQUIP			-	-	10,000
	Sub-Total : Capital Outlay	161,220	180,542	-	213,882	217,420
	*EXP. SUMMARY- DATA PROCESSING	514,678	517,336	415,789	542,741	814,039

*Software Transition  
Period ~ Requires  
Increase in Software  
Maintenance Funds*

# MAINTENANCE



**JAY BURKS**  
Maintenance Supervisor

## Department Description

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

**Goal/s:** Not provided

**Objective/s:** Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1511-1050	SALARIES	291,369	310,418	372,432	324,067	346,667
010-1511-1080	SALARIES / PART-TIME	10,249	5,795	12,137	10,765	12,450
010-1511-2000	LONGEVITY PAY	2,760	2,940	3,600	3,180	3,720
010-1511-2010	SOCIAL SECURITY	22,276	23,087	27,207	24,449	27,757
010-1511-2020	GROUP INSURANCE	104,586	120,356	115,970	101,957	119,217
010-1511-2030	RETIREMENT	38,682	42,459	47,390	42,691	50,761
010-1511-2040	WORKERS COMPENSATION	10,886	8,090	13,528	12,177	12,613
010-1511-2060	UNEMPLOYMENT INSURANCE	688	1,004	453	492	354
	Sub-Total : Personnel	481,496	514,148	592,717	519,780	573,540
010-1511-3000	UNIFORMS	1,512	1,467	1,500	2,384	1,500
010-1511-3150	OFFICE SUPPLIES	673	882	1,000	849	1,000
010-1511-3300	FURNISHED TRANSPORTATION	22,990	20,761	25,000	24,702	25,000
010-1511-3350	PEST CONTROL	6,780	8,975	8,000	6,720	8,000
010-1511-3450	SUPPLIES/REPAIRS CUSTODIAL	39,950	40,844	40,000	38,236	42,500
010-1511-3770	SIGNS	3,417	3,408	3,500	3,075	3,500
010-1511-4230	MOBILE PHONE/ PAGER	1,339	1,454	3,000	1,559	-
010-1511-4270	TRAVEL/ TRAINING	1,342	142	1,000	496	1,000
010-1511-4500	REPAIR/ REPLACEMENT - BUILDINGS	192,175	263,774	200,000	188,633	200,000
010-1511-4510	VEHICLE INSPECTIONS	21,101	31,919	30,790	23,346	30,790
010-1511-4520	EQUIPMENT MAINTENANCE	1,798	1,999	3,000	1,637	3,000
010-1511-4540	VEHICLE MAINTENANCE	13,362	19,700	22,500	16,496	22,500
	Sub-Total : Operating	306,438	395,325	339,290	308,133	338,790
010-1511-5700	M&V FEE - ENERGY SAVINGS PROGRAM	-	-	7,000	-	7,000
010-1511-5730	CAPITAL OUTLAY PURCHASES	2,500	-	-	-	-
010-1511-5740	CAPITAL OUTLAY BUILDINGS	39,960	148,704	150,000	150,000	95,000
	Sub-Total : Capital Outlay	42,460	148,704	157,000	150,000	102,000
-	*EXP. SUMMARY - MAINT./ENCL	830,394	1,058,177	1,089,007	977,913	1,014,330



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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1543-3300	FUEL/OIL COMMAND VEHICLE	449	-	1,000	90	1,000
010-1543-4851	TRAINING	-	-	148	-	148
010-1543-4872	FIRE DEPARTMENTS	113,806	136,565	130,450	119,476	150,450
010-1543-6900	LIV-ANNUAL AGREEMENT	41,314	41,314	41,314	41,314	41,314
	Sub-Total : Operating	155,569	177,879	172,912	160,879	192,912
	*EXP. SUMMARY- VOL. FIRE D	155,569	177,879	172,912	160,879	192,912

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

*The Volunteer Fire Departments currently serving Polk County are:*

**Alabama-Coushatta Indian Reservation VFD**

**Corrigan VFD**

**Goodrich VFD**

**Holiday Lake Estates VFD**

**Indian Springs VFD**

**Livingston VFD**

**Onalaska VFD**

**Scenic Loop VFD**

**Segno VFD**

**South Polk County VFD**



# 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1691-4025	MHMR/BURKE CENTER	43,629	43,629	43,629	43,629	43,629
010-1691-4026	AUTOPSIES	170,733	143,952	175,000	171,692	175,000
010-1691-4027	REGION I WATER PLANNING	-	-	149	110	149
010-1691-4028	INMATE MENTAL HEALTH ASSESSMENT					150,000
0101-691-4061	APPRAISAL DISTRICT	403,640	410,964	424,713	426,479	444,452
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	2,440	2,393	5,000	4,215	5,000
010-1691-4450	CHILD WELFARE	10,000	12,500	10,000	10,000	10,000
010-1691-4660	PARKING LOT LEASE	8,400	9,150	10,800	10,800	10,800
010-1691-4700	ORGANIZATION MEMBERSHIP	14,125	14,125	14,275	14,125	14,275
010-1691-4810	DUES - COUNTY ORGANIZATIO	7,771	8,076	7,771	7,466	7,771
010-1691-4950	COUNTY LANDSCAPING	36,120	39,959	42,000	49,539	46,000
010-1691-6700	SOIL CONSERVATION	1,500	1,500	1,500	1,500	1,500
	Sub-Total : Operating	701,859	689,747	738,337	743,054	912,076
010-1691-5720	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	701,859	689,747	738,337	743,054	912,076

*New Line Item  
Legislation Passed  
in the 86th Session  
Require Counties to  
Pay for Mental  
Health Assessments  
for Certain Inmates*



# EMERGENCY MANAGEMENT

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1695-1050	SALARIES	99,038	117,514	137,966	137,225	142,267
010-1695-1080	SALARIES / PART-TIME	907	-	934	-	934
010-1695-2000	LONGEVITY PAY	1,320	1,560	1,320	1,320	1,500
010-1695-2010	SOCIAL SECURITY	7,639	8,561	10,727	10,088	11,070
010-1695-2020	GROUP INSURANCE	30,150	37,869	42,171	39,043	43,352
010-1695-2030	RETIREMENT	12,862	15,840	18,684	18,471	20,244
010-1695-2040	WORKERS COMPENSATION	560	558	877	828	671
010-1695-2060	UNEMPLOYMENT INSURANCE	229	188	179	203	141
	Sub-Total : Personnel	152,705	182,089	212,857	207,176	220,178
010-1695-3000	UNIFORMS	504	440	500	828	500
010-1695-3150	OFFICE SUPPLIES	4,382	20,753	5,000	14,795	5,000
010-1695-3300	FURNISHED TRANSPORTATION	3,507	2,410	6,000	1,919	6,000
010-1695-3900	SUBSCRIPTIONS					7,347
010-1695-3940	SAFETY/ TRAINING SUPPLIES	15,294	11,509	20,000	18,381	20,000
010-695-395	HAZARDOUS MATERIAL EXPENDITURE					
010-1695-3960	WEBITE HOSTING/PROGRAMMING		-	2,050	446	2,050
010-1695-4190	SATELLITE SERVICES / CABLE	3,821	3,493	6,247	5,386	-
010-1695-4200	COMMUNICATION EXP	4,833	2,502	6,000	2,952	6,550
010-1695-4270	TRAVEL/TRAINING	5,812	2,878	6,500	4,793	6,500
010-1695-4630	TOWER RENT	396	396	396	396	396
010-1695-4855	BLACKBOARD CONNECT	5,662	5,662	5,662	5,662	6,000
010-1695-4900	MISCELLANEOUS	4,304	-	-	42	-
010-1695-4920	911 EXPENSE	1,640	1,731	2,000	1,709	2,000
010-1695-6940	LEPC EXPENSES				13	1,000
010-1695-6950	EMERGENCY RESPONSE					-
	Sub-Total : Operating	50,155	51,773	60,355	57,322	63,343
010-1695-5710	STATE HOMELAND SEC. GRAN	-	-	-	-	-
010-1695-5720	OFFICE FURNISH/EQUIPMENT	-	-	-	11,822	-
010-1695-5730	CAPITAL OUTLAY PURCHASES	25,940	19,947	-	-	-
010-1695-6940	LEPC EXPENSES	20,921	10,890	-	-	-
010-1695-6950	HAZ-MAT CLEANUP		-	-	-	-
	Sub-Total : Capital Outlay	46,861	30,836	-	11,822	-
	* EXP. SUMMARY - EMERG MG	249,721	264,699	273,213	276,321	283,521



# 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-1696-1030	CELL PHONE ALLOWANCE	600	600	600	600	-
010-1696-1050	SALARIES- PERSONNEL	84,515	84,625	92,520	91,611	93,512
010-1696-1080	SALARIES / PART-TIME	709	360	-	93	6,068
010-1696-2000	LONGEVITY PAY	720	900	900	900	1,080
010-1696-2010	SOCIAL SECURITY	5,510	5,733	7,193	6,424	7,701
010-1696-2020	COUNTY GROUP INSURANCE	28,488	31,098	31,628	28,822	32,514
010-1696-2030	RETIREMENT	11,002	11,505	12,528	12,413	14,082
010-1696-2040	WORKERS COMPENSATION	383	253	377	275	295
010-1696-2060	UNEMPLOYMENT INSURANCE	195	137	120	142	98
	Sub-Total : Personnel	132,121	135,211	145,866	141,280	155,350
010-1696-3150	OFFICE SUPPLIES	1,405	3,190	3,000	1,958	3,000
010-1696-4053	EMPLOYEE PHYSICALS	21,209	23,629	25,000	17,510	25,000
010-1696-4270	TRAVEL/TRAINING	1,832	700	4,200	3,327	4,200
010-1696-4300	ADVERTISING / PUBLICATIONS	1,200	1,274	1,500	1,283	2,000
	Sub-Total : Operating	25,647	28,794	33,700	24,078	34,200
010-1696-5720	OFFICE FURNISHING/EQUIPMENT	609	-	-	870	-
	Sub-Total : Capital Outlay	609	-	-	870	-
	*EXP. SUMMARY - HUMAN RES	158,377	164,005	179,566	166,228	189,550



**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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2402-1050	SALARIES	32,331	33,140	35,061	35,146	35,941
010-2402-1080	SALARIES / PART-TIME				-	934
010-2402-2000	LONGEVITY PAY	1,140	1,200	1,200	1,200	1,200
010-2402-2010	SOCIAL SECURITY	2,540	2,607	2,774	2,780	2,913
010-2402-2020	GROUP INSURANCE	10,050	11,270	10,543	10,649	10,838
010-2402-2030	RETIREMENT	4,246	4,566	4,832	4,846	5,327
010-2402-2040	WORKERS COMPENSATION	149	103	145	106	111
010-2402-2060	UNEMPLOYMENT INSURANCE	76	55	46	54	37
	Sub-Total : Personnel	50,532	52,941	54,601	54,781	57,300
010-2402-4000	DPS/LIC & WGHT OPERATING	10,992	9,793	12,150	10,452	12,150
010-2402-4100	GAME WARDEN OPERATING	2,710	1,934	3,000	2,884	3,000
010-2402-4300	TEXAS RANGER OPERATING	186	504	1,710	453	1,710
	Sub-Total : Operating	13,888	12,231	16,860	13,789	16,860
010-2402-5720	OFFICE FURNISHINGS/EQUIPM	-	-	-	-	-
010-2402-5730	CAPITAL PROJECT	-	1,650	-	-	-
	Sub-Total : Capital Outlay	-	1,650	-	-	-
	*EXP. SUMMARY- DPS	64,420	66,822	71,461	68,571	74,160



**TOM BROWN**  
Judge, County Court At Law

# COUNTY COURT AT LAW

## Department Description

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

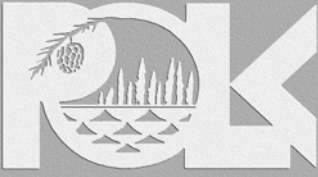
<b>Goal/s:</b>	Not provided
<b>Objective/s:</b>	Not provided

## 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2426-1010	SALARY - CCL JUDGE	142,475	146,320	146,037	146,382	159,000
010-2426-1020	SALARY SUPPLEMENT (CR EQUIP)				3,505	
010-2426-1050	SALARIES	100,752	120,126	127,308	138,068	168,204
010-2426-2000	LONGEVITY PAY	2,160	2,340	1,260	1,260	1,620
010-2426-2010	SOCIAL SECURITY	16,477	19,062	21,007	20,294	25,155
010-2426-2020	COUNTY GROUP INSURANCE	30,150	36,038	42,171	43,034	53,365
010-2426-2030	RETIREMENT	31,249	36,023	36,591	39,133	46,002
010-2426-2040	WORKERS COMPENSATION	1,093	789	1,102	860	962
010-2426-2060	UNEMPLOYMENT INSURANCE	233	196	164	206	168
	Sub-Total : Personnel	325,043	362,788	375,639	392,742	454,476
010-2426-3150	OFFICE SUPPLIES	1,485	579	1,500	1,087	2,100
010-2426-3520	PRODUCTIVITY ENHANCEMENT	100	1,238	1,100	63,991	1,100
010-2426-4000	ATTORNEY FEES- CCL	287,346	309,102	280,000	263,490	310,000
010-2426-4020	INTERPRETER FEES - CCL	3,041	1,625	2,000	2,435	5,000
010-2426-4030	COURT REPORTER EQUIPMENT	-	-	10,000	-	-
010-2426-4050	PSYCHOLOGICAL EVALUATIONS	750	2,400	3,500	1,500	3,500
010-2426-4065	APPEALS & TRANSCRIPTS	3,124	10,428	5,000	1,413	5,000
010-2426-4080	VISITING JUDGE	-	-	1,500	118	1,500
010-2426-4270	TRAVEL/TRAINING	2,111	1,869	2,000	1,297	2,500
010-2426-4800	BONDS	-	-	-	-	1,243
010-2426-4810	DUES	370	793	800	1,558	855
010-2426-4861	COURT REPORTER CONTRACT	3,182	3,705	4,200	1,608	2,500
	Sub-Total : Operating	301,509	331,739	311,600	338,497	335,298
010-2426-572	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO CT AT L	626,551	694,527	687,239	731,239	789,774



# JURY

## Department Description

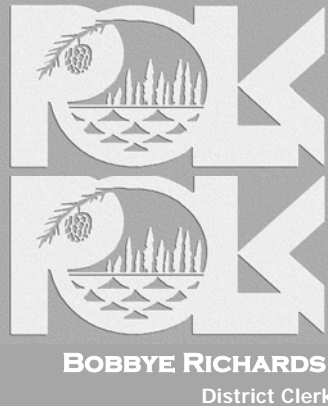
This Department is utilized for the costs associated with providing jurors for each of the justice, county, county-court-at-law and district courts. Also includes costs associated with the calling of grand juries and other generalized court expenses.

### Not Subject to Performance Measurement

#### Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2435-4080	ADMINISTRATIVE JUDGE FEE	2,423	6,273	6,273	6,349	6,273
010-2435-4850	JURY PAYMENTS	45,714	50,958	50,000	47,540	50,000
010-2435-4903	JUROR SUPPLIES	2,155	2,679	3,000	2,822	5,000
	Sub-Total : Operating	50,292	59,910	59,273	56,711	61,273
	*EXP. SUMMARY- JURY	50,292	59,910	59,273	56,711	61,273

# 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.

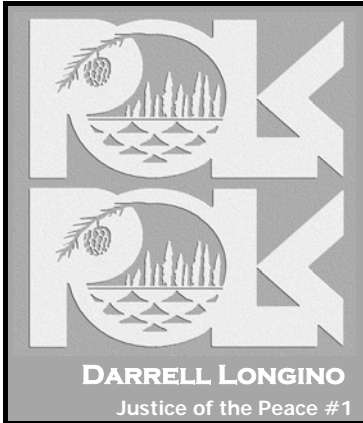
<b>Goal/s:</b>	Not provided
<b>Objective/s:</b>	Not provided

**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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2450-1010	SALARIES- DISTRICT CLERK	49,205	50,435	51,696	51,818	51,696
010-2450-1030	CELL PHONE ALLOWANCE	600	600	600	600	-
010-2450-1050	SALARIES	205,428	238,129	274,102	259,408	282,474
010-2450-1080	SALARIES / PART-TIME	3,328	2,202	12,740	5,857	13,674
010-2450-2000	LONGEVITY PAY	2,880	2,400	2,520	2,520	3,120
010-2450-2010	SOCIAL SECURITY	17,918	19,945	26,137	22,959	26,849
010-2450-2020	COUNTY GROUP INSURANCE	81,694	108,182	115,970	108,758	119,217
010-2450-2030	RETIREMENT	32,848	38,638	45,526	43,131	49,100
010-2450-2040	WORKERS COMPENSATION	1,162	858	1,371	939	1,027
010-2450-2060	UNEMPLOYMENT INSURANCE	479	379	369	391	292
	Sub-Total : Personnel	395,542	461,768	531,030	496,380	547,448
010-2450-3150	OFFICE SUPPLIES	16,323	14,978	15,000	13,381	15,000
010-2450-3510	EQUIPMENT REPAIR	-	889	1,825	-	5,000
010-2450-3520	COMPUTER/SOFTWARE MAINT	1,599	1,599	3,100	1,599	15,000
010-2450-4270	TRAVEL/TRAINING	4,520	4,625	7,500	3,241	3,100
010-2450-4500	RECORDS ARCHIVE EXPENSE	11,907	-	7,500	-	7,500
010-2450-4800	BONDS/LIABILITY INSURANCE	-	-	178	1,652	425
010-2450-4810	DUES	50	50	175	175	175
	Sub-Total : Operating	34,399	22,141	35,278	20,048	46,200
010-2450-5720	OFFICE FURNISHINGS/ EQUIP	3,837	2,734	-	-	-
010-2450-5730	CAPITAL PROJECT EXPENSE	-	-	-	-	-
010-2450-5900	TRNSF TO RMF - BOOK REPAIR	50	-	-	-	-
	Sub-Total : Capital Outlay	3,887	2,734	-	-	-
	*EXP. SUMMARY- DISTRICT CL	433,827	486,643	566,308	516,428	593,647



# 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

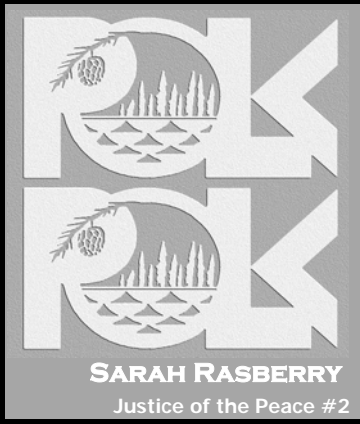
## Our Department's Performance

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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2455-1010	SALARY-JP #1	44,483	50,435	51,696	51,818	51,696
010-2455-1050	SALARIES	58,163	80,102	92,075	93,976	93,637
010-2455-1080	SALARIES / PART-TIME	16,194	2,370	3,921	605	3,921
010-2455-2000	LONGEVITY PAY	2,820	2,760	2,940	2,940	1,860
010-2455-2010	SOCIAL SECURITY	7,972	8,715	11,791	9,939	11,828
010-2455-2020	COUNTY GROUP INSURANCE	30,345	41,464	42,171	39,067	43,352
010-2455-2030	RETIREMENT	15,701	18,957	20,538	19,932	21,630
010-2455-2040	WORKERS COMPENSATION	557	423	618	436	452
010-2455-2060	UNEMPLOYMENT INSURANCE	172	139	125	137	96
010-2455-2250	TRAVEL ALLOWANCE	3,500	3,500	3,500	3,508	3,500
	Sub-Total : Personnel	179,905	208,865	229,375	222,358	231,972
010-2455-3150	OFFICE SUPPLIES	739	1,202	1,200	969	1,200
010-2455-3510	EQUIPMENT MAINTENANCE	193	518	750	901	750
010-2455-3900	SUBSCRIPTIONS	-	-	-	-	170
010-2455-4230	MOBILE PHONE / PAGER	198	219	185	233	250
010-2455-4250	INTERNET EXPENSE	203	-	204	424	460
010-2455-4270	TRAVEL/ TRAINING	2,732	923	3,000	2,457	3,000
010-2455-4800	BONDS	-	-	253	249	150
010-2455-4810	DUES	170	241	170	170	170
	Sub-Total : Operating	4,235	3,103	5,762	5,403	6,150
010-2455-5720	OFFICE FURNISHINGS/EQUIP	1,794	-	-	-	-
	Sub-Total : Capital Outlay	1,794	-	-	-	-
	*EXP. SUMMARY - JP #1	185,934	211,968	235,137	227,761	238,122





## 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.

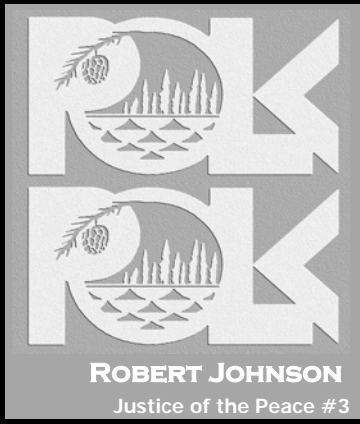
<b>Goal/s:</b>	Not Provided
<b>Objective/s:</b>	Not Provided

### 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2456-1010	SALARY JP #2	44,618	50,314	51,696	51,818	51,696
010-2456-1050	SALARIES	53,824	55,959	62,245	62,392	62,245
010-2456-1080	SALARIES / PART-TIME	-	-	2,054	-	9,709
010-2456-2000	LONGEVITY PAY	1,860	360	660	660	660
010-2456-2010	SOCIAL SECURITY	7,752	8,109	9,192	9,122	9,777
010-2456-2020	COUNTY GROUP INSURANCE	28,488	32,907	31,628	33,998	32,514
010-2456-2030	RETIREMENT	13,183	14,673	16,011	15,781	17,881
010-2456-2040	WORKERS COMPENSATION	462	325	482	345	374
010-2456-2060	UNEMPLOYMENT INSURANCE	123	89	83	105	71
010-2456-2250	TRAVEL ALLOWANCE	3,500	3,634	3,500	3,508	3,500
	Sub-Total : Personnel	153,810	166,370	177,550	177,730	188,427
010-2456-3150	OFFICE SUPPLIES	2,105	2,538	2,000	2,000	2,000
010-2456-4250	INTERNET EXPENSE	2,358	2,562	2,573	2,541	2,573
010-2456-4270	TRAVEL/TRAINING	1,406	2,576	3,000	3,058	3,000
010-2456-4800	BONDS	79	75	253	178	253
010-2456-4810	DUES	70	130	170	165	170
	Sub-Total : Operating	6,017	7,881	7,996	7,942	7,996
010-2456-5720	FURNISHINGS/ EQUIP	897	1,077	-	1,733	-
	Sub-Total : Capital Outlay	897	1,077	-	1,733	-
	*EXP. SUMMARY - JP #2	160,724	175,329	185,546	187,405	196,423



