

# Polk County, Texas

## ANNUAL BUDGET

OCTOBER 1, 2022 - SEPTEMBER 30, 2023

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 \$2,223,144 which is a 9.3 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 \$639,013

The vote to adopt the FY2023 Budget is as follows:

Voting Yes: Sydney Murphy, Guylene Robertson, 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 : (2021) 0.6376/\$100 (2022) 0.6100/\$100  
(Calculated)

No New Revenue Tax Rate: (2021) 0.6021 (2022) 0.5728

No New Revenue Maintenance & Operations Tax Rate:  
(2021) 0.5131 (2022) 0.4968

Voter-Approval Tax Rate: (2021) 0.6376 (2022) 0.6136

Debt Rate: (2021) 0.087566 (2022) 0.085221

The total amount of County Debt Obligation (10/1/22) is \$18,998,679.65

Presented by County Judge  
**SYDNEY MURPHY**  
And Commissioners  
**GUYLENE ROBERTSON**  
**RONNIE VINCENT**  
**MILTON PURVIS**  
**CHARLES T. "TOMMY" OVERSTREET**



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# INTRODUCTION

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## Transmittal Letter

To the Citizens of Polk County, Texas:

I am pleased to present the Polk County Budget for FY2023, as adopted by the Commissioners Court on August 15, 2022. 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 2023 fiscal year, we anticipate revenues totaling \$46,303,232 and expenditures totaling \$46,015,867 for the period beginning October 1, 2022 and ending September 30, 2023. The positive overall budget balance of \$287,365 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 \$274,098 in the Retiree Health Benefits Trust being funded to meet actuarial projections for future benefits.

The Commissioners Court voted unanimously to lower the County Tax Rate to 0.6100/\$100 and to balance the FY2023 Budget by utilizing a portion of the County's reserves (\$200,554) to cover some of the unfunded mandates passed onto us by the Texas State Legislature. County governments are required by law to adopt a balanced budget. While we have done that for the past seven fiscal years without dipping into reserves, the county is now growing at an exponential rate that is faster than the county taxpayers can keep up with without requiring voter approval. The 2022 Tax Rate of \$0.6100/\$100 valuation represents a decrease from the rate adopted in the previous tax year, but results in an increase in ad valorem tax revenue for FY2023 of \$2,223,144 or 9.3%. The property tax revenue to be raised from new property added to the tax roll this year is \$639,013. Based on the average taxable value of a homestead residence in Polk County of \$153,300, the amount of ad valorem tax imposed on the average homestead will be \$935, an increase of \$42 over last years taxes on an average homestead value of \$140,113.

The Certified Net Taxable Values, from which the County's primary revenue source of ad valorem tax is determined, increased by 13.46% to \$4,480,109,649. Mineral values increased for the first year since 2017, when values peaked at \$197,138,722. Since then, they have decreased each year, reaching a low in 2021 of \$65,406,435. 2022 mineral values increased by 60% over last year, reaching \$104,671,761, making this the most unpredictable source of tax revenue. Values for real property increased by 13.42%. Personal property values increased by 8.88% and the value of railroad rolling stock certified by the Comptroller increased by 2.06%.

The General Fund Balance (Reserve) at the beginning of FY2023 is estimated by the County Auditor to be \$19,014,930.50, representing a \$2,724,228.50 increase from the prior year's (FY2022) 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 this document. The Commissioners Court is preparing to spend approximately \$2.45 million over the next two years from reserves to fund our portion of a historic courthouse restoration project. The remainder of this project will be funded with a Texas Historical Commission Grant (approximately \$4.74 million) and 7-year tax notes (\$5.73 million).

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** 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 2022 Net Taxable Value** (for FY2023) by the Polk Central Appraisal District at \$4,480,109,649 reflects a \$531,335,789 increase over last year's certified value of \$3,948,773,890. With a \$88,135,322 increase in value subject to the County's "Over 65/Disabled" freeze on tax liability, a \$950,406 transfer adjustment in Certified Value, and a \$140,091 increase in our Railroad Rolling Stock (as certified by the Comptroller), our Net Taxable Value was increased by \$443,070,199. The 2022 Tax Collection Rate certified by the Tax Assessor Collector is 96%, which is what we utilized to project tax revenues in the General and Road & Bridge Funds; However, the Court is required to use the lowest collection rate from the previous three years for the Debt Service Fund, which is 98%. The combined rates result in a \$2,223,144 increase in projected ad valorem tax revenues for all tax-based funds. More detail regarding the budgeting of tax revenue is provided in the Major Revenue Sources discussion.
- **Sales Tax revenue** is projected to increase from \$2,800,000, which we estimated in the FY2022 Budget, to \$3,200,000 in FY2023. This represents our expectations that the population and residential development will continue to grow at an exponential rate in the upcoming budget year. This revenue projection is comparable to state-wide trends reported by the Texas State Comptroller. The County's 1/2¢ sales tax was initiated in 1988. The County's sales tax history and trends are detailed further in Funding Sources.
- **Charges & Fees for Services** are expected to increase in FY2023 by \$24,679 to \$1,636,865 and **Court Fines, Fees & Forfeitures** are expected to decrease by \$112,895 from last year's budget estimate to a total of \$641,091. Limits for the majority of fees for county services and fines/fees assessed through the courts are set by statute, and the County contracts for collection of delinquent amounts. We know COVID-19 is causing a lull in court activities, so we are currently bringing in less revenue in these areas, but it's difficult to predict exactly how long the lull will last or how much less we should project. Sooner than later, the courts will have to resume normal activities, and we may see substantial spikes in revenue as outdated cases are finally processed.
- **Auto Registration & Vehicle License** renewals represent a significant and relatively stable revenue source for the County, estimated to decrease by \$15,000 in FY2023 to \$970,000.
- **Direct Federal and State Funding** in the form of grants and other assistance is budgeted to decrease by \$75,602 (not taking into account the historic and unprecedented federal funding we received in FY022 via the American Rescue Plan Act). The total in federal and state funding represents grants and financial assistance awarded to the County for certain law enforcement activities, indigent defense, the judiciary, emergency management, road & bridge departments, rural addressing, economic development projects, and senior citizen nutrition services. Certain indirect federal & state funding, such as reimbursements, may be listed in "Other (Misc.))" revenues.

- **“Other-Miscellaneous” revenues** derived from reimbursements, contracts, road & bridge capital lease buybacks, non-government grants and miscellaneous sources total \$6,903,670. This revenue category also includes transfers of revenues between funds. FY2023 projections in this category estimate an increase of \$429,579 compared to last year’s budgeted revenue. Major changes from last year to this year include an increase in Road & Bridge Equipment Leases of \$513,497, a decrease of \$300,000 in revenue from housing out-of-county inmates, increases in phone revenue from the IAH Secure Adult Detention Facility (\$60,000), Landfill Host Fees (\$50,000), and Trinity River Authority Patrol Reimbursement (\$49,255), and a transfer from General Fund to Aging Services (\$78,201).
- **Interest** earned on funds held on deposit until needed to pay budgeted expenses took a significant hit when markets fell midway through FY2020, but has been steadily rising these last several months. In FY2020, total depository interest collected was \$232,427. In FY2021, that fell to \$36,481. The total collected in FY2022 jumped back up to \$317,615, with the majority of that being deposited in the last few months of the fiscal year. Projections for FY2023 were increased from \$27,200 to \$129,400.

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 success.

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, Polk County Judge



# History of 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 5,829 according to the 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 Corridor). Polk County has the most abundant water supply in the State of Texas and an available labor force of nearly 154,000 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.

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 RoyO'Martin

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 was completed in late 2020.

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. Birds 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 \$67 million annually to Polk County's economy and \$22.4 million is paid out in payroll alone for this segment.

In 1993, the Department of Criminal Justice completed construction of a maximum security prison, the Polunsky Unit, located in the southwest portion of the County, which had an immediate impact on the local economy by becoming the county's second largest employer. Construction of correctional detention space in Texas continued to move to the forefront and, in 2005, Phase I of the IAH Secure Adult Detention Facility was completed with 526 beds. A request from Immigrations and Customs Enforcement (ICE) prompted almost immediate expansion with Phase II (528 additional beds), completed in 2007. The Facility provides detention space for contracted agencies, which include the Federal Bureau of Prisons and the U.S. Marshals Service. The Facility provides over a hundred jobs and a source of revenue for 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 10,000 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 with 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 Hwy 59 Bypass near the Hospital, provides advanced curriculum study and technical training through Angelina College and offers much needed public auditorium space.



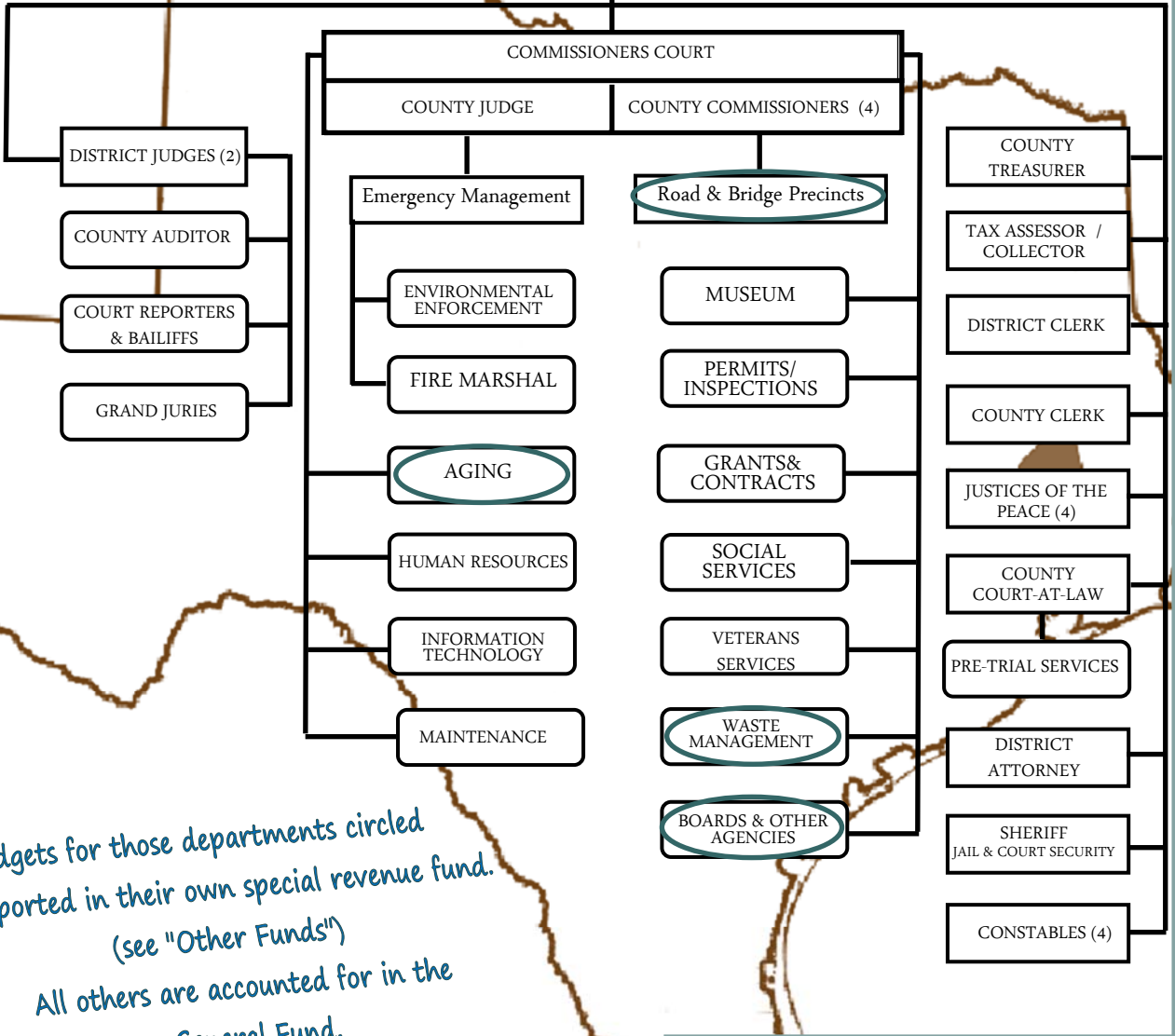
The county boasts one of the most enjoyed environments in the state. Pleasant springs and falls, long warm summers and mild winters entice vacationers year round and encourage retirement to the area. The average annual rainfall of 51 inches provides abundant forest vegetation and feeds major rivers in the area, making conditions favorable for principal activities such as agriculture, forestry, 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 10.4% population growth in the ten-year period between the 2010 Census (45,413) and the 2020 Census (50,123), making us by far the fastest growing county in the Deep East Texas region. [Click here to learn more about our county demographics.](#)

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 (936) 327-4929 or by visiting their website [www.polkchamber.com](http://www.polkchamber.com) (<http://www.polkchamber.com>). Also, Polk County’s website [www.co.polk.tx.us](http://www.co.polk.tx.us) (<http://www.co.polk.tx.us>) offers detailed information about our county and a variety of online services.

# Polk County ORGANIZATION CHART

**POLK COUNTY CITIZENS**



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

**ELECTED**      **APPOINTED**

*\*Includes voters from surrounding counties.\**



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# **BUDGET OVERVIEW**

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## 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 by 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 [Budget Calendar](#).

## Budget Calendar

Date	Activity	Responsible Official
April	Budget Requests are submitted to the County Judge.	Elected Officials & Department Heads
April/May	Budget planning meetings are held with individual departments.	County Judge, Elected Officials & Department Heads
May	"Notice of Appraised Value" mailed to property owners.	Chief Appraiser (Appraisal District)
July	The Chief Appraiser delivers a certified Appraisal Roll and the estimated value of properties under protest. (Tax Assessor/Collector submits the same to the Commissioners Court and certifies the anticipated collection rate).	Chief Appraiser (Appraisal District) & Tax Assessor Collector
July	The proposed budget filed with the County Clerk.	County Judge
August	"Notice of Elected Officials salaries, expenses or allowance proposed to be increased" must be published before the 10th day before the date to be set.	County Judge
August	Publication of No-New-Revenue and Voter Approval Tax Rates	Tax Assessor/Collector
August	Commissioners Court meets to discuss Tax Rate. If the proposed rate exceeds the No-New-Revenue or Voter-Approval rate, take a record vote to adopt the specified rate at a future meeting and schedule public hearings on the tax rate and the proposed budget.	Commissioners Court
August	(if applicable) "Notice of Public Hearing on Tax Increase: published on or before the 7th day prior to the public hearing.	Tax Assessor/Collector
August	(if applicable) Post "Notice of Public Hearing on Tax Rate" (open meeting notice) at least 72 hours before said meeting.	County Judge
August	Post "Notice of Public Hearing on Budget" at least 72 hours before said meeting.	County Judge
August	Publish "Notice of Vote on Tax Rate" prior to said meeting.	Tax Assessor/Collector
August	Public Hearing on Budget; Budget & Tax Rate adopted.	Commissioners Court
August	The budget is filed with the County Clerk & posted on the county website.	County Judge
August	Reproduce, distribute & publish budget.	County Judge

## Budget in Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2022 and ending September 30, 2023 and was developed in accordance with the [County's Financial Policies and the Budget Process](#).

Total revenues of \$46,303,232\*\* anticipated for FY2023 represent an increase of \$8,153,479 from revenues [adopted](#) in the prior budget. The increase is a result of offsetting changes described in the listing below:

### CHANGES IN REVENUES (By Source) FOR FY2023

Source	Last Year (adopted)	This Year	Change
Ad Valorem Taxes	23,917,459	26,140,603	2,23,144
Sales Tax	2,800,000	3,200,000	400,000
Other Tax <b>(Hotel/Motel, Mixed Bvg, Vehicle Sales Tax Commission)</b>	393,000	425,000	32,000
Permits & Licenses <b>(Auto Reg/License, Bldg/Sewer, Alcoholic Bvg)</b>	1,253,375	1,295,275	41,900
Court Fines, Fees & Forfeitures	753,986	641,091	(112,895)
Charges/Fees for Services	1,612,186	1,636,865	24,679
Interest	27,200	129,400	102,200
Federal/State Funding <b>(including grants)</b>	918,456	5,688,919	4,770,463
Other Revenue <b>(includes reimbursements, lease &amp; contract revenue, Road &amp; Bridge Capital Lease/Buyback, transfers between funds)</b>	6,474,091	7,146,079	671,988
Less Transfers Between Funds	(1,580,817)	(1,516,412)	(64,405)

FY2023 expenditures were adopted totaling \$46,017,107\*\* and reflect a \$8,199,168 increase from expenditures [adopted](#) last year. The increase is a result of offsetting changes described in the listing below:

### CHANGES IN EXPENDITURES (By Type) FOR FY2023

Type (Use)	Last Year (adopted)	This Year	Change
Personnel <b>(includes COLA, Merit Funds, and increased retirement costs &amp; health insurance premiums)</b>	18,247,620	20,365,545	2,117,925
Operating Costs	13,453,438	18,462,593	5,009,155
Capital Outlay <b>(includes Road &amp; Bridge Capital Lease Principal &amp; Interest)</b>	2,589,569	3,265,255	675,686
Debt Service	3,309,491	3,705,893	396,402
Expendable Trust <b>(Available School Fund – no budget impact)</b>	192,821	192,821	0
Nonexpendable Trust <b>(Permanent School Fund – no budget impact)</b>	25,000	25,000	0
Less Transfers Between Funds	(1,580,817)	(1,516,412)	(64,405)

\*\* Includes reduction in revenue/expenditure transfers between funds totaling \$1,516,412 compared to FY2022 budgeted transfers totaling \$1,580,817.



The County's total Tax Rate of \$0.6100 per \$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$0.524779 and a Debt Service rate of \$0.085221. The Maintenance and Operation portion of the rate is further subdivided within the **Order Setting the Tax Rate** to reflect the \$0.1441 portion of the rate which funds the Road & Bridge Precincts and the \$0.380679 portion of the rate attributed to the General Fund, where the majority of County departments are budgeted. County property taxes are levied on 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.



## 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 the 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:

- Use planning processes to guide the County
- 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 by revenue 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. The County considers capital purchases when needed to acquire, upgrade and maintain physical assets, such as property, plants, buildings, technology or equipment. If appropriate, the purchase is included in the 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.

## 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; Assess and prioritize the best use of funds made available through the American Rescue Plan Act (\$9,974,718) and Hurricane Harvey Regional Mitigation Funding (\$17,098,000); Evaluate the current use, need and condition of County facilities; and partner with local and regional interests in economic development opportunities.

In the 2022 Budget Year, the Commissioners Court began allocating the distribution of the American Rescue Plan Act (ARPA) Funds received by the County Treasurer. The first order of business was to approve an agreement with Motorola Solutions for approximately \$2 million for an interoperable communications tower with fiber running to it in the north end of the county, which is currently seriously lacking in both internet and radio communications. Once completed, the residents and businesses in that area will have more reliable service, including vastly improved communication amongst emergency service providers. In August, the Court leveraged an additional \$4,326,843 of the remaining funds to lock in agreements with Eastex Telephone and LivCom (now Highline Communications) to extend fiber throughout portions of the county, for total project costs over \$10.65 million. In September, the Court approved the use of ARPA funds for water infrastructure projects for three community water systems, as well as the use of Harvey Regional Mitigation Funds for five community water systems, all located in the unincorporated areas of the county.

#### In this 2023 Budget Year:

- Throughout the year, and into the next several years, we will see a significant payoff from the ARPA & Harvey Regional Mitigation Funds committed in FY2022 and scheduled for commitment in FY2023. The major improvements to communications and water infrastructure that the Court has committed to will have a tremendous impact on the lives of those residing and working in Polk County. The remaining ARPA funds allocated to Polk County have been committed to equipment for our Volunteer Fire Departments and Ambulance Service Providers; Audio & Video Equipment for County & District Courts; Record Preservation Projects for the County and District Clerks; and various projects in each of the commissioners' precincts;
- 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 service development to ensure the County's needs and interests are represented. Judge Murphy serves as the current Chairman of the I-69 Alliance in Texas, which is an organization that is working to better connect Texas communities and create economic opportunities by expanding Interstate-69 across the state. We are also working with the Gulf Coast Strategic Highway Coalition with regards to the route for I-14 coming through Polk County - a route has yet to be determined. The potential intersection of these two major interstates in Polk County is guaranteed to create an economic boom that we want our residents and businesses to be able to take advantage of, while maintaining our local rural values and community atmosphere;
- To help protect our residents from substandard developments as the population of Polk County continues to grow at an exponential rate, the Commissioners Court has been proactive regarding the County Subdivision Regulations, as well as RV Park and Manufactured Home Rental Community Regulations. These were re-adopted with relatively minor revisions in the first quarter of this budget year, and the Court remains diligent in holding developers to these county standards. It is unfortunate what we have seen developers get away with in neighboring counties that were not so diligent, and the negative impact on their residents and school districts;

- We maintain memberships with the Texas Forest Country Partnership and the Deep East Texas Economic Development Council, and actively work to attract new industry to our region. Efforts to retain existing business and attract new industry serve to increase employment opportunities and strengthen the County's tax base. To further encourage economic development, the Commissioners Court offers lucrative incentives for businesses that choose to locate or expand in the unincorporated areas of the county with tax abatement for new construction. We are also working with local businesses to build a local Economic Development Corporation, and have dedicated funds that we have received for this purpose that the corporation will be able to utilize;
- 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 on taxpayers.

## To Enhance Revenues and Ensure Financial Stability

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

### In this 2023 Budget Year:

- Federal and State funding has increased by an estimated \$4,770,463 in the FY2023 Budget, and 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 \$5,688,919. The majority of that, \$4,758,410, is budgeted revenue for the Historic Courthouse Restoration Project grant revenues coming from the Texas Historic Commission - a project that is estimated to cost approximately \$13 million and will be paid for with proceeds from tax notes, the THC grant, and county reserves. 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;
- Economic development is significant in the impact it makes on the quality of life in Polk County, bringing jobs as well as an increase in available goods and services. It is also significant for our residents in that it brings in new sources of ad valorem tax revenue, enabling us to increase the quality of services we are able to provide. The State Legislature has placed a 3.5% cap on the increase in tax revenue that can be raised on existing property without a vote of approval from the citizens. However, new values are not included in that equation. As the certified value of new construction is added to the tax rolls, the amount that can be brought in that year in new revenue increases substantially, allowing us to make improvements to the county's infrastructure and increase personnel and operation costs in proportion with new growth. This translates to a higher level of services available for the public as we grow. The newly renovated courthouse will further attract new economic development, as well as tourism, and will accommodate an expansion of services for the public as we grow;
- The Court has been making every effort to increase our General Fund Balance, also known as our “Rainy Day Fund”, and keep our level of debt to a minimum. Having a healthy fund balance is crucial in emergency situations, such as we experienced in April 2020 when a large portion of the county was struck by a devastating tornado and we had a substantial amount of debris that had to be cleared. The cost to the County's fund balance was nearly \$2 million, but we managed that expense without having to borrow funds which would have placed an even greater burden on our taxpayers. A healthy fund balance and relatively low level of debt also puts the County in a better position when we do need to raise funds with a debt obligation, such as tax notes or general obligation bonds, amounting in lower interest rates and better terms on the funds we do borrow. In 2022, Standard & Poors increased our credit rating from A+



to AA-, and we were able to secure a seven-year \$5.43M tax note to partially fund the courthouse restoration at a true interest cost of 2.325%.

## 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 measures.

### In this 2023 Budget Year:

- Growth in county services has resulted in some growing pains for county departments. We have taken steps to help alleviate some of these pains and are continuing to look for additional ways to improve efficiency and productivity. In this budget year, we are completing audio and video upgrades to our judicial courtrooms to ensure a continuation of services when we do not have court reporters;
- 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) (<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. We are currently in the process of adding searchable LiDAR (Light Direction and Ranging) data to our website, which will help with land surveying, power line inspections, forestry and farming, mining applications, transportation expansion, and more;
- Each County Official and Department Head has been asked to find and track the most appropriate performance measures to determine if their goals are being met, and where improvements need to be made. Some departments are still struggling with this, but understand that the ultimate goals are building better budgets and setting strategic goals for the future.

## 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 2023 Budget Year:

- Since a Compensation Study was completed in 2018, the Commissioners Court has put forth significant effort to continue to build upon what was put in place then. Due to the overwhelming rate of inflation as the supply chain attempts to catch up with demand - since people have gone back to their normal routines following the pandemic - the Court was committed to a significant Cost of Living Adjustment to prevent the work done over the last several years from being wiped away. While some budget cuts were necessary to accomplish this, the Court managed to include a 10% increase across the board for all employees and a 5% increase for elected officials;
- In addition to the COLA, the Court revamped the Longevity Policy that had been in place for decades, making it even more rewarding to remain employed by the County. Prior to adopting the new policy, an employee would receive \$60 for each year of employment, maxing out at \$1,200 after 20 years. The new policy gives employees \$500 per year for years 2-4, \$1,000 per year for years 5-9, \$2,000 per year for years 10-14, \$2,500 per year for years 15-19, \$3,000 per year for years 20-24, \$3,500 per year for years 25-29, and \$4,000 per year for 30 years or more, to be paid out during the month of their employment anniversary;
- Polk County employees receive premium healthcare through Texas Association of Counties (TAC) which is fully funded by the County. TAC Healthy County provides substantial benefits that go above and beyond low deductibles, co-pays and out-of-pocket maximums. They have programs available for weight, diabetes and pain management; Apps employees can use to help keep up with their accounts and benefits coverage, promote healthy diet and exercise, and challenge other employees for some healthy



competition; virtual access to nurses and mental health providers; and more. The more employees take advantage of these programs, which are designed to improve overall health, the cheaper the premiums become for the County and the employees that cover their dependents on the county plan;

- The retirement benefits offered to county employees are some of the best in the state. The County matches retirement contributions by 250% and accounts earn a guaranteed 7% interest. Further, eligible employees that work for the county for at least twenty years will have their insurance covered by the County, up to \$800 per month (or \$400 per month to supplement those on Medicare), upon retirement. While wages may seem modest compared to private industries or wealthier regions, employees that remain with Polk County for the long-term are generously rewarded. The County regularly budgets funds to set aside for the Retiree Health Benefits Trust, to ensure the availability of health insurance benefits for eligible County retirees;
- The County continues to fund employee incentives such as Certificate Pay for advanced law enforcement training, Bi-Lingual Incentive Pay, Safety Awards to promote “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.

## To Increase Communications & Services to 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 2023 Budget Year:

- All County Departments are strongly encouraged to make their services more widely available online, and move forward with technologies that enable us to do that. All county offices that have services available online can be reached via the Polk County website - [www.co.polk.tx.us](http://www.co.polk.tx.us) (<http://www.co.polk.tx.us>). Many of our departments have revamped their portions of the County website to make it more attractive and user-friendly. Many also have Facebook pages where they regularly post public service announcements relative to their offices. Information on County projects, public notices, budgets, financial data, records research and services such as fine, fee & tax payments are all available on-line. This information and the efforts of the County Auditor’s Office have earned Polk County the notable “Gold Star Award” for Financial Transparency from the Texas State Comptroller;
- The Polk County Commissioners Court live streams all commissioner’s court meetings via our YouTube channel – Polk County Commissioners Court – to make the meetings more accessible to the public;
- “Alert Me Polk County” is fully operational and continues to provide valuable 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) (<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;
- Residents that want to reduce the amount of materials going into the Polk County Landfill and reduce the need to mine for new raw materials can now take clean recyclable materials to our Recycling Center (opened in 2021) or our new Recycling Drop-Off (opened in 2022), funded by surplus waste management payments that came in above projected revenues. The County entered into a partnership agreement with a local nonprofit organization, Polk County Recycling & Beautification, to staff and operate the Center. Materials currently accepted at the Recycling Center include cardboard, #1 - #7 plastic, aluminum cans and steel cans. The Recycling Drop-Off takes everything but steel cans. These materials can be dropped off at no charge as long as they are clean;
- We will see construction begin at the historic Polk County Courthouse in Livingston starting early 2023. County offices vacated the building mid-way through 2021 in preparation for a full courthouse restoration which will be partially funded by the Texas Historical Commission Courthouse Restoration Grant Program. The county has been applying for this grant since the program’s inception in 2000. Once complete, the

newly restored courthouse will provide sufficient space and functionality for several additional county offices to move into, increasing our accessibility for the general public. It will also make a remarkable addition to Downtown Livingston Main Street, furthering tourism and economic growth in our area.



# Key Elements of the Budget

## Budget Priorities

THIS YEAR	LAST YEAR
* Reduce the tax rate while making adjustments for over 8% inflation	*Reduce Tax Rate & Balance Budget without using Reserves
* Increase wages & longevity for employee retention	* Implement a Cost of Living Adjustment and make Merit Funds Available
* Reduce Operating Expenses without sacrificing Public Services	* Make funds available for Disaster Recovery and Mitigation

- **Reducing the tax rate while making adjustments for over 8% inflation was a focus of this year’s budget process.** Since the state legislature has limited the ability of county governments to increase tax revenue by more than 3.5%, adjusting the budget for 8% inflation was a bit of a juggling act. We have prided ourselves on balancing the budget without the use of reserves for the last seven years, but we were unable to accomplish that this year. Instead, we adopted the FY2023 budget with the intention of amending it at the beginning of the fiscal year to pull just over \$255,000 from the general fund balance to cover expenses that the state mandates county governments must pay for - items such as indigent health, inmate mental health, capital trial expenses, juvenile probation and juvenile detention. Certified Net Taxable Value did increase significantly this year, which helped, but also meant that Polk County would have to reduce the tax rate significantly to stay within the revenue cap set by the State Legislature in the 86<sup>th</sup> legislative session. The 2022 Tax Rate, which funds the FY2023 Budget, was adopted as 0.6100 per \$100 value. The table below provides a comparison of the rate distribution in the tax-supported funds.

FUND	FY2023 (2022 Tax Year)	FY2022 (2021 Tax Year)
General	0.380679	0.402934
Road & Bridge	0.144100	0.147100
<b>M&amp;O Rate =</b>	<b>0.524779</b>	<b>0.550034</b>
<b>Debt (Service) Rate =</b>	<b>0.085221</b>	<b>0.087566</b>
<b>TOTAL TAX RATE</b>	<b>0.610000</b>	<b>0.637600</b>

- **Throughout the budget process, multiple county departments expressed concerns to the Commissioners Court regarding attracting and retaining qualified employees since things began to return to normal following the pandemic.** And with the rate of inflation as high as it is, all of the work the Court had done since the Compensation Survey was completed in 2018 was under threat of being wiped out, prompting the Court to make a drastic change in employee compensation. They started with a significant change in the longevity policy (recommended by a committee the court appointed in 2021 to review the county's merit policy), taking the maximum payout from \$1,200 to \$4,000 per year, and then they implemented a 10% cost of living adjustment for employees. Elected Officials received a 5% cost of living adjustment.
- **In order to accomplish the wage increases in personnel, the Court had to severely limit increases in operating expenses without sacrificing public services.** That said, many operational line items had to be increased as the price of goods and services continued to climb. All elected officials and department heads were put on notice that they must remain within budget at all costs, and to consider every purchase carefully. Revenues from services have continued to increase with the additional population using them, so we were able to increase projected revenues in many places throughout the budget, and sales tax continues to grow at a rate of nearly 10% per year. The \$250,000 in Disaster Recovery / Mitigation that was added to the budget in FY2022 to help recover from the tornado did not make it into the FY2023 budget. Funds for a Veterans Treatment Court that the Court had included in prior years (but had yet to be utilized) also did not make it. As mentioned above, \$255,000 was pulled from projected expenses, only to be added back in after the budget was adopted by hitting up our reserves.





## Staffing Levels & Budgeted Changes

FUND	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	Difference 2022-2023
County Judge	3	3.04	3.04	3.04	3.04	-
Commissioners Court	2	1.04	1.04	1.04	1.04	-
County Clerk	12	12	12	12	13	1
Grants & Contracts		1	1	1	1	-
County Auditor	5	6.06	5.54	6.04	6.04	-
County Treasurer	3.07	3.04	3.04	3.04	3.04	-
Information Technology	3	3.04	3.04	4.04	4.04	-
Maintenance	11.5	11.51	11.51	11.52	11.52	-
Emergency Mgmt.	4.04	4.04	4.04	4.04	7.04	3
Human Resources	3	3.25	3.25	3.25	3.25	-
DPS (Tx Dept of Public Safety)	1	1.04	1.04	1.04	1.04	-
County Court at Law	4	5	5	5	5	-
District Clerk	11.54	11.54	11.54	11.5	11.5	-
Justice of the Peace #1	4.16	4.21	4.21	4.1	4.04	-0.06
Justice of the Peace #2	3.08	3.4	3.4	3.54	3.54	-
Justice of the Peace #3	3.12	3.12	3.12	3.04	3.04	-
Justice of the Peace #4	3.08	3.04	3.04	3.54	4.04	0.5
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	18.08	18.08	18	18	-
Pre-Trial Services	1	0	0	0	0	-
Jail	50.86	50.82	50.82	50.8	52.72	1.92
Constables 1,2,3&4	4	4	4	4	4	-
Sheriff	54.58	55.26	55.26	56.05	55.7	-0.35
Veterans Service	1	1.04	1.04	1.04	1.04	-
Social Services	1.02	2.04	2.04	2.04	2.04	-
Museum	1.13	1.13	1.13	1.13	1.12	-0.01
Extension	3.04	3.04	3.04	3.04	3.04	-
Permits/Inspections	2.08	2.08	2.08	2.08	2.04	-0.04
Environ. Enforcement	1	1.5	1.5	1.54	0	-1.54
Fire Marshal		1.5	1.5	1.54	0	-1.54
Tax Assessor Collector	14	14.61	14.61	14.6	14.6	-
Delinquent Tax Collect	2	3	3	3	3	-
<b>Total: General Fund</b>	<b>236.42</b>	<b>243.59</b>	<b>243.07</b>	<b>245.75</b>	<b>248.63</b>	<b>2.88</b>
Precinct 1	8.65	8.61	8.61	8.58	8.53	-0.05
Precinct 2	8.78	8.71	8.71	8.68	10.61	1.93
Precinct 3	12.64	12.42	13.42	13.24	13.98	0.74
Precinct 4	11.3	11.27	11.27	11.28	11.26	-0.02
<b>Total: Road &amp; Bridge</b>	<b>41.37</b>	<b>41.01</b>	<b>42.01</b>	<b>41.78</b>	<b>44.38</b>	<b>2.6</b>
<b>Total: Security Fund</b>	<b>3.24</b>	<b>3.24</b>	<b>3.24</b>	<b>3.23</b>	<b>3.21</b>	<b>-0.02</b>
<b>Total: Aging Fund</b>	<b>5.98</b>	<b>5.7</b>	<b>5.7</b>	<b>5.7</b>	<b>7.43</b>	<b>1.73</b>
<b>TOTAL ALL FUNDS</b>	<b>287.47</b>	<b>293.54</b>	<b>294.02</b>	<b>296.46</b>	<b>303.65</b>	<b>7.19</b>

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

The Court approved the addition of one position in the County Clerk's Office to assist with the transfer of Voter Registration from the Tax Assessor/Collector's Office. The growing population in Polk County, along with an increase in taxable properties and vehicle registrations justified maintaining the current staffing levels in the Tax Assessor/Collector's Office.

The Court consolidated the offices of Environmental Enforcement and Fire Marshal within the Office of Emergency Management, reducing the need for labor pool hours in those offices and reducing overall staffing levels by 0.08 FTEs.

Justice of the Peace, Precinct 4, has shown a trending increase in work load, justifying the increase of a part-time position to full-time.

Two new positions were created for the Jail, and part-time hours were decreased minimally.



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# FUNDING SOURCES

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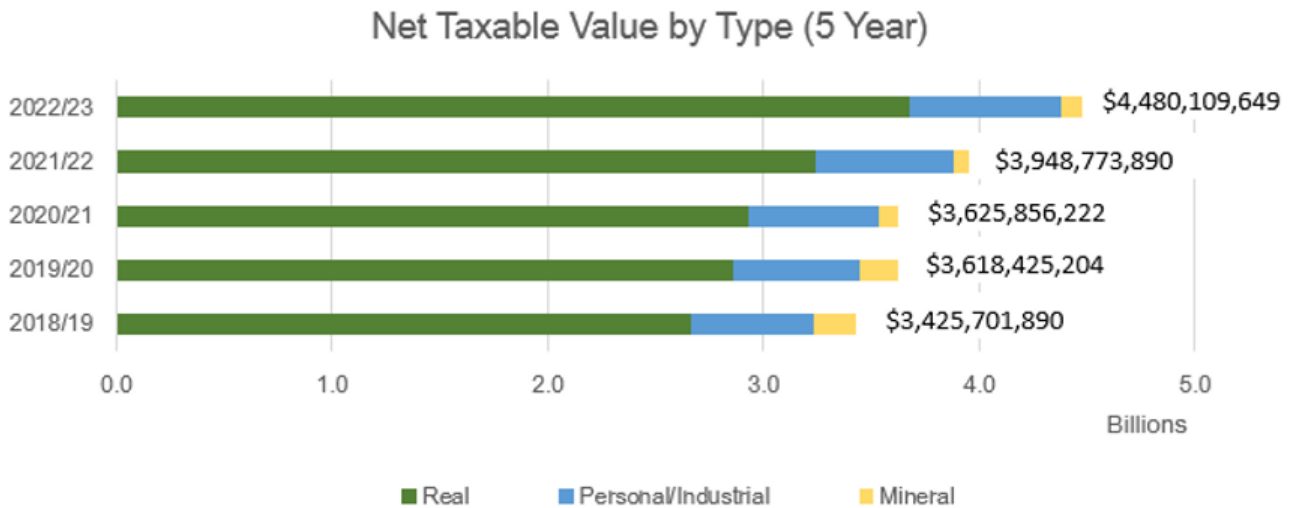
# Major Revenue Sources with Forecasting & Assumptions for FY2023

## Property Taxes = 56.5% of Total Revenue

**Property Taxes** - or “ad valorem taxes” are the County’s primary revenue source, representing over 64% of General Fund revenue, over 84.6% of Road & Bridge revenue and 100% of the amount needed to fund the County’s principal and interest payments (Debt Service) for the FY2023 budget year. The County’s 2022 Tax Rate (for the FY2023 budget year) is .6100 or 61¢ per \$100 valuation. This rate reflects an increase in taxes, but a decrease from the total rate adopted in the preceding year and is lower than the Voter Approval Tax Rate (0.6136) calculated for the 2022 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 98% for Debt Service (lowest allowed by State Statutes) and 96% for all other Funds of estimated taxes, as verified by the Tax Assessor-Collector. The Certified Net Taxable Value for this budget year is \$4,480,109,649 compared to last year’s certified value of \$3,948,773,890 and represents an increase of \$531,335,759 (before adjustments) in the following categories of value;

- Increase of \$435,116,930 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
- Increase of \$56,953,501 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
- Increase of \$39,265,326 in Mineral value relating to 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 \$88,135,322 to a total of \$763,296,204. Current property taxes in FY2023 are expected to generate \$25,140,603 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 \$2,223,144 in FY2023 after consideration of revenue lost to tax freezes and other exemptions, such as those provided to Veterans.

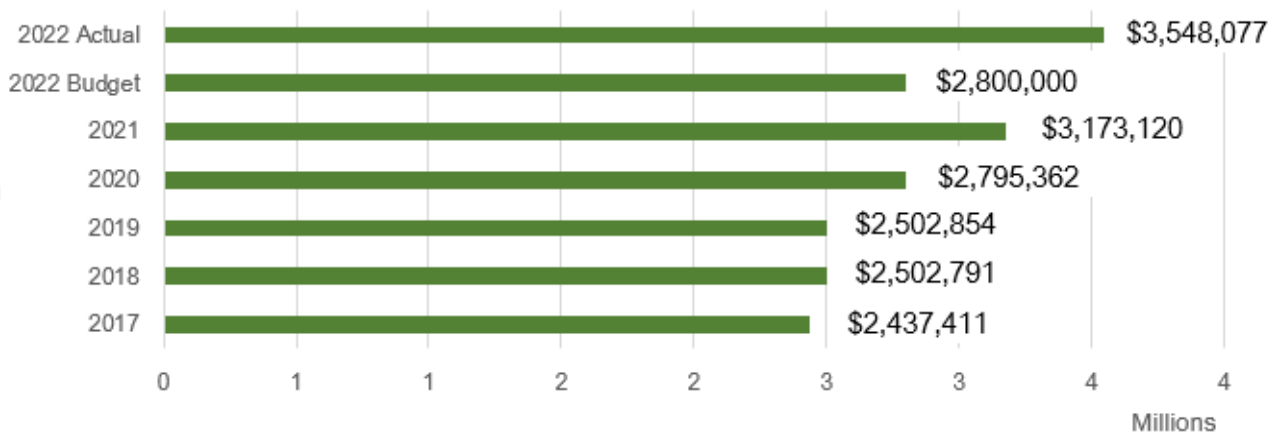
## Sales Tax = 6.9% of Total Revenue



**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 \$3,200,000 for the 2023 fiscal year - representing over 12.6% 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 2023 Budget preparation included a review of new business and industry potential.

### Sales Tax Trends - by County Fiscal Year



The County experienced a consistent increase in sales tax revenue of approximately 10% until FY2008, when sales tax revenue fell short of budget projection. The decline reached a budget low point in FY2010 before beginning a modest recovery. Annual sales tax revenue has been up over \$2.4 million since FY2016, exceeding \$3.5 million in FY2022, suggesting that new construction and new businesses in the county are having a profound impact on our economy. We included a modest increase of \$400,000 in sales tax revenues over the FY2022 Budget. As Polk County continues to grow, so will our sales tax projections, though we will continue to be conservative with our projections to avoid the potential negative impact of an economic downturn.

### Charges / Fees for Services = 3.5% 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 \$1,636,865 estimated in FY2023, an increase of \$24,679 from the amount budgeted last year. The trend for service fees somewhat follows economic indicators - fluctuating as the volume of property and other transactions adjust up or down.

### Court Fines / Fees / Forfeitures = 1.4% of Total Revenue

**Court Fines/Fees/Forfeitures** assessed through Justice, County and District Courts will account for revenue totaling \$641,091 - a \$112,895 decrease from the prior budget. The fiscal activity for Court fines, fees and forfeitures in FY2022 brought in approximately \$101,374 more than was budgeted, substantially due to unbudgeted income from drug and asset forfeitures which can only be used for law enforcement purposes (and cannot be included in projected revenues) and an increase in County Clerk and District Clerk fees collected. Nearly all Justice Court fines and fees fell far short of projections. There was one exception with the

Precinct 4 Justice of the Peace who significantly increased revenue over projections in FY2022 and expects this trend to continue. The projected revenues in that office were increased to cover the expense of promoting their part-time Secretary to a full-time Deputy Clerk in FY2023.

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 FY2022 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; child abuse prevention and guardianship cases; 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; court reporter services; 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".

### **Auto Registration / License Fees = 2.1% 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 FY2023, \$970,000 in auto registration and licensing revenues will account for 13.3% 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.

### **Federal & State Funding = 12.3% of Total Revenue**

**Federal & State Funding** received through direct grant and government assistance programs will account for an estimated \$5,688,919 in FY2023 revenue, a \$4,770,463 increase from FY2022 projections of \$918,456. The most significant individual budgeted item, \$4,758,410, is coming to Polk County from the Texas Historical Commission for the restoration of the Polk County Courthouse in Livingston. The next most significant source of federal and state revenue, \$392,809, is received in support of services and meals provided to our senior population. Other funding includes \$208,464 in support of the judiciary; \$171,136 relating to law enforcement and victims assistance; \$53,000 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; \$28,000 in funding to assist in emergency management and preparedness efforts; \$15,000 representing payment from the Tobacco Settlement negotiated by the Attorney General; and \$7,000 in voter registration assistance.

### **Other Revenue = 15.4% of Total Revenue**

"Other Revenue" consists of miscellaneous reimbursements, contracts for services, intra-fund transfers and other varied sources of revenue totaling \$7,146,077, an increase of \$671,987 compared to the FY2022 budget.

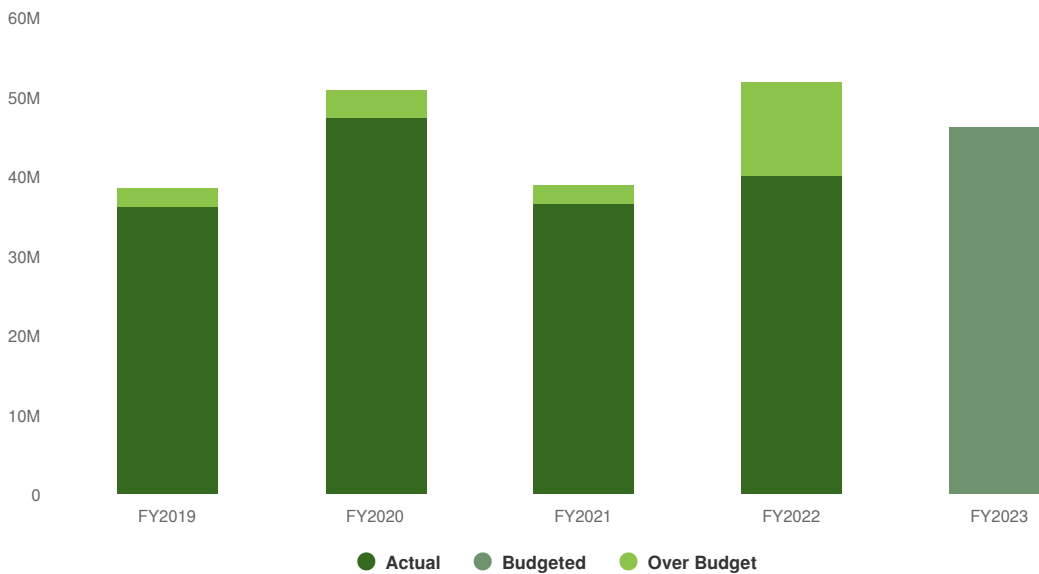
Of the total in this category, \$1,516,412 represents transfers between a particular fund to support expenses budgeted within another - such as the \$430,000 transfer of all tipping fees from Waste Management to the General Fund (an increase of \$30,000 over last year's budget) and the \$500,000 transfer from General Fund to Retiree Health Trust (consistent with last year's budget). The remaining revenues in this category include Road & Bridge lease/purchase revenues (\$2,696,666); County Jail and detention facility per diems and phone

revenues (\$1,000,000); host fee revenues from Republic Services, who operates the Polk County Landfill and Citizen Collection Stations (\$450,000) revenues received in special purpose funds for a restricted use, such as the Permanent and Available School Funds (\$217,821) and the Sheriff's Commissary Fund (\$26,500); payments made by other agencies and contracting entities to reimburse the cost of services performed by the County, such as the County's delinquent tax collection firm reimbursement of all personnel and operations costs of the delinquent tax office (\$224,332); reimbursements from the Trinity River Authority's for Sheriff's Office security provided at the Lake Livingston Dam (\$297,770), proceeds from Tax Notes (\$242,408); reimbursements from Trinity and San Jacinto Counties for operations of the (shared) District Courts (\$250,311); lease payments and property insurance reimbursements on various county-owned properties (\$69,937); and a combined total of various other revenues (\$153,920).

**Other sources of revenue include Other Taxes (0.9%), Permits (0.7%), and Interest (0.3%).**

**\$46,303,232** **\$6,088,828**  
 (15.14% vs. prior year)

**Funding Sources Proposed and Historical Budget vs. Actual**



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# FUND SUMMARIES

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## Fund Structure

### Description of Funds

Three major fund types are included within the budget: General, Road & Bridge, and Debt Service. The County's budgeting and fund accounting is on a modified accrual basis, further discussed in the Statement of Financial Policies. Annually appropriated budgets are adopted for each of the funds listed, with appropriations lapsing at the fiscal year's 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 **Road & Bridge (Precinct) Funds** (015 & 021-024) serve as the primary operating funds of the County Road & Bridge Commissioners. 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 the **Special Revenue Funds** described below to account for certain government operations.



## Special Revenue Funds

**Hotel Tax Fund (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.

**Fire Marshal Inspection Fees (017)** - Funds restricted for the administration and enforcement of the fire code.

**Guardianship (019)** - Legislated fee collected in probate cases and administered by the Commissioners Court for guardianship programs.

**Court Facility Fees (020)** - Funds for the construction, renovation, or improvement of facilities that house the courts or pay the principal of, interest on, and costs of issuance of bonds issued for the construction, renovation, or improvement of the facilities.

**County Specialty Court (025)** - Legislated allocation of fees collected from persons convicted on certain charges that may only be used to fund specialty court programs.

**Justice Court Building Security (026)** - Legislated fee collected by all Justice Courts to be used solely for security expenses in Justice Courts not located within the Courthouse.

**Security (027)** - Legislated fees collected by District and County Clerks for purposes of providing security in County courtrooms.

**Historical Commission (028)** - Fund used to account for monies donated for preservation of the history and heritage of Polk County. Although included in the accounting of the County, expenses are not budgeted by the Commissioners Court.

**Court Reporter Service (029)** - Legislated fees collected as a court cost in civil cases to be used to assist in the payment of court-reporter-related services.

**Waste Management Fund (032)** - Fund established to account for revenues generated by the County's waste management services provided by the contracted operator at County landfill and collection stations.

**American Rescue Plan Act Fund (033)** - Funds received from the US Treasury and utilized for restricted purposes, such as water and broadband infrastructure.

**Grant Fund (035)** - Funds received from State and/or Federal Grant programs and utilized for restricted purposes, such as disaster recovery.

**CDBG Buyout Program (037)** - Funds received from the State and utilized strictly for the Hurricane Harvey CDBG Buyout Program.

**Language Access Fund (038)** - provides language access services for individuals appearing before the court or receiving court services.

**Law Library Fund (040)** - Fund accounts for special fees related to maintaining a law library at the County Courthouse.

**Restoration Projects Fund (045)** - Fund set aside for restoration projects, such as the Courthouse Restoration.

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

**District Attorney Special Fund (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 Hot Check Fund (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.

**Sheriff Commissary Fund (Jail) (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 the 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 on 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 on 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 on improving the technology of those Courts.

# Fund Balance Summary

Category/Department	Beginning Fund Balance	FY2023 Revenues	FY2023 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>	\$ 19,124,400	\$ 25,320,043	\$ 25,320,017	\$ 19,124,427	76% \$6,330,004
<b>ROAD &amp; BRIDGE</b>					
ROAD & BRIDGE LEASE FUND	-	2,802,740	2,802,740	-	N/A
ROAD & BRIDGE PRECINCT 1	540,934	1,612,842	1,612,842	540,934	33.5% \$403,211
ROAD & BRIDGE PRECINCT 2	45,690	1,680,023	1,680,023	45,690	2.7% \$420,006
ROAD & BRIDGE PRECINCT 3	836,582	1,982,725	1,982,725	836,582	42.2% \$495,681
ROAD & BRIDGE PRECINCT 4	260,811	2,006,308	2,006,308	260,811	13% \$501,577
<b>DEBT SERVICE</b>					
Reserved for Landfill Post Closure	779,642	3,706,609	3,705,893	178,519	N/A
		-	-	779,642	
<b>SPECIAL REVENUE FUNDS:</b>					
<b>HOTEL TAX</b>	108,675	25,000	25,000	108,675	N/A
<b>JUSTICE COURT TECHNOLOGY</b>	6,647	65,830	65,830	6,647	N/A
<b>CHILD ABUSE PREVENTION</b>	2,590	400	-	-	N/A
<b>FIRE MARSHAL INSPECTION FEE</b>	4,420	5,000	5,000	4,420	N/A
<b>GUARDIANSHIP</b>	16,522	5,000	5,000	16,522	N/A
<b>COURT FACILITY FEE</b>	-	-	-	-	N/A
<b>COUNTY SPECIALTY COURT</b>	4,503	-	-	4,503	N/A
<b>JUSTICE COURT BLDG SECURITY</b>	43,407	3,400	1,700	45,107	N/A
<b>SECURITY</b>	110,377	200,300	200,297	110,381	55.1% 50,074
<b>HISTORICAL COMMISSION</b>	322,747	-	-	322,747	N/A
<b>COURT REPORTER SERVICE</b>	768	300	300	768	N/A
<b>COLLEGE / COMMERCE CENTER</b>	-	-	-	-	N/A
<b>WASTE MANAGEMENT</b>	574,652	450,000	450,000	574,652	N/A
<b>AMERICAN RESCUE PLAN ACT</b>	69,656	-	-	69,656	N/A
<b>FEMA DISASTER</b>	-	-	-	-	N/A
<b>GRANT</b>	(24,491)	4,776,981	4,776,981	(24,491)	N/A
<b>CDBG BUYOUT PROGRAM</b>	-	-	-	-	N/A
<b>LANGUAGE ACCESS FUND</b>	1,890	-	-	1,890	N/A
<b>LAW LIBRARY</b>	107,375	15,000	15,000	107,375	N/A
<b>RESTORATION PROJECTS</b>	5,726,559	-	1,950	5,724,609	N/A
<b>PRE-TRIAL INTERVENTION</b>	140,483	10,000	10,000	140,483	N/A
<b>DISTRICT ATTORNEY SPECIAL</b>	324	28,200	28,200	324	N/A
<b>DISTRICT ATTORNEY HOT CHECK</b>	28,808	-	-	28,808	N/A
<b>AGING SERVICES</b>	55,982	476,410	476,410	55,982	11.8% 119,103
<b>COMMISSARY (SHERIFF)</b>	163,547	26,500	26,500	163,547	N/A
<b>RETREE HEALTH BENEFITS TRUST</b>	3,490,709	545,232	271,135	3,764,807	N/A
<b>DRUG FORFEITURE</b>	612,448	766	766	612,448	N/A
<b>PERMANENT SCHOOL</b>	756,287	25,000	25,000	756,287	N/A
<b>AVAILABLE SCHOOL</b>	298,662	192,821	192,821	298,662	N/A
<b>COUNTY CLERK RECORDS MGMT.</b>	1,040,908	307,600	298,819	1,049,689	351.3% 74,705
<b>COUNTY RECORDS MGMT.</b>	8,892	7,500	7,500	8,892	N/A
<b>SHERIFF'S FED. REV. SHARING</b>	26,538	-	-	26,538	N/A
<b>DISTRICT CLERK RECORDS MGMT</b>	170,245	23,100	21,250	172,095	N/A
<b>Co. &amp; DIST. COURT TECHNOLOGY</b>	11,970	1,600	1,600	11,970	N/A
		(1,516,412)	(1,516,412)		
(Less Transfers between Funds)					
<b>TOTAL</b>	35,647,961	44,786,820	44,501,195	35,930,597	8,394,360

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.

Projected fund balances for the budget year do not meet target levels in Road & Bridge Precincts 2 & 4 or Aging. 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 to repair tornado damages
- General Fund support (transfer) required to meet Aging Fund expenses

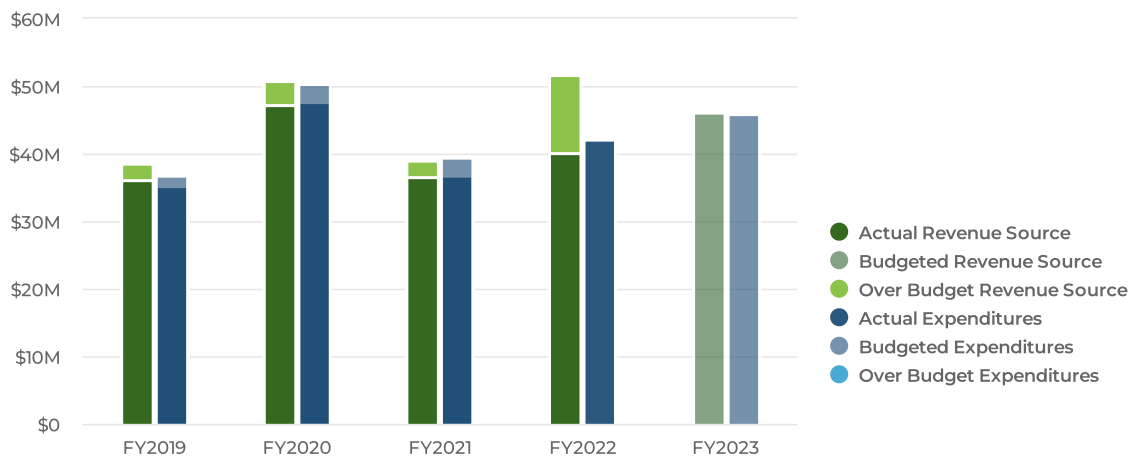


The County has made a concerted effort to build the General Fund Balance, which improves financial ratings for the County, and will continue to work toward building fund balances of other operating funds.

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 General Fund Balance is currently at 76% of adopted operating expenses, a 6% increase over last year. The high fund balance will allow us to restore our historic courthouse, and thanks to the grant we have been awarded from the Texas Historical Commission, we should have plenty of funds remaining in case of another disaster. Road & Bridge Precinct 2 experienced a significant decrease in fund balance from FY2022 to FY2023. They received approximately \$432,000 more than projected (material reimbursements and transfer from the General Fund for disaster recovery & mitigation), spent approximately \$436,000 in unbudgeted expenses (mostly in Road Materials, Equipment Rentals and Parts & Repair), and spent \$767,603 more than was budgeted, primarily in recovery efforts following the April 2020 tornado. The Aging Services Fund received about \$8,000 less in revenue than originally projected, but spent over \$56,000 more than budgeted, due to the rising costs of food and fuel in FY2022.

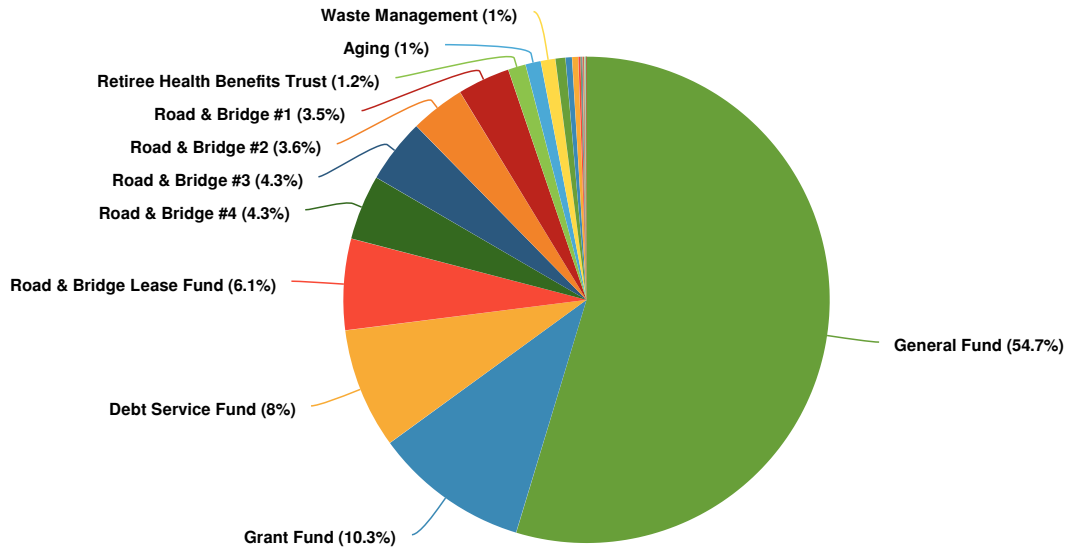
## Summary

The County of Polk is projecting \$46.3M of revenue in FY2023, which represents a 15.1% increase over the prior year. Budgeted expenditures are projected to increase by 9.2% or \$3.88M to \$46.02M in FY2023.