## 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.

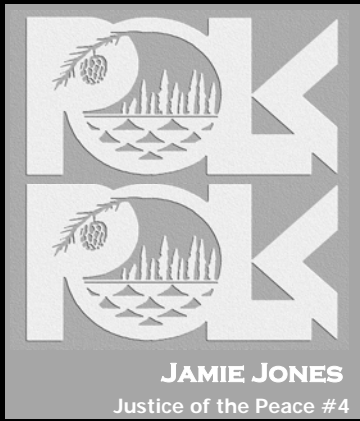
<b>Goal/s:</b>	Not Provided
<b>Objective/s:</b>	Not Provided

### 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2457-1010	SALARY - JP #3	44,483	50,435	51,696	51,818	51,696
010-2457-1050	SALARIES	57,978	58,091	63,751	66,295	65,334
010-2457-1080	SALARIES / PART-TIME	-	-	2,801	-	2,801
010-2457-2000	LONGEVITY PAY	3,000	1,260	1,380	1,380	420
010-2457-2010	SOCIAL SECURITY	8,276	10,368	9,419	7,578	9,467
010-2457-2020	COUNTY GROUP INSURANCE	27,649	33,811	31,628	31,064	32,514
010-2457-2030	RETIREMENT	13,832	15,072	16,407	16,397	17,313
010-2457-2040	WORKERS COMPENSATION	485	335	494	358	362
010-2457-2060	UNEMPLOYMENT INSURANCE	136	94	87	99	67
010-2457-2250	TRAVEL ALLOWANCE	3,500	3,500	3,500	3,508	3,500
	Sub-Total : Personnel	159,339	172,966	181,163	178,498	183,473
010-2457-3150	OFFICE SUPPLIES	1,209	1,127	1,500	848	1,500
010-2457-4230	MOBILE PHONE	-	2,387	2,700	2,604	-
010-2457-4250	INTERNET EXPENSE				-	3,000
010-2457-4270	TRAVEL/TRAINING	3,244	3,073	2,500	2,226	2,500
010-2457-4800	BONDS	(14)	-	253	249	171
010-2457-4810	DUES	130	166	170	143	170
	Sub-Total : Operating	4,569	6,752	7,123	6,069	7,341
010-2457-5720	FURNISHINGS/ EQUIP	1,794	-	-	-	-
	Sub-Total : Capital Outlay	1,794	-	-	-	-
	*EXP. SUMMARY - JP #3	165,701	179,718	188,286	184,568	190,814



# 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.

<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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2458-1010	SALARY- JP #4	44,483	50,435	51,696	51,818	51,696
010-2458-1050	SALARIES	51,405	55,959	62,245	63,072	62,950
010-2458-1080	SALARIES / PART-TIME	-	46	2,054	-	934
010-2458-2000	LONGEVITY PAY	360	540	720	720	900
010-2458-2010	SOCIAL SECURITY	7,387	8,163	9,196	8,910	9,178
010-2458-2020	COUNTY GROUP INSURANCE	30,150	33,811	31,628	31,946	32,514
010-2458-2030	RETIREMENT	12,683	14,701	16,019	15,880	16,785
010-2458-2040	WORKERS COMPENSATION	443	326	482	347	351
010-2458-2060	UNEMPLOYMENT INSURANCE	117	89	83	92	63
010-2458-2250	TRAVEL ALLOWANCE	3,500	3,500	3,500	3,508	3,500
	Sub-Total : Personnel	150,529	167,570	177,623	176,293	178,871
010-2458-3150	OFFICE SUPPLIES	1,499	1,457	1,500	2,484	1,500
010-2458-3900	SUBSCRIPTIONS	96	96	120	17	120
010-2458-4270	TRAVEL TRAINING	1,827	1,901	2,000	621	2,000
010-2458-4800	BONDS	71	-	253	249	253
010-2458-4810	DUES	75	75	170	60	170
	Sub-Total : Operating	3,568	3,529	4,043	3,431	4,043
010-2458-5720	FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY JP #4	154,097	171,099	181,666	179,725	182,914



# 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2465-1010	SALARY - JUVENILE BOARD	29,400	29,117	29,400	29,469	29,400
010-2465-2010	SOCIAL SECURITY	2,136	2,126	1,338	2,099	1,338
010-2465-2020	COUNTY GROUP INSURANCE	-	30	-	788	1,650
010-2465-2030	RETIREMENT	1,870	1,918	3,918	1,386	4,113
010-2465-2040	WORKERS COMPENSATION	65	43	59	23	43
	Sub-Total : Personnel	33,471	33,235	34,714	33,766	36,544
010-2465-3150	OFFICE SUPPLIES	-	-	-		
010-2465-3300	FURNISHED TRANSPORTATION	-	-	-		
010-2465-4080	VISITING JUDGE	64	202	1,000	811	1,000
010-2465-4170	CAPITAL TRIAL COSTS	26,841	41,409	41,409	41,409	33,554
010-2465-4201	MEDIATION FEES		-	500	-	500
010-2465-4750	TRANSFER TO JUVENILE PROBATION	44,115	44,115	44,115	44,115	44,115
010-2465-4760	JUVENILE DETENTION EXPENSES	20,885	10,537	18,885	13,455	18,885
010-2465-4770	CHILDREN'S 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	1,012	955	1,301	966	1,301
010-2465-4850	HOUSE ARREST MONITORING	-	-	2,500	-	2,500
010-2465-4862	VETERANS TREATMENT COURT (VTC)					25,000
010-2465-4863	VTC MENTAL HEALTH ASSESSMENTS					-
	Sub-Total : Operating	102,917	107,217	119,710	110,756	136,855
010-2465-5720	FURNISHINGS/EQUIP	3,587	-	-		-
	Sub-Total : Capital Outlay	3,587	-	-		-
	*EXP. SUMMARY- JUDICIAL	139,975	140,452	154,424	144,522	173,398

*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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2466-1030	CELL PHONE ALLOWANCE	775	775	775	776	480
010-2466-1050	SALARIES	134,621	137,986	144,623	122,355	148,437
010-2466-1080	SALARIES / PART-TIME	1,494	809	2,050	939	2,050
010-2466-1200	CERTIFICATE PAY	1,200	1,200	1,200	1,666	1,800
010-2466-2010	SOCIAL SECURITY	10,127	10,342	11,516	9,610	12,054
010-2466-2020	COUNTY GROUP INSURANCE	30,150	33,811	31,628	23,488	32,514
010-2466-2030	RETIREMENT	17,624	18,985	20,059	17,197	22,044
010-2466-2040	WORKERS COMPENSATION	1,497	1,022	1,460	1,097	1,220
010-2466-2060	UNEMPLOYMENT INSURANCE	316	226	192	191	154
010-2466-2250	TRAVEL ALLOWANCE-BAILIFF	1,890	1,890	1,890	1,939	4,800
	Sub-Total : Personnel	199,695	207,046	215,394	179,259	225,552
010-2466-3110	POSTAGE	-	-	800	210	800
010-2466-3150	OFFICE SUPPLIES	230	834	2,500	2,438	2,500
010-2466-4000	ATTORNEY FEES	235,173	158,472	185,000	150,605	240,000
010-2466-4020	INTERPRETER FEES	813	1,827	3,000	2,561	5,000
010-2466-4040	INVESTIGATIONS	8,889	4,285	5,000	5,481	15,000
010-2466-4050	PSYCHOLOGICAL EVALUATION	4,650	2,450	8,000	7,500	8,000
010-2466-4065	APPEALS & TRANSCRIPTS	5,594	7,766	11,000	1,954	15,000
010-2466-4200	TELEPHONE/MOBILE/SPEC. LI	570	874	650	874	875
010-2466-4270	TRAVEL/TRAINING	1,320	2,498	2,500	3,098	2,500
010-2466-4861	COURT REPORTER SERVICE	2,478	730	2,500	7,695	2,500
	Sub-Total : Operating	259,717	179,735	220,950	182,416	292,175
010-2466-5720	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 258TH CRT.	459,412	386,781	436,344	361,675	517,727



**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

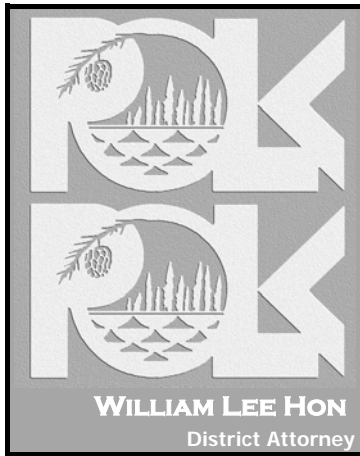
## Our Department's Performance

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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2467-1030	CELL PHONE ALLOWANCE	805	716	775	598	480
010-2467-1050	SALARIES	136,940	131,204	143,909	135,365	148,667
010-2467-1080	SALARIES / PART-TIME	1,198	1,812	2,101	1,080	2,101
010-2467-1200	CERTIFICATE PAY	623	-		463	1,200
010-2467-2010	SOCIAL SECURITY	10,120	9,384	11,374	10,223	12,030
010-2467-2020	COUNTY GROUP INSURANCE	27,656	28,871	31,628	29,013	32,514
010-2467-2030	RETIREMENT	18,005	18,023	19,811	18,376	21,999
010-2467-2040	WORKERS COMPENSATION	1,517	974	1,374	886	1,180
010-2467-2060	UNEMPLOYMENT INSURANCE	319	216	190	153	153
010-2467-2250	TRAVEL ALLOWANCE-BAILIFF	1,963	1,745	1,890	1,422	4,800
	Sub-Total : Personnel	199,146	192,943	213,053	197,577	225,123
010-2467-3110	POSTAGE	196	196	750	363	800
010-2467-3150	OFFICE SUPPLIES	3,225	1,876	2,500	1,365	2,500
010-2467-4000	ATTORNEY FEES	233,966	204,650	185,000	197,696	240,000
010-2467-4020	INTERPRETER FEES	2,139	826	3,000	774	5,000
010-2467-4040	INVESTIGATIONS	15,750	12,234	5,000	14,552	15,000
010-2467-4050	PSYCHOLOGICAL EVALUATION	6,250	6,215	7,500	2,750	8,000
010-2467-4065	APPEALS & TRANSCRIPTS	8,799	8,424	11,000	12,122	15,000
010-2467-4200	TELEPHONE/MOBILE/SPEC. LI	542	874	650	874	875
010-2467-4270	TRAVEL/TRAINING	2,334	2,134	2,500	3,734	2,500
010-2467-4861	CONTRACT SERV/COURT REPC	767	1,131	2,500	-	2,500
	Sub-Total : Operating	273,968	238,559	220,400	234,229	292,175
010-2467-5720	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT.	473,115	431,503	433,453	431,807	517,298





# CRIMINAL DISTRICT ATTORNEY

## Department Description

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

**Goal/s:** Not Provided

**Objective/s:** Not Provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2475-1010	SALARY - D.A.	10,990	10,990	10,990	11,007	7,350
010-2475-1050	SALARIES	706,892	743,526	769,346	775,558	787,753
010-2475-1080	SALARIES - PART TIME	-	-	-	-	1,867
010-2475-1200	CERTIFICATE PAY	3,554	3,600	4,200	4,204	4,200
010-2475-2000	LONGEVITY PAY	4,800	5,460	5,940	5,940	6,840
010-2475-2010	SOCIAL SECURITY	54,212	55,137	60,471	61,280	61,813
010-2475-2020	COUNTY GROUP INSURANCE	162,465	177,612	179,226	174,275	184,245
010-2475-2030	RETIREMENT	92,803	100,698	105,331	106,217	113,041
010-2475-2040	WORKERS COMPENSATION	3,449	2,456	3,461	2,873	2,855
010-2475-2060	UNEMPLOYMENT INSURANCE	1,617	1,195	994	1,149	781
	Sub-Total : Personnel	1,040,781	1,100,672	1,139,960	1,142,504	1,170,744
010-2475-3150	OFFICE SUPPLIES	20,757	19,308	15,000	13,695	15,000
010-2475-3170	TRIAL SUPPLIES/EXPENSES	2,086	5,030	7,000	5,165	7,000
010-2475-3300	FURNISHED TRANSPORTATION	8,266	10,243	10,000	5,893	11,000
010-2475-3900	SUBSCRIPTIONS	1,100	2,834	2,500	690	2,500
010-2475-4060	APPELLATE EXPENSES	2,694	6,050	2,800	-	3,000
010-2475-4230	MOBILE PHONES/PAGERS	3,776	3,846	5,820	3,857	1,450
010-2475-4270	TRAVEL	17,551	15,551	18,000	24,283	18,000
010-2475-4370	ONLINE RESEARCH	6,451	5,951	6,500	5,930	6,500
010-2475-4810	FEES/ DUES	2,508	3,475	3,500	3,892	3,500
010-2475-4900	MISCELLANEOUS	-	(14)	-	-	-
	Sub-Total : Operating	65,190	72,274	71,120	63,406	67,950
010-2475-5720	FURNISHINGS & EQUIPMENT	-	-	-	-	-
010-2475-5730	CAPITAL OUTLAYS	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - DIST. ATTY	1,105,970	1,172,946	1,211,080	1,205,910	1,238,694



## 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

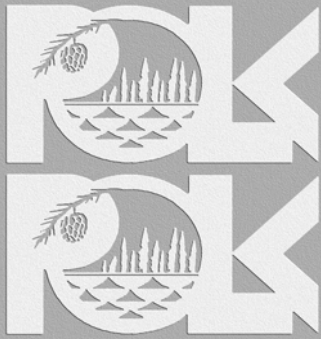
**Objective/s:** Not Provided

### 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2505-1050	SALARIES	23,771	22,789	28,095	17,454	-
010-2505-2000	LONGEVITY PAY	-	60	120	120	-
010-2505-2010	SOCIAL SECURITY	1,755	1,614	2,158	1,229	-
010-2505-2020	COUNTY GROUP INSURANCE	10,050	11,270	10,543	7,497	-
010-2505-2030	RETIREMENT	3,022	3,047	3,760	2,329	-
010-2505-2040	WORKERS COMPENSATION	105	64	113	54	-
010-2505-2060	UNEMPLOYMENT INSURANCE	54	35	36	28	-
	Sub-Total : Personnel	38,758	38,879	44,825	28,711	-
010-2505-3150	OFFICE SUPPLIES	1,479	1,082	1,200	465	-
010-2505-4051	URINALYSIS TESTING	109	209	750	138	1,000
010-2505-4270	TRAVEL/TRAINING	-	35	1,000	-	-
010-2505-4520	EQUIPMENT MAINTENANCE	2,000	3,750	3,000	2,750	3,000
	Sub-Total : Operating	3,588	5,076	5,950	3,353	4,000
010-2505-5730	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - PRE-TRIAL S	42,346	43,955	50,775	32,064	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**

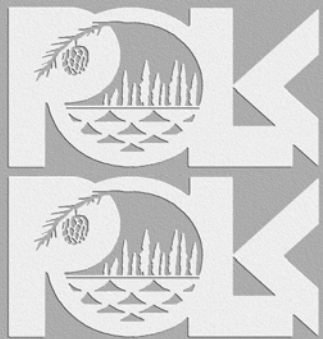
Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2512-1050	SALARIES	1,224,127	1,392,226	1,574,316	1,501,552	1,601,614
010-2512-1080	SALARIES / PART-TIME	62,223	36,556	30,000	54,079	30,000
010-2512-1200	CERTIFICATE PAY	9,553	6,715	10,200	3,885	4,800
010-2512-2000	LONGEVITY PAY	9,480	7,380	6,780	6,540	7,860
010-2512-2010	SOCIAL SECURITY	95,425	105,736	124,029	116,736	125,787
010-2512-2020	COUNTY GROUP INSURANCE	359,886	435,782	527,136	431,574	541,896
010-2512-2030	RETIREMENT	165,840	192,047	216,038	204,727	230,034
010-2512-2040	WORKERS COMPENSATION	32,149	24,148	37,060	27,612	30,446
010-2512-2060	UNEMPLOYMENT INSURANCE	2,947	2,494	2,067	2,270	1,603
	Sub-Total : Personnel	1,961,630	2,203,085	2,527,626	2,348,976	2,574,040
010-2512-3000	UNIFORMS	5,576	8,961	5,650	5,287	5,650
010-2512-3150	OFFICE SUPPLIES	8,486	7,708	10,800	7,275	10,800
010-2512-3320	PAPER/SUNDRIES (NON-MEAL)	23,659	21,807	25,000	26,838	25,000
010-2512-3330	INMATE MEALS	280,758	251,565	265,000	313,631	265,000
010-2512-3420	LAUNDRY SUPPLIES	2,941	3,538	3,500	3,204	3,500
010-2512-3910	MED SERVICES-IN COUNTY	268,402	188,658	230,000	136,421	230,000
010-2512-3920	MED SUPPLIES-IN COUNTY	9,432	9,848	10,000	10,660	10,000
010-2512-3990	JAIL PHARMACY	56,083	56,018	60,000	65,256	60,000
010-2512-4052	MEDICAL- DOCTORS/ NURSES	68,400	68,400	68,400	68,400	68,400
010-2512-4260	TRAVEL-TRANSP PRISONER	14,536	9,904	11,000	14,169	22,000
010-2512-4270	TRAVEL/TRAINING	8,172	18,630	15,000	13,547	15,000
010-2512-4520	EQUIPMENT MAINTENANCE	10,529	10,012	8,500	8,660	10,000
010-2512-4560	INMATE WORKCREW EXPENSE	7,317	9,566	8,000	7,854	10,000
010-2512-4900	MISCELLANEOUS	28	-	-	-	-
010-2512-4910	INMATE (supplies)	23,597	30,821	25,000	24,712	25,000
	Sub-Total : Operating	787,918	695,436	745,850	705,913	760,350

# JAIL (CONT.)

## Detail Expenditures (Continued)

Departments	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2512-5640	SCAAP EXPENSES	4,335	-	-	-
010-2512-5710	CAPITAL OUTLAY - BUILDING	-	-	27,516	-
010-2512-5720	OFFICE FURNISHINGS/ EQUIP	-	4,082	51,886	
010-2512-5730	CAPITAL OUTLAY PROJECTS	-	9,325	9,699	
010-2512-5750	CAPITAL OUTLAY - VEHICLES	-	-	101,770	-
010-2512-5770	CAPITAL OUTLAY - JAIL BEDDI	-	2,671	-	-
	Sub-Total : Capital Outlay	4,335	16,078	190,871	-
	*EXP. SUMMARY- JAIL	2,753,883	2,914,599	3,245,759	3,334,390

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

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2551-1010	SALARIES	26,192	26,596	27,011	27,075	27,011
010-2551-2000	LONGEVITY PAY	240	300	360	360	420
010-2551-2010	SOCIAL SECURITY	2,022	2,057	2,094	1,272	2,099
010-2551-2020	GROUP INSURANCE	10,050	11,270	10,543	10,649	10,838
010-2551-2030	RETIREMENT	3,359	3,304	3,647	3,658	3,838
010-2551-2040	WORKERS COMPENSATION	666	464	877	515	712
010-2551-2060	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	42,529	43,992	44,533	43,529	44,918
010-2551-3000	UNIFORMS	432	3,235	500	2,224	500
010-2551-3150	OFFICE SUPPLIES	502	4,752	2,800	4,379	1,800
010-2551-3300	FURNISHED TRANSPORTATION	1,311	7,052	12,000	7,883	12,000
010-2551-3900	SUBSCRIPTIONS	-	60	1,140	292	1,140
010-2551-4230	MOBILE PHONES/PAGERS	900	990	1,140	727	2,340
010-2551-4270	TRAVEL / TRAINING	80	350	300	75	300
010-2551-4800	BONDS	328	-	-	-	-
010-2551-4900	MISCELLANEOUS	-	-	-	-	-
	Sub-Total : Operating	3,552	16,439	17,880	15,579	18,080
010-2551-5720	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-2551-5750	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL, I	46,081	60,431	62,413	59,108	62,998

# 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

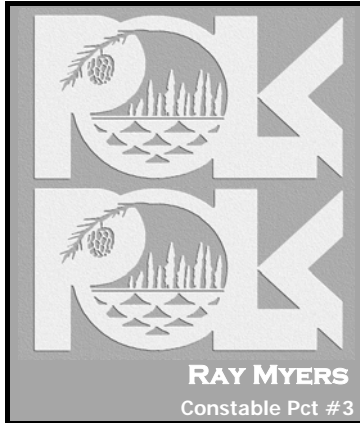
**Objective/s:** Not Provided

### 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2552-1010	SALARIES	26,192	26,596	27,011	27,075	27,011
010-2552-1030	CELL PHONE ALLOWANCE	840	840	840	841	480
010-2552-2000	LONGEVITY PAY	1,020	1,080	1,140	1,140	1,200
010-2552-2010	SOCIAL SECURITY	1,328	1,156	2,218	1,465	2,195
010-2552-2020	GROUP INSURANCE	11,482	11,270	10,543	10,649	10,838
010-2552-2030	RETIREMENT	3,558	3,503	3,863	3,874	4,014
010-2552-2040	WORKERS COMPENSATION	707	497	915	545	736
010-2552-2060	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	45,126	44,942	46,530	45,590	46,474
010-2552-3000	UNIFORMS	4,498	3,522	1,150	5,778	1,150
010-2552-3150	OFFICE SUPPLIES	3,243	3,746	1,250	3,533	2,000
010-2552-3300	FURNISHED TRANSPORTATION	4,815	10,385	12,000	4,199	13,000
010-2552-4230	MOBILE PHONES/PAGERS	912	1,102	1,478	912	1,478
010-2552-4270	TRAVEL / TRAINING	1,306	780	2,000	2,256	2,000
010-2552-4800	BONDS	624	-	-	-	-
	Sub-Total : Operating	15,397	19,534	17,878	16,678	19,628
010-2552-5720	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-2552-5750	VEHICLE/S	48,294	-	-	-	-
	Sub-Total : Capital Outlay	48,294	-	-	-	-
	* EXP. SUMMARY - CONSTBL	108,817	64,477	64,409	62,268	66,102