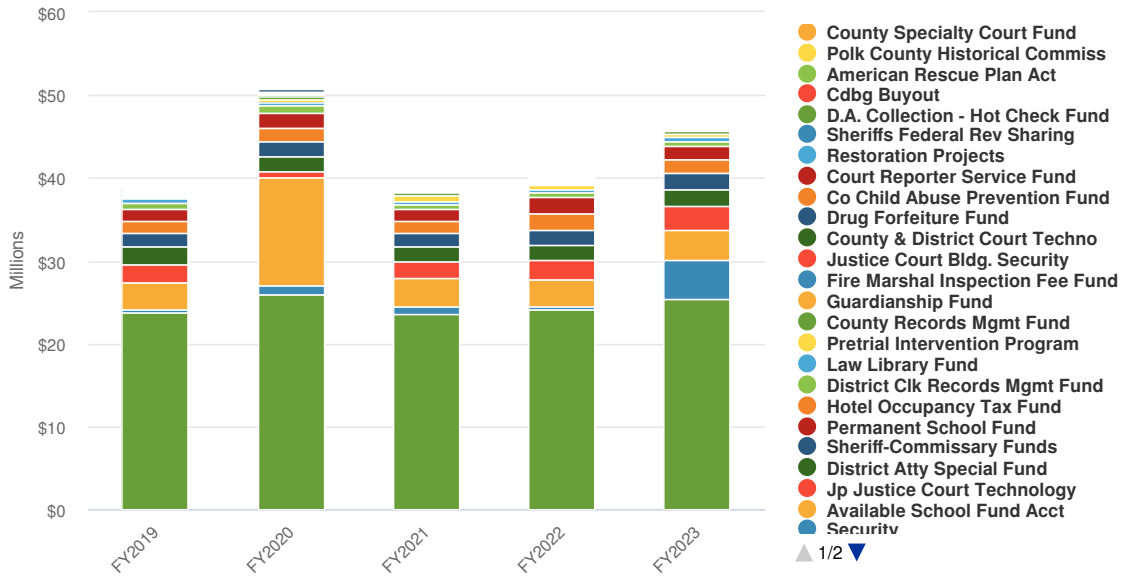


# Revenue by Fund

## 2023 Revenue by Fund



## Budgeted and Historical Revenue by Fund



Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
General Fund					
Property Tax	\$13,987,092	\$15,096,584	\$15,074,957	\$16,273,796	\$16,273,796
Sales Tax	\$3,173,120	\$2,800,000	\$3,548,077	\$3,200,000	\$3,200,000
Other Tax	\$434,042	\$368,000	\$547,040	\$400,000	\$400,000
Court Fines, Fees & Forfeitures	\$523,246	\$610,850	\$503,998	\$487,350	\$487,350



Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Permits & Licenses	\$336,168	\$268,375	\$345,590	\$325,275	\$325,275
Charges & Fees for Services	\$1,414,895	\$1,275,986	\$1,415,849	\$1,289,065	\$1,289,065
Interest	\$25,375	\$20,000	\$200,828	\$100,000	\$100,000
Other Revenues	\$3,178,795	\$2,665,578	\$3,446,889	\$2,802,927	\$2,802,927
Federal & State Funding	\$464,934	\$402,370	\$461,468	\$441,629	\$441,629
<b>Total General Fund:</b>	<b>\$23,537,667</b>	<b>\$23,507,743</b>	<b>\$25,544,695</b>	<b>\$25,320,043</b>	<b>\$25,320,043</b>
Hotel Occupancy Tax Fund					
Other Tax	\$54,147	\$25,000	\$49,960	\$25,000	\$25,000
<b>Total Hotel Occupancy Tax Fund:</b>	<b>\$54,147</b>	<b>\$25,000</b>	<b>\$49,960</b>	<b>\$25,000</b>	<b>\$25,000</b>
Road & Bridge Lease Fund					
Other Revenues	\$2,100,683	\$2,289,243	\$2,287,363	\$2,450,355	\$2,802,740
<b>Total Road &amp; Bridge Lease Fund:</b>	<b>\$2,100,683</b>	<b>\$2,289,243</b>	<b>\$2,287,363</b>	<b>\$2,450,355</b>	<b>\$2,802,740</b>
Road & Bridge #1					
Property Tax	\$1,182,842	\$1,266,333	\$1,264,519	\$1,366,896	\$1,366,896
Court Fines, Fees & Forfeitures	\$12,722	\$16,675	\$21,046	\$18,700	\$18,700
Auto Registration & Licensing	\$211,030	\$226,550	\$221,531	\$213,400	\$213,400
Interest	\$196	\$200	\$2,194	\$3,000	\$3,000
Other Revenues	\$20,532	\$32,200	\$311,721		
Debt Proceeds		\$0	\$28,500		
Federal & State Funding	\$34,985	\$11,339	\$107,069	\$10,846	\$10,846
<b>Total Road &amp; Bridge #1:</b>	<b>\$1,462,309</b>	<b>\$1,553,297</b>	<b>\$1,956,581</b>	<b>\$1,612,842</b>	<b>\$1,612,842</b>
Road & Bridge #2					
Property Tax	\$1,178,544	\$1,259,766	\$1,257,961	\$1,423,634	\$1,423,634
Court Fines, Fees & Forfeitures	\$14,133	\$16,675	\$21,046	\$19,550	\$19,550
Auto Registration & Licensing	\$129,971	\$143,750	\$139,095	\$140,300	\$140,300
Interest	\$120	\$150	\$1,979	\$2,400	\$2,400
Other Revenues	\$93,171	\$115,000	\$546,476	\$82,800	\$82,800
Debt Proceeds	\$53,921				
Federal & State Funding	\$11,258	\$11,339	\$47,334	\$11,339	\$11,339
<b>Total Road &amp; Bridge #2:</b>	<b>\$1,481,117</b>	<b>\$1,546,680</b>	<b>\$2,013,891</b>	<b>\$1,680,023</b>	<b>\$1,680,023</b>
Road & Bridge #3					
Property Tax	\$1,420,295	\$1,524,426	\$1,522,242	\$1,677,364	\$1,677,364
Court Fines, Fees & Forfeitures	\$17,775	\$19,575	\$24,707	\$22,950	\$22,950
Auto Registration & Licensing	\$252,381	\$265,950	\$260,059	\$261,900	\$261,900
Interest	\$418	\$450	\$6,661	\$7,200	\$7,200
Other Revenues		\$37,800	\$33,438		
Federal & State Funding	\$13,572	\$13,311	\$110,127	\$13,311	\$13,311
<b>Total Road &amp; Bridge #3:</b>	<b>\$1,704,442</b>	<b>\$1,861,512</b>	<b>\$1,957,234</b>	<b>\$1,982,725</b>	<b>\$1,982,725</b>



Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Road & Bridge #4					
Property Tax	\$1,359,722	\$1,460,823	\$1,458,730	\$1,692,304	\$1,692,304
Court Fines, Fees & Forfeitures	\$19,352	\$19,575	\$24,707	\$23,800	\$23,800
Auto Registration & Licensing	\$250,242	\$265,950	\$260,059	\$271,600	\$271,600
Interest	\$375	\$400	\$4,214	\$4,800	\$4,800
Other Revenues	\$72,835	\$37,800	\$35,090		
Federal & State Funding	\$12,993	\$13,311	\$179,670	\$13,804	\$13,804
<b>Total Road &amp; Bridge #4:</b>	<b>\$1,715,519</b>	<b>\$1,797,859</b>	<b>\$1,962,468</b>	<b>\$2,006,308</b>	<b>\$2,006,308</b>
Grant Fund					
Federal & State Funding	\$888,417	\$18,571	\$266,878	\$4,776,981	\$4,776,981
<b>Total Grant Fund:</b>	<b>\$888,417</b>	<b>\$18,571</b>	<b>\$266,878</b>	<b>\$4,776,981</b>	<b>\$4,776,981</b>
Jp Justice Court Technology					
Court Fines, Fees & Forfeitures	\$2,918	\$14,070	\$8,721	\$2,475	\$2,475
Other Revenues		\$36,000	\$60,838	\$63,355	\$63,355
<b>Total Jp Justice Court Technology:</b>	<b>\$2,918</b>	<b>\$50,070</b>	<b>\$69,559</b>	<b>\$65,830</b>	<b>\$65,830</b>
Co Child Abuse Prevention Fund					
Court Fines, Fees & Forfeitures	\$1,128	\$400	\$108	\$400	\$400
<b>Total Co Child Abuse Prevention Fund:</b>	<b>\$1,128</b>	<b>\$400</b>	<b>\$108</b>	<b>\$400</b>	<b>\$400</b>
Fire Marshal Inspection Fee Fund					
Charges & Fees for Services	\$7,977	\$1,500	\$5,626	\$5,000	\$5,000
<b>Total Fire Marshal Inspection Fee Fund:</b>	<b>\$7,977</b>	<b>\$1,500</b>	<b>\$5,626</b>	<b>\$5,000</b>	<b>\$5,000</b>
Guardianship Fund					
Court Fines, Fees & Forfeitures	\$5,501	\$2,500	\$7,262	\$5,000	\$5,000
<b>Total Guardianship Fund:</b>	<b>\$5,501</b>	<b>\$2,500</b>	<b>\$7,262</b>	<b>\$5,000</b>	<b>\$5,000</b>
Court Facility Fee Fund					
Court Fines, Fees & Forfeitures		\$0	\$12,620		
<b>Total Court Facility Fee Fund:</b>		<b>\$0</b>	<b>\$12,620</b>		
County Specialty Court Fund					
Court Fines, Fees & Forfeitures	\$4,503				
<b>Total County Specialty Court Fund:</b>	<b>\$4,503</b>				
Justice Court Bldg. Security					
Court Fines, Fees & Forfeitures	\$534	\$3,400	\$457	\$3,400	\$3,400



Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Total Justice Court Bldg. Security:</b>	<b>\$534</b>	<b>\$3,400</b>	<b>\$457</b>	<b>\$3,400</b>	<b>\$3,400</b>
Security					
Court Fines, Fees & Forfeitures	\$4,303	\$10,300	\$9,638	\$10,300	\$10,300
Charges & Fees for Services	\$23,681	\$19,500	\$33,094	\$19,500	\$19,500
Other Revenues	\$158,976	\$168,077	\$168,077	\$170,500	\$170,500
Debt Proceeds		\$0	\$1,527		
<b>Total Security:</b>	<b>\$186,960</b>	<b>\$197,877</b>	<b>\$212,337</b>	<b>\$200,300</b>	<b>\$200,300</b>
Polk County Historical Commiss					
Interest	\$786	\$0	\$2,768		
Other Revenues		\$0	\$5,000		
<b>Total Polk County Historical Commiss:</b>	<b>\$786</b>	<b>\$0</b>	<b>\$7,768</b>	<b>\$0</b>	<b>\$0</b>
Court Reporter Service Fund					
Court Fines, Fees & Forfeitures	\$265	\$100	\$434	\$300	\$300
<b>Total Court Reporter Service Fund:</b>	<b>\$265</b>	<b>\$100</b>	<b>\$434</b>	<b>\$300</b>	<b>\$300</b>
Waste Management					
Other Revenues	\$616,579	\$400,000	\$570,874	\$450,000	\$450,000
<b>Total Waste Management:</b>	<b>\$616,579</b>	<b>\$400,000</b>	<b>\$570,874</b>	<b>\$450,000</b>	<b>\$450,000</b>
American Rescue Plan Act					
Interest	\$3,994	\$0	\$65,663		
Federal & State Funding		\$0	\$181,421		
<b>Total American Rescue Plan Act:</b>	<b>\$3,994</b>	<b>\$0</b>	<b>\$247,083</b>	<b>\$0</b>	<b>\$0</b>
Cdbg Buyout					
Federal & State Funding	\$66,705				
<b>Total Cdbg Buyout:</b>	<b>\$66,705</b>				
Language Access Fund					
Court Fines, Fees & Forfeitures		\$0	\$1,890		
<b>Total Language Access Fund:</b>		<b>\$0</b>	<b>\$1,890</b>		
Law Library Fund					
Court Fines, Fees & Forfeitures	\$12,685	\$11,000	\$25,107	\$15,000	\$15,000
<b>Total Law Library Fund:</b>	<b>\$12,685</b>	<b>\$11,000</b>	<b>\$25,107</b>	<b>\$15,000</b>	<b>\$15,000</b>
Restoration Projects					
Debt Proceeds		\$0	\$5,730,000		
<b>Total Restoration Projects:</b>		<b>\$0</b>	<b>\$5,730,000</b>		





Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Pretrial Intervention Program					
Court Fines, Fees & Forfeitures	\$11,370	\$7,000	\$15,876	\$10,000	\$10,000
<b>Total Pretrial Intervention Program:</b>	<b>\$11,370</b>	<b>\$7,000</b>	<b>\$15,876</b>	<b>\$10,000</b>	<b>\$10,000</b>
District Atty Special Fund					
Federal & State Funding	\$28,241	\$28,200	\$16,382	\$28,200	\$28,200
<b>Total District Atty Special Fund:</b>	<b>\$28,241</b>	<b>\$28,200</b>	<b>\$16,382</b>	<b>\$28,200</b>	<b>\$28,200</b>
D.A. Collection - Hot Check Fund					
Court Fines, Fees & Forfeitures	\$130				
<b>Total D.A. Collection - Hot Check Fund:</b>	<b>\$130</b>				
Aging					
Charges & Fees for Services	\$1,985	\$7,100	\$5,480	\$4,600	\$4,600
Interest	\$66	\$0	\$485		
Other Revenues	\$4,119	\$0	\$40	\$79,001	\$79,001
Federal & State Funding	\$338,415	\$420,015	\$413,325	\$392,809	\$392,809
<b>Total Aging:</b>	<b>\$344,585</b>	<b>\$427,115</b>	<b>\$419,329</b>	<b>\$476,410</b>	<b>\$476,410</b>
Sheriff-Commissary Funds					
Other Revenues	\$72,588	\$26,500	\$64,781	\$26,500	\$26,500
<b>Total Sheriff-Commissary Funds:</b>	<b>\$72,588</b>	<b>\$26,500</b>	<b>\$64,781</b>	<b>\$26,500</b>	<b>\$26,500</b>
District Clerk Agency Funds					
Federal & State Funding		\$0	\$3,387,858		
<b>Total District Clerk Agency Funds:</b>		<b>\$0</b>	<b>\$3,387,858</b>		
Drug Forfeiture Fund					
Court Fines, Fees & Forfeitures	\$225,157	\$766	\$140,437	\$766	\$766
Charges & Fees for Services		\$0	\$16,315		
Interest	\$173	\$0	\$2,351		
<b>Total Drug Forfeiture Fund:</b>	<b>\$225,331</b>	<b>\$766</b>	<b>\$159,102</b>	<b>\$766</b>	<b>\$766</b>
Available School Fund Acct					
Interest	\$493	\$0	\$3,240		
Other Revenues	\$157,396	\$192,821	\$227,163	\$192,821	\$192,821
<b>Total Available School Fund Acct:</b>	<b>\$157,889</b>	<b>\$192,821</b>	<b>\$230,404</b>	<b>\$192,821</b>	<b>\$192,821</b>
Co Clerk Records Mgmt Fund					
Charges & Fees for Services	\$344,928	\$285,600	\$313,156	\$307,600	\$307,600



Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Interest	\$157	\$0	\$2,231		
<b>Total Co Clerk Records Mgmt Fund:</b>	<b>\$345,085</b>	<b>\$285,600</b>	<b>\$315,386</b>	<b>\$307,600</b>	<b>\$307,600</b>
County Records Mgmt Fund					
Court Fines, Fees & Forfeitures	\$4,503				
Charges & Fees for Services	\$13,716	\$18,000	\$4,359	\$7,500	\$7,500
<b>Total County Records Mgmt Fund:</b>	<b>\$18,219</b>	<b>\$18,000</b>	<b>\$4,359</b>	<b>\$7,500</b>	<b>\$7,500</b>
District Clk Records Mgmt Fund					
Charges & Fees for Services	\$24,075	\$24,000	\$25,774	\$23,100	\$23,100
Other Revenues		\$0	\$75,290		
<b>Total District Clk Records Mgmt Fund:</b>	<b>\$24,075</b>	<b>\$24,000</b>	<b>\$101,065</b>	<b>\$23,100</b>	<b>\$23,100</b>
County & District Court Techno					
Court Fines, Fees & Forfeitures	\$1,990	\$1,600	\$1,167	\$1,600	\$1,600
<b>Total County &amp; District Court Techno:</b>	<b>\$1,990</b>	<b>\$1,600</b>	<b>\$1,167</b>	<b>\$1,600</b>	<b>\$1,600</b>
Permanent School Fund					
Interest	\$393	\$0	\$5,600		
Other Revenues	\$33,958	\$25,000	\$226,011	\$25,000	\$25,000
<b>Total Permanent School Fund:</b>	<b>\$34,351</b>	<b>\$25,000</b>	<b>\$231,611</b>	<b>\$25,000</b>	<b>\$25,000</b>
Debt Service Fund					
Property Tax	\$3,453,827	\$3,309,527	\$3,276,108	\$3,706,609	\$3,706,609
Interest	\$400	\$0	\$5,679		
<b>Total Debt Service Fund:</b>	<b>\$3,454,227</b>	<b>\$3,309,527</b>	<b>\$3,281,787</b>	<b>\$3,706,609</b>	<b>\$3,706,609</b>
Retiree Health Benefits Trust					
Interest	\$7,769	\$6,000	\$13,723	\$12,000	\$12,000
Other Revenues	\$522,351	\$530,871	\$629,097	\$533,232	\$533,232
<b>Total Retiree Health Benefits Trust:</b>	<b>\$530,120</b>	<b>\$536,871</b>	<b>\$642,820</b>	<b>\$545,232</b>	<b>\$545,232</b>
County Clerk Expendable Trust					
Federal & State Funding		\$0	\$29,838		
<b>Total County Clerk Expendable Trust:</b>		<b>\$0</b>	<b>\$29,838</b>		
<b>Total:</b>	<b>\$39,103,036</b>	<b>\$38,149,753</b>	<b>\$51,831,961</b>	<b>\$45,950,846</b>	<b>\$46,303,232</b>

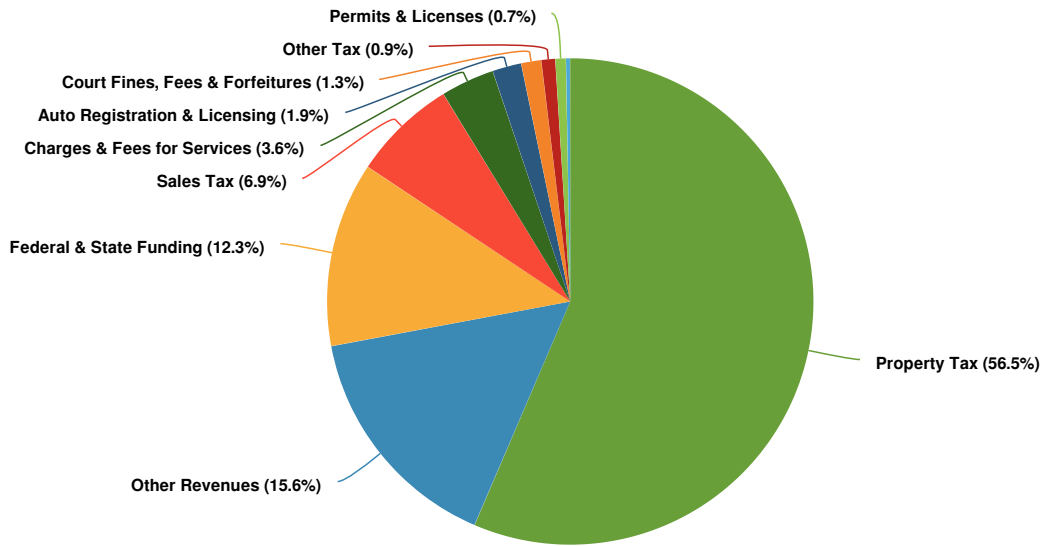


# Proposed to Adopted Revenue Comparison

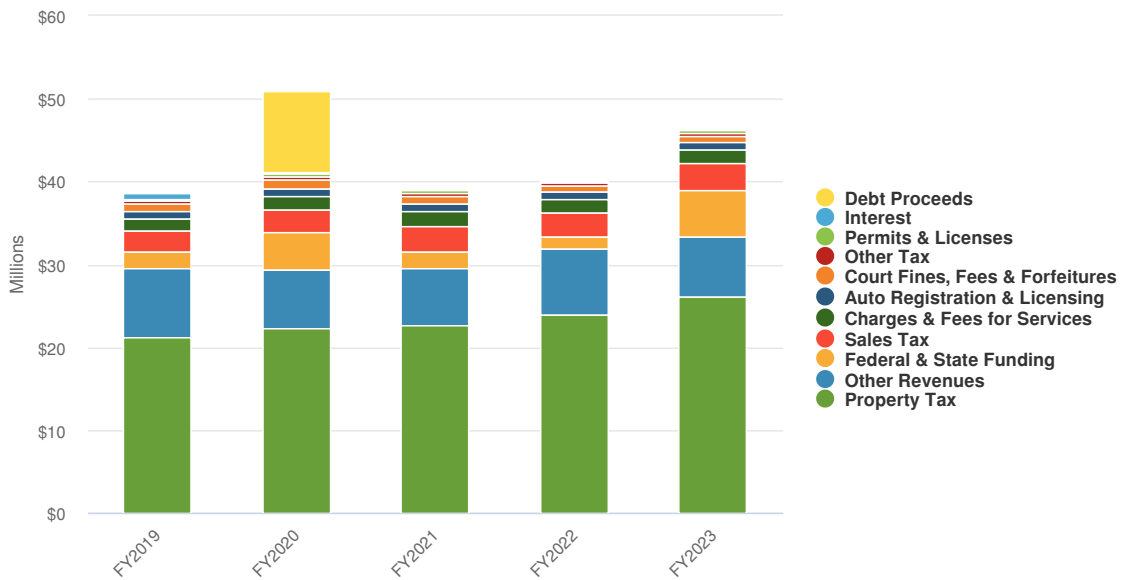
After the Proposed Budget was filed, we received additional information on the Road & Bridge Capital Lease Fund for an additional equipment lease for Precinct 1, which increased total revenues in the Road & Bridge Lease Fund (015) by \$352,385.

## Revenues by Source

Projected 2023 Revenues by Source



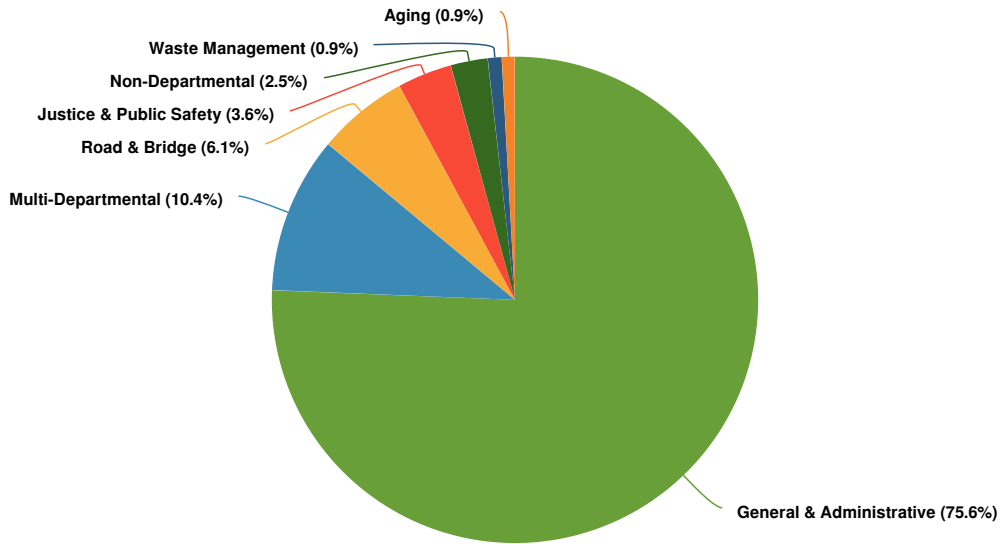
Budgeted and Historical Revenues by Source



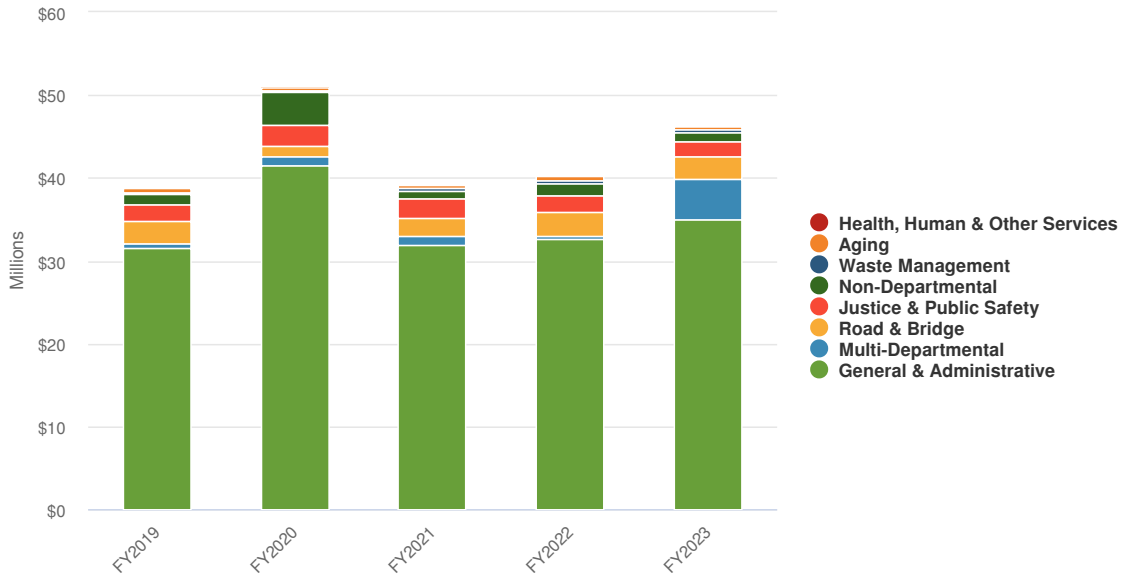
Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Revenue Source					
Property Tax	\$22,582,322	\$23,917,459	\$23,854,516	\$26,140,603	\$26,140,603
Sales Tax	\$3,173,120	\$2,800,000	\$3,548,077	\$3,200,000	\$3,200,000
Other Tax	\$488,189	\$393,000	\$597,000	\$425,000	\$425,000
Court Fines, Fees & Forfeitures	\$862,213	\$734,486	\$819,221	\$621,591	\$621,591
Auto Registration & Licensing	\$843,625	\$902,200	\$880,744	\$887,200	\$887,200
Permits & Licenses	\$336,168	\$268,375	\$345,590	\$325,275	\$325,275
Charges & Fees for Services	\$1,831,257	\$1,631,686	\$1,819,653	\$1,656,365	\$1,656,365
Interest	\$40,716	\$27,200	\$317,615	\$129,400	\$129,400
Other Revenues	\$7,031,983	\$6,556,891	\$8,688,149	\$6,876,492	\$7,228,877
Debt Proceeds	\$53,921	\$0	\$5,760,027	\$0	\$0
Federal & State Funding	\$1,859,520	\$918,456	\$5,201,370	\$5,688,919	\$5,688,919
<b>Total Revenue Source:</b>	<b>\$39,103,036</b>	<b>\$38,149,753</b>	<b>\$51,831,961</b>	<b>\$45,950,846</b>	<b>\$46,303,232</b>

# Revenue by Department

## Projected 2023 Revenue by Department



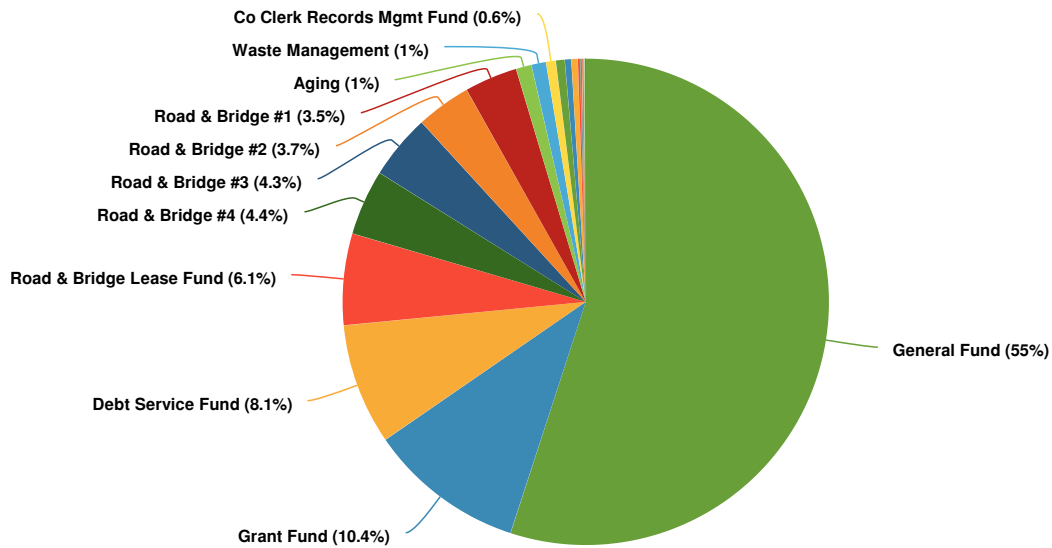
## Budgeted and Historical Revenue by Department



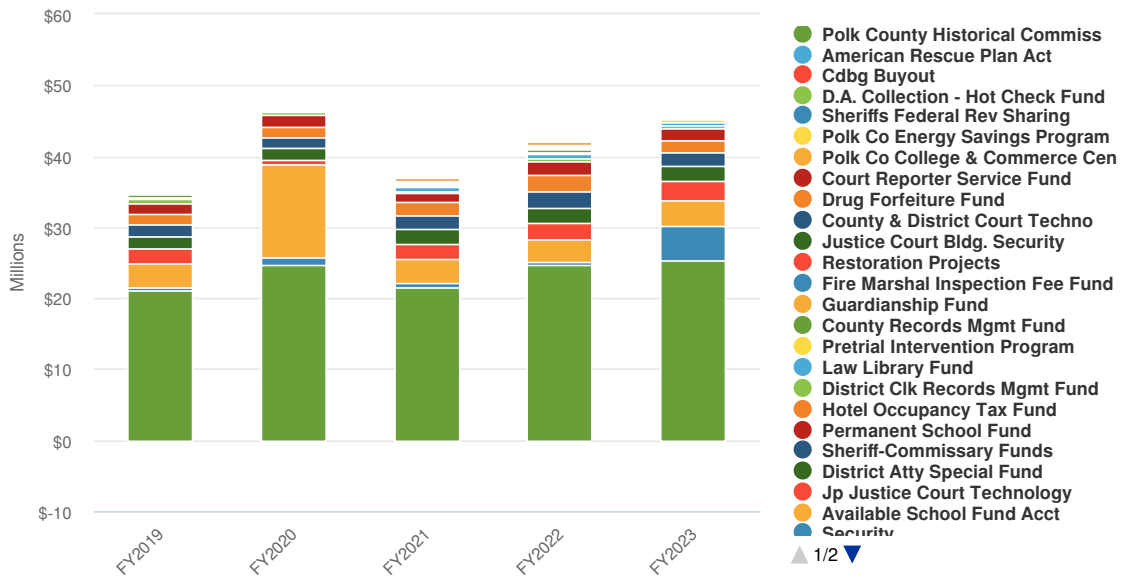
Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Revenue					
Non-Departmental	\$906,406	\$1,139,377	\$1,875,361	\$1,141,050	\$1,141,050
Multi-Departmental	\$1,000,957	\$102,071	\$313,225	\$4,822,981	\$4,822,981
General & Administrative	\$31,953,965	\$31,703,152	\$43,654,812	\$35,027,907	\$35,027,907
Justice & Public Safety	\$2,329,480	\$2,088,795	\$2,022,253	\$1,681,143	\$1,681,143
Waste Management	\$340,000	\$400,000	\$400,000	\$430,000	\$430,000
Road & Bridge	\$2,227,708	\$2,289,243	\$3,142,464	\$2,450,355	\$2,802,740
Health, Human & Other Services		\$0	\$5,000		
Aging	\$344,519	\$427,115	\$418,845	\$397,409	\$397,409
<b>Total Revenue:</b>	<b>\$39,103,036</b>	<b>\$38,149,753</b>	<b>\$51,831,961</b>	<b>\$45,950,846</b>	<b>\$46,303,232</b>

# Expenditures by Fund

## 2023 Expenditures by Fund



## Budgeted and Historical Expenditures by Fund



Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
General Fund	\$21,463,685	\$23,299,002	\$22,671,001	\$25,318,277	\$25,320,017
Hotel Occupancy Tax Fund	\$41,576	\$25,000	\$36,491	\$25,000	\$25,000
Road & Bridge Lease Fund	\$2,100,683	\$2,289,243	\$2,287,363	\$2,450,355	\$2,802,740
Road & Bridge #1	\$1,259,467	\$1,553,297	\$1,754,527	\$1,612,842	\$1,612,842
Road & Bridge #2	\$1,832,157	\$1,546,680	\$2,314,283	\$1,680,023	\$1,680,023
Road & Bridge #3	\$1,935,128	\$1,861,512	\$1,907,898	\$1,982,725	\$1,982,725
Road & Bridge #4	\$2,043,407	\$1,797,859	\$1,962,845	\$2,006,308	\$2,006,308
Grant Fund	\$738,843	\$18,571	\$291,369	\$4,776,981	\$4,776,981
Jp Justice Court Technology	\$0	\$50,000	\$65,830	\$65,830	\$65,830
Fire Marshal Inspection Fee Fund	\$5,360	\$1,500	\$7,047	\$5,000	\$5,000
Guardianship Fund	\$0	\$2,500	\$0	\$5,000	\$5,000
Justice Court Bldg. Security	\$620	\$1,700	\$8,444	\$1,700	\$1,700
Security	\$189,461	\$197,877	\$121,297	\$200,297	\$200,297
Polk County Historical Commiss	-\$50				
Court Reporter Service Fund	\$0	\$100	\$0	\$300	\$300
Waste Management	\$506,106	\$400,000	\$440,657	\$450,000	\$450,000
American Rescue Plan Act		\$0	\$181,421		
Cdbg Buyout	\$66,705				
Law Library Fund	\$8,207	\$11,000	\$6,998	\$15,000	\$15,000
Restoration Projects	\$0	\$0	\$3,441	\$0	\$1,950
Pretrial Intervention Program	\$3,000	\$7,000	\$1,800	\$10,000	\$10,000
District Atty Special Fund	\$27,621	\$28,200	\$19,112	\$28,200	\$28,200
D.A. Collection - Hot Check Fund	\$1,688	\$0	\$1,287		
Aging	\$356,895	\$379,579	\$435,915	\$476,410	\$476,410
Sheriff-Commissary Funds	\$31,553	\$26,500	\$41,147	\$26,500	\$26,500
District Clerk Agency Funds		\$0	\$3,170,098		
Drug Forfeiture Fund	\$310,636	\$766	\$245,930	\$766	\$766
Available School Fund Acct	\$163,173	\$192,821	\$186,298	\$192,821	\$192,821
Co Clerk Records Mgmt Fund	\$193,504	\$285,335	\$339,079	\$298,819	\$298,819
County Records Mgmt Fund	\$0	\$16,000	\$36,533	\$7,500	\$7,500
District Clk Records Mgmt Fund	\$8,450	\$13,126	\$17,750	\$21,250	\$21,250
County & District Court Techno	\$0	\$1,600	\$1,047	\$1,600	\$1,600
Permanent School Fund	\$40,761	\$25,000	\$42,685	\$25,000	\$25,000
Polk Co College & Commerce Cen	\$145				
Debt Service Fund	\$3,400,273	\$3,309,491	\$3,304,617	\$3,706,559	\$3,705,893
Retiree Health Benefits Trust	\$243,372	\$268,379	\$311,806	\$271,135	\$271,135
Dist. Clerk Expendable Trust		\$0	\$5,116		





Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
County Clerk Expendable Trust		\$0	\$29,386		
<b>Total:</b>	<b>\$36,972,427</b>	<b>\$37,609,639</b>	<b>\$42,250,520</b>	<b>\$45,662,198</b>	<b>\$46,017,607</b>

## Proposed to Adopted Expenditure Comparison

### General Fund [↗](#)

After the Proposed Budget was filed, we received notice that the Administrative Judge Fee was increased by \$1,240, so the Jury Department's Operations Budget [↗](#) was increased accordingly, reducing the General Fund Surplus from \$1,766.11 to \$526.28.

As GASB reporting requirements are becoming more and more intense, the Auditor's Office [↗](#) requested additional funds for the Outside Contract Services line item, further reducing the General Fund Surplus from \$526.28 to \$26.28.

### Road & Bridge Precinct 1 [↗](#)

Commissioner Robertson determined an additional equipment lease would be in her Precinct's best interest, resulting in a necessary increase of \$26,295 in the Transfer to Road & Bridge Capital Lease Fund.

She also increased Personnel expenses by \$8,823 and reduced operating expenses by \$35,118.

### Road & Bridge Precinct 4 [↗](#)

Commissioner Overstreet decreased Road Materials and increased Furnished Transportation by \$100,000 each.

### Road & Bridge Lease Fund [↗](#)

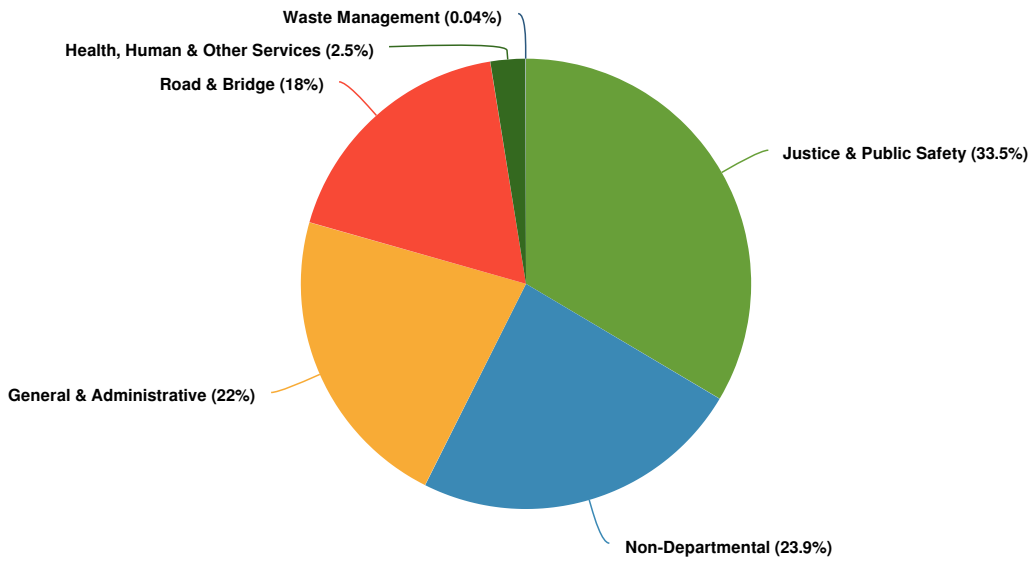
Precinct 1 Revenues & Expenses in this fund were adjusted for the additional equipment lease.

### Debt Service Fund [↗](#)

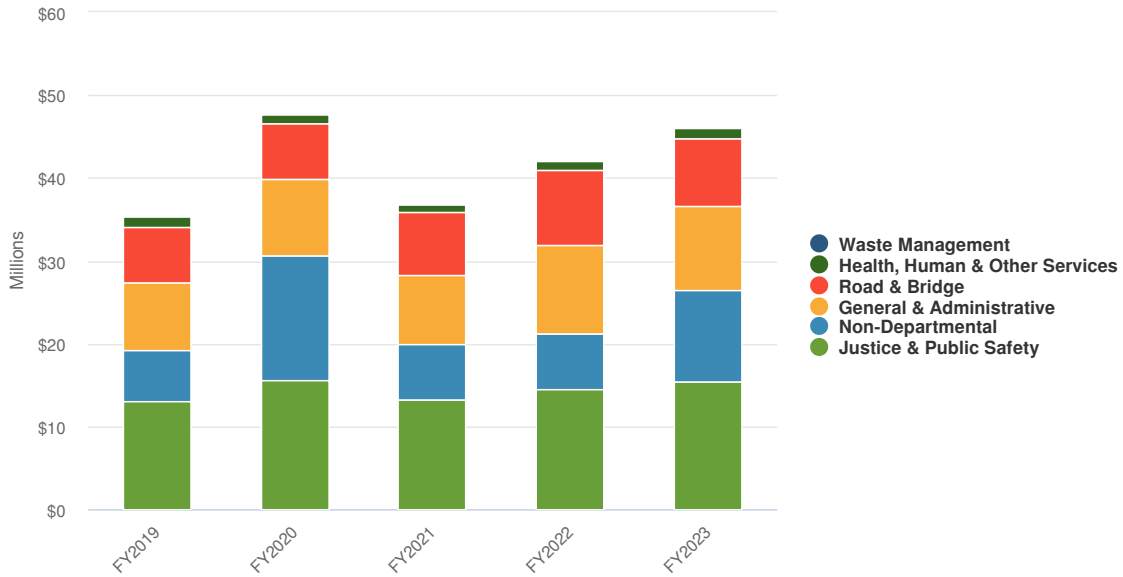
Tax Note Series 2022 Principal increased from \$275,000 to \$305,000; Tax Note Series 2022 Interest decreased from \$285,000 to \$256,333.33; Bond fees decreased from \$4,000 to \$2,000. Increased Fund Surplus from \$49.33 to \$716.60.

# Expenditures by Function

## Budgeted Expenditures by Function



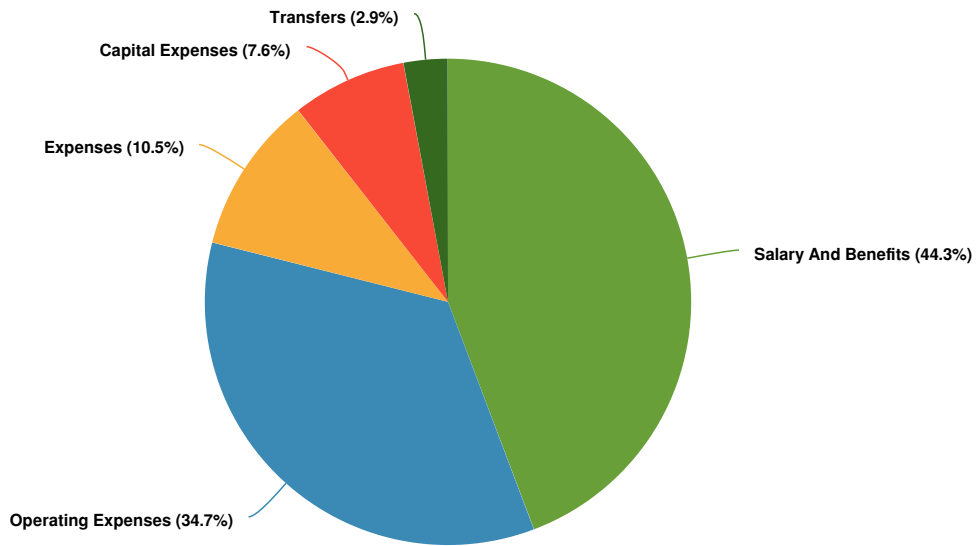
## Budgeted and Historical Expenditures by Function



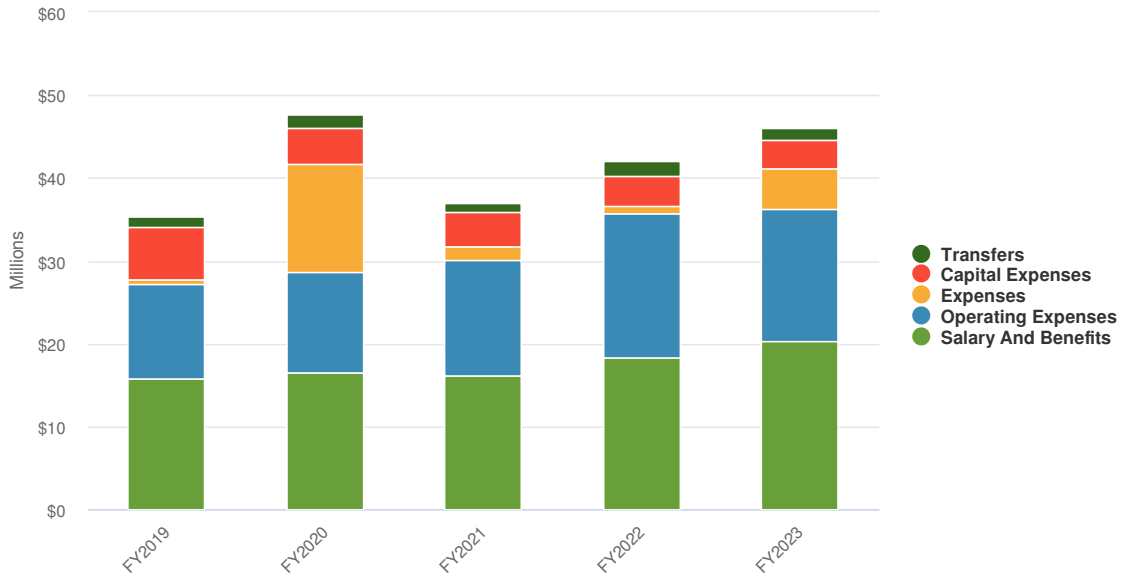
Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Expenditures					
General & Administrative	\$8,436,418	\$9,751,065	\$9,758,707	\$10,103,413	\$10,130,208
Justice & Public Safety	\$13,256,633	\$13,793,422	\$13,485,970	\$15,430,088	\$15,431,328
Health, Human & Other Services	\$900,070	\$1,072,011	\$940,375	\$1,148,843	\$1,148,843
Road & Bridge	\$7,544,215	\$7,190,274	\$8,366,379	\$7,975,265	\$8,301,356
Waste Management	\$166,106	\$0	\$40,657	\$20,000	\$20,000
Non-Departmental	\$6,668,984	\$5,802,867	\$9,658,433	\$10,984,588	\$10,985,871
<b>Total Expenditures:</b>	<b>\$36,972,427</b>	<b>\$37,609,639</b>	<b>\$42,250,520</b>	<b>\$45,662,198</b>	<b>\$46,017,607</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



<b>Name</b>	<b>FY2021 Actuals</b>	<b>FY2022 Adopted Budget</b>	<b>FY2022 Actuals</b>	<b>FY2023 Proposed Budget</b>	<b>FY2023 Adopted Budget</b>
Expense Objects					
Salary And Benefits	\$16,135,142	\$18,067,180	\$16,672,860	\$20,356,722	\$20,365,545
Operating Expenses	\$14,024,307	\$15,214,077	\$16,379,031	\$15,991,312	\$15,961,217
Capital Expenses	\$4,286,277	\$2,826,751	\$3,341,796	\$3,159,731	\$3,512,116
Expenses	\$1,505,690	\$75,790	\$4,045,583	\$4,832,778	\$4,830,778
Transfers	\$1,021,011	\$1,425,841	\$1,811,250	\$1,321,656	\$1,347,951
<b>Total Expense Objects:</b>	<b>\$36,972,427</b>	<b>\$37,609,639</b>	<b>\$42,250,520</b>	<b>\$45,662,198</b>	<b>\$46,017,607</b>



# General Fund

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.

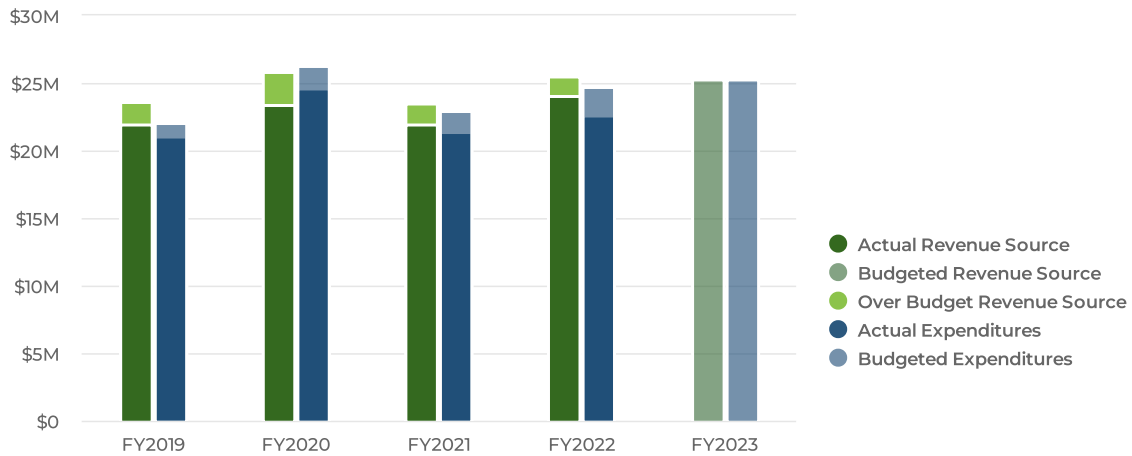
## Summary

The County of Polk is projecting \$25.32M of revenue in FY2023, which represents a 4.8% increase over the prior year. Budgeted expenditures are projected to increase by 2.3% or \$567.58K to \$25.32M in FY2023.

**FY2022 actual revenue in the General Fund exceeded budget projections by \$1,390,264.**

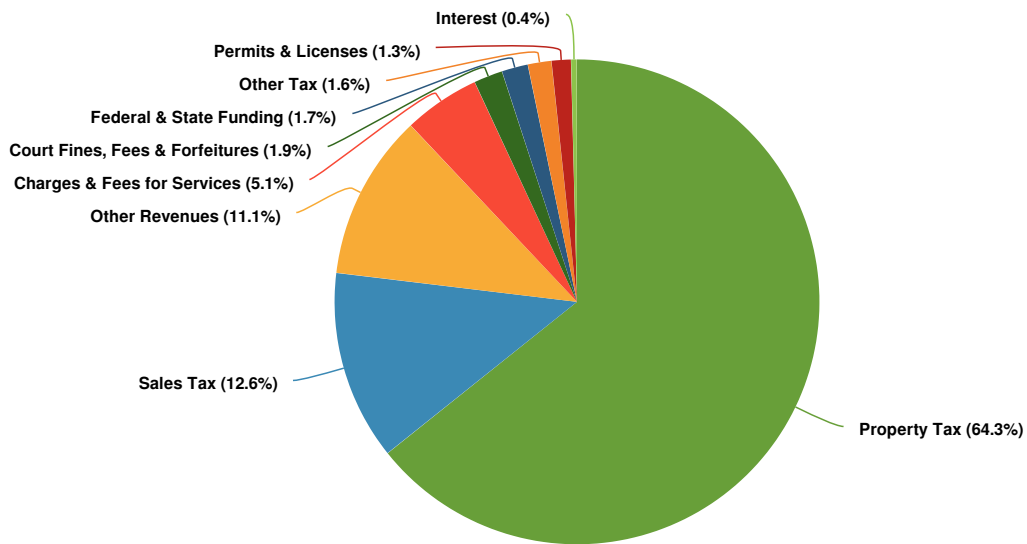
**The excess is attributable to proceeds from Tax Notes issued for capital purchases during the fiscal year, receipt of unbudgeted federal funding, sales tax proceeds that exceeded budget estimates, insurance proceeds for claims made and other offsetting variances.**

**The Reserve Balance in the General Fund was \$16,290,702 at the beginning of FY2022, and increased by \$2,274,229 (16.72%) to a year-end balance of \$19,014,931.**

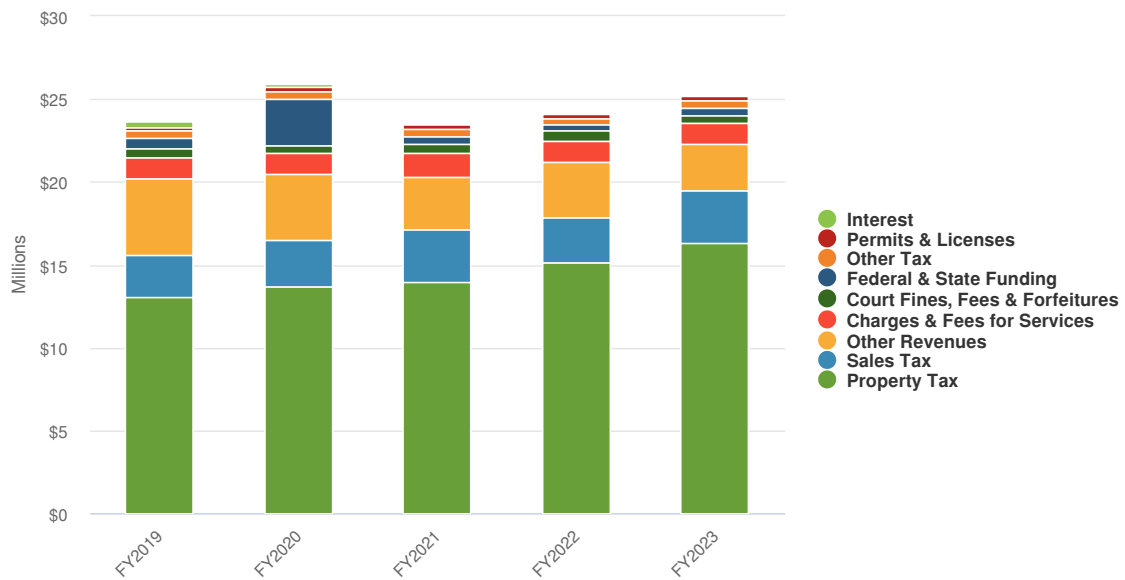


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>General &amp; Administrative</b>						
TAXES - CURRENT	010-310-1110	\$13,251,885	\$14,717,412	\$14,343,427	\$15,649,732	\$15,649,732
TAXES - DELINQUENT	010-310-1120	\$403,159	\$379,172	\$407,505	\$624,064	\$624,064
P&I CURRENT TAXES	010-310-1115	\$151,540	\$0	\$147,124		
P&I DELIQUENT TAXES	010-310-1125	\$180,508	\$0	\$176,901		
SALES TAX	010-318-1150	\$3,173,120	\$2,800,000	\$3,548,077	\$3,200,000	\$3,200,000
VEHICLE SALES TAX COMM HB3588	010-318-1152	\$318,176	\$310,000	\$359,853	\$330,000	\$330,000
MIXED BEVERAGE TAX ALLOCATION	010-318-1155	\$61,827	\$54,000	\$90,665	\$70,000	\$70,000
OTHER TAX	010-318-1160	\$0	\$4,000	\$0		
BEER & LIQUOR	010-320-2100	\$6,085	\$6,000	\$7,072	\$6,000	\$6,000
TAX COLLECTOR FEES	010-340-4500	\$294,597	\$270,000	\$346,716	\$300,000	\$300,000
COUNTY CLERK FEES	010-340-4400	\$470,833	\$375,000	\$501,977	\$450,000	\$450,000
VISUAL RECORDING FEES	010-340-4940	\$336	\$650	\$65	\$150	\$150
TRA PATROL ADMINISTRATION FEE	010-342-4552	\$37,682	\$37,086	\$47,021	\$44,665	\$44,665
EDUCATION FEE - JUDGE	010-340-4000	\$2,020	\$1,500	\$1,291	\$1,500	\$1,500
COUNTY JUDGE	010-340-4100	\$2,677	\$2,000	\$1,200	\$2,000	\$2,000
DEPOSITORY INTEREST	010-341-4100	\$23,130	\$20,000	\$193,013	\$100,000	\$100,000
DEPOSITORY INTEREST-DIST CLERK	010-341-4450	\$2,245	\$0	\$7,814		
ELECTION EXPENSE REIMBURSEMENT	010-342-4404	\$36,270	\$20,000	\$390,080	\$20,000	\$20,000
EMPLOYEE REIMBURSEMENT	010-342-4406	\$166	\$0	\$191		
UTILITIES REIMBURSEMENT	010-342-4440	\$2,350	\$0	\$2,889		
BIG SANDY ISD SRO REIMB	010-342-4460	\$89,788				
TRINITY CO. PRO RATA REIMB.	010-342-4465	\$70,429	\$83,604	\$67,921	\$89,246	\$89,246
SAN JAC CO. PRO RATA REIMB.	010-342-4466	\$127,106	\$150,883	\$122,612	\$161,065	\$161,065
PROBATION FISCAL SERVICES REIMB	010-342-4468	\$18,779	\$15,910	\$15,984	\$15,910	\$15,910





Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
DELQ.TAX-OFFICE REIMBURSEMENT	010-342-4549	\$6,399	\$11,696	\$5,642	\$11,696	\$11,696
DELQ.TAX-PERSONNEL REIMBURSE	010-342-4550	\$119,838	\$186,182	\$124,931	\$196,757	\$196,757
TRA PATROL REIMBURSEMENT	010-342-4551	\$251,214	\$248,515	\$313,476	\$297,770	\$297,770
REIMBURSEMENT-WORKERS COMP	010-342-4565	\$2,291				
REFUND-UNEMPLOYMENT	010-342-4566	\$0	\$4,000	\$6,805	\$4,000	\$4,000
INSURANCE CLAIMS	010-342-4600	\$122,215	\$0	\$111,552		
COUNTY AUCTION SALE REV	010-370-7175	\$9,965	\$8,000	\$0	\$8,000	\$8,000
POSTAGE REIMBURSEMENT	010-370-7409	\$768	\$0	\$353		
RURAL TRANSIT REIMBURSEMENT	010-342-4401	\$6,528	\$5,565	\$5,565	\$5,565	\$5,565
SCHOLARSHIP SPONSORSHIPS	010-342-4525	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
INS REIMB-COLLEGE/COMMERCE CEN	010-342-4620	\$21,726	\$23,899	\$26,352	\$29,000	\$29,000
ENTERPRISE FLEET REVENUE	010-342-4660		\$24,000	\$6,435	\$12,000	\$12,000
TRANSFER FROM CO CLERK RAP FUND	010-370-7093	\$145,824	\$154,977	\$154,977	\$168,461	\$168,461
RENT - COUNTY PROPERTY	010-370-7100	\$57,406	\$54,313	\$59,387	\$63,937	\$63,937
INMATE PHONE-IAH DETENTION FAC	010-370-7425	\$291,982	\$240,000	\$657,485	\$300,000	\$300,000
IAH DETENTION FAC PER DIEM	010-370-7426	\$610,205	\$600,000	\$543,171	\$600,000	\$600,000
TAX NOTES/LOAN PROCEEDS	010-390-9400	\$446,079	\$0	\$121,411	\$241,608	\$241,608
SALE OF SURPLUS	010-364-6100		\$0	\$5,055		
CH19 VOTER REGIS. REIMBURSE	010-342-4560	\$1,429	\$7,000	\$3,261	\$7,000	\$7,000
CENTER FOR TECH & CIVIC LIFE GRANT	010-330-3485	\$27,816				
UNCLAIMED CAPITAL CREDITS	010-333-3100	\$74,450	\$0	\$75,606		
ASST.PROSECUTORS-LONGEVITY PAY	010-342-4470	\$6,000	\$6,720	\$6,520	\$6,720	\$6,720
TOBACCO SETTLEMENT	010-370-7695	\$16,450	\$15,000	\$12,904	\$15,000	\$15,000
STATE SUPPLEMENT- CO. JUDGE	010-342-4952	\$25,517	\$25,200	\$25,454	\$25,200	\$25,200
<b>Total General &amp; Administrative:</b>		<b>\$20,984,811</b>	<b>\$20,878,285</b>	<b>\$23,061,740</b>	<b>\$23,073,047</b>	<b>\$23,073,047</b>