# 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.

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

## Our Department's Performance

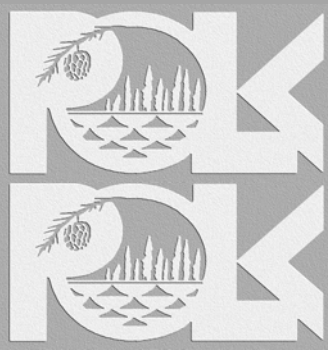
Performance Indicators	Prior Year Actuals			Estimate	Projected
Output:	<i>Program in development (watch for future details)</i>				
Efficiency:					
Service Quality:					

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2553-1010	SALARIES	26,192	26,596	27,011	27,075	27,011
010-2553-1030	CELL PHONE ALLOWANCE	840	840	840	840	-
010-2553-2000	LONGEVITY PAY	1,200	1,200	1,200	1,200	1,200
010-2553-2010	SOCIAL SECURITY	2,128	2,158	2,222	2,170	2,158
010-2553-2020	GROUP INSURANCE	10,050	11,270	10,543	10,649	10,838
010-2553-2030	RETIREMENT	3,579	3,807	3,871	3,882	3,947
010-2553-2040	WORKERS COMPENSATION	711	500	916	547	727
010-2553-2060	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	44,701	46,372	46,604	46,363	45,881
010-2553-3000	UNIFORMS	2,825	6,100	1,500	4,259	1,500
010-2553-3150	OFFICE SUPPLIES	1,237	1,304	1,500	886	1,500
010-2553-3300	FURNISHED TRANSPORTATION	5,931	4,299	12,000	3,152	12,000
010-2553-4230	MOBILE PHONE/PAGER	912	1,201	925	1,254	1,000
010-2553-4270	TRAVEL / TRAINING	3,154	2,397	2,000	2,150	2,000
010-2553-4800	BONDS	278	-	-	50	-
	Sub-Total : Operating	14,337	15,301	17,925	11,751	18,000
010-2553-5720	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-2553-5750	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL	59,038	61,673	64,529	58,114	63,881



# CONSTABLE PCT. #4



**VACANT**  
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.

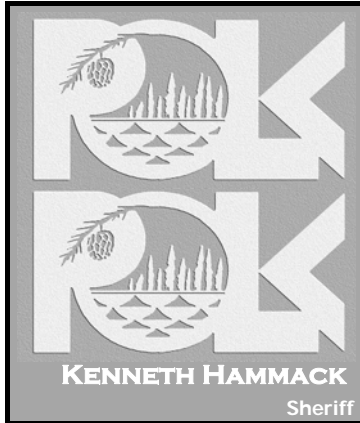
<b>Goal/s:</b>	Not Provided
<b>Objective/s:</b>	Not Provided

### 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2554-1010	SALARIES	26,192	26,596	27,011	26,076	27,011
010-2554-2000	LONGEVITY PAY	480	540	600	600	660
010-2554-2010	SOCIAL SECURITY	1,868	1,850	2,112	2,041	2,117
010-2554-2020	GROUP INSURANCE	10,050	11,270	10,543	9,714	10,838
010-2554-2030	RETIREMENT	3,388	3,884	3,679	3,557	3,871
010-2554-2040	WORKERS COMPENSATION	672	469	883	519	717
010-2554-2060	UNEMPLOYMENT INSURANCE	-	-	-	-	-
	Sub-Total : Personnel	42,650	44,610	44,829	42,508	45,214
010-2554-3150	OFFICE SUPPLIES	1,993	2,218	1,570	1,152	1,570
010-2554-3300	FURNISHED TRANSPORTATION	7,816	7,998	8,000	5,939	8,000
010-2554-4230	MOBILE PHONE	912	988	930	912	930
010-2554-4270	TRAVEL / TRAINING	1,220	1,025	2,000	649	2,000
010-2554-4800	BONDS	428	-	-	-	-
	Sub-Total : Operating	12,368	12,230	12,500	8,651	12,500
010-2554-5720	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-2554-5750	VEHICLE/S	237	-	-	54,775	-
	Sub-Total : Capital Outlay	237	-	-	54,775	-
	* EXP. SUMMARY - CONSTBL	55,255	56,840	57,329	105,934	57,714



# 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.

<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:					

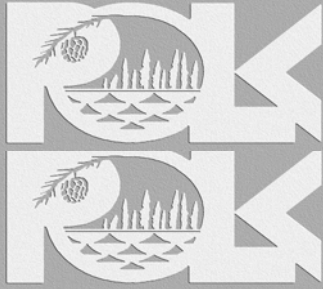
## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2560-1010	SALARY- SHERIFF	49,205	50,435	51,696	52,133	51,696
010-2560-1030	CELL PHONE ALLOWANCES	26,523	25,665	27,727	24,991	-
010-2560-1040	STEP GRANT SALARIES	26,960	28,263			-
010-2560-1050	SALARIES	1,725,093	1,805,301	1,971,504	1,953,506	1,976,673
010-2560-1060	TRA OVERTIME SALARIES	211,741	214,481	200,000	188,445	200,000
010-2560-1075	BIG SANDY SRO SALARY				18,304	36,757
010-2560-1080	SALARIES / PART-TIME	61,775	36,466	55,857	41,276	50,000
010-2560-1200	CERTIFICATE PAY	33,483	30,944	37,800	28,276	35,400
010-2560-2000	LONGEVITY PAY	22,080	21,900	20,700	20,400	22,860
010-2560-2010	SOCIAL SECURITY	153,066	158,916	182,478	168,466	183,098
010-2560-2020	GROUP INSURANCE	501,189	538,906	548,221	540,630	585,248
010-2560-2030	RETIREMENT	276,089	297,150	317,846	312,223	334,841
010-2560-2040	WORKERS COMPENSATION	46,796	33,010	45,866	35,533	39,117
010-2560-2060	UNEMPLOYMENT INSURANCE	4,754	2,700	2,949	3,293	2,263
010-2560-2250	TRAVEL ALLOWANCE-SHERIFF	20,048	20,048	20,048	20,096	20,048
	Sub-Total : Personnel	3,158,802	3,264,185	3,482,693	3,407,573	3,538,001
010-2560-3000	UNIFORMS	10,654	20,101	20,000	22,072	20,000
010-2560-3150	OFFICE SUPPLIES	3,595	2,844	4,000	3,987	4,000
010-2560-3300	FURNISHED TRANSPORTATION	194,132	152,517	185,000	140,099	185,000
010-2560-3410	FILM/PHOTOS	-	(14)			
010-2560-3540	TIRES	24,633	22,379	30,000	28,567	30,000
010-2560-3930	LAW ENFORCEMENT SUPPLIES	52,219	46,772	37,500	68,747	37,500
010-2560-3960	SEXUAL ASSAULT KITS	23,187	11,080	15,000	10,013	15,000
010-2560-3970	ANIMAL SHELTER OPERATION	5,223	5,680	10,000	9,900	10,000
010-2560-3980	K9 EXPENSES	4,201	4,421	4,500	4,549	4,500
010-2560-4200	COMMUNICATIONS EXPENSE	3,871	3,209	3,155	1,782	3,155
010-2560-4210	TxDPS REMOTE RECORDS MGMT	21,334	21,548	29,998	30,229	30,995
010-2560-4230	MOBILE PHONES & PAGERS	24,382	22,867	26,896	28,119	31,711
010-2560-4270	TRAVEL/TRAINING	25,223	24,408	25,000	24,937	25,000
010-2560-4280	INVESTIGATOR SPEC. TRAINING	4,519	2,164	5,000	4,058	5,000

# SHERIFF (CONT.)

## Detail Expenditures (Continued)

Departments		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-2560-4500	REIMB. INS. - AUTO REPAIR	18,356	23,901			-
010-2560-4540	VEHICLE MAINTENANCE	52,486	49,805	40,000	60,523	55,940
010-2560-4630	TOWER EXPENSES	10,080	3,360	10,080	4,039	10,080
010-2560-4800	BONDS/LIABILITY INSURANCE	66,572	67,549	63,000	111,060	63,000
	Sub-Total : Operating	544,665	484,593	509,129	552,681	530,881
010-2560-5710	HOMELAND SECURITY GRANT EXP.		-	-	-	-
010-2560-5720	OFFICE EQUIPMENT		-	-	-	-
010-2560-5730	CAPITAL OUTLAY PROJECTS	7,253	-	-	-	-
010-2560-5740	CAPITAL OUTLAY		-	-	-	-
010-2560-5750	CAPITAL OUTLAY - VEHICLES	425,660	350,940	-	481,926	-
	Sub-Total : Capital Outlay	432,913	350,940	-	481,926	-
	* EXP. SUMMARY - SHERIFF	4,136,380	4,099,718	3,991,822	4,442,180	4,068,882



**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

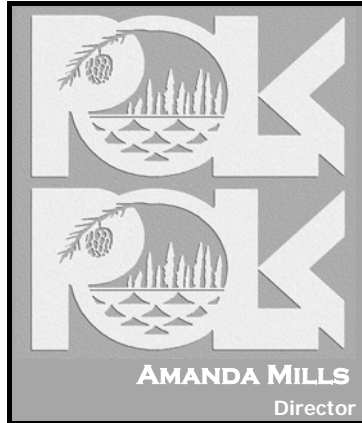
**Objective/s:** Not Provided

## 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-3405-1050	SALARIES	31,551	32,340	35,857	35,946	36,757
010-3405-1080	SALARIES / PART-TIME	-	-	-	-	934
010-3405-2000	LONGEVITY PAY	480	540	600	600	660
0103-405-2010	SOCIAL SECURITY	1,568	2,063	2,789	2,604	2,934
010-3405-2020	GROUP INSURANCE	10,050	11,720	10,543	10,649	10,838
101-3405-2030	RETIREMENT	4,069	4,374	4,858	4,872	5,365
010-3405-2040	WORKERS COMPENSATION	142	98	146	106	112
010-3405-2060	UNEMPLOYMENT INSURANCE	72	52	46	53	37
	Sub-Total : Personnel	47,934	51,187	54,839	54,831	57,637
010-3405-3150	OFFICE SUPPLIES	789	1,497	1,500	957	1,500
010-3405-3520	COMPUTER MAINTENANCE	750	750	900	699	900
010-3405-4270	TRAVEL/TRAINING	732	-	1,000	381	1,000
010-3405-4810	BONDS/FEES	22	-	100	-	100
	Sub-Total : Operating	2,292	2,247	3,500	2,037	3,500
010-3405-5720	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- VET SERV OFFICE	50,226	53,435	58,339	56,868	61,137



# 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-3645-1050	SALARIES	19,278	18,614	24,879	24,827	52,284
010-3645-1080	SALARIES / PART-TIME	2,982	3,044	467	-	934
0103-645-2000	LONGEVITY PAY	600	-	60	60	120
010-3645-2010	SOCIAL SECURITY	1,716	1,621	1,944	1,900	4,080
010-3645-2020	GROUP INSURANCE	4,157	7,653	10,543	10,649	16,257
010-3645-2030	RETIREMENT	2,879	2,883	3,385	3,318	7,462
010-3645-2040	WORKERS COMPENSATION	108	68	102	71	156
010-3645-2060	UNEMPLOYMENT INSURANCE	55	28	32	35	52
	Sub-Total : Personnel	31,774	33,913	41,412	40,859	81,344
010-3645-3150	OFFICE SUPPLIES	1,006	845	1,000	790	1,000
010-3645-3520	COMPUTER SUPP/EXPENSE	-	-	800	425	800
010-3645-3560	CONTRACT SERV. - ADM	74,841	74,841	74,841	74,841	-
010-3645-4045	INDIGENT HEALTHCARE	129,439	173,749	150,000	298,864	250,000
010-3645-4110	PAUPER CARE & LUNACY	9,499	9,805	10,500	5,018	10,500
010-3645-4270	TRAVEL/ TRAINING	-	-		-	1,000
010-3645-4810	DUES					300
	Sub-Total : Operating	214,785	259,240	237,141	379,937	263,600
010-3645-5720	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - SOCIAL SER	246,559	293,153	278,553	420,796	344,944

# 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-3650-1050	SALARIES	30,062	30,814	32,523	24,395	32,523
010-3650-1080	SALARIES/PART-TIME	584	552	2,895	6,138	2,899
010-3650-2000	LONGEVITY PAY	-	60	120	120	-
010-3650-2010	SOCIAL SECURITY	2,345	2,404	2,719	2,345	2,710
010-3650-2020	GROUP INSURANCE	8,387	12,152	10,543	5,332	10,838
010-3650-2030	RETIREMENT	3,899	4,182	4,735	4,087	4,956
010-3650-2040	WORKERS COMPENSATION	151	95	143	101	104
010-3650-2060	UNEMPLOYMENT INSURANCE	72	50	45	45	35
	Sub-Total : Personnel	45,500	50,309	53,723	42,563	54,063
010-3650-3150	OFFICE SUPPLIES	1,809	1,855	1,500	878	1,500
010-3650-3900	SUBSCRIPTIONS		344	398	212	1,808
010-3650-4270	TRAVEL/TRAINING	-	664	1,000	-	1,000
010-3650-4300	ADVERTISING	999	992	1,000	845	1,000
010-3650-4360	CONSERVATION & PRESERVAT	479	572	500	367	1,500
010-3650-4950	SECURITY ALARM EXPENSE	433	385	400	310	400
	Sub-Total : Operating	3,720	4,813	4,798	2,612	7,208
010-3650-5720	FURNISHINGS OFFICE/ EQUIP	-	-	-	13,000	-
	Sub-Total : Capital Outlay	-	-	-	13,000	-
	*EXP. SUMMARY - MUSEUM	49,220	55,122	58,521	58,175	61,271



# 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.

<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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-3665-1050	SALARIES	78,345	52,438	75,503	75,495	75,503
010-3665-1080	SALARIES / PART-TIME	1,151	-	934	934	934
010-3665-2000	LONGEVITY PAY	60	-	60	60	120
010-3665-2010	SOCIAL SECURITY	5,770	4,321	5,939	6,302	5,944
010-3665-2020	GROUP INSURANCE	5,893	11,270	10,543	10,649	10,838
010-3665-2030	RETIREMENT	2,508	3,244	3,531	3,516	3,715
010-3665-2040	WORKERS COMPENSATION	89	71	106	77	78
010-3665-2060	UNEMPLOYMENT INSURANCE	196	90	105	118	81
010-3665-2250	TRAVEL ALLOWANCE	6,769	4,038	6,000	6,014	6,000
	Sub-Total : Personnel	100,781	75,474	102,720	103,165	103,212
010-3665-3150	OFFICE SUPPLIES	1,679	1,542	2,000	1,822	2,000
010-3665-3340	DEMONSTRATION SUPPLIES	246	491	500	541	500
010-3665-4240	CEA-4H TRAVEL FUNDS	2,105	3,072	3,000	3,010	3,000
010-3665-4250	CEA-AG SPECIAL TRAVEL FUNDS	2,288	1,429	3,000	3,168	3,000
010-3665-4260	CEA-FAM. CONSUMER TRAVEL	1,534	154		-	-
010-3665-4270	TRAVEL/TRAINING	-	91	180	-	180
010-3665-4520	EQUIPMENT MAINTENANCE	-	500	500	500	500
010-3665-4540	VEHICLE MAINTENANCE	2,728	734	800	2,259	1,200
010-3665-4904	4H EQUIPMENT/ SUPPLIES	3,558	4,919	4,000	4,279	4,500
	Sub-Total : Operating	14,138	12,931	13,980	15,579	14,880
010-3665-5730	CAPITAL OUTLAY PURCHASES	-	-	-	37,140	-
	Sub-Total : Capital Outlay	-	-	-	37,140	-
	<b>*EXP. SUMMARY - EXTENSION</b>	<b>114,919</b>	<b>88,405</b>	<b>116,700</b>	<b>155,884</b>	<b>118,092</b>





**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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-3694-1050	SALARIES	61,401	64,829	68,198	62,007	69,120
010-3694-1080	SALARIES PART/TIME	363	2,463	2,050	1,517	1,867
010-3694-2000	LONGEVITY PAY	1,740	1,680	1,800	1,800	1,140
010-3694-2010	SOCIAL SECURITY	4,650	4,905	5,512	4,657	5,518
010-3694-2020	COUNTY GROUP INSURANCE	20,100	21,015	21,085	18,652	21,676
010-3694-2030	RETIREMENT	8,061	9,783	9,600	8,710	10,091
010-3694-2040	WORKERS COMPENSATION	308	220	277	194	215
010-3694-2060	UNEMPLOYMENT INSURANCE	144	112	92	97	70
	Sub-Total : Personnel	96,767	105,007	108,614	97,634	109,696
010-3694-3000	UNIFORMS	-	-	400	339	400
010-3694-3110	POSTAGE	25	-	250	3	250
010-3694-3150	OFFICE SUPPLIES	2,572	2,333	2,500	2,092	2,500
010-3694-3300	FURNISHED TRANSPORTATION	1,626	877	2,500	1,285	2,500
010-3694-3540	TIRES	-	-	500	-	500
010-3694-4230	MOBILE PHONE/PAGER	591	891	850	845	-
010-3694-4270	TRAVEL/TRAINING	823	404	1,200	829	1,200
010-3694-4520	EQUIPMENT MAINTENANCE	406	314	500	451	718
010-3694-4560	SOFTWARE MAINTENANCE	2,045	680	400	160	969
010-3694-4810	DUES	-	-	150	161	150
010-3694-4911	STATE SEWAGE FEES	790	869	1,000	1,662	1,100
	Sub-Total : Operating	8,879	6,367	10,250	7,828	10,287
010-3694-5720	OFFICE FURNISHINGS/EQUIPMENT	479	600	-	-	-
0103-694-5730	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	479	600	-	-	-
	*EXP. SUMMARY - PERMITS	106,125	111,974	118,864	105,461	119,983



**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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-3697-1050	SALARIES	34,824	35,659	37,648	36,873	50,705
010-3694-1080	SALARIES / PART-TIME		-	12,137	9,348	-
010-3697-1200	CERIFICATE PAY	1,800	1,800	1,800	1,804	1,800
010-3697-2000	LONGEVITY PAY	540	600	660	660	750
010-3697-2010	SOCIAL SECURITY	2,778	2,811	3,997	3,681	4,074
010-3697-2020	GROUP INSURANCE	10,050	11,270	10,543	10,649	16,257
010-3697-2030	RETIREMENT	4,722	5,063	6,962	6,489	7,450
010-3697-2040	WORKERS COMPENSATION	264	285	1,019	355	809
010-3697-2060	UNEMPLOYMENT INSURANCE	84	61	67	70	52
	Sub-Total : Personnel	55,063	57,549	74,832	69,928	81,897
010-3697-3000	UNIFORMS	284	336	500	149	500
010-3697-3150	OFFICE SUPPLIES	1,754	2,094	1,800	1,774	1,800
010-3697-3300	FURNISHED TRANSPORTATION	2,205	1,696	3,350	3,635	3,350
010-3697-3540	TIRES	-	-	1,200	-	1,200
010-3697-3900	SUBSCRIPTIONS	-	-	200	-	200
010-3697-4230	MOBILE PHONES/PAGERS	1,216	1,219	1,500	1,222	480
010-3697-4270	TRAVEL/TRAINING	816	732	2,000	1,358	2,000
010-3697-4520	EQUIPMENT MAINTENANCE	2,350	1,776	1,500	851	1,500
010-3697-4570	SURVEYING/LAB FEES	-	-	50	-	50
010-3697-4810	DUES	-	-	50	-	50
010-3697-4890	COUNTY TIRE DISPOSAL	688	1,430	2,000	1,636	2,000
	Sub-Total : Operating	9,312	9,282	14,150	10,626	13,130
010-3697-5720	OFFICE FURNISH/EQUIPMENT	-	-	-	-	-
010-3697-5730	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- ENV. ENF.	64,375	66,831	88,982	80,554	95,027

# FIRE MARSHAL



**JACOB CHAPMAN**  
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.

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

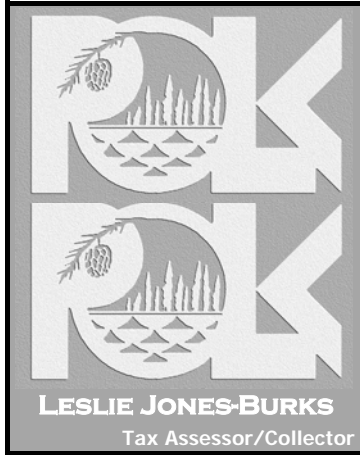
**Our Department's Performance**

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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-3698-1020	CERTIFICATE PAY					1,800
010-3698-1050	SALARIES					51,667
010-3698-1080	SALARIES / PART-TIME					-
010-3698-2000	LONGEVITY PAY					30
010-3698-2010	SOCIAL SECURITY					4,092
010-3698-2020	GROUP INSURANCE					16,257
010-3698-2030	RETIREMENT					7,484
010-3698-2040	WORKERS COMPENSATION					814
010-3698-2060	UNEMPLOYMENT INSURANCE					52
	Sub-Total : Personnel	-	-	-	-	82,196
010-3698-3000	UNIFORMS					500
010-3698-3150	OFFICE SUPPLIES					1,500
010-3698-3300	FURNISHED TRANSPORTATION					3,500
010-3698-4270	TRAVEL/TRAINING					2,000
010-3698-4560	EQUIPMENT MAINTENANCE					1,500
010-3698-4800	SUBSCRIPTIONS					200
010-3698-4810	DUES					200
010-3698-4889	INVESTIGATION EXPENSE					2,500
	Sub-Total : Operating	-	-	-	-	11,900
010-3698-5720	OFFICE FURNISH/EQUIPMENT					-
010-3698-5730	CAPITAL OUTLAY					-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - EMERGMG	-	-	-	-	94,096