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Justice &amp; Public Safety</b>						
SHERIFF'S TAX SALE	010-318-1115	\$54,038	\$0	\$96,522		
IMPOUNDED ESTRAY - SHERIFF	010-367-6105		\$0	\$13,270		
SCOFFLAW FEES JP1	010-325-2455	\$880	\$700	\$140	\$700	\$700
JUSTICE OF PEACE PCT #1	010-325-2801	\$137,511	\$144,300	\$121,766	\$140,000	\$140,000
SCOFFLAW FEES JP2	010-325-2456	\$580	\$400	\$140	\$400	\$400
JUSTICE OF PEACE PCT #2	010-325-2802	\$120,158	\$171,600	\$112,588	\$110,000	\$110,000
SCOFFLAW FEES JP3	010-325-2457	\$360	\$150	\$20	\$150	\$150
JUSTICE OF PEACE PCT #3	010-325-2803	\$74,723	\$110,100	\$56,092	\$50,000	\$50,000
SCOFFLAW FEES JP4	010-325-2458	\$160	\$100	\$11	\$100	\$100
JUSTICE OF PEACE PCT #4	010-325-2804	\$155,365	\$120,000	\$147,160	\$150,000	\$150,000
LOCAL TRUANCY PREVENTION & DIVERSION	010-325-2808		\$0	\$8,250		
HAULERS LICENSING FEE	010-321-2502	\$225	\$3,000	\$1,875	\$1,000	\$1,000
WRECKER PERMIT FEES	010-321-2560	\$215	\$275	\$795	\$275	\$275
SEWAGE/FLOOD PLAIN PERMITS	010-321-2100	\$224,070	\$165,000	\$203,017	\$200,000	\$200,000
COMMERCIAL (LIFE SAFETY) PERM	010-321-2105	\$3,400	\$5,000	\$18,570	\$16,500	\$16,500
UTILITY/PIPELINE PERMIT FEES	010-321-2200	\$1,250	\$100	\$13,355	\$500	\$500
911 ADDRESSING PERMIT FEES	010-321-2565	\$19,700	\$14,000	\$21,328	\$21,000	\$21,000
SHERIFFS FEES	010-340-4220	\$167,277	\$165,000	\$148,083	\$165,000	\$165,000
DISTRICT ATTORNEY FEES	010-340-4600	\$10,650	\$10,000	\$14,118	\$10,000	\$10,000
CONSTABLE, PCT#1 SERVING FEE	010-340-4555	\$9,460	\$6,000	\$9,985	\$8,000	\$8,000
CONSTABLE, PCT#2 SERVING FEE	010-340-4556	\$10,537	\$15,000	\$12,441	\$11,500	\$11,500
CONSTABLE, PCT#3 SERVING FEE	010-340-4557	\$4,970	\$3,000	\$3,055	\$3,000	\$3,000
CONSTABLE, PCT#4 SERVING FEE	010-340-4558	\$5,510	\$5,000	\$3,845	\$5,000	\$5,000
CONSTABLE CLASS C SERVICES	010-340-4559	\$50				
DISTRICT CLERK FEES	010-340-4700	\$367,234	\$360,000	\$281,420	\$260,000	\$260,000



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
DISTRICT CLERK COPY FEE	010-340-4701	\$267	\$0	\$260		
JURY FEES	010-340-4930	\$935	\$500	\$7,794	\$500	\$500
JUV DELINQUENCY PREVENTION	010-340-4725	\$14	\$0	\$28		
FAMILY PROTECTION FEE	010-340-4730	\$2,430	\$2,500	\$675	\$2,000	\$2,000
SUPERVISION PRETRIAL FEE	010-340-4900	\$6,390	\$6,000	\$3,844	\$4,000	\$4,000
IGNITION INTERLOCK MONITORING	010-340-4925	\$4,950	\$2,500	\$3,890	\$2,500	\$2,500
REIMB.FOR INMATE MEDICAL	010-342-4391	\$10,653	\$4,500	\$9,106	\$9,000	\$9,000
REIMB TRANSPORT OF PRISONERS	010-342-4426	\$6,504	\$0	\$14,965		
REIMB. HOUSING OF INMATES	010-342-4512	\$174,305	\$300,000	\$0		
ANIMAL SHELTER	010-367-6110	\$65	\$150	\$0	\$150	\$150
SHERIFF'S MISCELLANEOUS	010-367-6135	\$1,580	\$0	\$7,259		
INMATE PHONE - COUNTY JAIL	010-370-7420	\$137,821	\$100,000	\$127,014	\$100,000	\$100,000
SALE OF GIS/MAPPING DATA	010-370-7696	\$245	\$250	\$160	\$250	\$250
REIMB WITNESS EXPENSES - DA	010-342-4474		\$0	\$2,087		
BLACKBOARD CON REIMB	010-342-4402	\$2,850	\$1,734	\$0	\$1,112	\$1,112
SCAAP(FED ASST-ALIEN CRIMINAL)	010-330-3512	\$7,077				
SHERIFF DEPT STEP GRANT	010-330-3562		\$0	\$1,512		
SVL GRANT-SHERIFF 4297301	010-330-4125		\$0	\$23,844	\$43,790	\$43,790
VCLG-SHERIFF 2215184	010-330-4126		\$0	\$28,735	\$43,865	\$43,865
SSA-INCENTIVE PAYMENTS	010-332-3560	\$6,800	\$5,800	\$11,600	\$5,800	\$5,800
SEXUAL ASSAULT KIT - ST REIMB	010-342-4571	\$0	\$15,000	\$0	\$15,000	\$15,000
SHERIFF STATE TRAINING MONEY	010-342-4605	\$5,621	\$5,000	\$5,368	\$5,000	\$5,000
VCLG GRANT - DA	010-330-3475	\$42,243	\$42,000	\$25,361	\$44,910	\$44,910
EMA ASSISTANCE (EMPG)	010-330-3696	\$23,707	\$33,000	\$0		
FEMA	010-333-3336	\$13,436	\$0	\$2,297		
LEPC C/O OEM	010-367-6695	\$0	\$500	\$0		



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
DETCOG 911 MAINTENANCE	010-367-6801	\$17,690	\$28,000	\$38,412	\$28,000	\$28,000
SB1704 JUROR FEE REIMBURSEMENT	010-342-4485	\$11,152	\$18,000	\$13,158	\$9,000	\$9,000
HB 66 - COUNTY COURT AT LAW	010-342-4950	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000
<b>Total Justice &amp; Public Safety:</b>		<b>\$1,929,057</b>	<b>\$1,948,159</b>	<b>\$1,699,216</b>	<b>\$1,552,002</b>	<b>\$1,552,002</b>
<b>Multi-Departmental</b>						
SERVICE FEES ON FINES	010-325-2300	\$33,490	\$63,500	\$44,561	\$36,000	\$36,000
SCOFFLAW- COUNTY	010-325-2459	\$20				
CRIM CRT APPT ATTY REIMB	010-342-4800	\$325				
COURT APPD ATTY REIMBURSEMENT	010-342-4700	\$12,000	\$20,000	\$1,786	\$10,000	\$10,000
<b>Total Multi-Departmental:</b>		<b>\$45,835</b>	<b>\$83,500</b>	<b>\$46,347</b>	<b>\$46,000</b>	<b>\$46,000</b>
<b>Non-Departmental</b>						
CHILD SAFETY FEE	010-321-2501	\$81,224	\$75,000	\$79,578	\$80,000	\$80,000
CRF - COST RECOVERY FEE E-FILE	010-340-4445	\$37	\$0	\$2		
ALT DISPUTE RESOLUTION SYSTEM	010-340-4450	\$171	\$150	\$7,118	\$150	\$150
COURT REPORTER FEES	010-340-4750	\$12,637	\$11,000	\$18,621	\$16,000	\$16,000
TRAFFIC FEE	010-340-4910	\$3,003	\$3,000	\$2,400	\$3,000	\$3,000
AUTOPSY COPY FEE	010-340-4915	\$65	\$50	\$0	\$50	\$50
UA TEST FEE	010-340-4920	\$161	\$50	\$0	\$50	\$50
TIME PAYMENT REIMBURSEMENT FEE	010-340-4720	\$11,298	\$0	\$10,717	\$10,000	\$10,000
MISCELLANEOUS REVENUE	010-342-4900	\$11,000	\$11,000	\$116,691	\$11,000	\$11,000
MINERAL ROYALTY - NON-SCHOOL	010-360-6200	\$413	\$400	\$617	\$400	\$400
TRANSFER FROM ROAD & BRIDGE	010-370-7015	\$28,410				
FED PAYMENT IN LIEU OF TAXES	010-332-3110	\$54,684	\$53,000	\$56,020	\$53,000	\$53,000
INDIGENT DEFENSE FORMULA GRANT FUNDS	010-333-3426	\$34,862	\$44,000	\$45,629	\$45,344	\$45,344
STATE JUDICIAL-EXCESS FUNDS	010-342-4951	\$0	\$150	\$0		
<b>Total Non-Departmental:</b>		<b>\$237,964</b>	<b>\$197,800</b>	<b>\$337,393</b>	<b>\$218,994</b>	<b>\$218,994</b>

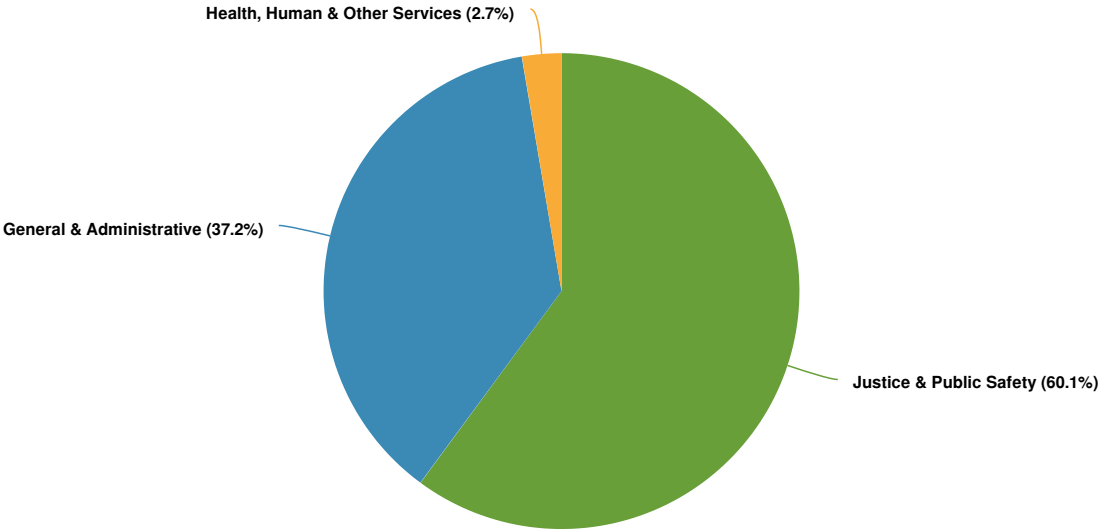


Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Waste Management</b>						
TRANSFER FROM WASTE MANAGEMENT	010-370-7032	\$340,000	\$400,000	\$400,000	\$430,000	\$430,000
<b>Total Waste Management:</b>		<b>\$340,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$430,000</b>	<b>\$430,000</b>
<b>Total Revenue Source:</b>		<b>\$23,537,667</b>	<b>\$23,507,743</b>	<b>\$25,544,695</b>	<b>\$25,320,043</b>	<b>\$25,320,043</b>

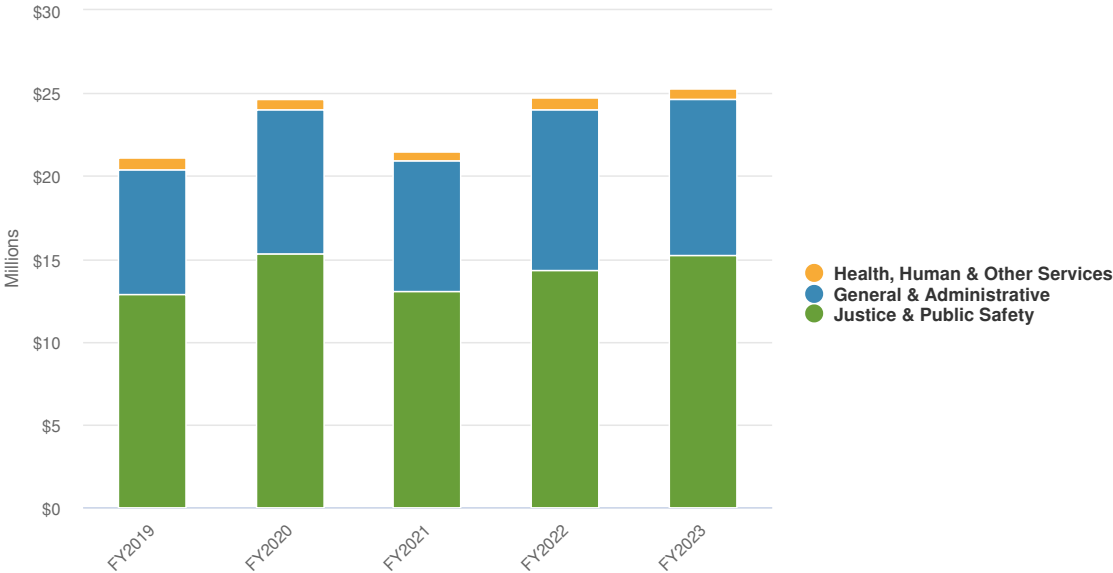


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Expenditures					
General & Administrative					
County Judge	\$237,443	\$262,475	\$258,120	\$298,858	\$298,858
Commissioner'S Court	\$386,608	\$667,982	\$473,748	\$487,461	\$487,461
County Clerk	\$724,405	\$746,667	\$1,094,640	\$865,343	\$865,343
General Operations	\$1,437,837	\$1,483,859	\$1,472,021	\$1,529,775	\$1,529,775
Grants & Contracts	\$53,322	\$59,416	\$57,369	\$70,695	\$70,695
County Auditor	\$308,056	\$415,412	\$331,965	\$445,159	\$445,659
County Treasurer	\$174,879	\$186,837	\$182,085	\$203,053	\$203,053
Information Tecnology	\$862,150	\$622,191	\$618,687	\$814,247	\$814,247
Maintenance	\$1,153,208	\$1,165,650	\$1,054,098	\$1,263,774	\$1,263,774
All Other	\$849,688	\$1,293,778	\$947,113	\$1,205,509	\$1,205,509
Human Resources	\$186,886	\$216,661	\$202,967	\$293,421	\$293,421
Tax Assessor Collector	\$770,385	\$851,325	\$788,087	\$919,352	\$919,352
Delinquent Tax Collection	\$124,716	\$197,994	\$130,160	\$216,648	\$216,648
Transfers	\$589,115	\$844,077	\$1,197,857	\$812,056	\$812,056
<b>Total General &amp; Administrative:</b>	<b>\$7,858,697</b>	<b>\$9,014,326</b>	<b>\$8,808,916</b>	<b>\$9,425,352</b>	<b>\$9,425,852</b>
Justice & Public Safety					
Volunteer Fire Department	\$198,100	\$209,710	\$220,913	\$230,568	\$230,568
Emergency Management	\$864,153	\$337,475	\$460,293	\$574,200	\$574,200
State Law Enforcement	\$72,064	\$78,329	\$76,533	\$86,697	\$86,697
County Court Of Law	\$664,037	\$802,469	\$745,566	\$839,950	\$839,950
Jury	\$43,983	\$97,137	\$84,105	\$94,976	\$96,216
District Clerk	\$545,368	\$602,355	\$523,974	\$663,710	\$663,710
Jp #1	\$227,366	\$246,865	\$240,353	\$269,639	\$269,639
Jp #2	\$194,867	\$206,610	\$205,919	\$230,170	\$230,170
Jp #3	\$180,899	\$196,361	\$185,792	\$213,648	\$213,648
Jp #4	\$179,563	\$205,402	\$190,122	\$261,304	\$261,304
Judicial	\$132,103	\$172,101	\$131,418	\$49,364	\$49,364
258Th District Court	\$373,635	\$526,318	\$519,665	\$598,708	\$598,708
411Th District Court	\$406,049	\$524,050	\$416,394	\$618,475	\$618,475
District Court COVID Relief	\$0	\$0	\$35,209	\$0	\$0
District Attorney	\$1,153,397	\$1,293,011	\$978,212	\$1,383,282	\$1,383,282
Pre-Trial Services	\$3,438	\$4,000	\$1,250		
Jail	\$3,102,536	\$3,558,239	\$3,692,016	\$4,017,653	\$4,017,653
Constable #1	\$62,709	\$63,753	\$63,105	\$69,648	\$69,648
Constable #2	\$58,041	\$65,483	\$55,871	\$70,888	\$70,888
Constable #3	\$62,766	\$64,574	\$66,904	\$72,128	\$72,128
Constable #4	\$57,156	\$63,156	\$53,916	\$67,788	\$67,788
Sheriff'S Department	\$4,177,017	\$4,161,883	\$4,290,989	\$4,678,862	\$4,678,862
Permits/Inspections	\$111,417	\$112,164	\$119,105	\$127,835	\$127,835



Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Environmental Enforcement	\$91,606	\$0	\$0	\$0	\$0
Fire Marshal	\$99,542	\$0	\$0	\$0	\$0
<b>Total Justice &amp; Public Safety:</b>	<b>\$13,061,812</b>	<b>\$13,591,445</b>	<b>\$13,357,626</b>	<b>\$15,219,492</b>	<b>\$15,220,731</b>
Health, Human & Other Services					
Veteran Services	\$58,271	\$65,895	\$61,821	\$75,157	\$75,157
Social Services	\$311,988	\$439,985	\$265,092	\$396,727	\$396,727
Museum	\$55,819	\$64,233	\$61,705	\$70,915	\$70,915
Extension	\$117,098	\$123,120	\$115,841	\$130,634	\$130,634
<b>Total Health, Human &amp; Other Services:</b>	<b>\$543,175</b>	<b>\$693,232</b>	<b>\$504,460</b>	<b>\$673,433</b>	<b>\$673,433</b>
<b>Total Expenditures:</b>	<b>\$21,463,685</b>	<b>\$23,299,002</b>	<b>\$22,671,002</b>	<b>\$25,318,277</b>	<b>\$25,320,017</b>

## Proposed to Adopted Expenses Comparison

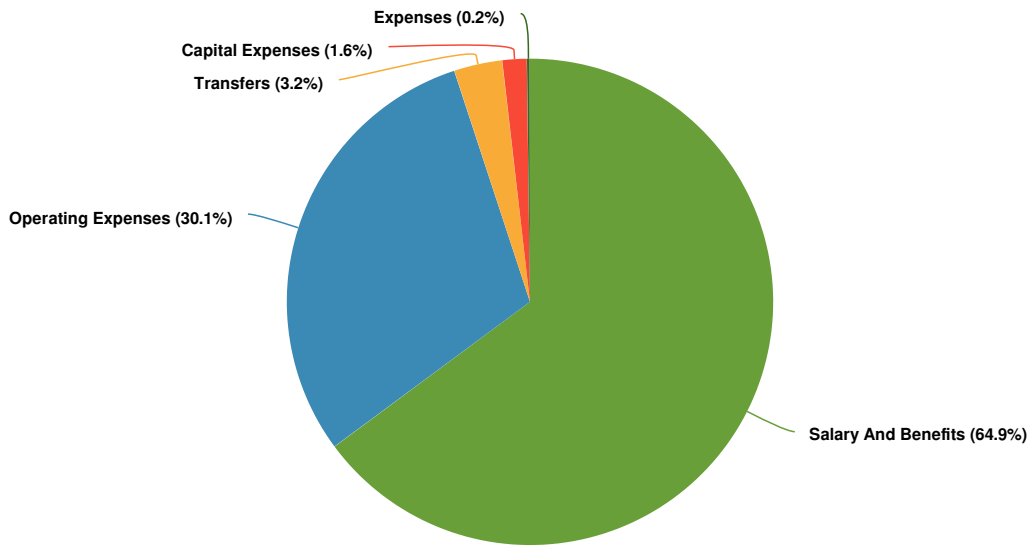
After the Proposed Budget was filed, we received notice that the Administrative Judge Fee was increased by \$1,240, so the Jury Department's Operations Budget was increased accordingly, reducing the General Fund Surplus from \$1,766.11 to \$526.28.

As GASB reporting requirements are becoming more and more intense, the Auditor's Office requested additional funds for the Outside Contract Services line item, further reducing the General Fund Surplus from \$526.28 to \$26.28.

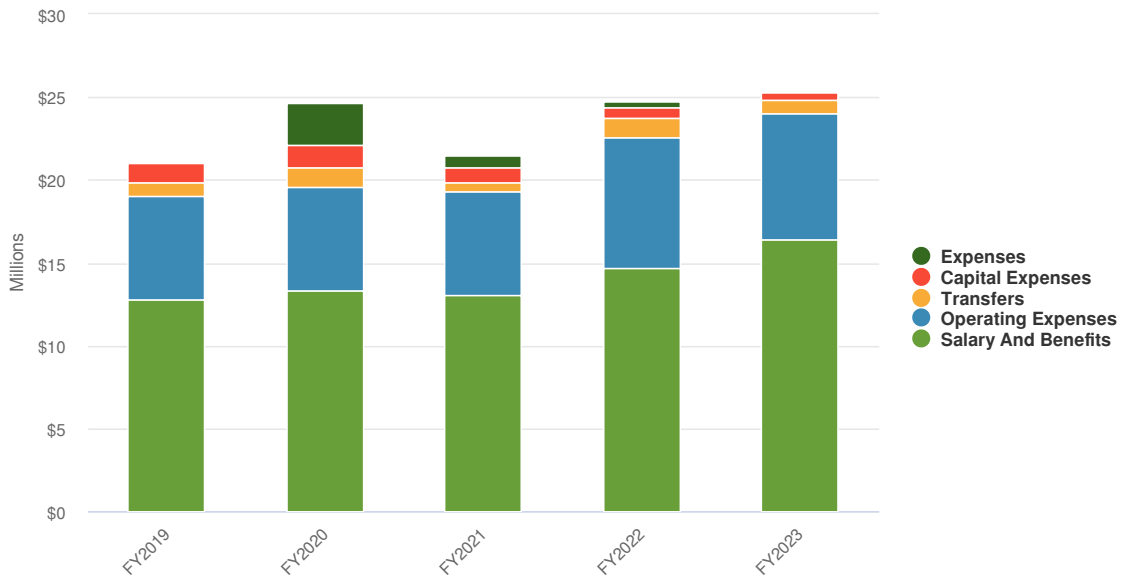


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



<b>Name</b>	<b>FY2021 Actuals</b>	<b>FY2022 Adopted Budget</b>	<b>FY2022 Actuals</b>	<b>FY2023 Proposed Budget</b>	<b>FY2023 Adopted Budget</b>
Expense Objects					
Salary And Benefits	\$13,055,708	\$14,637,038	\$13,351,326	\$16,426,450	\$16,426,450
Operating Expenses	\$6,214,839	\$7,504,668	\$7,191,142	\$7,618,738	\$7,620,478
Capital Expenses	\$905,126	\$260,000	\$567,275	\$409,236	\$409,236
Expenses	\$698,898	\$53,219	\$363,402	\$51,797	\$51,797
Transfers	\$589,115	\$844,077	\$1,197,857	\$812,056	\$812,056
<b>Total Expense Objects:</b>	<b>\$21,463,685</b>	<b>\$23,299,002</b>	<b>\$22,671,002</b>	<b>\$25,318,277</b>	<b>\$25,320,017</b>



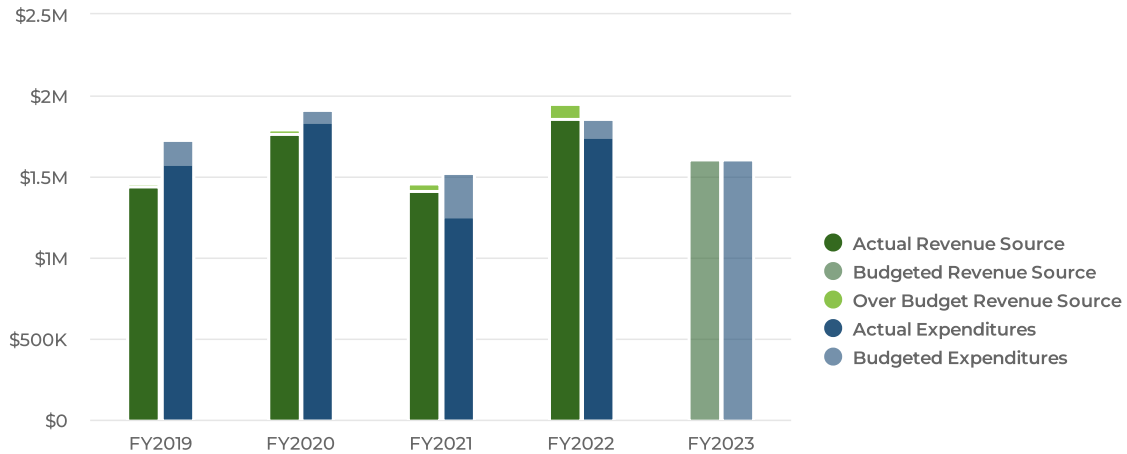
## Road & Bridge, Pct. 1

The Road & Bridge Fund (021) is the primary operating fund for Road & Bridge Precinct 1. These funds are restricted to the maintenance of County roads, bridges, and the operations of related facilities.

### Summary

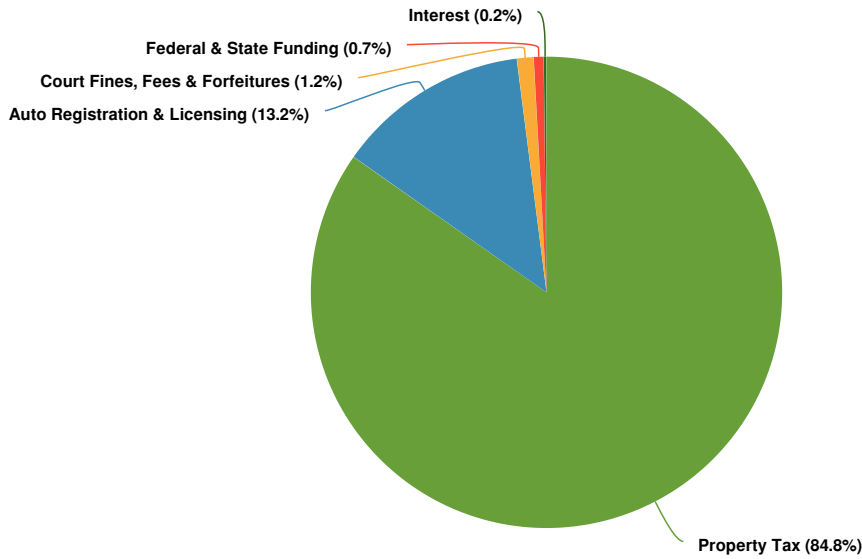
The County of Polk is projecting \$1.61M of revenue in FY2023, which represents a 13.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 13.5% or \$251.51K to \$1.61M in FY2023.

**The Reserve Balance in Road & Bridge Pct. 1 was \$338,880 at the beginning of FY2022, and increased by \$202,054 (59.62%) to a year-end balance of \$540,934.**

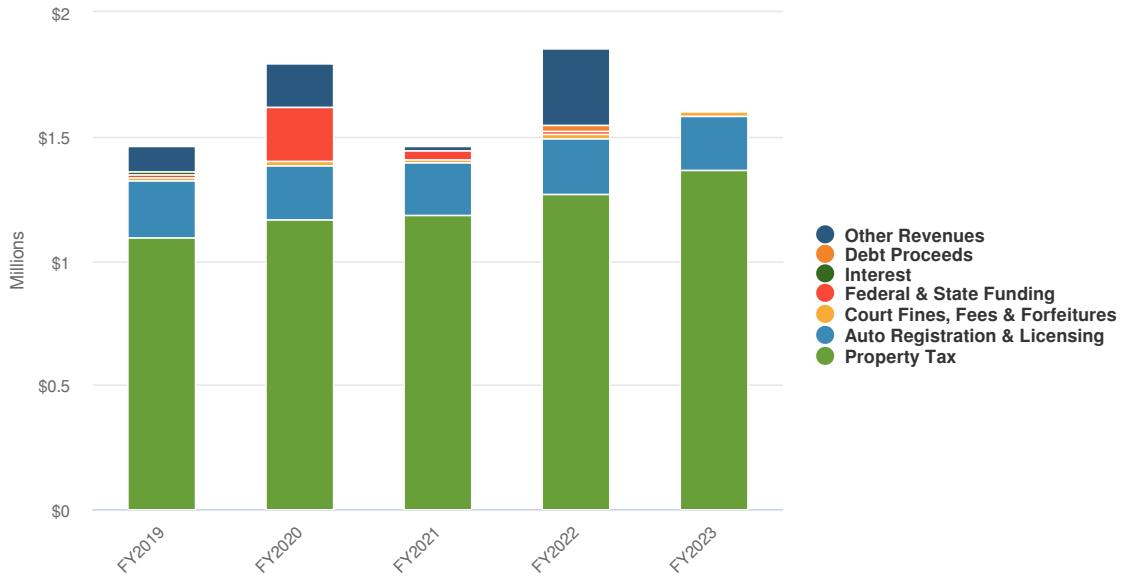


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical Revenues by Source

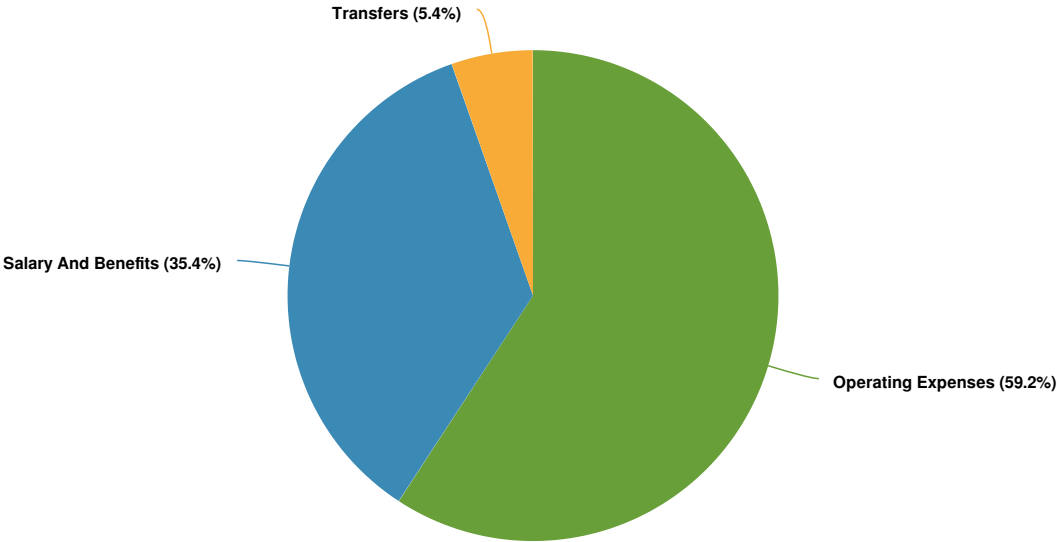


<b>Name</b>	<b>FY2021 Actuals</b>	<b>FY2022 Adopted Budget</b>	<b>FY2022 Actuals</b>	<b>FY2023 Proposed Budget</b>	<b>FY2023 Adopted Budget</b>
Revenue Source					
Property Tax	\$1,182,842	\$1,266,333	\$1,264,519	\$1,366,896	\$1,366,896
Court Fines, Fees & Forfeitures	\$12,722	\$16,675	\$21,046	\$18,700	\$18,700
Auto Registration & Licensing	\$211,030	\$226,550	\$221,531	\$213,400	\$213,400
Interest	\$196	\$200	\$2,194	\$3,000	\$3,000
Other Revenues	\$20,532	\$32,200	\$311,721	\$0	\$0
Debt Proceeds		\$0	\$28,500		
Federal & State Funding	\$34,985	\$11,339	\$107,069	\$10,846	\$10,846
<b>Total Revenue Source:</b>	<b>\$1,462,309</b>	<b>\$1,553,297</b>	<b>\$1,956,581</b>	<b>\$1,612,842</b>	<b>\$1,612,842</b>

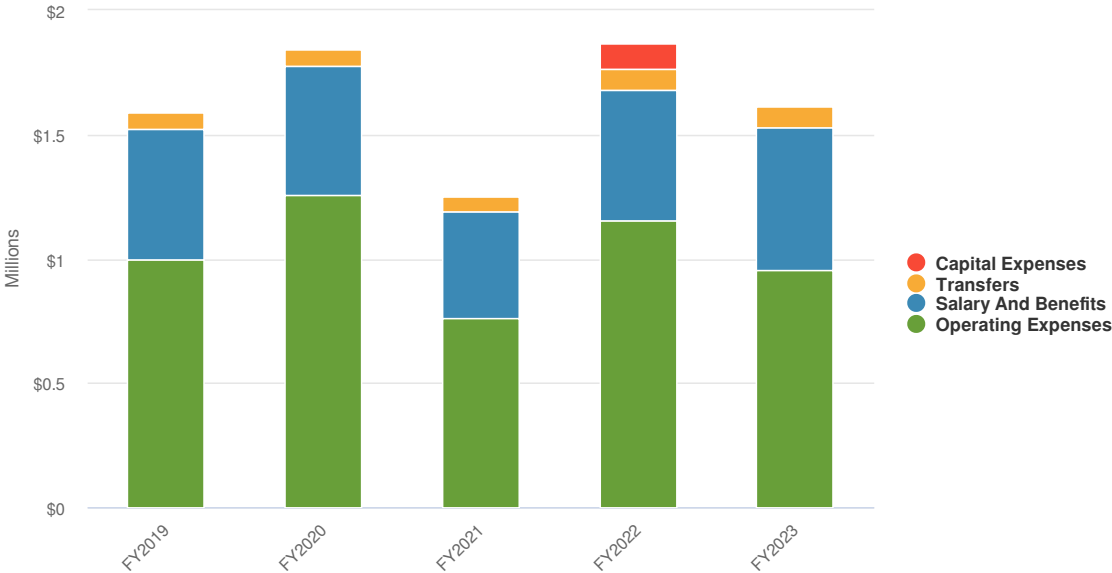


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Expense Objects					
Salary And Benefits	\$430,997	\$521,269	\$478,824	\$562,238	\$571,061
Operating Expenses	\$758,968	\$946,209	\$1,089,426	\$990,326	\$955,208
Capital Expenses	\$6,250	\$0	\$99,550		
Transfers	\$63,252	\$85,819	\$86,727	\$60,278	\$86,573
<b>Total Expense Objects:</b>	<b>\$1,259,467</b>	<b>\$1,553,297</b>	<b>\$1,754,527</b>	<b>\$1,612,842</b>	<b>\$1,612,842</b>

## Proposed to Adopted Expenses Comparison

Commissioner Robertson determined an additional equipment lease would be in her Precinct's best interest, resulting in a necessary increase of \$26,295 in the Transfer to Road & Bridge Capital Lease Fund.

She also increased Personnel expenses by \$8,823 and reduced operating expenses by \$35,118.



# Road & Bridge, Pct. 2

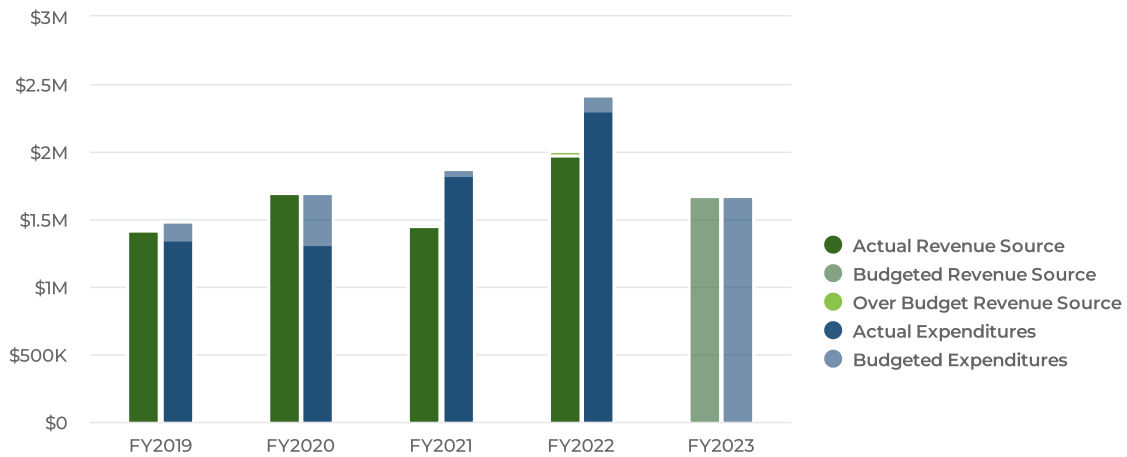
The Road & Bridge Fund (022) is the primary operating fund for Road & Bridge Precinct 2. These funds are restricted to the maintenance of County roads, bridges, and the operations of related facilities.

## Summary

The County of Polk is projecting \$1.68M of revenue in FY2023, which represents a 15.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 30.6% or \$739.22K to \$1.68M in FY2023.

**The Reserve Balance in Road & Bridge Pct. 2 was \$346,082 at the beginning of FY2022, and decreased by \$300,392 (86.8%) to a year-end balance of \$45,690.21.**

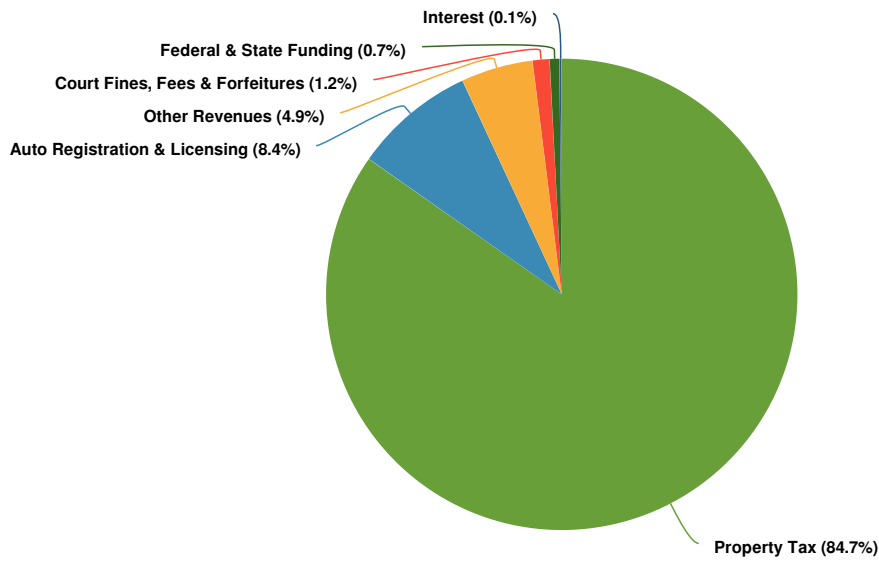
**The majority of the infrastructure damage that was sustained in Polk County in April 2020 occurred in Precinct 2, and the commissioner there utilized a majority of his reserves to repair damaged roads and bridges.**



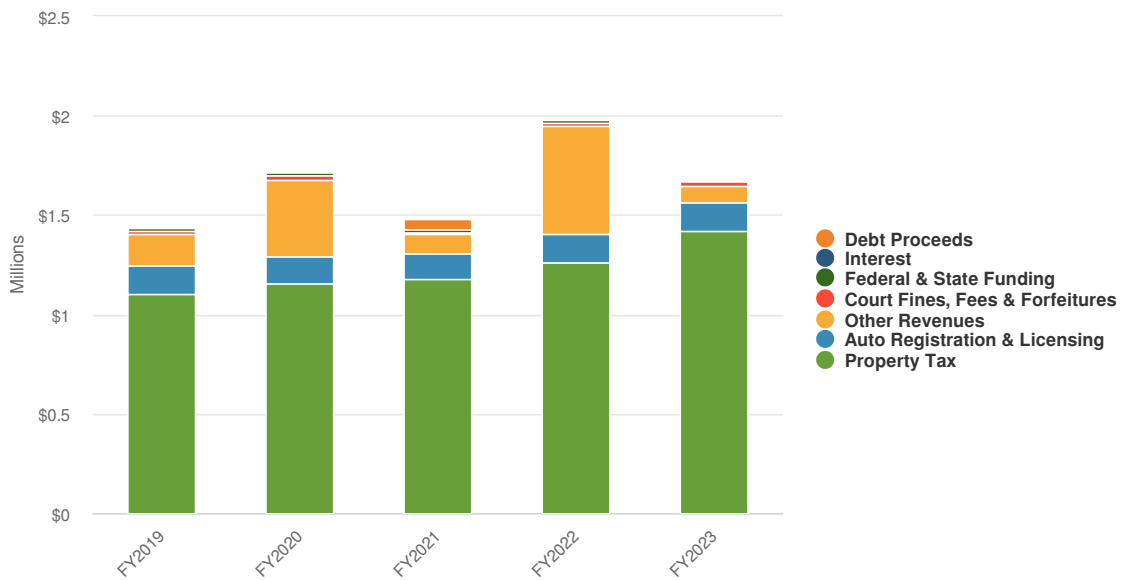


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical Revenues by Source

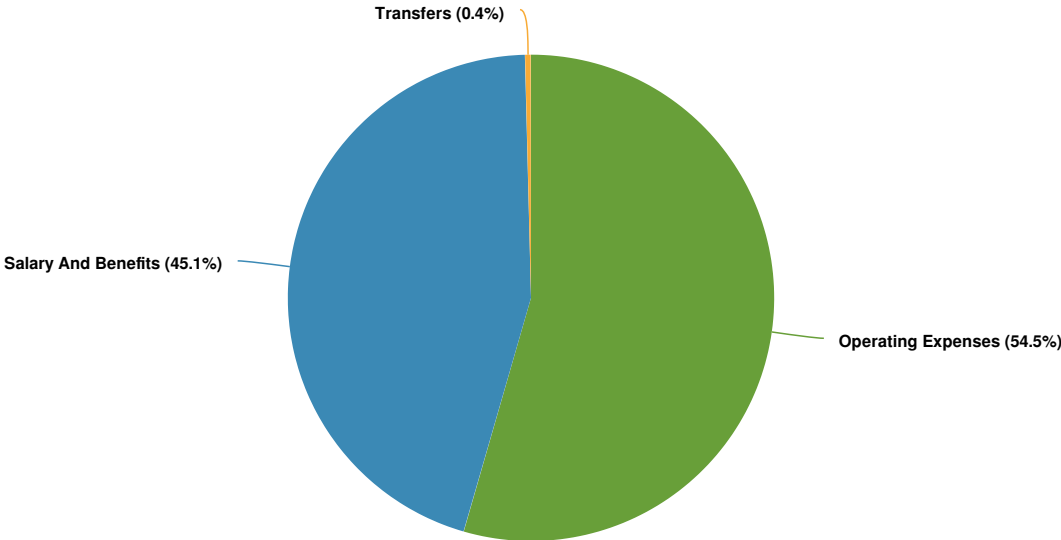


<b>Name</b>	<b>FY2021 Actuals</b>	<b>FY2022 Adopted Budget</b>	<b>FY2022 Actuals</b>	<b>FY2023 Proposed Budget</b>	<b>FY2023 Adopted Budget</b>
Revenue Source					
Property Tax	\$1,178,544	\$1,259,766	\$1,257,961	\$1,423,634	\$1,423,634
Court Fines, Fees & Forfeitures	\$14,133	\$16,675	\$21,046	\$19,550	\$19,550
Auto Registration & Licensing	\$129,971	\$143,750	\$139,095	\$140,300	\$140,300
Interest	\$120	\$150	\$1,979	\$2,400	\$2,400
Other Revenues	\$93,171	\$115,000	\$546,476	\$82,800	\$82,800
Debt Proceeds	\$53,921				
Federal & State Funding	\$11,258	\$11,339	\$47,334	\$11,339	\$11,339
<b>Total Revenue Source:</b>	<b>\$1,481,117</b>	<b>\$1,546,680</b>	<b>\$2,013,891</b>	<b>\$1,680,023</b>	<b>\$1,680,023</b>

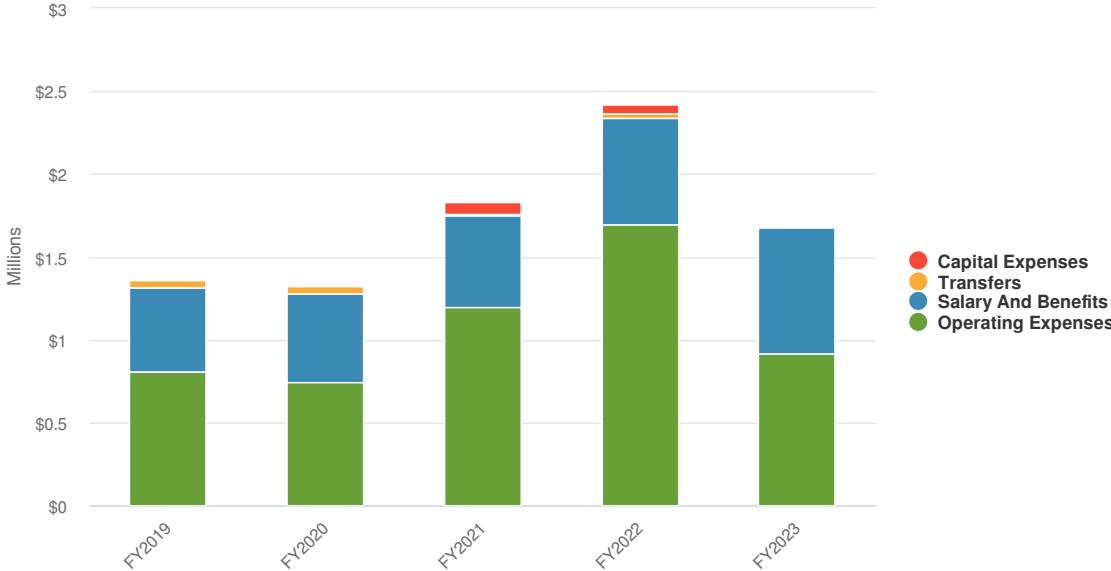


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Expense Objects					
Salary And Benefits	\$546,855	\$587,926	\$639,148	\$758,324	\$758,324
Operating Expenses	\$1,199,268	\$926,773	\$1,591,282	\$915,259	\$915,259
Capital Expenses	\$76,621	\$0	\$50,964		
Transfers	\$9,414	\$31,981	\$32,889	\$6,440	\$6,440
<b>Total Expense Objects:</b>	<b>\$1,832,157</b>	<b>\$1,546,680</b>	<b>\$2,314,283</b>	<b>\$1,680,023</b>	<b>\$1,680,023</b>



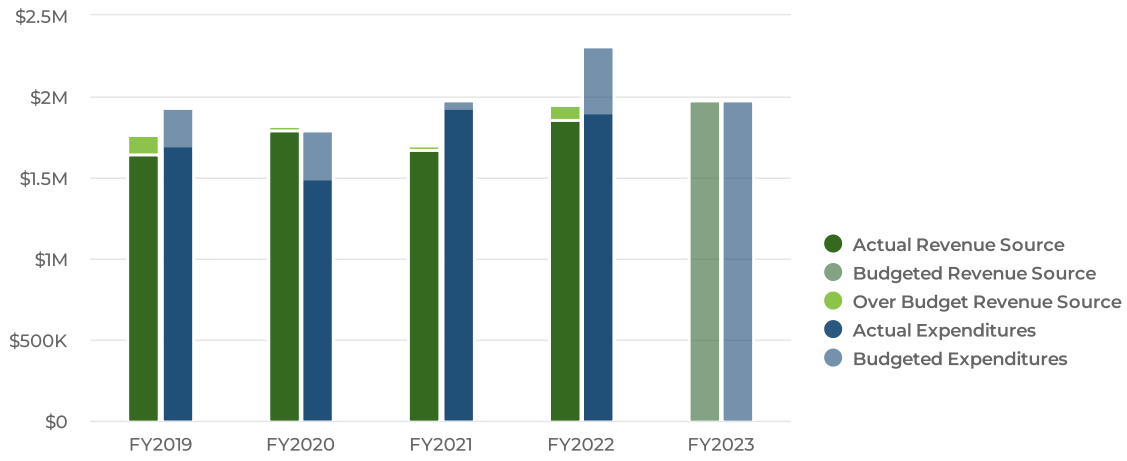
# Road & Bridge, Pct. 3

The Road & Bridge Fund (023) is the primary operating fund for Road & Bridge Precinct 3. These funds are restricted to the maintenance of County roads, bridges, and the operations of related facilities.

## Summary

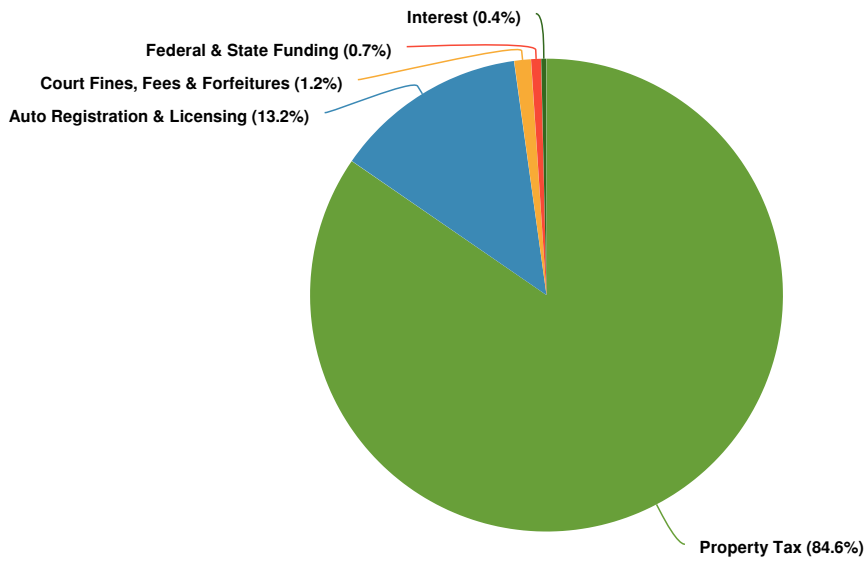
The County of Polk is projecting \$1.98M of revenue in FY2023, which represents a 6.5% increase over the prior year. Budgeted expenditures are projected to decrease by 14.3% or \$329.6K to \$1.98M in FY2023.

**The Reserve Balance in Road & Bridge Pct. 3 was \$787,246 at the beginning of FY2022, and increased by \$49,336 (6.27%) to a year-end balance of \$836,582.26.**

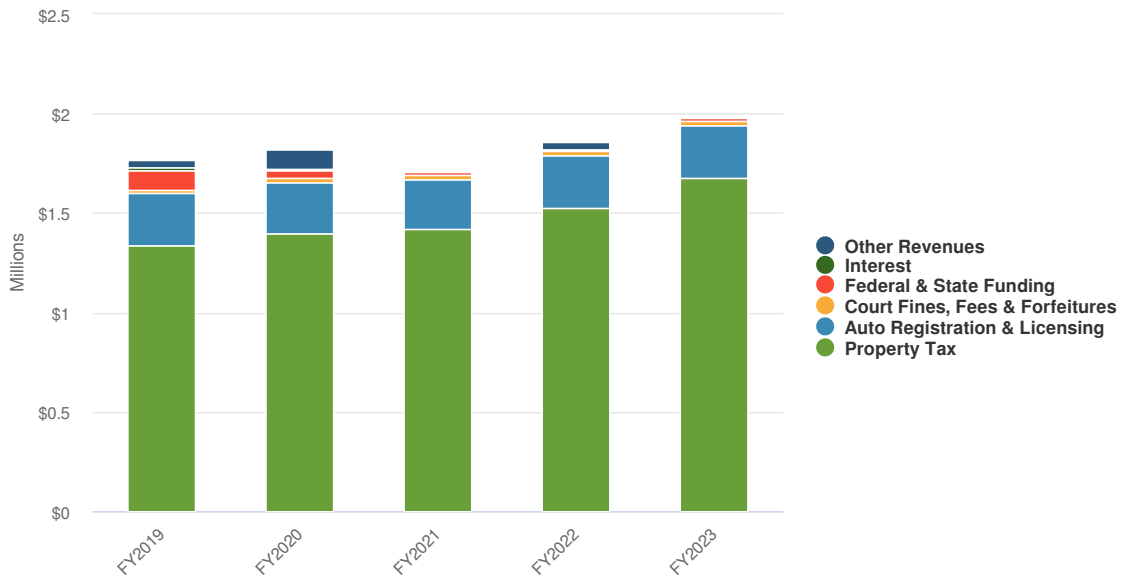


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical Revenues by Source

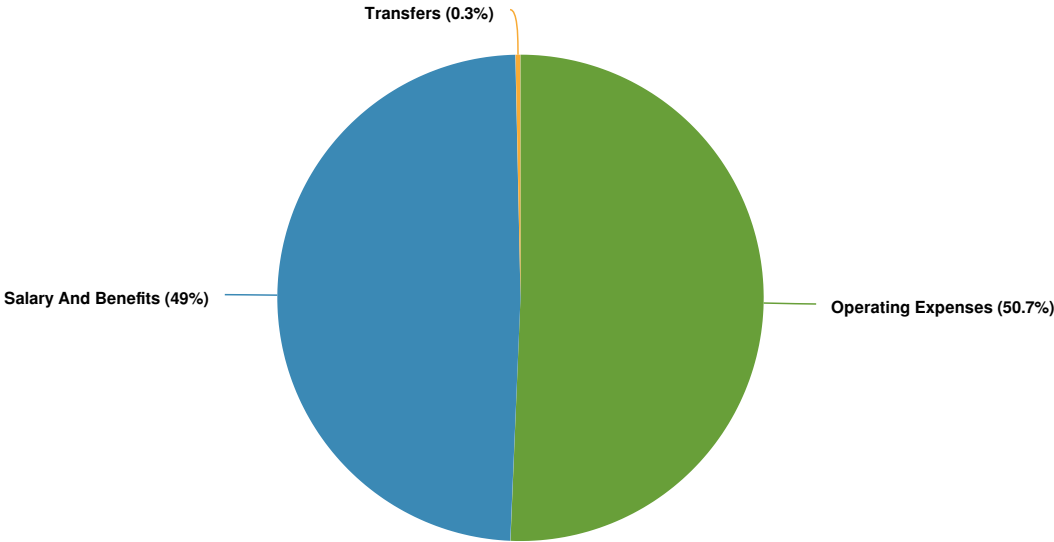


Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Revenue Source					
Property Tax	\$1,420,295	\$1,524,426	\$1,522,242	\$1,677,364	\$1,677,364
Court Fines, Fees & Forfeitures	\$17,775	\$19,575	\$24,707	\$22,950	\$22,950
Auto Registration & Licensing	\$252,381	\$265,950	\$260,059	\$261,900	\$261,900
Interest	\$418	\$450	\$6,661	\$7,200	\$7,200
Other Revenues	\$0	\$37,800	\$33,438	\$0	\$0
Federal & State Funding	\$13,572	\$13,311	\$110,127	\$13,311	\$13,311
<b>Total Revenue Source:</b>	<b>\$1,704,442</b>	<b>\$1,861,512</b>	<b>\$1,957,234</b>	<b>\$1,982,725</b>	<b>\$1,982,725</b>

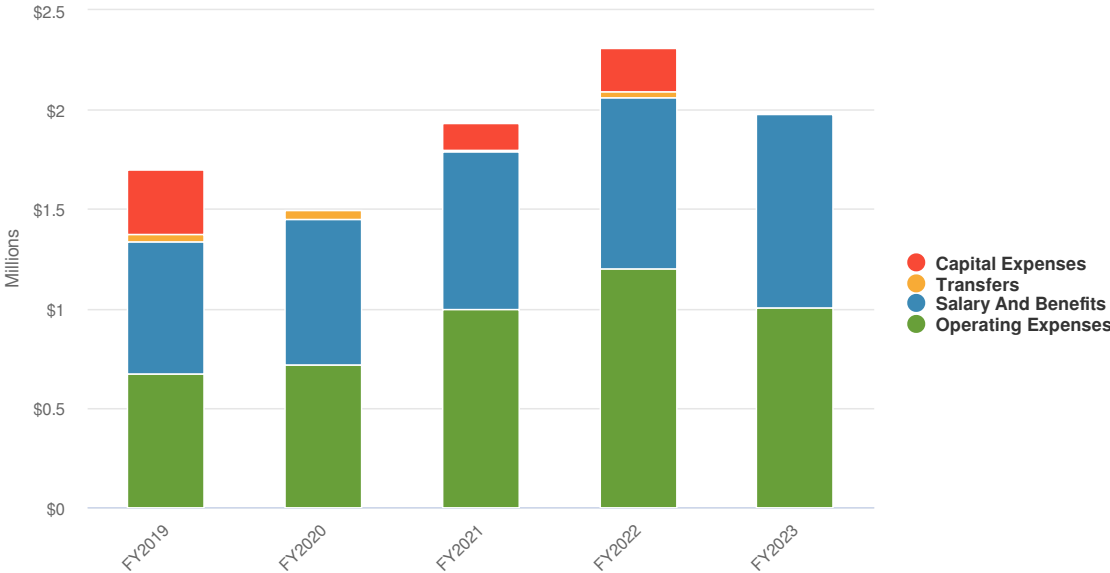


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Expense Objects					
Salary And Benefits	\$792,836	\$861,055	\$793,534	\$971,482	\$971,482
Operating Expenses	\$997,878	\$968,476	\$1,081,476	\$1,004,802	\$1,004,802
Capital Expenses	\$135,000	\$0	\$0		
Transfers	\$9,414	\$31,981	\$32,889	\$6,440	\$6,440
<b>Total Expense Objects:</b>	<b>\$1,935,128</b>	<b>\$1,861,512</b>	<b>\$1,907,898</b>	<b>\$1,982,725</b>	<b>\$1,982,725</b>



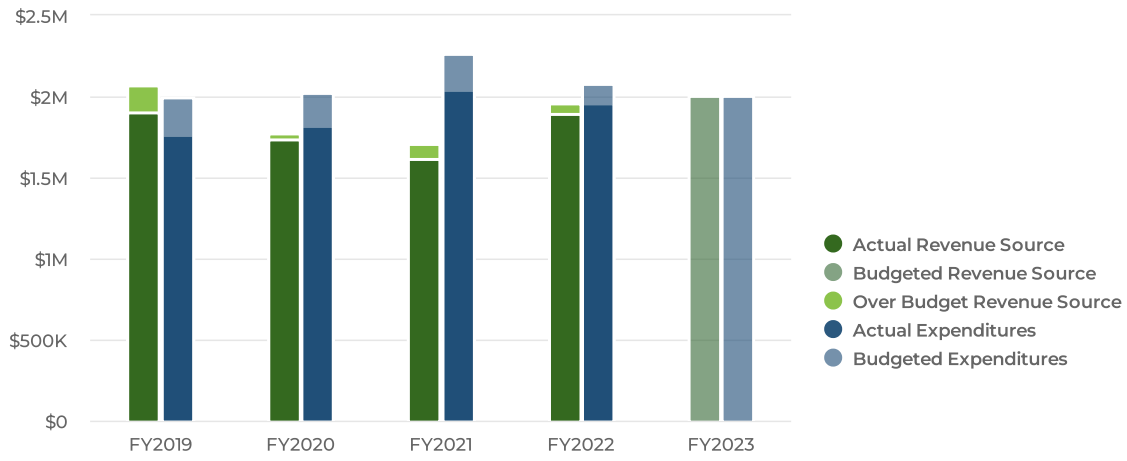
# Road & Bridge, Pct. 4

The Road & Bridge Fund (024) is the primary operating fund for Road & Bridge Precinct 4. These funds are restricted to the maintenance of County roads, bridges, and the operations of related facilities.