*Department Created in 7/1/2020*



# 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.

<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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-4499-1010	SALARY- TAX ASSESS/ COLLEC	49,205	50,435	51,696	51,818	51,696
010-4499-1050	SALARIES	358,012	370,698	386,052	382,069	395,966
010-4499-1080	SALARIES / PART-TIME	-	-	-	-	15,288
010-4499-2000	LONGEVITY PAY	7,320	7,740	7,260	7,260	7,260
010-4499-2010	SOCIAL SECURITY	30,762	31,950	34,043	32,810	35,971
010-4499-2020	GROUP INSURANCE	138,966	155,071	147,598	142,431	151,731
010-4499-2030	RETIREMENT	52,652	57,052	59,297	58,815	65,782
010-4499-2040	WORKERS COMPENSATION	1,844	1,275	1,785	1,284	1,376
010-4499-2060	UNEMPLOYMENT INSURANCE	824	599	500	570	407
	Sub-Total : Personnel	639,585	674,820	688,232	677,057	725,477
010-4499-3150	OFFICE SUPPLIES	7,501	6,692	10,000	10,145	10,000
010-4499-3300	FURNISHED TRANSPORTATION	40	667	1,500	-	-
010-4499-4270	TRAVEL/ TRAINING	4,824	3,216	5,000	5,506	6,500
010-4499-4520	EQUIPMENT MAINTENANCE	23,670	25,137	25,921	25,921	26,282
010-4499-4810	DUES / BONDS	1,705	1,795	2,000	1,815	2,000
010-4499-4840	CH19 VOTER REGISTRATION	2,402	5,113	-	8,636	7,000
010-4499-4841	VOTER REGISTRATION CARDS	-	11,087	7,000	-	7,500
010-4499-4871	TAX STATEMENT EXPENSE	30,985	32,990	32,000	34,808	33,500
	Sub-Total : Operating	71,128	86,697	83,421	86,831	92,782
010-4499-5720	CAPITAL OUTLAY - OFFICE EQ	1,000	-	-	-	-
010-4499-5730	CAPITAL OUTLAY PROJECTS	-	-	-	-	-
	Sub-Total : Capital Outlay	1,000	-	-	-	-
	*EXP. SUMMARY- TAX ASSESS	711,713	761,517	771,653	763,888	818,260



**JENNIFER MOFFETT**  
Delinquent Tax Specialist

# 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 Lineberger Goggan Blair & Sampson, LLP.

**Goal/s:** Not provided

**Objective/s:** Not provided

## Our Department's Performance

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

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
010-4501-1050	SALARIES- PERSONNEL	77,756	79,049	82,278	75,843	116,462
010-4501-2000	LONGEVITY PAY	720	840	960	960	480
010-4501-2010	SOCIAL SECURITY	4,910	4,955	6,368	4,740	9,158
010-4501-2020	COUNTY GROUP INSURANCE	20,100	22,541	21,085	19,534	32,514
010-4501-2030	RETIREMENT	9,974	10,628	11,091	10,241	16,509
010-4501-2040	WORKERS COMPENSATION	349	238	334	224	350
010-4501-2060	UNEMPLOYMENT INSURANCE	177	127	106	114	117
	Sub-Total : Personnel	113,986	118,379	122,223	111,655	175,590
010-4501-3150	OFFICE SUPPLIES	1,269	1,216	3,000	2,650	3,000
010-4501-4200	COMMUNICATIONS EXPENSE	1,384	3,725	2,446	3,882	2,446
010-4501-4270	TRAVEL/TRAINING	1,014	1,315	3,000	2,066	3,000
010-4501-4810	DUES	170	85	170	-	250
	Sub-Total : Operating	3,837	6,342	8,616	8,598	8,696
010-4501-5720	CAPITAL OUTLAY-OFFICE FUR	995	1,115	3,000	550	3,000
	Sub-Total : Capital Outlay	995	1,115	3,000	550	3,000
	*EXP. SUMMARY - DELINQUEN	118,818	125,836	133,839	120,803	187,286

<b>OPERATING TRANSFERS</b>						
	<b>2017 Actual</b> <small>(per Aud. Rep.)</small>	<b>2018 Actual</b> <small>(per Aud. Rep.)</small>	<b>2019 Budget</b> <small>(as adopted)</small>	<b>2019 Actual</b> <small>(unaudited)</small>	<b>2020 Budget</b> <small>Adopted</small>	
010-8700-0130	TRANSFER TO JP CRT TECH	19,209	21,039	21,039	22,149	25,670
010-8700-0270	TRANSFER TO CRTHOUSE SEC	118,539	138,032	153,535	153,535	162,343
010-8700-0350	TRANSFER TO GRANTS				29,866	
010-8700-0480	TRANSFER TO AGING	-	-	-	-	764
010-8700-0830	TRANSFER TO HEALTH TRUST	425,000	500,000	567,500	567,500	627,000
	<b>*EXP. SUMMARY - TRANSFERS</b>	<b>562,748</b>	<b>659,072</b>	<b>742,075</b>	<b>773,050</b>	<b>815,777</b>

<b>GENERAL FUND (RECAP)</b>					
	<b>2017 Actual</b> <small>(per Aud. Rep.)</small>	<b>2018 Actual</b> <small>(per Aud. Rep.)</small>	<b>2019 Budget</b> <small>(as adopted)</small>	<b>2019 Actual</b> <small>(unaudited)</small>	<b>2020 Budget</b> <small>Adopted</small>

			Auditor's estimate	Auditor's estimate	
<b>Fund Balance (year beginning)</b>	<b>8,365,306</b>	<b>9,083,198</b>	<b>10,859,008</b>	<b>10,462,989</b>	<b>13,072,224</b>

#### REVENUES

TAX REVENUE SUMMARY	14,273,541	15,515,511	15,646,885	15,992,948	16,379,446
LICENSE & PERMIT FEES SUMMARY	171,385	173,122	162,030	190,967	167,875
FINES, FEES & FORFEITURE SUMMARY	568,498	663,864	628,880	571,981	585,620
FEDERAL REVENUE SUMMARY	552,873	475,323	444,556	600,530	429,569
CHARGES FOR SERVICES SUMMARY	1,344,292	1,327,616	1,314,228	1,292,088	1,324,486
INTEREST SUMMARY	108,924	234,924	150,000	379,762	300,000
OTHER REVENUES SUMMARY	2,272,361	2,468,986	1,971,828	3,002,503	2,580,232
DEBT PROCEEDS SUMMARY	-	992,265	-	1,569,524	-

<b>** TOTAL REVENUE</b>	<b>19,291,873</b>	<b>21,851,611</b>	<b>20,318,406</b>	<b>23,600,303</b>	<b>21,767,227</b>
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*Use of Fund Balance (Projected in Budget)* - - - - -

#### EXPENDITURES

GENERAL AND ADMINISTRATIVE	6,260,173	7,513,264	7,047,981	7,299,042	7,963,804
JUSTICE & PUBLIC SAFETY	11,797,606	12,100,773	12,631,764	12,924,962	13,217,753
HEALTH, HUMAN & OTHER SERVICES	460,925	490,114	512,113	691,723	585,444
OPERATING TRANSFERS OUT	193,142	1,483	-	-	-

<b>** TOTAL EXPENDITURES</b>	<b>18,711,847</b>	<b>20,105,634</b>	<b>20,191,858</b>	<b>20,915,727</b>	<b>21,767,001</b>
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<b>Projected Fund Balance (year ending)</b>	<b>8,945,333</b>	<b>10,829,175</b>	<b>10,985,556</b>	<b>13,147,565</b>	<b>13,072,450</b>
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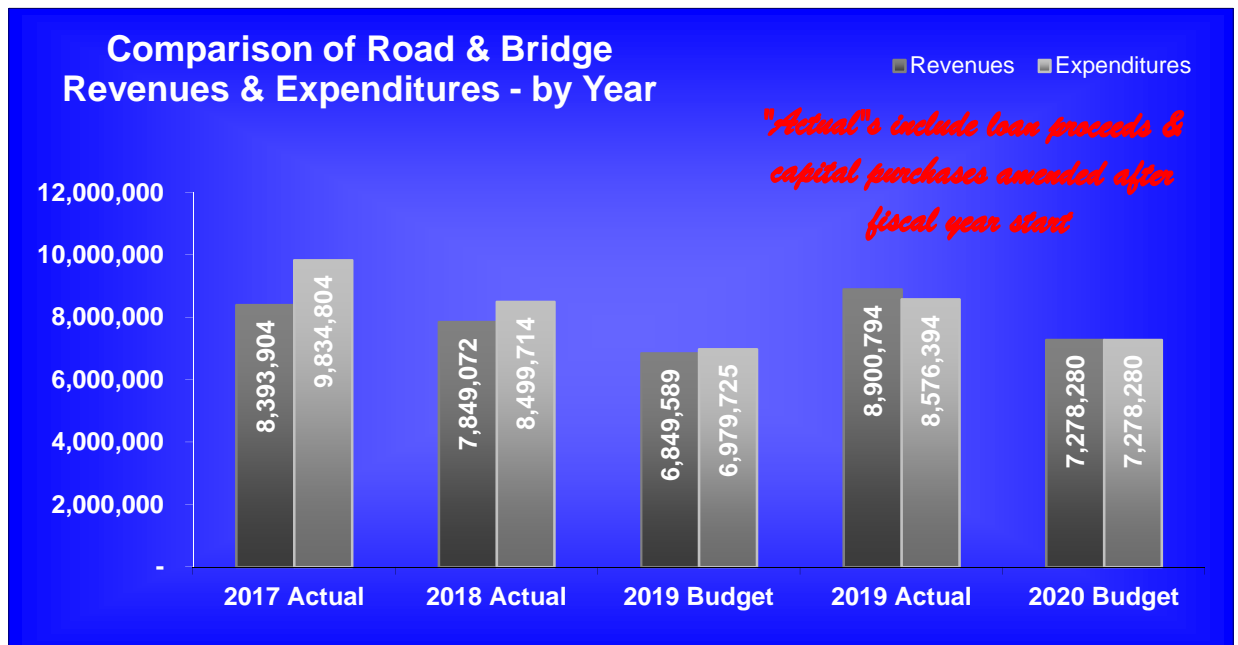




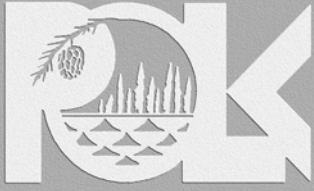
# ROAD & BRIDGE - SUMMARY

## Summary

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>(ALL PCT.) BEGINNING FUND BALANCE</b>	<b>3,167,350</b>	<b>1,945,846</b>	<b>1,301,063</b>	<i>1,421,260</i>	<i>1,720,675</i>
<b>TAX REVENUE</b>	4,337,686	4,661,961	4,753,389	4,831,279	5,008,284
<b>PERMITS/LICENSE</b>	947,937	956,414	976,500	984,848	985,000
<b>FINE/FORFEITURES</b>	125,056	92,554	110,000	74,951	72,500
<b>FED/STATE FUNDING</b>	588,659	35,845	49,300	380,961	49,300
<b>INTEREST</b>	14,886	36,946	27,600	51,238	31,400
<b>OTHER (LEASE &amp; MISC.)</b>	2,379,680	2,065,353	932,800	2,397,041	1,131,796
<b>LOAN PROCEEDS (TAX NOTES)</b>	-	-	-	180,476	-
<b>TOTAL REVENUES</b>	<b>8,393,904</b>	<b>7,849,072</b>	<b>6,849,589</b>	<b>8,900,794</b>	<b>7,278,280</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>11,561,253</b>	<b>9,794,918</b>	<b>8,150,652</b>	<b>10,322,054</b>	<b>8,998,955</b>
<b>ROAD &amp; BRIDGE EXPENDITURES</b>					
<b>PRECINCT 1</b>	1,673,468	1,657,929	1,336,054	1,587,926	1,413,232
<b>PRECINCT 2</b>	1,489,280	1,392,406	1,342,328	1,360,584	1,402,027
<b>PRECINCT 3</b>	2,274,064	1,536,310	1,609,204	1,706,362	1,695,811
<b>PRECINCT 4</b>	2,256,923	1,788,361	1,600,898	1,767,461	1,635,414
<b>CAPITAL LEASES (EQUIPMENT)</b>	2,141,069	2,124,710	1,091,241	2,154,061	1,131,796
<b>TOTAL EXPENDITURES</b>	<b>9,834,804</b>	<b>8,499,714</b>	<b>6,979,725</b>	<b>8,576,394</b>	<b>7,278,280</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,726,450</b>	<b>\$1,295,204</b>	<b>\$1,170,927</b>	<b>\$1,745,660</b>	<b>\$1,720,675</b>
<i>Fund balance as a % of expenditures</i>	<i>18%</i>	<i>15%</i>	<i>17%</i>	<i>20%</i>	<i>24%</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		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>Beginning Fund Balance</b>		-	-	-	-	-
<b>REVENUE</b>						
015-380-8611	PCT. 1 BUYBACK PROCEEDS	245,960	237,000	233,200	233,200	240,000
015-380-8612	PCT. 2 BUYBACK PROCEEDS	245,960	237,000	233,200	233,200	240,000
015-380-8613	PCT. 3 BUYBACK PROCEEDS	245,960	237,000	233,200	233,200	240,000
015-380-8614	PCT. 4 BUYBACK PROCEEDS	245,960	237,000	233,200	233,200	240,000
015-380-8621	PCT1 LEASE PROCEEDS	260,290	257,699	-	265,705	-
015-380-8622	PCT2 LEASE PROCEEDS	260,290	257,699	-	265,705	-
015-380-8623	PCT3 LEASE PROCEEDS	260,290	257,699	-	265,705	-
015-380-8624	PCT4 LEASE PROCEEDS	260,290	257,699	-	265,705	-
015-390-9621	PCT. 1 OPERATING TRANSFER	35,814	53,924	57,538	57,538	60,877
015-390-9622	PCT. 2 OPERATING TRANSFER	26,752	30,020	33,634	33,634	36,973
015-390-6923	PCT. 3 OPERATING TRANSFER	26,752	30,020	33,634	33,634	36,973
015-390-9624	PCT. 4 OPERATING TRANSFER	26,752	30,020	33,634	33,634	36,973
	*TOTAL REVENUE	2,025,000	1,978,795	932,800	2,154,061	1,131,796

#### Detailed Expenses

<b>EXPENSE</b>						
015-7621-5690	PCT1 LEASE INTEREST PAYME	12,681	13,594	15,512	14,810	17,644
015-7621-5700	PCT1 LEASE PAYMENT	269,094	277,817	275,226	275,928	283,232
015-7621-5710	PCT1 ROAD MACHINERY/EQUI	260,290	257,699	-	265,705	-
015-7622-5690	PCT2 LEASE INTEREST PAYME	6,712	7,217	9,136	9,136	11,268
015-7622-5700	PCT2 LEASE PAYMENT	266,000	260,290	257,699	257,699	265,705
015-7622-5710	PCT2 ROAD MACHINERY/EQUI	260,290	257,690	-	265,705	-
015-7623-5690	PCT3 LEASE INTEREST PAYME	6,712	7,217	9,136	9,136	11,268
015-7623-5700	PCT3 LEASE PAYMENT	266,000	260,290	257,699	257,699	265,705
015-7623-5710	PCT3 ROAD MACHINERY/EQUI	260,290	257,690	-	265,705	-
015-7624-5690	PCT4 LEASE INTEREST PAYME	6,712	7,217	9,136	9,136	11,268
015-7624-5700	PCT4 LEASE PAYMENT	266,000	260,290	257,699	257,699	265,705
015-7624-5710	PCT4 ROAD MACHINERY/EQUI	260,290	257,699	-	265,705	-
	*TOTAL EXPENSE	2,141,069	2,124,710	1,091,241	2,154,061	1,131,796

# 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		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>955,036</b>	<b>745,699</b>	<i>307,010</i>	<i>308,853</i>	<i>180,912</i>
021-310-1100	TAXES - CURRENT	933,404	1,005,575	1,025,188	1,049,768	1,100,459
021-310-1120	TAXES - DELINQUENT	46,523	50,475	51,574	44,637	52,409
021-310-1135	REFUNDED TAXES		-	-		-
	* A/V TAX SUMMARY	979,927	1,056,051	1,076,761	1,094,405	1,152,868
021-319-1300	FINES	28,753	21,066	25,300	17,802	16,675
021-321-2200	AUTO REGISTRATION FEES	78,805	83,198	82,800	82,889	82,800
021-321-2300	OPT. ROAD & BRIDGE FEE	119,140	114,444	120,750	118,593	120,750
021-321-2400	TXDOT GROSS WEIGHT	20,081	22,456	21,045	24,469	23,000
	* FINE/FEE/LICENSE SUMMAR	246,779	241,163	249,895	243,754	243,225
021-333-3330	LATERAL ROAD (STATE) REVE	11,339	11,339	11,339	11,291	11,339
021-333-3335	CTIF GRANT PROGRAM	-	-	-	-	-
021-333-3336	FEMA	75,374	-	-	-	-
021-342-4570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	86,713	11,339	11,339	11,291	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	2,262	5,614	4,500	7,786	5,800
021-360-6102	INTEREST - LATERAL ROAD	313	778	-	1,079	-
021-360-6200	MISCELLANEOUS REVENUE	-	-	-	-	-
021-364-6100	SALE OF SURPLUS	-	-	-	-	-
021-369-9100	CULVERT/MATERIAL REIMB	127,135	41,350	-	-	-
021-370-7010	TRANSFER FROM GENERAL FU	21,000	-	-	10,091	-
021-390-9400	TAX NOTE PROCEEDS	-	-	-	-	-
	* OTHER REV. SUMMARY	150,711	47,742	4,500	112,455	5,800
	**TOTAL REVENUES	1,464,130	1,356,294	1,342,495	1,461,903	1,413,232

# PRECINCT 1 (CONTINUED)

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
021-6621-1010	SALARY - COMMISSIONERS	49,205	50,435	51,696	51,818	51,696
021-6621-1030	CELL PHONE ALLOWANCE/S	840	840	840	840	-
021-6621-1050	SALARIES	261,222	267,799	297,565	277,952	301,275
021-6621-1080	SALARIES / PART-TIME	3,509	4,456	18,031	4,846	18,031
021-6621-2000	LONGEVITY PAY	3,000	3,480	3,960	3,960	4,440
021-6621-2010	SOCIAL SECURITY	25,494	26,231	29,999	27,200	30,255
021-6621-2020	GROUP INSURANCE	79,557	97,213	84,342	84,555	86,935
021-6621-2030	RETIREMENT	42,944	49,715	52,253	47,918	55,329
021-6621-2040	WORKERS COMPENSATION	9,500	6,635	10,020	7,928	8,642
021-6621-2060	UNEMPLOYMENT INSURANCE	604	433	406	417	314
021-6621-2250	COMM -VEHICLE ALLOWANCE	20,048	20,048	20,048	20,096	20,048
	Sub-Total : Personnel	495,922	527,285	569,160	527,529	576,967
021-6621-3000	UNIFORMS	6,012	10,407	12,000	12,592	14,000
021-6621-3150	OFFICE SUPPLIES	224	214	300	251	300
021-6621-3300	FURNISHED TRANSPORTATION	37,451	49,570	50,000	49,992	60,000
021-6621-3370	SHOP MATERIAL/SUPPLIES	921	504	1,000	214	1,000
021-6621-3380	CULVERTS	4,916	6,375	7,000	4,289	7,000
021-6621-3390	ROAD MATERIAL	604,524	553,202	548,734	821,698	573,047
021-6621-3540	TIRES	4,740	2,800	6,000	9,623	10,000
021-6621-3770	SIGNS	530	2,152	3,000	1,751	3,000
021-6621-4200	COMMUNICATION EXPENSE	3,611	3,944	3,800	3,925	3,800
021-6621-4230	MOBIL PHONE/PAGERS	462	434	500	477	500
021-6621-4270	TRAVEL/TRAINING	-	-	200	100	200
021-6621-4400	ELECTRICITY	3,063	2,802	3,500	2,847	3,500
021-6621-4410	GAS/HEAT	-	424	600	317	600
021-6621-4420	WATER	528	591	600	602	600
021-6621-4560	PARTS AND REPAIR	23,779	24,943	35,000	51,166	35,000
021-6621-4610	EQUIPMENT RENTAL	-	-	2,000	-	2,000
021-6621-4630	TOWER RENT	396	396	396	396	396
021-6621-4800	BONDS	-	-	-	-	-
021-6621-4821	MOBILE EQUIP INSURANCE	2,069	2,708	2,767	2,987	3,208
021-6621-4900	MISCELLANEOUS	267,133	408,371	25,000	32,675	50,000
021-8700-0100	TRANSFER TO GENERAL FUND	6,563	6,884	6,959	6,959	7,237
	Sub-Total : Operating	966,921	1,076,720	709,356	1,002,859	775,389
021-6621-5710	ROAD MACHINERY/EQUIP/VEH	133,238	-	-	-	-
021-6621-5720	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
021-6621-5730	CAPITAL OUTLAYS	41,572	-	-	-	-
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	35,814	53,924	57,538	57,538	60,877
	Sub-Total : Capital Outlay	210,625	53,924	57,538	57,538	60,877
	* EXP. SUMMARY - PRECINCT	1,673,468	1,657,929	1,336,054	1,587,926	1,413,232

(Unaudited)

Projected Ending Balance - Precinct 1

745,698

444,065

313,451

182,830

180,912

# 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		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>318,753</b>	<b>234,212</b>	<b>167,469</b>	<b>168,145</b>	<b>250,538</b>
022-310-1100	TAXES - CURRENT	943,704	1,010,392	1,030,098	1,054,797	1,091,386
022-310-1200	TAXES - DELINQUENT	47,036	50,717	51,821	44,851	51,977
022-310-1135	REFUNDED TAXES	-	-	-	-	-
	* A/V TAX SUMMARY	990,740	1,061,109	1,081,919	1,099,648	1,143,363
022-319-1300	FINES	28,877	20,489	25,300	17,201	16,675
022-321-2200	AUTO REGISTRATION FEES	78,805	83,775	82,800	82,889	82,800
022-321-2300	OPT. ROAD & BRIDGE FEE	119,140	114,444	120,750	120,674	120,750
022-321-2400	TXDOT GROSS WEIGHT	20,081	22,456	21,045	22,989	23,000
	* FINE/FEE/LICENSE SUMMAR	246,903	241,163	249,895	243,754	243,225
022-333-3300	LATERAL ROAD (STATE) REVE	11,339	11,339	11,339	11,291	11,339
022-333-3335	CTIF GRANT PROGRAM	-	-	-	-	-
022-333-3336	FEMA	-	-	-	-	-
022-342-4570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	11,339	11,339	11,339	11,291	11,339
022-342-4600	INSURANCE CLAIMS	-	-	-	-	-
022-342-4620	REIMBURSE TRAVEL EXP	-	-	-	-	-
022-342-4621	ROAD REPAIR REIMBURSEMEN	-	-	-	1,470	-
022-360-6100	DEPOSITORY INTEREST	1,578	3,917	3,400	5,433	4,100
022-360-6102	INTEREST - LATERAL ROAD	225	558	-	773	-
022-360-6200	MISCELLANEOUS REVENUE	-	-	-	-	-
022-364-6100	SALE OF SURPLUS	-	-	-	-	-
022-369-6100	CULVERT/MATERIAL REIMB	119,881	7,578	-	63,480	-
022-370-7010	TRANSFER FROM GENERAL FU	34,073	-	-	12,287	-
022-390-9400	TAX NOTE PROCEEDS	-	-	-	-	-
	* OTHER REV. SUMMARY	155,756	12,053	3,400	83,443	4,100
	**TOTAL REVENUES	1,404,739	1,325,664	1,346,553	1,438,135	1,402,027