## Summary

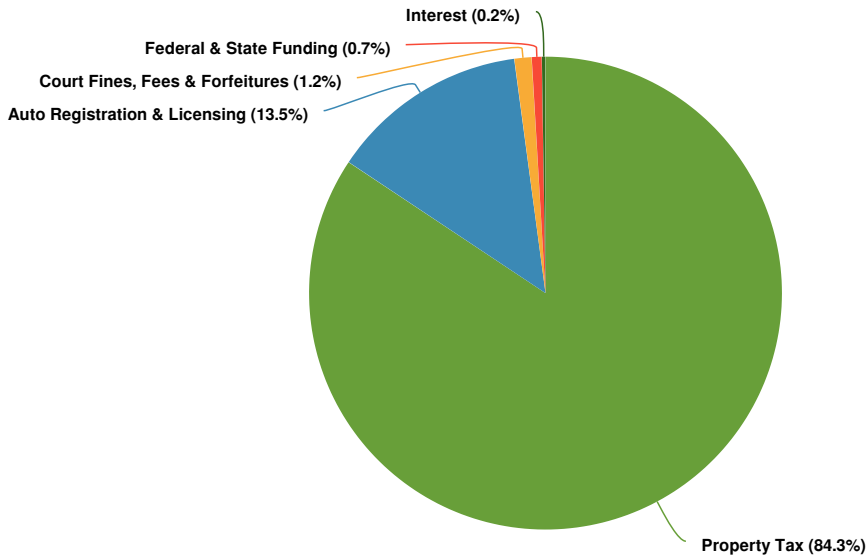
The County of Polk is projecting \$2.01M of revenue in FY2023, which represents a 5.6% increase over the prior year. Budgeted expenditures are projected to decrease by 3.7% or \$77.94K to \$2.01M in FY2023.

**The Reserve Balance in Road & Bridge Pct. 4 was \$261,188 at the beginning of FY2022, and decreased by \$377 (0.14%) to a year-end balance of \$260,811.**

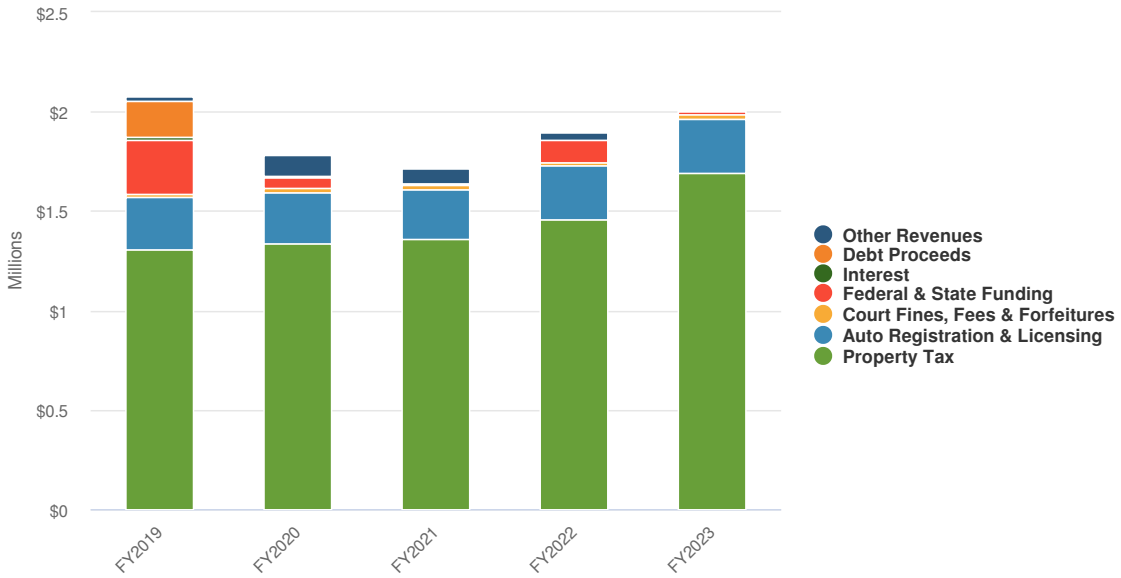


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical Revenues by Source

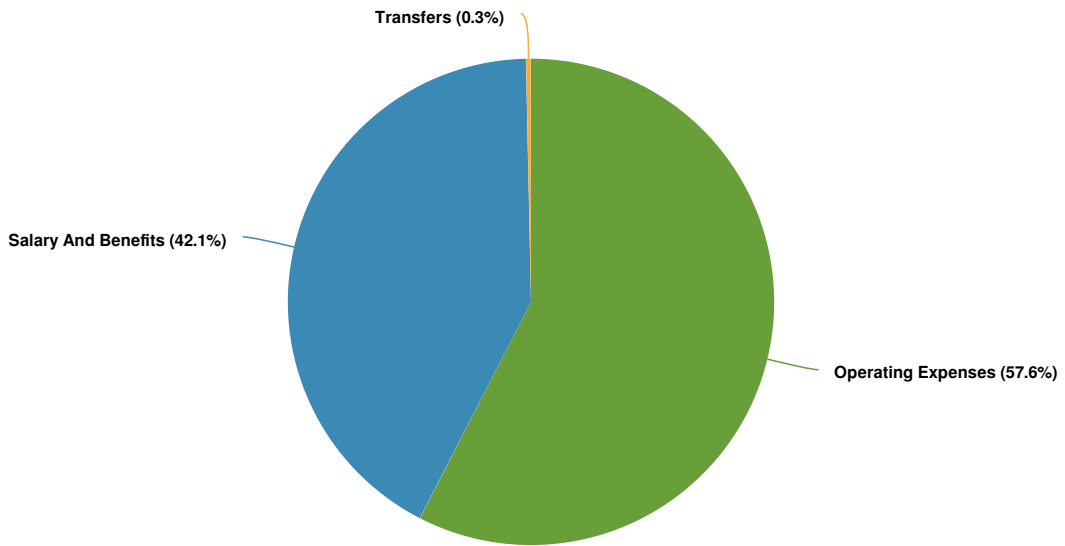


<b>Name</b>	<b>FY2021 Actuals</b>	<b>FY2022 Adopted Budget</b>	<b>FY2022 Actuals</b>	<b>FY2023 Proposed Budget</b>	<b>FY2023 Adopted Budget</b>
Revenue Source					
Property Tax	\$1,359,722	\$1,460,823	\$1,458,730	\$1,692,304	\$1,692,304
Court Fines, Fees & Forfeitures	\$19,352	\$19,575	\$24,707	\$23,800	\$23,800
Auto Registration & Licensing	\$250,242	\$265,950	\$260,059	\$271,600	\$271,600
Interest	\$375	\$400	\$4,214	\$4,800	\$4,800
Other Revenues	\$72,835	\$37,800	\$35,090	\$0	\$0
Federal & State Funding	\$12,993	\$13,311	\$179,670	\$13,804	\$13,804
<b>Total Revenue Source:</b>	<b>\$1,715,519</b>	<b>\$1,797,859</b>	<b>\$1,962,468</b>	<b>\$2,006,308</b>	<b>\$2,006,308</b>

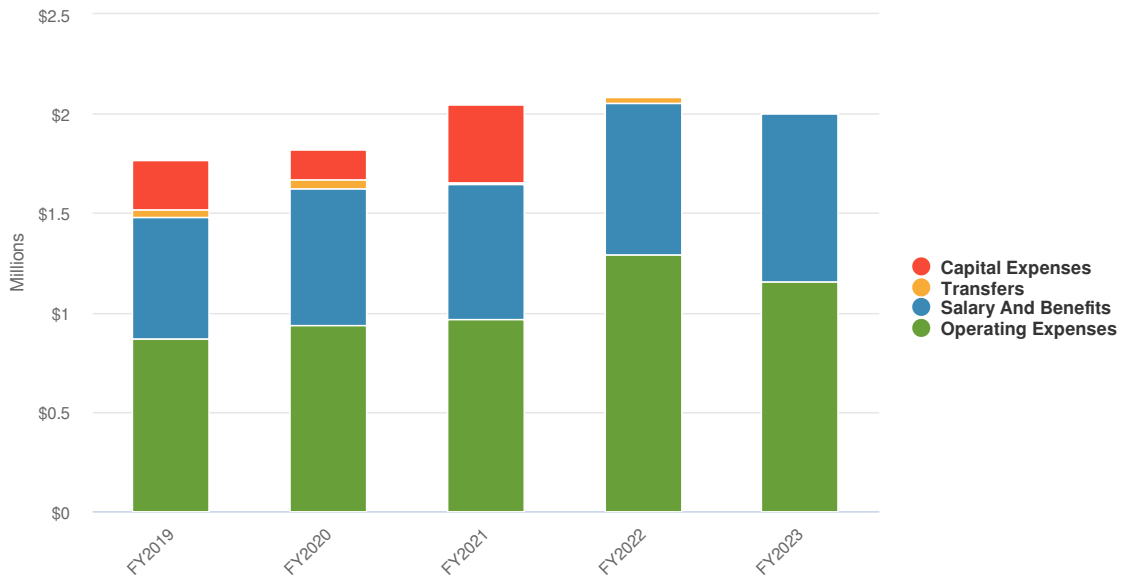


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Expense Objects					
Salary And Benefits	\$676,330	\$749,507	\$734,019	\$844,937	\$844,937
Operating Expenses	\$967,097	\$1,016,371	\$1,195,938	\$1,154,931	\$1,154,931
Capital Expenses	\$390,566				
Transfers	\$9,414	\$31,981	\$32,889	\$6,440	\$6,440
<b>Total Expense Objects:</b>	<b>\$2,043,407</b>	<b>\$1,797,859</b>	<b>\$1,962,845</b>	<b>\$2,006,308</b>	<b>\$2,006,308</b>



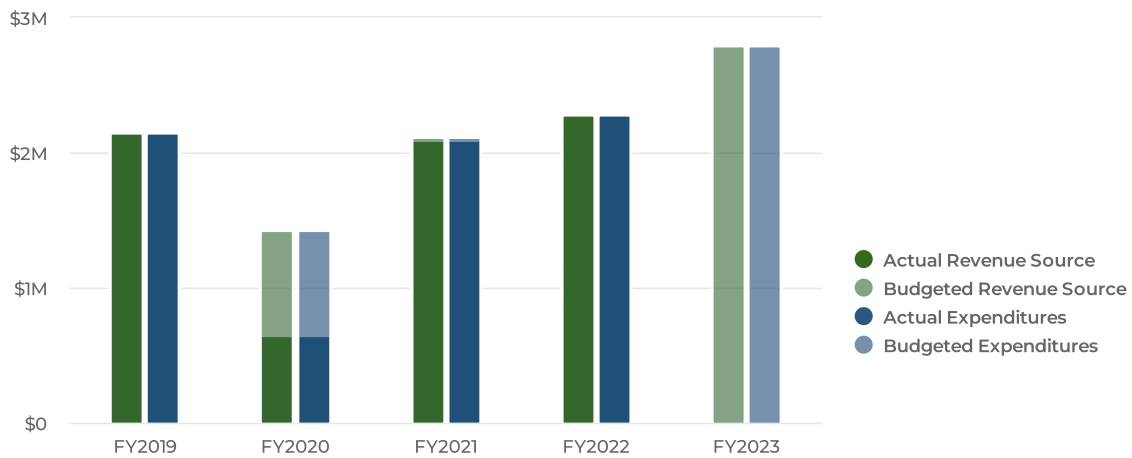
## Road & Bridge Lease Fund

The Road & Bridge Capital Lease Fund (015) 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 Precinct's fund obscured the actual budget allocation for each precinct and that a separate budget for these lease revenues and payments would provide a clearer fiscal picture to taxpayers.

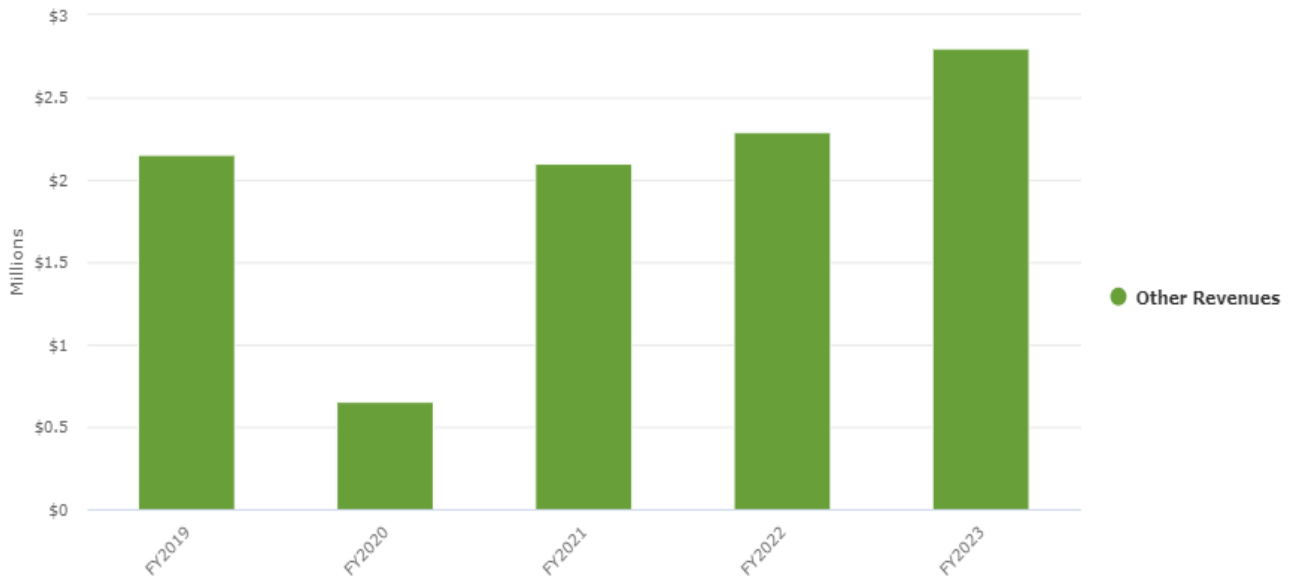
### Summary

The County of Polk is projecting \$2.8M of revenue in FY2023, which represents a 22.2% increase over the prior year. Budgeted expenditures are projected to increase by 22.2% or \$509.87K to \$2.8M in FY2023.

The County Auditor helps to ensure that revenues into this fund always match expenses, so there is no residual fund balance from year to year.



### Budgeted and Historical Revenues by Source



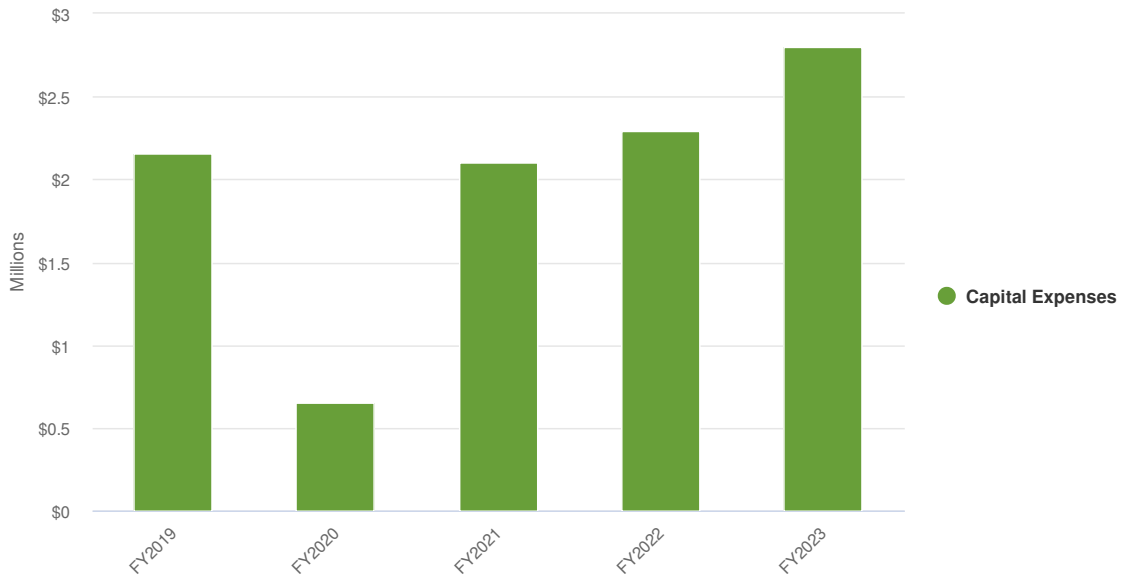
## Revenues by Source

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Other Revenues</b>						
TRANSFER FROM GEN FUND	015-370-0010	\$0				
PCT#1 BUY BACK PROCEEDS	015-380-8611	\$240,000	\$244,000	\$244,000	\$251,492	\$251,492
PCT#1 LEASE PROCEEDS	015-380-8621	\$269,400	\$282,870	\$281,492	\$461,197	\$787,288
TRANSFER FROM PCT#1 - LEASE BAL	015-390-9621	\$56,149	\$85,819	\$86,727	\$60,278	\$86,573
PCT#2 BUY BACK PROCEEDS	015-380-8612	\$240,000	\$244,000	\$244,000	\$251,492	\$251,492
PCT#2 LEASE PROCEEDS	015-380-8622	\$269,400	\$282,870	\$281,492	\$301,197	\$301,197
TRANSFER FROM PCT#2 - LEASE BAL	015-390-9622	\$2,311	\$31,981	\$32,889	\$6,440	\$6,440
PCT#3 BUY BACK PROCEEDS	015-380-8613	\$240,000	\$244,000	\$244,000	\$251,492	\$251,492
PCT#3 LEASE PROCEEDS	015-380-8623	\$269,400	\$282,870	\$281,492	\$301,197	\$301,197
TRANSFER FROM PCT#3 - LEASE BAL	015-390-9623	\$2,311	\$31,981	\$32,889	\$6,440	\$6,440
PCT#4 BUY BACK PROCEEDS	015-380-8614	\$240,000	\$244,000	\$244,000	\$251,492	\$251,492
PCT#4 LEASE PROCEEDS	015-380-8624	\$269,400	\$282,870	\$281,492	\$301,197	\$301,197
TRANSFER FROM PCT#4 - LEASE BAL	015-390-9624	\$2,311	\$31,981	\$32,889	\$6,440	\$6,440
<b>Total Other Revenues:</b>		<b>\$2,100,683</b>	<b>\$2,289,243</b>	<b>\$2,287,363</b>	<b>\$2,450,355</b>	<b>\$2,802,740</b>
<b>Total Revenue Source:</b>		<b>\$2,100,683</b>	<b>\$2,289,243</b>	<b>\$2,287,363</b>	<b>\$2,450,355</b>	<b>\$2,802,740</b>



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
LEASE INTEREST PAYMENT	015-7621-5690	\$11,976	\$15,033	\$15,941	\$13,372	\$13,372
LEASE PAYMENT	015-7621-5700	\$284,173	\$314,786	\$314,786	\$458,399	\$484,693
CAPITAL OUTLAY	015-7621-5710	\$269,400	\$282,870	\$281,492	\$301,197	\$627,288
LEASE INTEREST PAYMENT	015-7622-5690	\$2,311	\$6,581	\$7,489	\$6,440	\$6,440
LEASE PAYMENT	015-7622-5700	\$240,000	\$269,400	\$269,400	\$251,492	\$251,492
CAPITAL OUTLAY	015-7622-5710	\$269,400	\$282,870	\$281,492	\$301,197	\$301,197
LEASE INTEREST PAYMENT	015-7623-5690	\$2,311	\$6,581	\$7,489	\$6,440	\$6,440
LEASE PAYMENT	015-7623-5700	\$240,000	\$269,400	\$269,400	\$251,492	\$251,492
CAPITAL OUTLAY	015-7623-5710	\$269,400	\$282,870	\$281,492	\$301,197	\$301,197
LEASE INTEREST PAYMENT	015-7624-5690	\$2,311	\$6,581	\$7,489	\$6,440	\$6,440
LEASE PAYMENT	015-7624-5700	\$240,000	\$269,400	\$269,400	\$251,492	\$251,492
CAPITAL OUTLAY	015-7624-5710	\$269,400	\$282,870	\$281,492	\$301,197	\$301,197
<b>Total Expense Objects:</b>		<b>\$2,100,683</b>	<b>\$2,289,243</b>	<b>\$2,287,363</b>	<b>\$2,450,355</b>	<b>\$2,802,740</b>



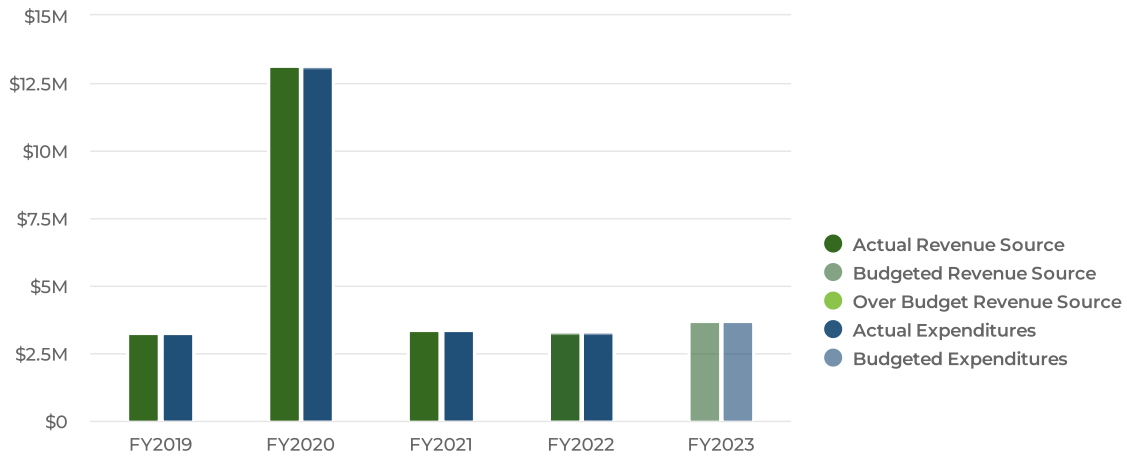
## Debt Service Fund

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.

### Summary

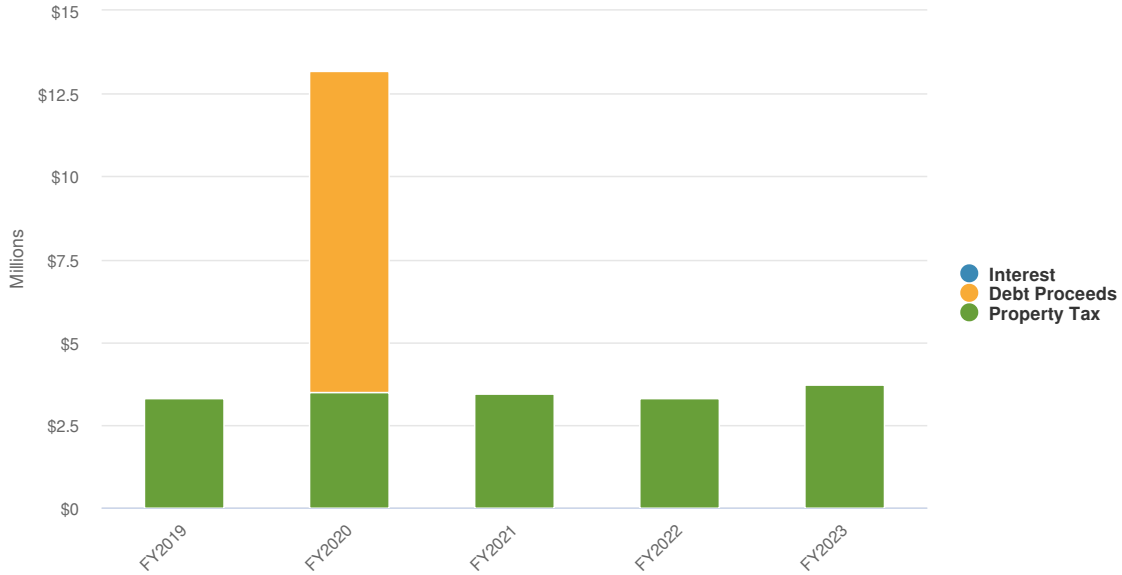
The County of Polk is projecting \$3.71M of revenue in FY2023, which represents a 12% increase over the prior year. Budgeted expenditures are projected to increase by 12% or \$396.4K to \$3.71M in FY2023.