# PRECINCT 2 (CONTINUED)

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
022-6622-1010	SALARY - COMMISSIONERS	49,205	51,206	51,696	51,818	51,696
022-6622-1030	CELL PHONE ALLOWANCE/S	840	840	840	840	480
022-6622-1050	SALARIES	255,114	253,976	301,814	268,828	306,929
022-6622-1080	SALARIES / PART-TIME	9,270	7,820	20,026	2,135	20,026
022-6622-2000	LONGEVITY PAY	5,700	4,800	5,220	5,220	5,640
022-6622-2010	SOCIAL SECURITY	25,270	25,024	30,573	26,087	30,969
022-6622-2020	GROUP INSURANCE	78,665	96,314	94,884	85,190	86,935
022-6622-2030	RETIREMENT	43,157	48,350	53,253	46,474	56,634
022-6622-2040	WORKERS COMPENSATION	10,380	6,876	11,492	8,084	10,006
022-6622-2060	UNEMPLOYMENT INSURANCE	614	423	416	403	323
022-6622-2250	COMM -VEHICLE ALLOWANCE	20,048	19,277	20,048	20,096	20,048
	Sub-Total : Personnel	498,264	514,907	590,262	515,176	589,687
022-6622-3000	UNIFORMS	3,263	2,213	2,400	2,389	2,400
022-6622-3150	OFFICE SUPPLIES	937	855	1,000	924	1,000
022-6622-3300	FURNISHED TRANSPORTATION	52,192	74,059	70,000	67,565	70,000
022-6622-3370	SHOP MATERIAL/ SUPPLIES	6,210	5,598	6,000	2,985	6,000
022-6622-3380	CULVERTS	33,764	31,248	35,000	49,479	25,000
022-6622-3390	ROAD MATERIAL	791,798	653,250	530,548	593,236	598,197
022-6622-3540	TIRES	1,924	6,895	9,000	17,458	7,500
022-6622-3770	SIGNS	1,747	2,159	2,500	558	2,500
022-6622-4200	COMMUNICATION EXP	4,148	4,428	3,700	4,445	3,700
022-6622-4270	TRAVEL/TRAINING	535	1,988	3,000	1,727	3,000
022-6622-4400	ELECTRICITY	1,806	2,315	3,500	1,682	3,500
022-6622-4410	GAS & HEAT	-	14	350	-	350
022-6622-4420	WATER	728	837	1,000	851	1,000
022-6622-4560	PARTS & REPAIR	42,492	51,250	40,000	57,777	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	2,690	3,089	3,079	3,343	3,587
022-6822-4900	MISCELLANEOUS	-	-	-	-	-
022-8700-0100	TRANSFER TO GENERAL FUND	6,563	6,884	6,959	6,959	7,237
	Sub-Total : Operating	951,192	847,479	718,432	811,773	775,367
022-6622-5710	ROAD MACHINERY/EQUIP/VEH	-	-	-	-	-
022-6622-5720	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
022-6622-5730	CAPITAL OUTLAYS	-	-	-	-	-
022-6622-5750	CAPITAL OUTLAY - BRIDGE	13,073	-	-	-	-
022-6622-6220	PERMANENT ROAD EXPENSE	-	-	-	-	-
022-6622-6230	RIGHT-OF-WAY	-	-	-	-	-
022-8700-0150	TRANSFER TO 015 LEASE FUN	26,752	30,020	33,634	33,634	36,973
	Sub-Total : Capital Outlay	39,824	30,020	33,634	33,634	36,973
	* EXP. SUMMARY - PRECINCT	1,489,280	1,392,406	1,342,328	1,360,584	1,402,027

(Unaudited)

Projected Ending Balance - Precinct 2

234,211

167,470

171,694

245,697

250,538



# 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		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>1,112,968</b>	<b>536,054</b>	<i>628,037</i>	<i>624,104</i>	<i>664,938</i>
023-310-1100	TAXES - CURRENT	1,129,811	1,225,450	1,249,351	1,279,308	1,323,924
023-310-1120	TAXES - DELINQUENT	56,312	61,512	62,851	54,397	63,051
023-310-1135	REFUNDED TAXES	-	-	-	-	-
	* A/V TAX SUMMARY	1,186,123	1,286,962	1,312,201	1,333,705	1,386,975
023-319-1300	FINES	33,813	25,257	29,700	19,988	19,575
023-321-2200	AUTO REGISTRATION FEES	92,510	97,343	97,200	97,305	97,200
023-321-2300	OPT. ROAD & BRIDGE FEE	139,860	134,348	141,750	143,743	141,750
023-321-2400	TXDOT GROSS WEIGHT	23,573	26,361	24,705	25,110	27,000
	* FINE/FEE/LICENSE SUMMAR	289,756	283,308	293,355	286,146	285,525
023-333-3330	LATERAL ROAD (STATE) REVE	13,311	13,311	13,311	13,254	13,311
023-333-3335	CTIF GRANT PROGRAM	140,290	-	-	-	-
023-333-3336	FEMA	41,133	-	-	78,284	-
023-342-4570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	194,735	13,311	13,311	91,538	13,311
023-342-4600	INSURANCE CLAIMS	-	-	-	-	-
023-342-4621	ROAD REPAIR REIMBURSEMEN	-	-	-	-	-
023-360-6100	DEPOSITORY INTEREST	4,959	12,307	10,000	17,068	10,000
023-360-6102	INTEREST - LATERAL ROAD	578	1,434	-	1,988	-
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	21,000	-	-	14,201	-
023-390-9400	TAX NOTE PROCEEDS	-	-	-	-	-
	* OTHER REV. SUMMARY	26,536	44,711	10,000	58,392	10,000
	**TOTAL REVENUES	1,697,150	1,628,293	1,628,867	1,769,781	1,695,811

# PRECINCT 3 (CONTINUED)

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
023-6623-1010	SALARY - COMMISSIONERS	49,205	50,435	51,696	51,818	51,696
023-6623-1030	CELL PHONE ALLOWANCE/S	840	840	840	840	-
023-6623-1050	SALARIES	333,543	333,751	406,390	369,483	411,158
023-6623-1080	SALARIES / PART-TIME	-	-	44,126	-	44,126
023-6623-2000	LONGEVITY PAY	6,660	7,320	7,320	7,320	7,920
023-6623-2010	SOCIAL SECURITY	30,204	30,330	40,577	33,326	40,924
023-6623-2020	GROUP INSURANCE	110,548	129,648	115,970	114,126	119,217
023-6623-2030	RETIREMENT	52,126	58,767	70,678	59,930	74,839
023-6623-2040	WORKERS COMPENSATION	13,534	9,199	16,553	11,438	14,014
023-6623-2060	UNEMPLOYMENT INSURANCE	775	542	583	547	451
023-6623-2250	COMM -VEHICLE ALLOWANCE	20,048	20,048	20,048	20,096	20,048
	Sub-Total : Personnel	617,484	640,880	774,782	668,922	784,393
023-6623-3000	UNIFORMS	3,966	2,407	5,000	2,578	5,000
023-6623-3150	OFFICE SUPPLIES	543	861	3,000	755	1,500
023-6623-3300	FURNISHED TRANSPORTATION	94,184	99,971	125,000	96,887	125,000
023-6623-3370	SHOP MATERIAL SUPPLIES	4,606	6,499	15,000	4,725	15,000
023-6623-3380	CULVERTS	25,980	14,271	30,000	3,552	30,000
023-6623-3390	ROAD MATERIAL	1,297,878	349,000	350,000	411,259	450,000
023-6623-3540	TIRES	16,662	19,725	25,000	24,552	25,000
023-6623-3770	SIGNS	-	-	4,000	-	4,000
023-6623-4200	COMMUNICATION EXPENSE	3,232	3,927	4,000	7,503	4,000
023-6623-4230	MOBILE PHONES/ PAGERS	2,717	1,934	4,000	1,441	4,000
023-6623-4270	TRAVEL/TRAINING	3,249	2,398	4,000	2,771	4,000
023-6623-4400	ELECTRICITY	2,864	2,892	4,000	2,790	4,000
023-6623-4410	GAS/HEAT	-	-	-	-	-
023-6623-4420	WATER	1,229	1,205	2,000	1,077	1,500
023-6623-4560	PARTS & REPAIRS	136,849	135,209	100,000	102,322	100,000
023-6623-4610	EQUIPMENT RENTAL	-	-	20,000	1,979	20,000
023-6623-4630	TOWER EXPENSE	396	396	396	396	396
023-6623-4800	BONDS	-	-	-	-	-
023-6623-4821	MOBILE EQUIP INSURANCE	2,957	3,504	3,409	3,708	3,976
023-6623-4900	MISCELLANEOUS	10,452	26,187	20,024	3,053	69,836
023-6700-0100	TRANSFER TO GENERAL FUND	6,563	6,884	6,959	6,959	7,237
	Sub-Total : Operating	1,614,328	677,269	725,788	678,305	874,445
023-6623-5710	ROAD MACHINERY/EQUIP/VEH	-	81,159	25,000	325,500	-
023-6623-5720	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
023-6623-5730	CAPITAL OUTLAYS	-	41,183	-	-	-
023-6623-5740	ROCK CRUSHER - REPAIRS	-	-	20,000	-	-
023-6623-5750	CAPITAL OUTLAY - BRIDGE	15,500	65,800	30,000	-	-
023-6623-6220	PERMANENT ROAD EXPENSE	-	-	-	-	-
023-6623-6230	RIGHT-OF-WAY	-	-	-	-	-
023-8700-0150	TRANSFER TO 015 LEASE FUN	26,752	30,020	33,634	33,634	36,973
	Sub-Total : Capital Outlay	42,252	218,161	108,634	359,134	36,973
	* EXP. SUMMARY - PRECINCT	2,274,064	1,536,310	1,609,204	1,706,362	1,695,811

(Unaudited)

Projected Ending Balance - Precinct 3

536,054

628,037

647,701

687,523

664,938

# 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		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
REVENUE	<b>Beginning Fund Balance</b>	<b>780,593</b>	<b>429,881</b>	<b>198,547</b>	<b>320,158</b>	<b>624,287</b>
024-310-1100	TAXES - CURRENT	1,124,832	1,197,719	1,221,079	1,250,356	1,264,841
024-310-1120	TAXES - DELINQUENT	56,064	60,120	61,428	53,166	60,237
024-310-1135	REFUNDED TAXES	-	-	-	-	-
	* A/V TAX SUMMARY	1,180,896	1,257,839	1,282,507	1,303,522	1,325,078
024-310-1130	SPECIAL TAX - BIG THICKET LAKE ESTATES	-	-	-	-	-
024-319-1300	FINES	33,612	25,743	29,700	19,959	19,575
024-321-2200	AUTO REGISTRATION FEES	92,510	96,882	97,200	97,305	97,200
024-321-2300	OPT. ROAD & BRIDGE FEE	139,860	134,348	141,750	141,661	141,750
024-321-2400	TXDOT GROSS WEIGHT	23,573	26,361	24,705	27,221	27,000
	* FINE/FEE/LICENSE SUMMAR	289,555	283,334	293,355	286,146	285,525
024-333-3330	LATERAL ROAD (STATE) REVE	13,311	13,311	13,311	13,254	13,311
024-333-3335	CTIF GRANT PROGRAM	134,254	-	-	-	-
024-333-3336	FEMA	148,307	(13,455)	-	253,587	-
024-342-4570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	295,872	(144)	13,311	266,842	13,311
024-342-4600	INSURANCE CLAIMS	4,555	-	-	1,572	-
024-342-4620	REIMBURSE TRAVEL EXP	-	25	-	-	-
024-342-4621	ROAD REPAIR REIMBURSEMEN	-	3,280	-	-	-
024-360-6100	DEPOSITORY INTEREST	4,464	11,079	9,700	15,365	11,500
024-360-6102	INTEREST - LATERAL ROAD	507	1,259	-	1,747	-
024-360-6200	MISCELLANEOUS REVENUE	6,037	-	-	-	-
024-364-6100	SALE OF SURPLUS	-	3,354	-	-	-
024-369-6100	CULVERT/MATERIAL REIMB	-	-	-	-	-
024-370-7010	TRANSFER FROM GENERAL FU	21,000	-	-	21,245	-
024-390-9400	TAX NOTE PROCEEDS	-	-	-	180,476	-
	* OTHER REV. SUMMARY	36,563	18,998	9,700	220,404	11,500
	**TOTAL REVENUES	1,802,885	1,560,027	1,598,873	2,076,914	1,635,414

# PRECINCT 4 (CONTINUED)

## Detail Expenditures

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
024-6624-1010	SALARY - COMMISSIONERS	49,205	50,435	51,696	51,818	51,696
024-6624-1030	CELL PHONE ALLOWANCE/S	1,680	1,680	1,680	841	480
024-6624-1050	SALARIES	342,289	359,441	377,320	332,492	395,733
024-6624-1080	SALARIES / PART-TIME	2,381	3,149	8,350	2,526	8,350
024-6624-2000	LONGEVITY PAY	5,760	3,120	6,660	5,460	6,000
024-6624-2010	SOCIAL SECURITY	30,792	32,425	35,630	30,169	36,896
024-6624-2020	GROUP INSURANCE	108,816	130,985	115,970	106,047	119,217
024-6624-2030	RETIREMENT	53,541	63,098	62,062	55,053	67,475
024-6624-2040	WORKERS COMPENSATION	13,450	9,431	13,782	10,141	12,248
024-6624-2060	UNEMPLOYMENT INSURANCE	792	577	499	505	399
024-6624-2250	COMM -VEHICLE ALLOWANCE	20,048	20,048	20,048	20,096	20,048
	Sub-Total : Personnel	628,754	674,390	693,697	615,148	718,542
024-6624-3000	UNIFORMS	10,473	10,005	9,900	9,900	9,900
024-6624-3150	OFFICE SUPPLIES	1,675	654	2,000	528	2,000
024-6624-3300	FURNISHED TRANSPORTATION	86,469	93,703	125,000	94,023	100,000
024-6624-3370	SHOP MATERIAL/ SUPPLIES	7,501	2,997	7,500	5,617	7,500
024-6624-3380	CULVERTS	27,729	20,592	40,000	12,404	40,000
024-6624-3390	ROAD MATERIAL	1,270,435	730,639	430,000	627,676	450,000
024-6624-3540	TIRES	23,081	18,274	25,000	9,860	25,000
024-6624-3770	SIGNS	-	-	4,000	-	4,000
024-6624-4200	COMMUNICATION EXPENSE	915	1,541	1,675	1,560	1,675
024-6624-4230	MOBIL PHONES / PAGERS	-	-	-	-	-
024-6624-4270	TRAVEL/TRAINING	4,836	3,441	5,500	5,524	5,500
024-6624-4400	ELECTRICITY	3,493	4,063	4,450	3,504	4,450
024-6624-4420	WATER	631	647	1,000	609	1,000
024-6624-4560	PARTS & REPAIRS	88,270	106,770	125,000	55,835	125,000
024-6624-4610	EQUIPMENT RENTAL	1,235	9,375	15,000	3,500	15,000
024-6624-4630	TOWER EXPENSE	396	396	396	396	396
024-6624-4821	MOBILE EQUIPMENT INSURANCE	3,069	3,634	3,693	4,550	4,872
024-6624-4900	MISCELLANEOUS	10,373	16,271	66,494	32,352	76,368
024-8700-0100	TRANSFER TO GENERAL FUND	6,563	6,884	6,959	6,959	7,237
	Sub-Total : Operating	1,547,144	1,029,886	873,567	874,794	879,899
024-6624-5710	ROAD MACHINERY/EQUIP/VEH	-	-	-	243,885	-
024-6624-5720	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
024-6624-5730	CAPITAL OUTLAYS	23,849	-	-	-	-
024-6624-5750	CAPITAL OUTLAY - BRIDGE	-	-	-	-	-
024-6624-5760	CAPITAL PROJECT BIG THICKE	12,074	54,065	-	-	-
024-6624-6220	PERMANENT ROAD EXPENSE	18,350	-	-	-	-
024-6624-6230	RIGHT-OF-WAY	-	-	-	-	-
024-8700-0150	TRANSFER TO 015 LEASE FUN	26,752	30,020	33,634	33,634	36,973
	Sub-Total : Capital Outlay	81,025	84,085	33,634	277,519	36,973
	* EXP. SUMMARY - PRECINCT	2,256,923	1,788,361	1,600,898	1,767,461	1,635,414

(Unaudited)

**Projected Ending Balance - Precinct 4**

**326,555**

**201,547**

**196,522**

**629,610**

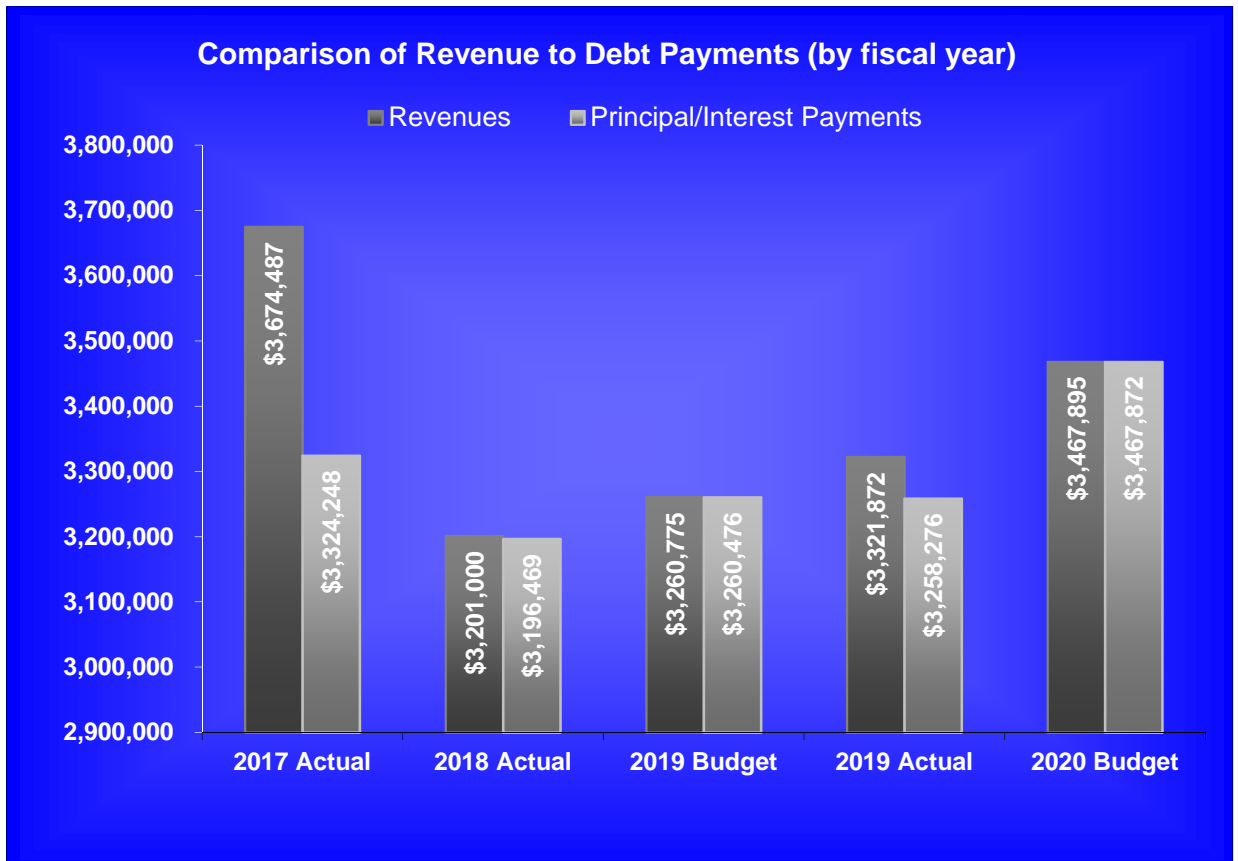
**624,287**



# DEBT SERVICE FUND - SUMMARY

## Summary

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>BEGINNING FUND BALANCE</b>	\$826,060	819,536	779,642	\$779,642	\$843,238
Reserved for Landfill Post Closure (included in Balance)	767,770	767,770	779,642	779,642	779,642
<b>TAX REVENUE</b>	3,308,544	3,187,823	3,250,775	3,303,602	3,457,895
<b>INTEREST</b>	5,308	13,176	10,000	18,270	10,000
<b>OTHER FINANCING SOURCES</b>	3,871	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,674,487</b>	<b>3,201,000</b>	<b>3,260,775</b>	<b>3,321,872</b>	<b>3,467,895</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>4,482,947</b>	<b>4,020,536</b>	<b>4,040,417</b>	<b>4,101,514</b>	<b>4,311,133</b>
<b>DEBT SERVICE</b>					
<b>PRINCIPAL</b>	2,586,000	2,560,000	2,670,000	2,670,000	2,920,000
<b>INTEREST</b>	736,348	632,769	586,476	586,476	543,872
<b>OTHER</b>	1,900	3,700	4,000	1,800	4,000
<b>TOTAL EXPENDITURES</b>	<b>3,324,248</b>	<b>3,196,469</b>	<b>3,260,476</b>	<b>3,258,276</b>	<b>3,467,872</b>
<b>ENDING FUND BALANCE</b>	<b>\$826,060</b>	<b>\$824,066</b>	<b>\$779,941</b>	<b>\$843,238</b>	<b>\$843,262</b>
Fund balance as a percent of expenditures	22.59%	25.78%	23.92%	25.88%	24.32%



# DEBT SERVICE

## Detailed Revenues

Category/Department		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>FUND BALANCE (BEGINNING)</b>		<b>\$826,060</b>	<b>\$819,536</b>	<b>\$779,642</b>	<b>\$779,642</b>	<b>\$843,238</b>
Reserved for Landfill Post Closure		767,770	767,770	779,642	779,642	779,642
<b>TAX REVENUE</b>						
061-310-1110	TAXES - CURRENT	3,151,468	3,035,457	3,095,072	3,168,860	3,300,701
061-310-1120	TAXES - DELINQUENT	157,076	152,366	155,703	134,742	157,194
061-310-1135	REFUNDED TAXES	-	-	-	-	-
	* TAX REVENUE SUMMARY	3,308,544	3,187,823	3,250,775	3,303,602	3,457,895
<b>OTHER</b>						
061-360-6100	DEPOSITORY INTEREST	5,308	13,176	10,000	18,270	10,000
	*INTEREST REVENUE SUMMARY	5,308	13,176	10,000	18,270	10,000
<b>OTHER FINANCING SOURCES</b>						
061-390-9400	BOND PROCEEDS	3,871	-	-	-	-
	* DEBT PROCEEDS SUMMARY	3,871	-	-	-	-
<b>061-399-999</b>	<b>**TOTAL REVENUE</b>	<b>3,317,724</b>	<b>3,201,000</b>	<b>3,260,775</b>	<b>3,321,872</b>	<b>3,467,895</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	690,000	720,000	-	-	-
061-7830-5180	SERIES 2010 TAX NOTES	130,000	-	-	-	-
061-7830-5190	SERIES 2011 TAX NOTES	66,000	-	-	-	-
061-7830-5200	GEN. OBLIG. REF BONDS, 201	1,090,000	1,120,000	1,150,000	1,150,000	1,190,000
061-7830-5210	SERIES 2012 TAX NOTES	150,000	150,000	155,000	155,000	-
061-7830-5220	SERIES 2013 TAX NOTES	75,000	75,000	80,000	80,000	80,000
061-7830-5230	SERIES 2014 TAX NOTES	220,000	225,000	230,000	230,000	230,000
061-7830-5240	SERIES 2015 TAX NOTES	145,000	150,000	150,000	150,000	155,000
061-7830-5250	2016 ENERGY SAVINGS PROGRAM		100,000	105,000	105,000	115,000
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	720,000	750,000
061-7830-5280	SERIES 2018 TAX NOTES	-	-	60,000	60,000	145,000
061-7830-5281	SERIES 2019 TAX NOTES					235,000
	* PRINCIPAL SUMMARY	2,586,000	2,560,000	2,670,000	2,670,000	2,920,000
<b>INTEREST</b>						
061-7873-5150	INT - CO 2008 JUDICIAL CNT	219,694	28,800	-	-	-
061-7873-5170	SERIES 2009 INTEREST	-	-	-	-	-
061-7873-5180	SERIES 2010 INTEREST	1,300	-	-	-	-
061-7873-5190	SERIES 2011 INTEREST	1,825	622	-	-	-
061-7873-5200	INT - GEN. OBLIG. REFUND BONDS, 201	417,900	385,200	351,600	351,600	317,100
061-7873-5210	SERIES 2012 INTEREST	7,600	4,600	1,550	1,550	-
061-7873-5220	SERIES 2013 INTEREST	5,049	3,660	2,224	2,224	741
061-7873-5230	SERIES 2014 INTEREST	19,600	16,250	11,700	11,700	7,100
061-7873-5240	SERIES 2015 INTEREST	16,260	13,414	10,519	10,519	7,575
061-7873-5250	2016 ENERGY SAVINGS INTEREST	44,554	40,055	38,071	38,071	35,943
061-7873-5260	SERIES 2016 INTEREST	2,565	2,346	1,938	1,938	1,530
061-7873-5270	INT - GEN. OBLIG. REFUND BONDS, SERIES 201		137,823	143,400	143,400	114,600
061-7873-5280	SERIES 2018 INTEREST	-	-	25,474	25,474	24,754
061-7873-5281	SERIES 2019 INTEREST					34,529
	* INTEREST SUMMARY	736,348	632,769	586,476	586,476	543,872
<b>OTHER</b>						
061-7890-6900	BOND FEES & ISSUE COST	1,900	3,700	4,000	1,800	4,000
061-7890-6910	RESERVE TO LANDFILL POST CLOSURE		-	-	-	-
	<b>*TOTAL EXPENDITURES</b>	<b>3,324,248</b>	<b>3,196,469</b>	<b>3,260,476</b>	<b>3,258,276</b>	<b>3,467,872</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>2019 Assessed valuation of Real Property:</b>	<b>\$2,861,109,573</b>
<b>Debt Limit (25% of above value):</b>	<b>\$715,277,393</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>2019 Total County Tax Rate:</b>	<b>\$0.646100 per \$100</b>
<b>2019 Debt Portion of (Total)Rate:</b>	<b>\$0.101563</b>
<b>Amount of Debt Applicable to Limit:</b>	<b>\$ 19,455,000</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>2019 Assessed valuation of all property:</b>	<b>\$3,618,425,204</b>
<b>Debt Limit (5% of above value):</b>	<b>\$180,921,260</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 2012: In May, 2012, the County issued General Obligation Refunding Bonds in the amount of \$17,760,000 in order to refund the outstanding principal balance of the Series 2007 Certificates of Obligation issued for the expansion of the County Jail Facility (\$19,000,000 original issue) - resulting in approximately \$2M in savings for the County's Debt Service.

# USE OF DEBT OBLIGATIONS (CONTINUED)

## General Obligation Refunding Bonds (continued)

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

## Cetificates of Obligation

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

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

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

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

# USE OF DEBT OBLIGATIONS (CONTINUED)

## Tax Notes (continued)

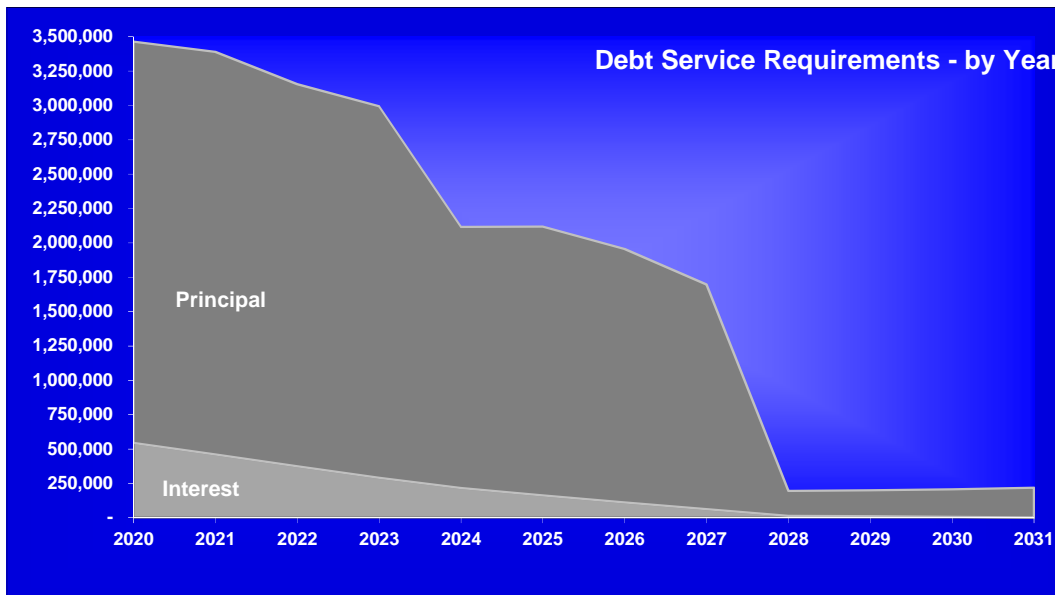
- 2016 Series: During FY2016, capital purchases were held to a minimum and the County issued Tax Note Series 2016 in the amount of \$145,000 at fiscal year end to reimburse fund balances for the following: \$90,000 for a Road & Bridge Precinct 4 Backhoe; \$20,000 Boiler replacement at County Jail; \$6,336 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 computers; \$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.

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



# DEBT SERVICE REQUIREMENT (BY YEAR)

		2020	2021	2022	2023	2024
<b><i>OBLIGATIONS AND BONDS</i></b>						
<b>2012 SERIES - Gen. Oblig. Refunding Bonds</b> (Series 2007 C.O.'s - Jail)	Principal	1,190,000	1,225,000	1,260,000	1,295,000	1,340,000
	Interest	317,100	281,400	244,650	206,850	168,000
<b>2016 SERIES - Contractual Obligations</b> <b>Energy Savings Program</b>	Principal	115,000	120,000	130,000	135,000	145,000
	Interest	35,943	33,669	31,250	28,686	25,977
<b>2017 SERIES - Gen. Oblig. Refunding Bonds</b> (Series 2008 C.O.'s - Judicial Ctr)	Principal	750,000	780,000	810,000	840,000	
	Interest	114,600	84,600	53,400	21,000	
	<b>Subtotal - Principal</b>	<b>2,055,000</b>	<b>2,125,000</b>	<b>2,200,000</b>	<b>2,270,000</b>	<b>1,485,000</b>
	<b>Subtotal - Interest</b>	<b>467,643</b>	<b>399,669</b>	<b>329,300</b>	<b>256,536</b>	<b>193,977</b>
<b><i>TAX NOTES</i></b>						
SERIES 2013 TAX NOTES	Principal	80,000				
	Interest	741				
SERIES 2014 TAX NOTES	Principal	230,000	240,000			
	Interest	7,100	2,400			
SERIES 2015 TAX NOTES	Principal	155,000	155,000	160,000		
	Interest	7,575	4,584	1,544		
SERIES 2016 TAX NOTES	Principal	20,000	20,000	20,000	25,000	
	Interest	1,530	1,122	714	255	
SERIES 2018 TAX NOTES	Principal	145,000	150,000	155,000	160,000	160,000
	Interest	24,754	20,521	16,144	11,624	7,032
SERIES 2019 TAX NOTES	Principal	235,000	240,000	245,000	250,000	255,000
	Interest	34,529	32,085	26,508	20,815	15,008
	<b>Subtotal - Principal</b>	<b>865,000</b>	<b>805,000</b>	<b>580,000</b>	<b>435,000</b>	<b>415,000</b>
	<b>Subtotal - Interest</b>	<b>76,229</b>	<b>60,712</b>	<b>44,909</b>	<b>32,694</b>	<b>22,039</b>
	<b>Total - Principal</b>	<b>2,920,000</b>	<b>2,930,000</b>	<b>2,780,000</b>	<b>2,705,000</b>	<b>1,900,000</b>
	<b>Total - Interest</b>	<b>543,871</b>	<b>460,381</b>	<b>374,210</b>	<b>289,230</b>	<b>216,016</b>
	<b>TOTAL ANNUAL DEBT SERVICE REQUIREMENTS</b>	<b>3,463,871</b>	<b>3,390,381</b>	<b>3,154,210</b>	<b>2,994,230</b>	<b>2,116,016</b>



2025	2026	2027	2028	2029	2030	2031	TOTAL
1,375,000	1,420,000	1,465,000					10,570,000
127,800	86,550	43,950					1,476,300
155,000	160,000	170,000	180,000	190,000	200,000	215,000	1,915,000
23,075	20,027	16,835	13,448	9,869	6,095	2,080	246,954
							3,180,000
							273,600
1,530,000	1,580,000	1,635,000	180,000	190,000	200,000	215,000	15,665,000
150,875	106,577	60,785	13,448	9,869	6,095	2,080	1,996,854
							80,000
							741
							470,000
							9,500
							470,000
							13,703
							85,000
							3,621
165,000							935,000
2,368							82,441
260,000	265,000						1,750,000
9,085	3,048						141,076
425,000	265,000	-	-	-	-	-	3,790,000
11,453	3,048	-	-	-	-	-	251,082
1,955,000	1,845,000	1,635,000	180,000	190,000	200,000	215,000	19,455,000
162,328	109,625	60,785	13,448	9,869	6,095	2,080	2,247,936
2,117,328	1,954,625	1,695,785	193,448	199,869	206,095	217,080	21,702,936

## 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>REVENUE SOURCES (BY TYPE)</b>					
<b>TAX REVENUE (HOTEL/MOTEL)</b>	\$ 39,960	\$ 31,896	\$ 35,000	\$ 25,913	\$ 35,000
<b>FINES, FEES &amp; FORFEITURES</b>	104,468	212,354	67,565	181,968	59,346
<b>FEDERAL/STATE FUNDING</b>	1,410,416	774,913	485,200	492,912	374,894
<b>CHARGE FOR SERVICE/FEES</b>	327,277	324,746	340,100	320,783	340,700
<b>INTEREST</b>	24,761	55,634	39,900	90,345	45,500
<b>OTHER (INCL. NON-GOVT GRANTS)</b>	1,316,828	1,218,766	1,262,491	1,177,906	1,294,427
<b>LOAN PROCEEDS</b>	-	-	-	-	-
	3,223,711	2,618,309	2,230,256	2,289,826	2,149,867

\* Audited  
Unaudited

## By Fund (with Beginning & Ending Balances)

### HOTEL TAX

<b>BEGINNING FUND BALANCE</b>	\$53,735	\$76,976	\$86,317	\$86,318	\$81,256
<b>REVENUES</b>	39,960	31,896	35,000	25,913	35,000
<b>TOTAL AVAILABLE FUNDS</b>	93,695	108,872	121,317	112,231	116,256
<b>EXPENDITURES</b>	16,719	22,554	35,000	30,975	35,000
<b>ENDING FUND BALANCE</b>	\$76,977	\$86,318	\$86,317	\$81,256	\$81,256

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

### JUSTICE COURT TECHNOLOGY

<b>BEGINNING FUND BALANCE</b>	3	1,652	7,331	7,331	4,220
<b>REVENUES</b>	35,628	39,509	39,739	36,630	39,740
<b>TOTAL AVAILABLE FUNDS</b>	35,631	41,161	47,070	43,960	43,960
<b>EXPENDITURES</b>	33,980	33,830	39,739	39,740	39,740
<b>ENDING FUND BALANCE</b>	\$1,651	\$7,331	\$7,331	\$4,220	\$4,220

*Fund balance as a % of expenditures 4.86% 21.67% 18.45% 10.62% 10.62%*

### COUNTY CHILD ABUSE PREVENTION

<b>BEGINNING FUND BALANCE</b>	7	134	484	484	920
<b>REVENUES</b>	-	350	300	436	400
<b>TOTAL AVAILABLE FUNDS</b>	7	484	784	920	1,320
<b>EXPENDITURES</b>	-	100	-	-	-
<b>ENDING FUND BALANCE</b>	\$7	\$384	\$784	\$920	\$1,320

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

### ENERGY SAVINGS PROGRAM

<b>BEGINNING FUND BALANCE</b>	1,556,512	108,854	108,854	108,854	-
<b>REVENUES</b>	-	-	-	-	-
<b>TOTAL AVAILABLE FUNDS</b>	1,556,512	108,854	108,854	108,854	-
<b>EXPENDITURES</b>	1,447,658	-	-	108,854	-
<b>ENDING FUND BALANCE</b>	\$108,854	\$108,854	\$108,854	\$0	\$0

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



# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
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### JUSTICE COURT BUILDING SECURITY

<b>BEGINNING FUND BALANCE</b>	38,107	42,161	46,360	46,359	49,955
<b>REVENUES</b>	4,054	4,199	4,549	3,596	3,980
<b>TOTAL AVAILABLE FUNDS</b>	42,161	46,359	50,909	49,955	53,935
<b>EXPENDITURES</b>	-	-	4,549	-	3,980
<b>ENDING FUND BALANCE</b>	\$42,161	\$46,359	\$46,360	\$49,955	\$49,955

*Fund balance as a % of expenditures*      *#DIV/0!*      *#DIV/0!*      *1019.13%*      *#DIV/0!*      *1255.16%*

### SECURITY (COURTHOUSE)

<b>BEGINNING FUND BALANCE</b>	22,483	15,514	8,645	8,645	15,538
<b>REVENUES</b>	149,907	171,250	186,785	183,014	192,473
<b>TOTAL AVAILABLE FUNDS</b>	172,390	186,763	195,430	191,659	208,011
<b>EXPENDITURES</b>	156,877	177,235	186,785	176,121	192,473
<b>ENDING FUND BALANCE</b>	\$15,513	\$9,529	\$8,645	\$15,538	\$15,538

*Fund balance as a % of expenditures*      *9.89%*      *5.38%*      *4.63%*      *8.82%*      *8.07%*

### HISTORICAL COMMISSION

<b>BEGINNING FUND BALANCE</b>	\$288,149	\$292,797	\$302,675	\$302,675	\$311,003
<b>REVENUES</b>	13,005	10,235	-	8,989	-
<b>TOTAL AVAILABLE FUNDS</b>	301,154	303,032	302,675	311,664	311,003
<b>EXPENDITURES</b>	8,357	357	-	660	-
<b>ENDING FUND BALANCE</b>	\$292,797	\$302,675	\$302,675	\$311,003	\$311,003

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

### 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-operatinal account groups)*

### WASTE MANAGEMET

<b>BEGINNING FUND BALANCE</b>	\$18,809	\$52,901	\$125,297	\$125,297	\$63,165
<b>REVENUES</b>	182,279	238,896	235,000	159,336	220,000
<b>TOTAL AVAILABLE FUNDS</b>	201,088	291,797	360,297	284,633	283,165
<b>EXPENDITURES</b>	40,342	166,500	235,000	221,468	220,000
<b>ENDING FUND BALANCE</b>	\$160,746	\$125,297	\$125,297	\$63,165	\$63,165

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

# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
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### FEMA DISASTER

<b>BEGINNING FUND BALANCE</b>	-	-	42,354	-	4,565
<b>REVENUES</b>	90,970	114,884	-	4,565	-
<b>TOTAL AVAILABLE FUNDS</b>	90,970	114,884	42,354	4,565	4,565
<b>EXPENDITURES</b>	90,970	5,353	-	-	-
<b>ENDING FUND BALANCE</b>	\$0	\$109,531	\$42,354	\$4,565	\$4,565

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

### GRANT FUND

<b>BEGINNING FUND BALANCE</b>	20,358	(51,791)	-	-	(497,746)
<b>REVENUES</b>	1,037,362	197,266	-	92,284	-
<b>TOTAL AVAILABLE FUNDS</b>	1,057,720	145,475	-	92,284	(497,746)
<b>EXPENDITURES</b>	1,294,129	179,437	-	590,029	5,818
<b>ENDING FUND BALANCE</b>	(\$236,409)	(\$33,962)	\$0	(\$497,746)	(\$503,564)

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

### LAW LIBRARY

<b>BEGINNING FUND BALANCE</b>	72,201	74,703	79,793	79,793	82,580
<b>REVENUES</b>	12,502	12,437	13,500	12,650	13,500
<b>TOTAL AVAILABLE FUNDS</b>	84,703	87,139	93,293	92,443	96,080
<b>EXPENDITURES</b>	10,000	7,346	13,500	9,864	13,500
<b>ENDING FUND BALANCE</b>	\$74,703	\$79,793	\$79,793	\$82,580	\$82,580

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

### PRE-TRIAL INTERVENTION PROGRAM

<b>BEGINNING FUND BALANCE</b>	101,347	119,487	103,926	103,926	113,487
<b>REVENUES</b>	22,410	12,555	16,000	14,950	16,000
<b>TOTAL AVAILABLE FUNDS</b>	123,757	132,042	119,926	118,876	129,487
<b>EXPENDITURES</b>	4,270	28,116	16,000	5,389	16,000
<b>ENDING FUND BALANCE</b>	\$119,487	\$103,926	\$103,926	\$113,487	\$113,487

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

### DISTRICT ATTORNEY SPECIAL

<b>BEGINNING FUND BALANCE</b>	954	1,054	284	284	565
<b>REVENUES</b>	33,399	28,295	28,200	28,296	28,200
<b>TOTAL AVAILABLE FUNDS</b>	34,353	29,349	28,484	28,580	28,765
<b>EXPENDITURES</b>	33,298	30,518	28,200	28,015	28,200
<b>ENDING FUND BALANCE</b>	\$1,054	(\$1,169)	\$284	\$565	\$565

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

# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
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### DISTRICT ATTORNEY HOT CHECK

<b>BEGINNING FUND BALANCE</b>	36,637	34,865	33,240	33,239	32,719
<b>REVENUES</b>	1,260	695	-	695	-
<b>TOTAL AVAILABLE FUNDS</b>	37,897	35,560	33,240	33,934	32,719
<b>EXPENDITURES</b>	3,032	2,321	-	1,215	-
<b>ENDING FUND BALANCE</b>	\$34,865	\$33,239	\$33,240	\$32,719	\$32,719

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

### AGING SERVICES

<b>BEGINNING FUND BALANCE</b>	\$297,780	\$227,138	\$185,117	\$184,709	\$117,903
<b>REVENUES</b>	478,984	433,047	444,900	477,687	338,758
<b>TOTAL AVAILABLE FUNDS</b>	776,764	660,185	630,017	662,395	456,662
<b>EXPENDITURES</b>	549,627	483,178	454,847	544,492	373,386
<b>ENDING FUND BALANCE</b>	\$227,137	\$177,007	\$175,170	\$117,903	\$83,276

*Fund balance as a % of expenditures 41.33% 36.63% 38.51% 21.65% 22.30%*

### COMMISSARY (SHERIFF)

<b>BEGINNING FUND BALANCE</b>	51,908	46,290	39,187	39,187	56,877
<b>REVENUES</b>	27,826	22,537	26,500	26,117	26,500
<b>TOTAL AVAILABLE FUNDS</b>	79,734	68,827	65,687	65,304	83,377
<b>EXPENDITURES</b>	33,444	29,640	26,500	8,427	26,500
<b>ENDING FUND BALANCE</b>	\$46,290	\$39,187	\$39,187	\$56,877	\$56,877

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

### RETIREE HEALTH BENEFITS TRUST

<b>BEGINNING FUND BALANCE</b>	1,216,985	1,538,293	1,901,789	1,901,789	2,319,279
<b>REVENUES</b>	472,687	561,414	628,032	651,177	693,025
<b>TOTAL AVAILABLE FUNDS</b>	1,689,673	2,099,706	2,529,821	2,552,966	3,012,304
<b>EXPENDITURES</b>	151,380	197,917	181,086	233,686	269,163
<b>ENDING FUND BALANCE</b>	\$1,538,293	\$1,901,789	\$2,348,735	\$2,319,279	\$2,743,141

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

# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
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### DRUG FORFEITURE

<b>BEGINNING FUND BALANCE</b>	203,080	203,248	335,801	335,802	370,316
<b>REVENUES</b>	36,088	154,250	766	127,679	766
<b>TOTAL AVAILABLE FUNDS</b>	239,168	357,498	336,567	463,481	371,082
<b>EXPENDITURES</b>	35,920	43,902	766	93,166	766
<b>ENDING FUND BALANCE</b>	\$203,248	\$313,597	\$335,801	\$370,316	\$370,316

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

### PERMANENT SCHOOL

<b>BEGINNING FUND BALANCE</b>	598,652	626,700	605,780	605,780	579,248
<b>REVENUES</b>	97,670	81,751	75,000	61,543	55,000
<b>TOTAL AVAILABLE FUNDS</b>	696,322	708,451	680,780	667,323	634,248
<b>EXPENDITURES</b>	69,622	104,708	75,000	88,075	55,000
<b>ENDING FUND BALANCE</b>	\$626,700	\$603,743	\$605,780	\$579,248	\$579,248

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

### AVAILABLE SCHOOL

<b>BEGINNING FUND BALANCE</b>	240,273	242,542	250,451	250,451	259,266
<b>REVENUES</b>	162,226	171,022	166,614	177,938	162,114
<b>TOTAL AVAILABLE FUNDS</b>	402,498	413,565	417,065	428,389	421,380
<b>EXPENDITURES</b>	159,956	163,144	166,614	169,123	162,114
<b>ENDING FUND BALANCE</b>	\$242,542	\$250,420	\$250,451	\$259,266	\$259,266

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

### COUNTY CLERK RECORDS MANAGEMENT

<b>BEGINNING FUND BALANCE</b>	443,479	548,200	700,322	700,322	810,787
<b>REVENUES</b>	276,047	279,127	290,100	280,786	285,600
<b>TOTAL AVAILABLE FUNDS</b>	719,526	827,327	990,422	981,108	1,096,387
<b>EXPENDITURES</b>	171,326	126,655	261,961	170,321	263,769
<b>ENDING FUND BALANCE</b>	\$548,200	\$700,672	\$728,461	\$810,787	\$832,618

*Fund balance as a % of expenditures 319.97% 553.21% 278.08% 476.03% 315.66%*

### COUNTY RECORDS MANAGEMENT

<b>BEGINNING FUND BALANCE</b>	3,022	8,524	8,774	8,774	9,081
<b>REVENUES</b>	19,502	15,369	18,000	16,183	18,000
<b>TOTAL AVAILABLE FUNDS</b>	22,524	23,894	26,774	24,956	27,081
<b>EXPENDITURES</b>	14,000	15,120	15,120	15,875	15,875
<b>ENDING FUND BALANCE</b>	\$8,524	\$8,774	\$11,654	\$9,081	\$11,206

*Fund balance as a % of expenditures 60.89% 58.03% 77.07% 57.20% 70.59%*

# OTHER FUNDS - SUMMARY (CONTINUED)

## Summary

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
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### SHERIFF'S FEDERAL REVENUE SHARING

<b>BEGINNING FUND BALANCE</b>	9,892	17,272	10,733	10,733	13,358
<b>REVENUES</b>	15,000	21,000	20,000	3,215	20,000
<b>TOTAL AVAILABLE FUNDS</b>	24,892	38,272	30,733	13,948	33,358
<b>EXPENDITURES</b>	7,620	27,539	20,000	590	20,000
<b>ENDING FUND BALANCE</b>	\$17,272	\$10,733	\$10,733	\$13,358	\$13,358
<i>Fund balance as a % of expenditures</i>	<i>226.65%</i>	<i>38.98%</i>	<i>53.67%</i>		<i>66.79%</i>

### DISTRICT CLERK RECORDS MANAGEMENT

<b>BEGINNING FUND BALANCE</b>	29,365	42,436	57,038	57,038	58,230
<b>REVENUES</b>	13,582	15,206	15,500	10,989	16,000
<b>TOTAL AVAILABLE FUNDS</b>	42,948	57,642	72,538	68,027	74,230
<b>EXPENDITURES</b>	512	604	15,500	9,797	2,550
<b>ENDING FUND BALANCE</b>	\$42,436	\$57,038	\$57,038	\$58,230	\$71,680
<i>Fund balance as a % of expenditures</i>	<i>8288.22%</i>	<i>9441.28%</i>	<i>367.98%</i>		<i>2810.98%</i>

### COUNTY & DISTRICT COURT TECHNOLOGY

<b>BEGINNING FUND BALANCE</b>	5,296	6,531	7,117	7,117	8,542
<b>REVENUES</b>	1,235	1,253	1,500	1,425	1,600
<b>TOTAL AVAILABLE FUNDS</b>	6,531	7,785	8,617	8,542	10,142
<b>EXPENDITURES</b>	-	668	1,500	-	1,568
<b>ENDING FUND BALANCE</b>	\$6,531	\$7,117	\$7,117	\$8,542	\$8,574
<i>Fund balance as a % of expenditures</i>	<i>#DIV/0!</i>	<i>1065.79%</i>	<i>474.45%</i>		<i>546.88%</i>



## 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>53,735</b>	<b>76,976</b>	<b>86,317</b>	<b>86,318</b>	<b>81,256</b>
011-318-1400 HOTEL OCCUPANCY TAX	39,960	31,896	35,000	25,913	35,000
<b>**TOTAL REVENUE</b>	<b>39,960</b>	<b>31,896</b>	<b>35,000</b>	<b>25,913</b>	<b>35,000</b>

#### Detail Expenditures

011-7800-4880 HOTEL TAX DISTRIBUTION	10,046	17,577	24,500	23,087	24,500
011-7800-4881 PRO-RATA HOTEL TAX SHARE	6,673	4,977	10,500	7,888	10,500
<b>**TOTAL EXPENDITURES</b>	<b>16,719</b>	<b>22,554</b>	<b>35,000</b>	<b>30,975</b>	<b>35,000</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.

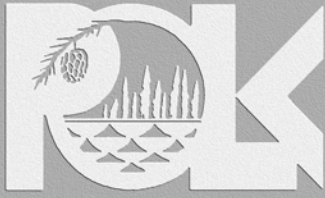
### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>3</b>	<b>1,652</b>	<b>7,331</b>	<b>7,331</b>	<b>4,220</b>
013-340-4010 TRANSFER FROM GENERAL FU	19,209	22,505	21,039	22,149	25,670
013-340-4801 JUSTICE TECH FEES - PCT. 1	4,653	4,519	4,050	4,975	4,940
013-340-4802 JUSTICE TECH FEES - PCT. 2	3,987	5,347	6,300	3,641	3,460
013-340-4803 JUSTICE TECH FEES - PCT. 3	5,610	4,342	5,200	3,254	3,210
013-340-4804 JUSTICE TECH FEES - PCT. 4	2,169	2,796	3,150	2,610	2,460
013-360-4100 INTEREST					-
<b>**TOTAL REVENUE</b>	<b>35,628</b>	<b>39,509</b>	<b>39,739</b>	<b>36,630</b>	<b>39,740</b>

#### Detail Expenditures

013-7450-5030 JP COURT SOFTWARE MAINT.	26,700	30,705	32,240	32,240	32,240
013-7451-3500 JP1 TECHNOLOGY EXPENSE		916	1,840	1,840	1,840
013-7451-3510 JP1 USE OF FUND BALANCE	2,094	-	-	-	-
013-7452-3500 JP2 TECHNOLOGY EXPENSE		677	2,320	2,320	2,320
013-7452-3510 JP2 USE OF FUND BALANCE	1,363	-	-	-	-
013-7453-3500 JP3 TECHNOLOGY EXPENSE		1,154	2,080	2,080	2,080
013-7453-3510 JP3 USE OF FUND BALANCE	2,897	-	-	-	-
013-7454-3500 JP4 TECHNOLOGY EXPENSE		378	1,260	1,261	1,261
013-7454-3510 JP4 USE OF FUND BALANCE	927	-	-	-	-
<b>**TOTAL EXPENDITURES</b>	<b>33,980</b>	<b>33,830</b>	<b>39,739</b>	<b>39,740</b>	<b>39,740</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.

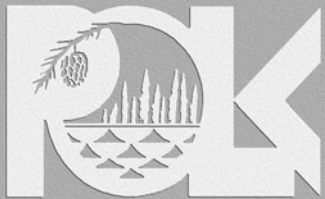
### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
	Fund Balance (year beginning)	7	134	484	484	920
014-340-4740	CHILD ABUSE PREV. FEE	126	350	300	436	400
	*TOTAL FUND REVENUE	126	350	300	436	400

#### Detail Expenditures

Category/Department		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
014-7806-4020	CHILD ABUSE PREV. EXPENSE		100	-	-	-
	*TOTAL FUND EXPENSE	-	100	-	-	-



## ENERGY SAVINGS PROGRAM

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
	Fund Balance (year beginning)	1,556,512	108,854	108,854	108,854	0
018-390-9400	CONTRACTUAL OBLG. PROCEE	-	-	-	-	-
018-390-9411	BOND ISSUANCE COSTS	-	-	-	-	-
	* TOTAL FUND REVENUE	-	-	-	-	-

#### Detail Expenditures

Category/Department		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
018-7511-5530	BOND FEES / ISSUANCE COST	-	-	-	-	-
018-7511-5740	CAPITAL OUTLAY BUILDING	1,447,658	-	-	108,854	-
018-8700-0610	TRANSFER TO DEBT SERVICE	-	-	-	-	-
	* TOTAL FUND EXPENSE	1,447,658	-	-	108,854	-



# 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

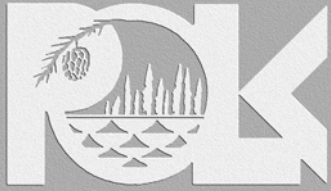
### Detailed Revenues

Category/Department		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
	Fund Balance (year beginning)	38,107	42,161	46,360	46,359	49,955
026-340-4801	JP Court Bldg Security JP#1	1,142	1,114	978	1,237	1,330
026-340-4802	JP Court Bldg Security JP#2	983	1,327	1,596	893	990
026-340-4803	JP Court Bldg Security JP#3	1,385	1,060	1,200	802	940
026-340-4804	JP Court Bldg Security JP#4	544	698	775	663	720
	* TOTAL FUND REVENUE	4,054	4,199	4,549	3,596	3,980

### Detail Expenditures

026-7580-5710	JP#1 CAPITAL OUTLAY	-	-	978	-	1,330
026-7580-5720	JP#2 CAPITAL OUTLAY	-	-	1,596	-	990
026-7580-5730	JP#3 CAPITAL OUTLAY	-	-	1,200	-	940
026-7580-5740	JP#4 CAPITAL OUTLAY	-	-	775	-	720
	Sub-Total : Capital Outlay	-	-	4,549	-	3,980
	* TOTAL FUND EXPENSE	-	-	4,549	-	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		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
	Fund Balance (year beginning)	22,483	15,514	8,645	8,645	15,538
027-340-4010	TRANSFER FROM GENERAL	118,539	139,515	153,535	153,536	162,343
027-340-4400	COUNTY CLERK FEES	13,947	13,750	14,000	13,185	14,000
027-340-4700	DISTRICT CLERK FEES	5,098	5,215	5,500	5,390	5,500
027-340-4801	JP #1 Security Fees	3,488	3,381	3,450	3,737	3,610
027-340-4802	JP #2 Security Fees	2,990	4,026	4,000	2,737	2,690
027-340-4803	JP #3 Security Fees	4,209	3,266	4,000	2,436	2,400
027-340-4804	JP #4 Security Fees	1,635	2,097	2,300	1,992	1,930
027-342-4600	INSURANCE PROCEEDS (CLAIM)	-	-	-	-	-
	**TOTAL REVENUES	149,907	171,250	186,785	183,014	192,473
027-7680-1030	CELL PHONE ALLOWANCE	1,445	1,519	1,561	1,524	-
027-7680-1050	SALARIES - BAILIFFS	89,066	99,845	107,532	109,071	110,922
027-7680-1080	SALARIES / PART-TIME	10,596	8,389	7,500	7,404	7,500
027-7680-1200	CERTIFICATE PAY	46	2,538	1,800	2,821	5,400
027-7680-2000	LONGEVITY	60	420	600	600	720
027-7680-2010	SOCIAL SECURITY	7,628	8,412	9,103	7,712	9,528
027-7680-2020	GROUP INSURANCE	23,353	34,648	31,628	25,207	32,514
027-7680-2030	RETIREMENT	12,884	16,097	15,856	16,154	17,423
027-7680-2040	WORKERS COMPENSATION	2,540	1,974	2,764	2,271	2,345
027-7680-2060	UNEMPLOYMENT INSURANCE	228	178	152	161	121
	Sub-Total : Personnel	147,847	174,021	178,495	172,923	186,473
027-7680-3000	UNIFORMS	661	836	1,000	846	1,000
027-7680-3150	OFFICE SUPPLIES	320	368	500	417	500
027-7680-4230	MOBILE PHONES/PAGER	229	-	-	-	-
027-7680-4270	TRAVEL/TRAINING	809	809	2,000	735	2,000
027-8700-0100	TRANSFER TO GENERAL FUND	2,321	-	-	-	-
027-7860-4950	SECURITY EXPENSES	4,690	1,200	4,790	1,200	2,500
	Sub-Total : Operating	9,030	3,213	8,290	3,198	6,000
027-7680-5730	CAPITAL PURCHASES	-	-	-	-	-
	Sub-Total : Operating	-	-	-	-	-
	**TOTAL EXPENSES	156,877	177,235	186,785	176,121	192,473



## 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>288,149</b>	<b>292,797</b>	<b>302,675</b>	<b>302,675</b>	<b>311,003</b>
028-318-1140 HOTEL/MOTEL TAX	5,000	5,000	-	-	-
028-360-6100 DEPOSITORY INTEREST	2,608	4,691	-	7,328	-
* REVENUE SUMMARY	7,608	9,691	-	7,328	-
028-367-6100 CONTRIBUTIONS	4,766	544	-	1,661	-
* CONTRIBUTIONS REVENUE	4,766	544	-	1,661	-
028-370-7500 Miscellaneous Income	631	-	-	-	-
* OTHER REVENUE	631	-	-	-	-
<b>**TOTAL REVENUES</b>	<b>13,005</b>	<b>10,235</b>	<b>-</b>	<b>8,989</b>	<b>-</b>

#### Detail Expenditures

028-7861-3340 OPERATING EXPENSE	8,357	357	-	660	-
Sub-Total : Operating	8,357	357	-	660	-
028-7861-5740 CAPITAL PROJECTS - BUILDING	-	-	-	-	-
Sub-Total : Capital Outlay	-	-	-	-	-
<b>**TOTAL EXPENDITURES</b>	<b>8,357</b>	<b>357</b>	<b>-</b>	<b>660</b>	<b>-</b>



## 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>145</b>	<b>145</b>	<b>145</b>	<b>145</b>	<b>145</b>
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 Technology 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		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
	Fund Balance (year beginning)	18,809	52,901	125,297	125,297	63,165
032-344-4601	SANTEK CONTRACT PYMTS.	182,279	238,896	235,000	159,336	220,000
	** TOTAL REVENUES	182,279	238,896	235,000	159,336	220,000

#### Detail Expenditures

Category/Department		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
032-8700-0100	TRANSFER TO GENERAL FUND	40,342	166,500	235,000	221,468	220,000
032-8700-0610	TRANSFER TO DEBT (POST CL	-	-	-	-	-
	* EXP SUMMARY - WASTE MGN	40,342	166,500	235,000	221,468	220,000



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		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
	Fund Balance (year beginning)	-	-	42,354	0	4,565
034-330-3610	GENERAL FEMA - REIMB.	-	114,884	-	4,565	-
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	90,970	-	-	-	-
	*TOTAL FUND REVENUE	90,970	114,884	-	4,565	-

#### Detail Expenditures

Category/Department		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
034-7694-4910	COUNTY DISASTER EXP (GEN)	90,970	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	90,970	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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
Fund Balance (year beginning)	20,358	(51,791)	0	0	(497,746)
035-331-3050 FEMA PROJECT REVENUES		(76,000)			-
035-331-3100 DISASTER PROJECT (DRS)					-
035-331-3115 #2563801 - FORENSIC EQUIP					-
035-331-3125 COURTHOUSE RESTORATION					-
035-331-3150 2012-040364 EXEC/PPH	57,243				-
035-331-3170 TOBACCO ENFORCEMENT GRANT				5,700	-
035-331-3201 DISASTER RELIEF 216280					-
035-331-3203 DISASTER RELIEF 2526701					-
035-331-3204 GLO #10-5226-000-5210	(1,330)				-
035-331-3205 CITY OF CORRIGAN REIMB.	12,190				-
035-331-3206 CORRIGAN OSB LLC PROJECT	662,056	168,847	-		-
035-331-3210 CRT RECORDS PRESERVATION GRANT 201811-002				5,818	-
035-331-3300 SENIOR CENTER #7215389	178,479	96,521			-
035-331-3550 REBUILD TX GRANT SHERIFF				50,900	-
035-342-4900 MISCELLANEOUS	9	7,897	-		-
0352-370-7010 TRANSFER FROM GENERAL FUND				29,866	-
035-370-7030 TRANSFER FROM COLLEGE/COMMERCE		-	-	-	-
035-370-7051 TRANSFER FROM AGING	128,715				-
**TOTAL REVENUE	1,037,362	197,266	-	92,284	-

### Detail Expenditures

035-7400-4990 2012-040364 EXEC/PPH	70,921	-	-	-	-
035-7409-5900 FEMA PROJECT EXPENSES	76,000	14,000	-	-	-
035-7409-6030 SENIOR CENTER #7215389	428,876	54,011	-	-	-
035-7409-6140 GLO #10-5226-000-5210	19,395	-	-	-	-
035-7409-6160 #7215092 - CORRIGAN OSB PI	662,056	102,426	-	-	-
035-7409-6210 CRT RECORDS PRESERVATION GRANT 201811-002			-	-	5,818
035-7409-6250 COURTHOUSE REST PROJECT	1,031	-	-	529,871	-
035-7409-6500 EWP-TAYLOR LAKES 68744	35,850	9,000	-	9,500	-
035-7409-6550 REBUILD TX GRANT SHERIFF				50,659	-
**TOTAL EXPENDITURES	1,294,129	179,437	-	590,029	5,818

*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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>72,201</b>	<b>74,703</b>	<b>79,793</b>	<b>79,793</b>	<b>82,580</b>
040-340-4400 COUNTY COURT FEES	3,270	3,294	3,500	3,470	3,500
040-340-4700 DISTRICT COURT FEES	9,232	9,143	10,000	9,180	10,000
* COURT FEES REVENUE SUMM	12,502	12,437	13,500	12,650	13,500
040-360-6998 DEPOSITORY INTEREST	-	-	-	-	-
* INTEREST REVENUE SUMMA	-	-	-	-	-
<b>**TOTAL REVENUES</b>	<b>12,502</b>	<b>12,437</b>	<b>13,500</b>	<b>12,650</b>	<b>13,500</b>

#### Detail Expenditures

040-7650-3340 OPERATING EXPENSE	10,000	7,346	13,500	9,864	13,500
Sub-Total : Operating	10,000	7,346	13,500	9,864	13,500
040-7650-5730 CAPITAL OUTLAY	-	-	-	-	-
Sub-Total : Capital Outlay	-	-	-	-	-
<b>** TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>7,346</b>	<b>13,500</b>	<b>9,864</b>	<b>13,500</b>



## 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>101,347</b>	<b>119,487</b>	<b>103,926</b>	<b>103,926</b>	<b>113,487</b>
047-340-4100 DEPOSITORY INTEREST	-	-	-	-	-
047-340-4475 PRETRIAL INTERVEN. FEE	22,410	12,555	16,000	14,950	16,000
*TOTAL FUND REVENUE	22,410	12,555	16,000	14,950	16,000

#### 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	4,270	28,116	16,000	2,400	16,000
Sub-Total : Operating	4,270	28,116	16,000	2,400	16,000
<b>*TOTAL FUND EXPENSE</b>	<b>4,270</b>	<b>28,116</b>	<b>16,000</b>	<b>5,389</b>	<b>16,000</b>



## 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		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
	<b>Fund Balance (year beginning)</b>	<b>954</b>	<b>1,054</b>	<b>284</b>	<b>284</b>	<b>565</b>
048-333-3998	STATE MONIES	-	-	-		-
048-333-3400	LEOSE INVESTIG. TRAINING	800	795	700	796	700
048-342-4400	SALARY SUPPLEMENT REIMB.	27,500	27,500	27,500	27,500	27,500
048-390-3049	TRANSFER FROM GENERAL FU	5,099	-	-	-	-
	<b>*TOTAL FUND REVENUE</b>	<b>33,399</b>	<b>28,295</b>	<b>28,200</b>	<b>28,296</b>	<b>28,200</b>

#### Detail Expenditures

048-7276-1050	SALARY SUPP/BENEFITS	27,500	22,700	22,680	20,934	22,582
048-7276-2010/2	BENEFITS (pd by General Func	5,799	7,817	4,820	5,801	4,918
048-7276-4270	INVESTIGATOR TRAVEL/TRAIN	-	-	700	1,280	700
	<b>*TOTAL FUND EXPENSE</b>	<b>33,298</b>	<b>30,518</b>	<b>28,200</b>	<b>28,015</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		2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
	<b>Fund Balance (year beginning)</b>	<b>36,637</b>	<b>34,865</b>	<b>33,240</b>	<b>33,239</b>	<b>32,719</b>
049-340-4600	FEES	1,260	695	-	695	-
	<b>* TOTAL FUND REVENUE</b>	<b>1,260</b>	<b>695</b>	<b>-</b>	<b>695</b>	<b>-</b>

#### Detail Expenditures

049-7278-1050	SALARY SUPP/BENEFITS	-	-	-	-	-
049-7278-3340	OPERATING	3,032	2,321		1,215	-
	<b>* TOTAL FUND EXPENSE</b>	<b>3,032</b>	<b>2,321</b>	<b>-</b>	<b>1,215</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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>297,780</b>	<b>227,138</b>	<b>185,117</b>	<b>184,709</b>	<b>117,903</b>
051-339-3120 TITLE IIIC1 CONGREGATE MEA	79,095	68,459	65,000	76,832	75,000
051-339-3130 TITLE IIIC2 HOME DELIVERY M	43,189	41,253	50,000	42,530	44,604
051-339-3135 HOME DELIVERED REIMBURSE	170,496	154,706	142,000	163,178	-
051-339-3140 TITLE XX - DHS	141,045	145,877	180,000	174,297	207,090
051-339-3145 HMO-HDM REIMBURSEMENT	36,842	11,071	-	-	-
051-339-3180 EFSP - National Board	-	-	-	-	-
051-339-3185 HOME DELIVERY CONTRIBUTI	-	-	-	-	-
051-339-3190 LIVINGSTON CONTRIBUTIONS	1,613	1,243	1,200	925	2,000
051-339-3193 CORRIGAN CONTRIBUTIONS	123	386	300	280	300
051-339-3195 ONALASKA CONTRIBUTIONS	5,708	6,209	6,000	9,305	9,000
051-342-4600 INSURANCE CLAIMS	-	-	-	801	-
051-360-6100 DEPOSITORY INTEREST	869	2,156	400	2,990	-
051-360-6150 MISCELLANEOUS REVENUE	4	1,687	-	106	-
051-370-7010 TRANSFER FROM GEN FUND				6,443	764
<b>** TOTAL REVENUES</b>	<b>478,984</b>	<b>433,047</b>	<b>444,900</b>	<b>477,687</b>	<b>338,758</b>

### Detail Expenditures

051-7845-1050 SALARIES	90,902	98,657	105,940	108,053	128,168
051-7845-1080 SALARIES / PART-TIME	30,530	32,585	47,053	31,884	32,319
051-7845-2000 LONGEVITY PAY	1,380	1,800	2,220	2,100	2,460
051-7845-2010 SOCIAL SECURITY	8,741	9,580	11,874	10,463	12,420
051-7845-2020 GROUP INSURANCE	40,201	48,609	42,171	42,595	48,771
051-7845-2030 RETIREMENT	15,621	19,119	20,682	17,453	22,712
051-7845-2040 WORKER'S COMPENSATION	1,214	781	1,114	800	884
051-7845-2060 UNEMPLOYMENT COMPENSAT	276	210	198	209	158
Sub-Total : Personnel	188,865	211,341	231,252	213,558	247,891
051-7645-4310 STATE NUTRITIONIST FEE		800	800	-	800
051-7845-3150 OFFICE SUPPLIES	2,419	4,815	3,500	2,439	1,500
051-7845-3300 FURNISHED TRANSPORTATIO	5,718	4,772	6,000	4,634	4,000
051-7845-3330 FOOD-AGING	159,613	163,465	150,000	161,918	88,045
051-7845-3340 OPERATING EXPENSES	154	109	-	50	-
051-7845-3430 PAPER GOODS/SUPPLIES	33,873	20,312	34,000	26,721	17,000
051-7845-3440 KITCHEN SUPPLIES	1,547	1,296	2,000	1,557	2,000

# AGING SERVICES (CONT.)

## Detail Expenditures (continued)

Account #	Account Name	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
051-7845-3510	EQUIPMENT MAINT/REPAIR	2,275	1,285	2,000	2,498	2,000
051-7845-3530	COMPUTER SOFTWARE EXP.	365	-	-	-	-
051-7845-3940	SAFETY & MEDICAL SUPPLIES	239	16	-	-	-
051-7845-3560	CONTRACTS	13,445	13,445	13,445	13,445	-
051-7845-4190	CABLE TV	-	-	1,200	-	1,200
051-7845-4200	COMMUNICATION EXP	2,177	2,563	2,400	2,994	2,700
051-7845-4270	TRAVEL - SEMINARS	-	-	-	-	-
051-7845-4540	VEHICLE MAINTENANCE	3,374	6,376	7,000	6,106	5,000
051-7845-4900	COUNTY MEETING/BANQUET	-	-	-	-	-
051-7845-4910	LIABILITY INSURANCE - VAN	-	-	1,250	-	1,250
	Sub-Total : Operating	225,197	219,253	223,595	222,362	125,495
051-7845-5720	EQUIPMENT	1,935	-	-	-	-
051-7845-5730	CAPITAL OUTLAY	4,914	52,583	-	108,572	-
051-8700-0350	TRANSFER FROM FUND BALAN	128,715	-	-	-	-
	Sub-Total : Capital Outlay	135,564	52,583	-	108,572	-
051-999-990	** TOTAL EXPENDITURES	549,627	483,178	454,847	544,492	373,386





## 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.

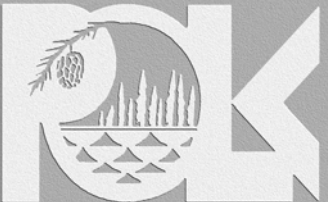
### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
Fund Balance (year beginning)	51,908	46,290	39,187	39,187	56,877
056-367-6135 COMMISSION ON COMMISSAR	27,826	22,537	26,500	26,117	26,500
056-367-6426 WORK RELEASE PROGRAM	-	-	-	-	-
056-367-6512 REFUNDS / REIMB	-	-	-	-	-
* TOTAL FUND REVENUE	27,826	22,537	26,500	26,117	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	33,444	29,640	26,500	8,427	26,500
056-8700-0100	TRANSFER TO GENERAL	-	-	-	-	-
* TOTAL FUND EXPENSE		33,444	29,640	26,500	8,427	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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
Fund Balance (year beginning)	1,216,985	1,538,293	1,901,789	1,901,789	2,319,279
083-341-4100 DEPOSITORY INTEREST	12,530	27,021	25,000	49,046	40,000
083-342-4202 TAC HEBP SURPLUS DISTRIB	10,754	10,964	15,000	13,628	10,000
083-342-4550 DELINQ. TAX RETIREE REIMB.	14,447	15,497	-	-	-
083-370-7010 TRANSFER FROM GEN FUND	425,000	500,000	567,500	567,500	627,000
083-370-7185 JUV. PROB. REIMBURSEMENT	9,957	7,931	4,802	4,425	-
083-370-7186 DELINQ. TAX REIMBURSEMENT			15,729	16,577	16,025
* TOTAL FUND REVENUE	472,687	561,414	628,032	651,177	693,025

#### Detail Expenditures

Account #	Account Name	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget
083-7808-2020	RETIREE HEALTH INSURANCE	144,583	196,117	174,086	230,686	262,163
083-7808-4010	PROFESSIONAL FEES	6,797	1,800	7,000	3,000	7,000
* TOTAL FUND EXPENSE		151,380	197,917	181,086	233,686	269,163



## 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
Fund Balance (year beginning)	203,080	203,248	335,801	335,802	370,316
090-340-4200 SHERIFF'S ACCOUNT	27,700	105,977	766	4,303	766
090-340-4600 DISTRICT ATTORNEY ACCT.	7,674	46,367	-	22,394	-
090-340-4700 CONSTABLES ACCT.	-	-	-	97,561	-
090-360-6100 DEPOSITORY INTEREST	715	1,774	-	2,460	-
090-360-6102 INVEST INT. CONST. PCT. 1		133	-	961	-
* TOTAL FUND REVENUE	36,088	154,250	766	127,679	766

#### Detail Expenditures

090-7476-4990 DIST. ATTY. ACCOUNT	21,701	3,541	-	7,252	-
090-7551-4990 CONSTABLE PCT. 1 ACCT.		11,255	-	48,075	-
090-7560-4990 SHERIFF'S ACCOUNT	14,218	29,106	766	37,839	766
090-7560-4991 SHERIFF'S ACCT. - FEDERAL					-
090-8700-0100 TRANSFER TO GENERAL FUND	-	-	-	-	-
* TOTAL FUND EXPENSE	35,920	43,902	766	93,166	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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
Fund Balance (year beginning)	598,652	626,700	605,780	605,780	579,248
091-360-6100 DEPOSITORY INTEREST	4,356	10,984	-	14,600	-
091-370-7200 MINERAL ROYALTIES	93,313	70,767	75,000	46,943	55,000
* TOTAL FUND REVENUE	97,670	81,751	75,000	61,543	55,000

#### Detail Expenditures

091-7899-4891 SCHOOL DISTRIBUTIONS	65,609	93,953	75,000	73,692	55,000
091-8700-0920 TRANSFER TO AVAILABLE	4,012	10,754	-	14,383	-
* TOTAL FUND EXPENSE	69,622	104,708	75,000	88,075	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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<u>Fund Balance (year beginning)</u>	240,273	242,542	250,451	250,451	259,266
092-360-6100 DEPOSITORY INTEREST	1,599	3,833	10,000	6,745	5,500
092-370-7091 TRANSFER FROM PERM. SCHO	4,012	10,574	-	14,579	-
092-370-7200 LEASE REVENUES	156,614	156,614	156,614	156,614	156,614
<b>* TOTAL FUND REVENUE</b>	162,226	171,022	166,614	177,938	162,114

#### Detail Expenditures

092-7699-4500 PROPERTY TAXES	16,291	17,210	17,210	17,608	17,700
092-7699-4891 SCHOOL PYMTS/DISTRIBUTIO	143,664	145,934	149,404	151,515	144,414
<b>* TOTAL FUND EXPENSE</b>	159,956	163,144	166,614	169,123	162,114

## CO. CLERK RECORDS MANAGEMENT

### Fund Description

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

### Not Subject to Performance Measurement

#### Detailed Revenues

Category/Department	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<u>Fund Balance (year beginning)</u>	443,479	548,200	700,322	700,322	810,787
093-340-4400 COUNTY CLERK FEES	118,500	116,168	120,000	110,897	120,000
093-340-4405 COURT RECORDS PRESERV.	1,180	1,170	1,200	1,470	1,200
093-340-4410 RECORDS ARCHIVE FEE	150,309	152,365	160,000	156,304	160,000
093-340-4415 PROBATE ARCHIVE FEE	1,665	1,685	1,800	1,900	1,800
093-340-4420 PRESV. - VITAL STATISTIC	2,308	2,565	2,600	3,039	2,600
<b>*FEES REVENUE SUMMARY</b>	273,962	273,953	285,600	273,610	285,600
093-360-6100 DEPOSITORY INTEREST	2,085	5,174	4,500	7,176	-
<b>* INTEREST REVENUE SUMMA</b>	2,085	5,174	4,500	7,176	-
<b>** TOTAL REVENUES</b>	276,047	279,127	290,100	280,786	285,600

(PROJECTED USE OF FUND BALANCE)

#### Detail Expenditures

093-7213-4100 RECORDS ARCHIVE EXPENSE	49,942	-	80,140	3,007	80,140
093-7213-4155 PROBATE ARCHIVE EXPENSE	-	-	-	-	-
093-7213-4205 PRESERVATION-VITAL STATISTICS	-	-	7,000	3,992	7,000
093-7403-5000 COMPUTER NETWORK MAINT	28,458	27,760	40,093	28,595	40,093
093-8700-4030 Transfer to Co. Clerk General F	92,926	98,895	134,728	134,728	136,536
<b>** TOTAL EXPENDITURES</b>	171,326	126,655	261,961	170,321	263,769



## 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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>3,022</b>	<b>8,524</b>	<b>8,774</b>	<b>8,774</b>	<b>9,081</b>
094-340-4400 COUNTY CLERK FEES	8,876	6,444	8,000	5,849	8,000
094-340-4700 DISTRICT CLERK FEES	10,576	8,925	10,000	10,334	10,000
094-390-9450 Book Repair-Trnsf from Gen	50	-	-	-	-
<b>** TOTAL REVENUES</b>	<b>19,502</b>	<b>15,369</b>	<b>18,000</b>	<b>16,183</b>	<b>18,000</b>

#### Detail Expenditures

094-7426-4500 DIST. CLERK IMAGING	14,000	15,120	15,120	15,875	15,875
<b>** TOTAL EXPENDITURES</b>	<b>14,000</b>	<b>15,120</b>	<b>15,120</b>	<b>15,875</b>	<b>15,875</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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>9,892</b>	<b>17,272</b>	<b>10,733</b>	<b>10,733</b>	<b>13,358</b>
095-331-3100 FEDERAL REVENUES	15,000	21,000	20,000	3,215	20,000
095-360-6100 DEPOSITORY INTEREST	-	-	-	-	-
<b>* TOTAL FUND REVENUE</b>	<b>15,000</b>	<b>21,000</b>	<b>20,000</b>	<b>3,215</b>	<b>20,000</b>

#### Detail Expenditures

095-7560-3340 OPERATING EXPENSES	7,620	27,539	20,000	590	20,000
<b>* TOTAL FUND EXPENSE</b>	<b>7,620</b>	<b>27,539</b>	<b>20,000</b>	<b>590</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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>29,365</b>	<b>42,436</b>	<b>57,038</b>	<b>57,038</b>	<b>58,230</b>
098-340-4410 RECORDS PASSPORT FEE		1,750	1,000	2,680	1,500
098-340-4450 RECORDS PRESERVATION FEE	5,196	5,039	5,500	5,284	5,500
098-340-4700 COURT RECORDS PRESV. FEE	8,386	8,417	9,000	3,025	9,000
<b>* TOTAL FUND REVENUE</b>	<b>13,582</b>	<b>15,206</b>	<b>15,500</b>	<b>10,989</b>	<b>16,000</b>

#### Detail Expenditures

098-7520-4500 REC. PRESERV. EXPENSE	512	604	15,500	9,797	2,000
098-7520-5720 EQUIPMENT / COMPUTERS		-	-	-	-
098-8700-0940 TRANSFER TO CO. REC. MGMT	-	-	-	-	-
Sub-Total : Operating					2,000
098-7250-5720 CAPITAL OUTLAY-OFFICE FURN/EQUIP		-	-	-	550
Sub-Total : Capital Outlay	-	-	-	-	550
<b>* TOTAL FUND EXPENSE</b>	<b>512</b>	<b>604</b>	<b>15,500</b>	<b>9,797</b>	<b>2,550</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	2017 Actual (per Aud. Rep.)	2018 Actual (per Aud. Rep.)	2019 Budget (as adopted)	2019 Actual (unaudited)	2020 Budget Adopted
<b>Fund Balance (year beginning)</b>	<b>5,296</b>	<b>6,531</b>	<b>7,117</b>	<b>7,117</b>	<b>8,542</b>
099-340-4400 COUNTY COURT & CCL FEES	602	500	600	435	600
099-340-4700 DISTRICT COURT FEES	633	753	900	990	1,000
<b>* TOTAL FUND REVENUE</b>	<b>1,235</b>	<b>1,253</b>	<b>1,500</b>	<b>1,425</b>	<b>1,600</b>

#### Detail Expenditures

099-7226-4270 TRAVEL TRAINING	-	-	500	-	-
099-7226-5720 CAPITAL OUTLAY-OFFICE FURN/EQUIP		668	1,000	-	1,568
<b>* TOTAL FUND EXPENSE</b>	<b>-</b>	<b>668</b>	<b>1,500</b>	<b>-</b>	<b>1,568</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.



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

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

## Appendix B

# General Financial and Other Information

## General Government Functions

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

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

## Internal Control Structure

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

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

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



## Cash Management

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

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

## Debt Administration

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

## Risk Management

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

## Independent Audit

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

## Awards

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, 2018. 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 2018 (Estimate)	Persons per sq mile (2010)
<b>Polk County</b>	45,413	50,031	43
<b>Texas</b>	25,145,561	28,701,845	96.3
<b>United States</b>	308,745,538	327,167,434	87.4

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



2013 – 2017 (in 2017 dollars)	Polk County	Texas	U. S.
Median Household Income	\$43,267	\$57,051	\$57,652
Per Capita Income	\$23,023	\$28,985	\$31,177

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



October 2019– not seasonally adjusted	Polk County	Texas	United States
Labor Force	18,104	14,189,091	164,576,000
Employed	17,306	13,721,100	159,067,000
Unemployed	798	467,991	5,510,000
Unemployment Rate	4.4%	3.3%	3.3%





Appendix D

**TOP 20 POLK COUNTY EMPLOYERS**

	#employed in Polk County
1. Georgia Pacific	1000
2. Alabama-Coushatta Tribe of Texas includes Naskila Entertainment Center	696
3. Texas Department of Criminal Justice, Polunsky Unit	691
4. Livingston I.S.D.	569
5. Wal-Mart Super Center	420
6. Polk County (Gov't)	340
7. CHI St. Luke's Health Memorial Livingston	245
8. Lowe's Home Improvement	231
9. Brookshire Bros. (Corrigan, Livingston, Onalaska)	209
10. Corrigan/Camden ISD	175
11. Corrigan OSB, LLC	165
12. Onalaska ISD	158
13. The Bradford	155
13. Sam Houston Electric Cooperative	155
15. Timberwood Nursing & Rehabilitation	135
16. Management & Training Corporation (MTC) (IAH Detention Facility Operator)	108
16. First National Bank (and Church Street Financial)	108
18. Pine Ridge Health Care	99
19. First State Bank	88
20. City of Livingston	81

Source: (August 2019) Current data collection from Employers as provided to Polk County Judge's Office



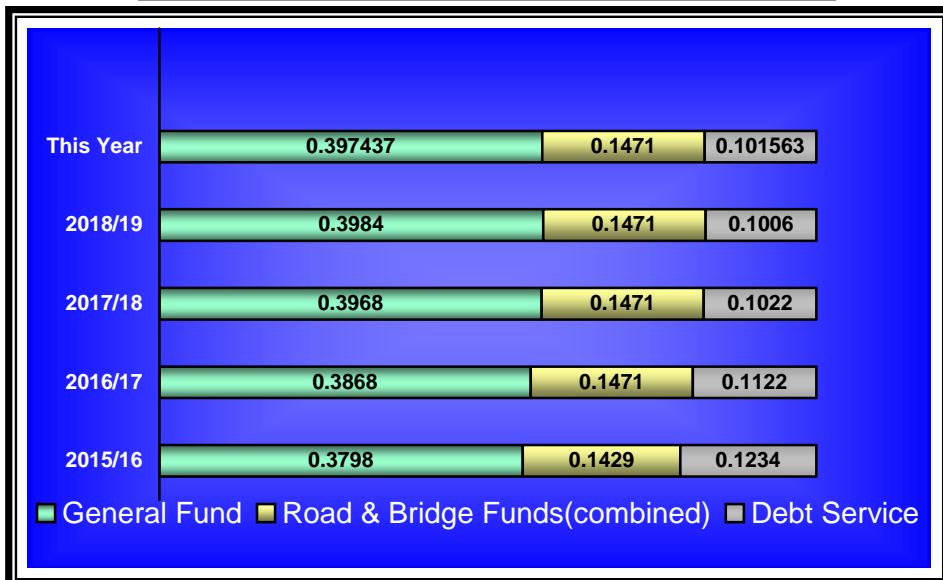
Appendix E

**TOP 10 POLK COUNTY TAXPAYERS**

TAXPAYER	2019 Market Value	2019 Taxable Value	% of Net Taxable Value (\$3,618,425,204)
Georgia Pacific LCC (Timberland/Plant)	133,137,810	114,371,560	3.16%
TransCanada Keystone Pipeline LP (Oil & Gas)	93,168,176	93,168,176	2.57%
Unit Petroleum Company (Oil & Gas)	73,168,176	73,381,011	2.03%
RMS Texas Timberlands I LP (Timberland)	357,175,594	29,637,765	0.82%
Union Pacific Railroad Co. (Railroad)	29,473,166	29,473,166	0.81%
Amplify Energy Operating LLC (Oil & Gas)	19,404,347	19,404,347	0.54%
Black Stone Minerals Company LP (Oil & Gas)	18,740,063	18,740,063	0.52%
Midcoast Pipelines (East Texas) LP (Oil & Gas)	17,796,650	17,796,650	0.49%
Kinder Morgan Tejas Pipeline LP (Oil & Gas)	17,514,400	17,514,400	0.48%
Gulf South Pipeline Co LP (Oil & Gas)	16,885,640	16,885,640	0.47%

Source: Polk Central Appraisal District – November 2019

**POLK COUNTY TAX RATE (History)**





**ORDER**

**OF THE POLK COUNTY COMMISSIONERS COURT**

Setting the 2019 Tax Rate (to fund the FY2020 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 2019 Tax Rate have been satisfied;

THE COMMISSIONERS COURT, meeting on this the 10<sup>th</sup> day of September, 2019, 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 Milt Purvis, Commissioner Precinct 3 that the 2019 property tax rate be adopted as 0.6461, which is more than the 2019 Effective Tax Rate of 0.6246.


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 2019 Tax Rate is set as follows:

General Fund	0.397437
Road & Bridge (combined)	<u>0.147100</u>
<b>Maintenance &amp; Operation Rate</b>	<b>0.544537</b>
<b>Debt (Service) Rate</b>	<b><u>0.101563</u></b>
<b>TOTAL COUNTY TAX RATE</b>	<b>0.646100</b>

  
 \_\_\_\_\_  
 Sydney Murphy, County Judge  
 Polk County, Texas

Attest  
 BY:   
 \_\_\_\_\_  
 Schelana Hock, County Clerk  
 Date: September 10, 2019

(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)</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</b>	<b>(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..... 327-2866	PRECINCT # 2..... 646-3674	TECHNOLOGY..... 327-6888
OR 365-2222	PRECINCT # 3..... 398-4114	LANDFILL (SANTEK)..... 327-6829
PRECINCT # 2..... 646-5929	PRECINCT # 4..... 327-6865	<u>(OFFICE SPACE PROVIDED TO):</u>
PRECINCT # 3..... 398-4171	AGING SERVICES: 327-6830	TEXAS AGRILIFE
PRECINCT # 4..... 327-6866	HUMAN RESOURCE .. 327-6802	EXTENSION..... 327-6828
TAX OFFICE (MAIN)..... 327-6801	EMERGENCY MANAGEMENT	TEXAS RANGER..... 327-6836
CORRIGAN BRANCH..... 327-6835	(& RURAL ADDRESSING) 327-6826	PROBATION (ADULT) ... 327-6872
ONALASKA BRANCH ..... 646-3211	PERMITS/INSPEC./FLOODPLAIN	(JUVENILE) .... 327-6850
DELINQUENT TAX..... 327-6842	..... 327-6820	TX. DEPT. PUBLIC SAFETY (DPS)
COUNTY CLERK..... 327-6804	MAINTENANCE (ENG.) 327-6808	..... 327-6858
CRIMINAL RECORDS ..... 327-6805	VETERANS SERVICE . 327-6838	DRIVER'S LICENSE ..... 327-6806
COUNTY TREASURER 327-6816	SOCIAL SERVICES .... 327-6830	LICENSE & WEIGHTS ..... 327-6831
DISTRICT CLERK..... 327-6814	INDIGENT HEALTH CARE	GAME WARDEN ..... 327-6839
SHERIFF ..... 327-6810	ENVIRONMENTAL (ENFORCEMENT)	SAAFE HOUSE..... 327-6427
JAIL..... 327-6822	..... 327-6820	DETCOG ..... 327-6825
CO. COURT-AT-LAW... 327-6856	DISTRICT COURTS;	<u>OTHER CONTACTS:</u>
DISTRICT ATTORNEY 327-6868	258TH JUDICIAL DIST..... 327-6847	POLK CENTRAL
CONSTABLES:	411TH JUDICIAL DIST..... 327-6848	APPRAISAL DISTRICT ..... 327-2174
(CONTACT SHERIFF) ..... 327-6810	(OR CONTACT DISTRICT CLERK)	
COUNTY AUDITOR..... 327-6811	PRE-TRIAL SERVICES 327-6834	