**The Reserve Balance in the Debt Service Fund was \$980,275 at the beginning of FY2022, and decreased by \$22,830 (2.33%) to a year-end balance of \$957,444. The reserve balance in this fund is dedicated to any post-closure landfill expenses that the County will be responsible for.**



# Revenues by Source

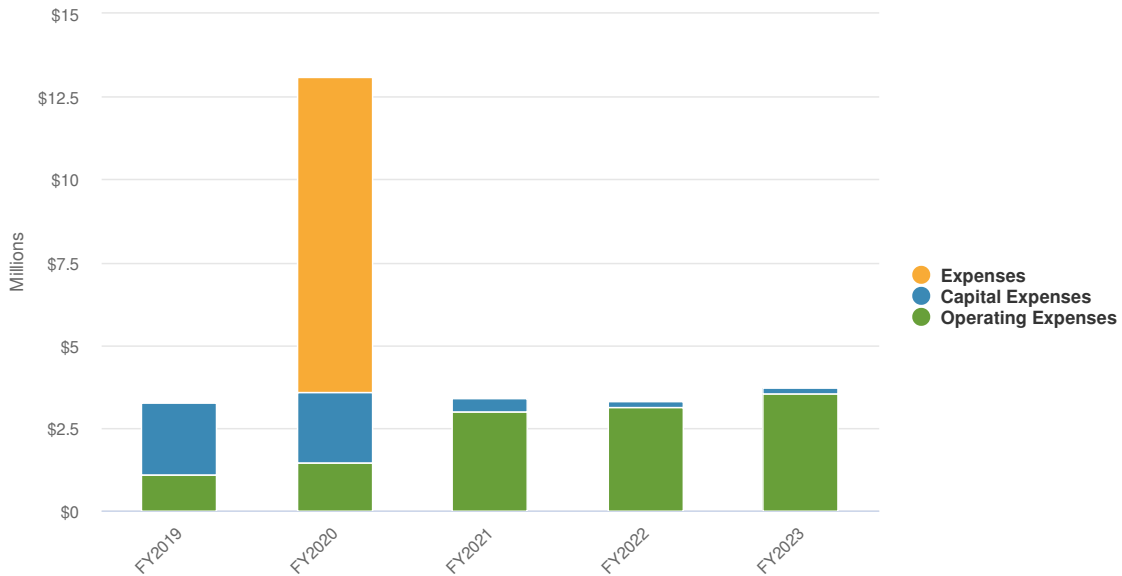
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Property Tax</b>						
TAXES - CURRENT	061-310-1110	\$3,272,140	\$3,227,125	\$3,117,131	\$3,566,902	\$3,566,902
TAXES - DELINQUENT	061-310-1120	\$99,618	\$82,402	\$88,541	\$139,707	\$139,707
P&I CURRENT TAXES	061-310-1115	\$37,454	\$0	\$31,973		
P&I DELIQUENT TAXES	061-310-1125	\$44,615	\$0	\$38,462		
<b>Total Property Tax:</b>		<b>\$3,453,827</b>	<b>\$3,309,527</b>	<b>\$3,276,108</b>	<b>\$3,706,609</b>	<b>\$3,706,609</b>
<b>Interest</b>						
DEPOSITORY INTEREST	061-360-6100	\$400	\$0	\$5,679		
<b>Total Interest:</b>		<b>\$400</b>	<b>\$0</b>	<b>\$5,679</b>		
<b>Total Revenue Source:</b>		<b>\$3,454,227</b>	<b>\$3,309,527</b>	<b>\$3,281,787</b>	<b>\$3,706,609</b>	<b>\$3,706,609</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
SERIES 2015 TAX NOTES	061-7830-5240	\$155,000	\$160,000	\$160,000		
SERIES 2017 REFUNDING	061-7830-5270	\$780,000	\$810,000	\$810,000	\$840,000	\$840,000
SERIES 2018 TAX NOTES	061-7830-5280	\$150,000	\$155,000	\$155,000	\$160,000	\$160,000
SERIES 2019 TAX NOTES	061-7830-5281	\$240,000	\$245,000	\$245,000	\$250,000	\$250,000
SERIES 2020 TAX NOTES	061-7830-5282	\$65,000	\$130,000	\$130,000	\$130,000	\$130,000
SERIES 2020 REFUNDING	061-7830-5283	\$1,025,000	\$1,075,000	\$1,075,000	\$1,125,000	\$1,125,000
SERIES 2021 TAX NOTES	061-7830-5284		\$70,000	\$70,000	\$70,000	\$70,000
SERIES 2022 TAX NOTES	061-7830-5285				\$275,000	\$305,000
SERIES 2015 INTEREST	061-7873-5240	\$4,584	\$1,544	\$1,544		
SERIES 2017 INTEREST	061-7873-5270	\$84,600	\$53,400	\$53,400	\$21,000	\$21,000
SERIES 2018 INTEREST	061-7873-5280	\$20,532	\$16,144	\$16,242	\$11,624	\$11,624
SERIES 2019 INTEREST	061-7873-5281	\$30,272	\$26,508	\$24,939	\$20,815	\$20,815



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
SERIES 2020 INTEREST	061-7873-5282	\$9,849	\$9,505	\$8,953	\$8,400	\$8,400
SERIES 2020 REFUNDING INT	061-7873-5283	\$417,000	\$365,750	\$365,750	\$312,000	\$312,000
SERIES 2021 INTEREST	061-7873-5284		\$5,677	\$5,475	\$4,780	\$4,780
SERIES 2022 INTEREST	061-7873-5285				\$285,000	\$256,333
<b>Total Operating Expenses:</b>		<b>\$2,981,836</b>	<b>\$3,123,527</b>	<b>\$3,121,303</b>	<b>\$3,513,618</b>	<b>\$3,514,951</b>
<b>Capital Expenses</b>						
SERIES 2014 TAX NOTES	061-7830-5230	\$240,000				
2016 ENERGY SAVINGS PROGRAM	061-7830-5250	\$120,000	\$130,000	\$130,000	\$135,000	\$135,000
SERIES 2016 TAX NOTES	061-7830-5260	\$20,000	\$20,000	\$20,000	\$25,000	\$25,000
SERIES 2014 INTEREST	061-7873-5230	\$2,400				
2016 ENERGY SAVINGS INTEREST	061-7873-5250	\$33,669	\$31,250	\$31,250	\$28,686	\$28,686
SERIES 2016 INTEREST	061-7873-5260	\$1,122	\$714	\$714	\$255	\$255
<b>Total Capital Expenses:</b>		<b>\$417,191</b>	<b>\$181,964</b>	<b>\$181,964</b>	<b>\$188,941</b>	<b>\$188,941</b>
<b>Expenses</b>						
BOND FEES	061-7890-6900	\$1,245	\$4,000	\$1,350	\$4,000	\$2,000
<b>Total Expenses:</b>		<b>\$1,245</b>	<b>\$4,000</b>	<b>\$1,350</b>	<b>\$4,000</b>	<b>\$2,000</b>
<b>Total Expense Objects:</b>		<b>\$3,400,273</b>	<b>\$3,309,491</b>	<b>\$3,304,617</b>	<b>\$3,706,559</b>	<b>\$3,705,893</b>

## Proposed to Adopted Expenses Comparison

The Tax Note Series 2022 Principal increased from \$275,000 to \$305,000; Tax Note Series 2022 Interest decreased from \$285,000 to \$256,333.33; Bond Fees were decreased from \$4,000 to \$2,000.

This increased the Debt Service Fund Surplus from \$49.33 to \$716.60.



## Hotel Occupancy Tax Fund

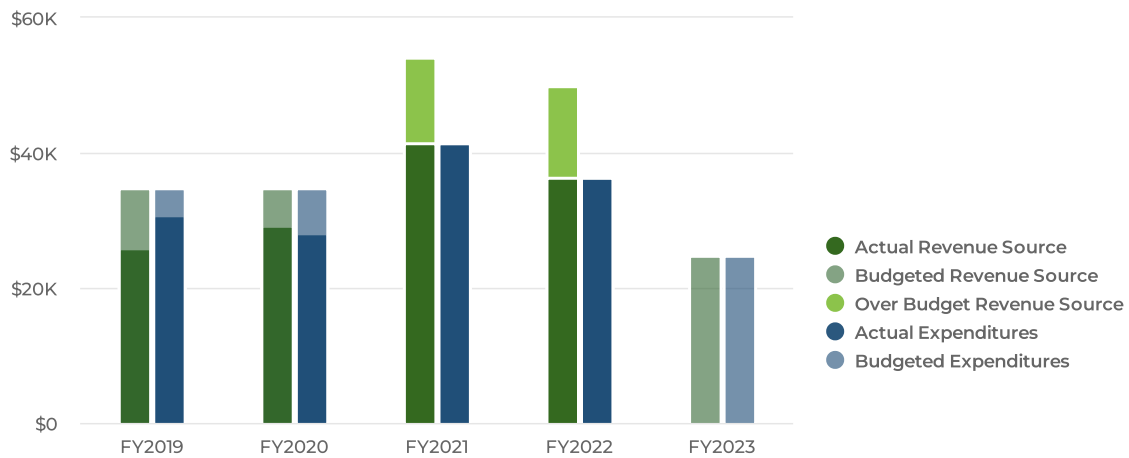
The Hotel Occupancy Tax Fund (011) accounts for revenues generated by the hotel/motel occupancy tax established by the County that must be used to directly promote tourism and/or support the hotel/motel industry within the County. Currently, a portion of this tax is distributed to the Polk County Chamber of Commerce (40%) and the Polk County Commerce Center (30%) for the promotion of tourism within the County and the County retains the remainder for certain expenditures related to County-wide promotion of tourism.

### Summary

The County of Polk is projecting \$25K of revenue in FY2023, which represents a 31.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 31.5% or \$11.49K to \$25K in FY2023.

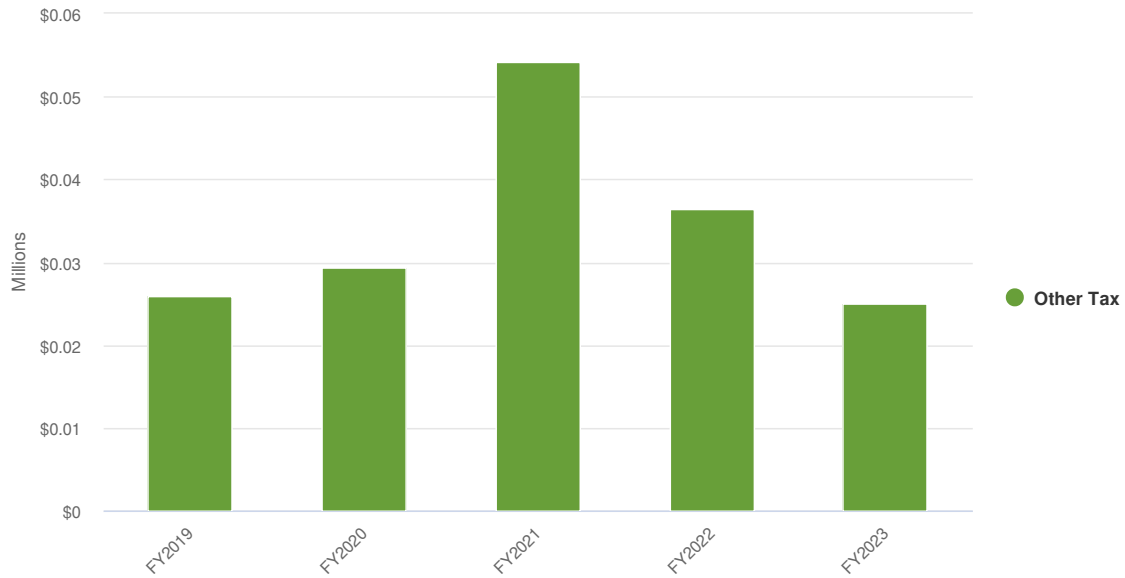
**The Reserve Balance in the Hotel Occupancy Tax Fund was \$95,206 at the beginning of FY2022, and increased by \$13,470 (14.15%) to a year-end balance of \$108,675.**

Over the last two years, the County Treasurer has been diligent in searching out vacation rentals in Polk County that have not been paying their Hotel Occupancy Taxes, resulting in greater revenues than we had received in prior years. She is currently projecting at least \$45,000 in revenue for this fund for FY2023, though the budget has not yet been adjusted to reflect this amount. The County Judge will reassess the projections for this fund based on the three-year trend beginning with FY2021.



# Revenues by Source

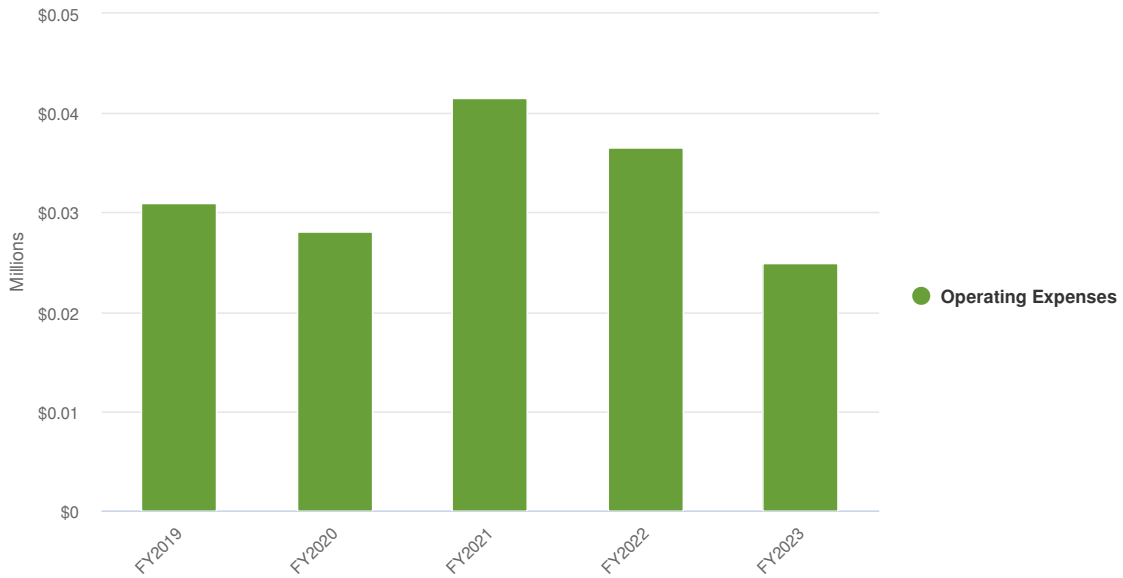
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Other Tax</b>						
HOTEL OCCUPANCY TAX	011-318-1140	\$54,147	\$25,000	\$49,960	\$25,000	\$25,000
<b>Total Other Tax:</b>		<b>\$54,147</b>	<b>\$25,000</b>	<b>\$49,960</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Total Revenue Source:</b>		<b>\$54,147</b>	<b>\$25,000</b>	<b>\$49,960</b>	<b>\$25,000</b>	<b>\$25,000</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
HOTEL TAX DISTRIBUTION	011-7800-4880	\$37,463	\$17,500	\$32,470	\$17,500	\$17,500
PRO-RATA HOTEL TAX SHARE	011-7800-4881	\$4,114	\$7,500	\$4,021	\$7,500	\$7,500
<b>Total Operating Expenses:</b>		<b>\$41,576</b>	<b>\$25,000</b>	<b>\$36,491</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Total Expense Objects:</b>		<b>\$41,576</b>	<b>\$25,000</b>	<b>\$36,491</b>	<b>\$25,000</b>	<b>\$25,000</b>





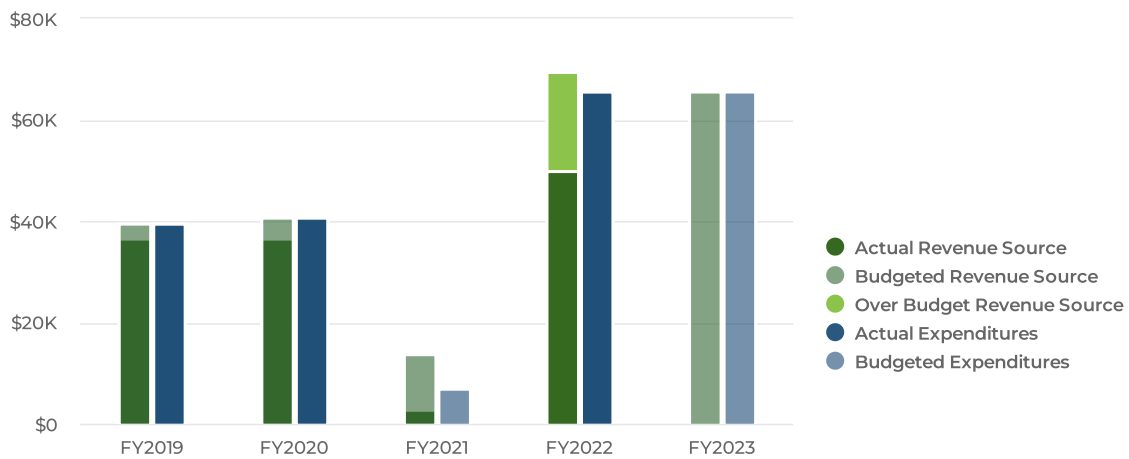
## JP Justice Court Technology Fund

The Justice Court Technology Fund (013) was created by statute for fees collected by the four Justice Courts and expended only on improving the technology of the courts. The Justice Court Technology Fee was authorized by the state legislature for collection from September, 2001 through August 31, 2006. 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 on the purchase of technological enhancements in the justice courts. This fund is supplemented by the General Fund, and is not performance related.

### Summary

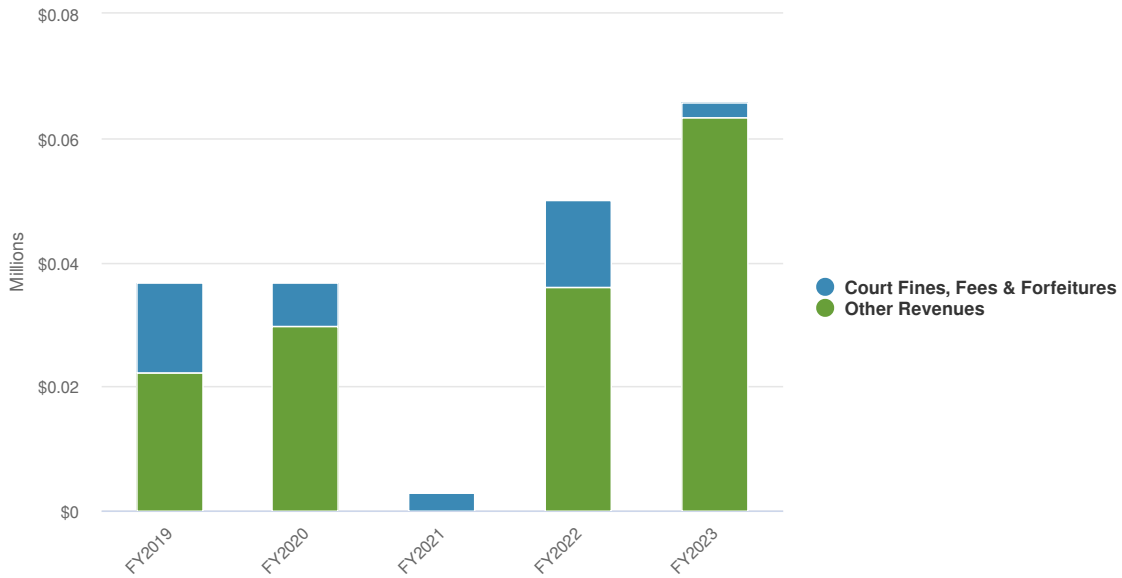
The County of Polk is projecting \$65.83K of revenue in FY2023, which represents a 31.5% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$65.83K in FY2023.

**The Reserve Balance in the Justice Court Technology Fund was \$2,918 at the beginning of FY2022, and increased by \$3,729 (127.79%) to a year-end balance of \$6,647.**



# Revenues by Source

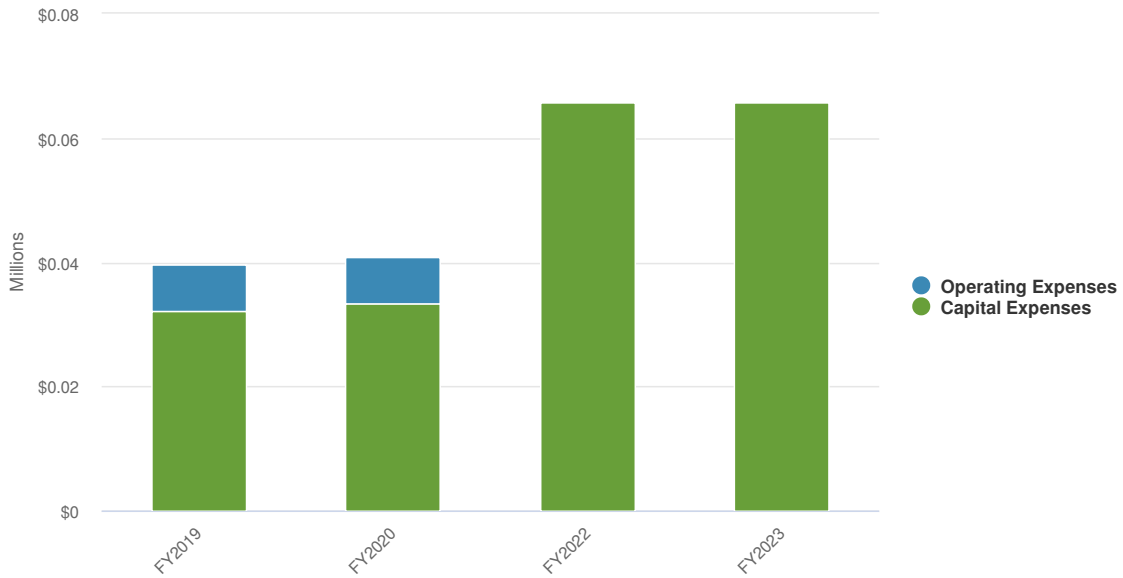
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
JUSTICE COURT TECH FEES JP1	013-340-4801	\$748	\$4,940	\$945	\$1,160	\$1,160
JUSTICE COURT TECH FEES JP2	013-340-4802	\$432	\$3,460	\$226	\$275	\$275
JUSTICE COURT TECH FEES JP3	013-340-4803	\$1,379	\$3,210	\$674	\$720	\$720
JUSTICE COURT TECH FEES JP4	013-340-4804	\$359	\$2,460	\$275	\$320	\$320
LOCAL CONSOL COURT COSTS	013-325-2805		\$0	\$6,600		
TRANSFER FROM GEN FUND	013-340-4010		\$36,000	\$60,838	\$63,355	\$63,355
<b>Total Revenue Source:</b>		<b>\$2,918</b>	<b>\$50,070</b>	<b>\$69,559</b>	<b>\$65,830</b>	<b>\$65,830</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Capital Expenses</b>						
<b>Non-Departmental</b>						
JP COURT SOFTWARE	013-7450-5030		\$50,000	\$65,830	\$65,830	\$65,830
<b>Total Non-Departmental:</b>			<b>\$50,000</b>	<b>\$65,830</b>	<b>\$65,830</b>	<b>\$65,830</b>
<b>Total Capital Expenses:</b>			<b>\$50,000</b>	<b>\$65,830</b>	<b>\$65,830</b>	<b>\$65,830</b>
<b>Total Expense Objects:</b>		<b>\$0</b>	<b>\$50,000</b>	<b>\$65,830</b>	<b>\$65,830</b>	<b>\$65,830</b>



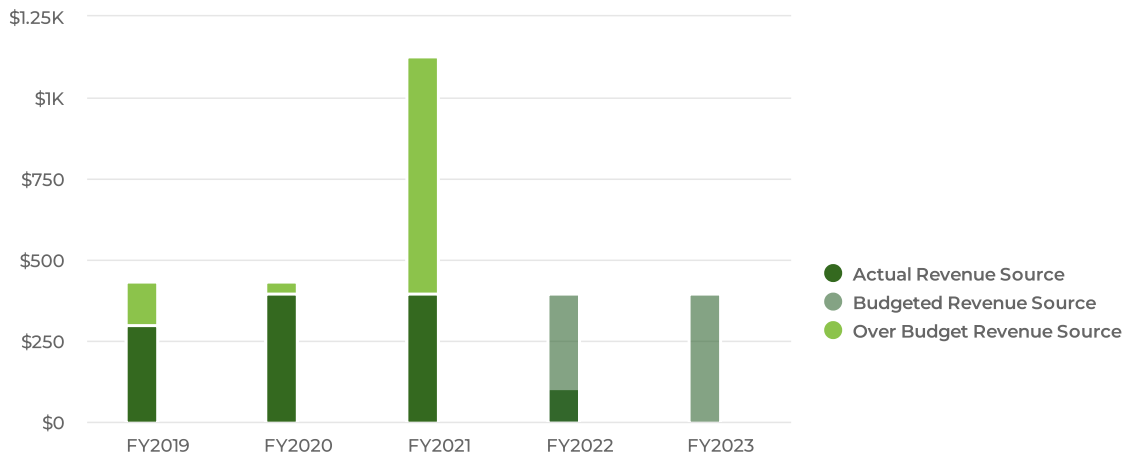
## County Child Abuse Prevention Fund

The Child Abuse Prevention Fund (014) was established in accordance with Art. 102.0186 Code of Criminal Procedure to account for the statutory fee charged on conviction of certain child-related offenses. The Fund is administered by the Commissioners Court only for Child Abuse Prevention programs within the County.

### Summary

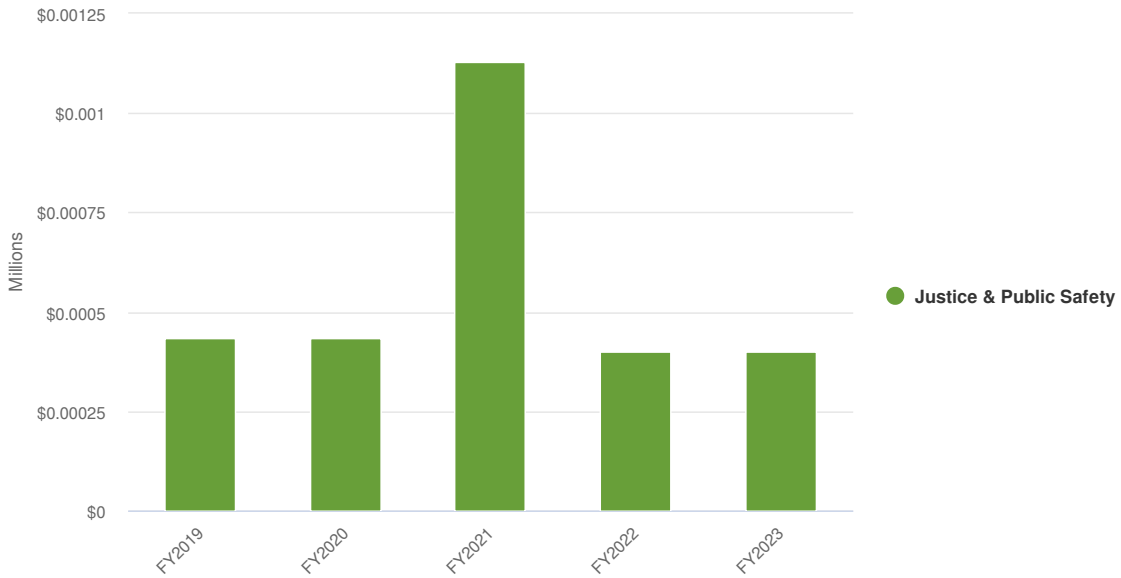
The County of Polk is projecting \$400 of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

**The Reserve Balance in the Child Abuse Prevention Fund was \$2,481 at the beginning of FY2022, and increased by \$109 (4.35%) to a year-end balance of \$2,590.**



# Revenue by Department

## Budgeted and Historical Revenue by Department



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue</b>						
<b>Justice &amp; Public Safety</b>						
CHILD ABUSE PREVENTION FEE	014-340-4740	\$1,128	\$400	\$108	\$400	\$400
<b>Total Justice &amp; Public Safety:</b>		<b>\$1,128</b>	<b>\$400</b>	<b>\$108</b>	<b>\$400</b>	<b>\$400</b>
<b>Total Revenue:</b>		<b>\$1,128</b>	<b>\$400</b>	<b>\$108</b>	<b>\$400</b>	<b>\$400</b>



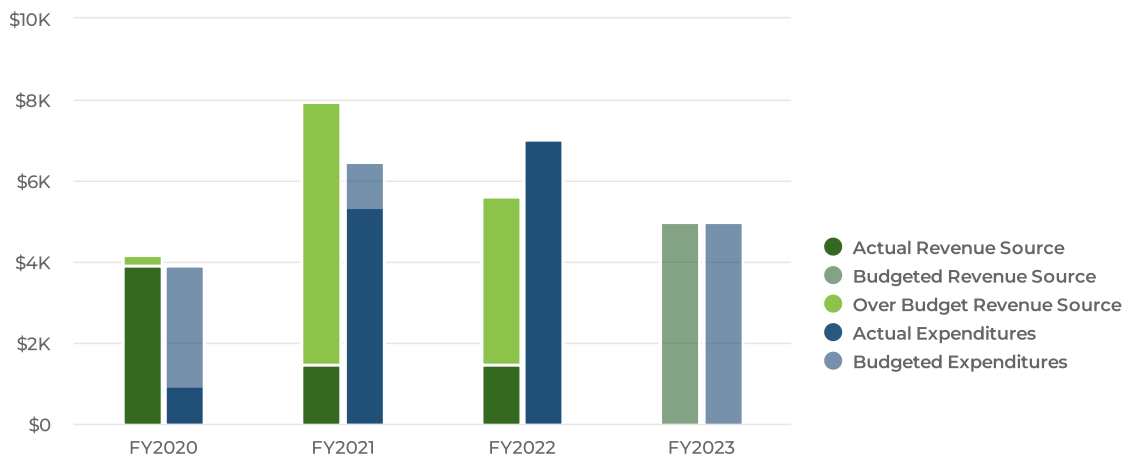
## Fire Marshal Inspection Fee Fund

The Fire Marshal Inspection Fee Fund (017) was established in accordance with Local Government Code Sec. 233.065. Per this code, the Commissioners Court may develop a fee schedule based on building type and may set and charge fees for an inspection and the issuance of a building permit and final certificate of compliance under this subchapter. These fees must be deposited in a special fund which may only be used for the administration and enforcement of the fire code.

### Summary

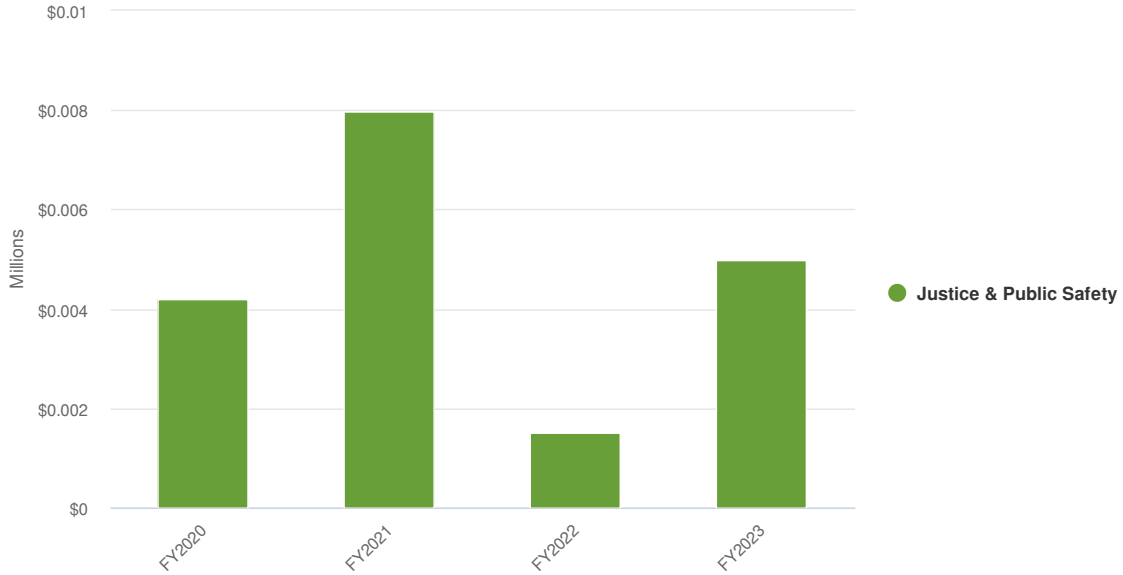
The County of Polk is projecting \$5K of revenue in FY2023, which represents a 233.3% increase over the prior year. Budgeted expenditures are projected to decrease by 29.1% or \$2.05K to \$5K in FY2023.

**The Reserve Balance in the Fire Marshal Inspection Fee Fund was \$5,842 at the beginning of FY2022, and decreased by \$1,421 (24.33%) to a year-end balance of \$4,420.**



# Revenue by Department

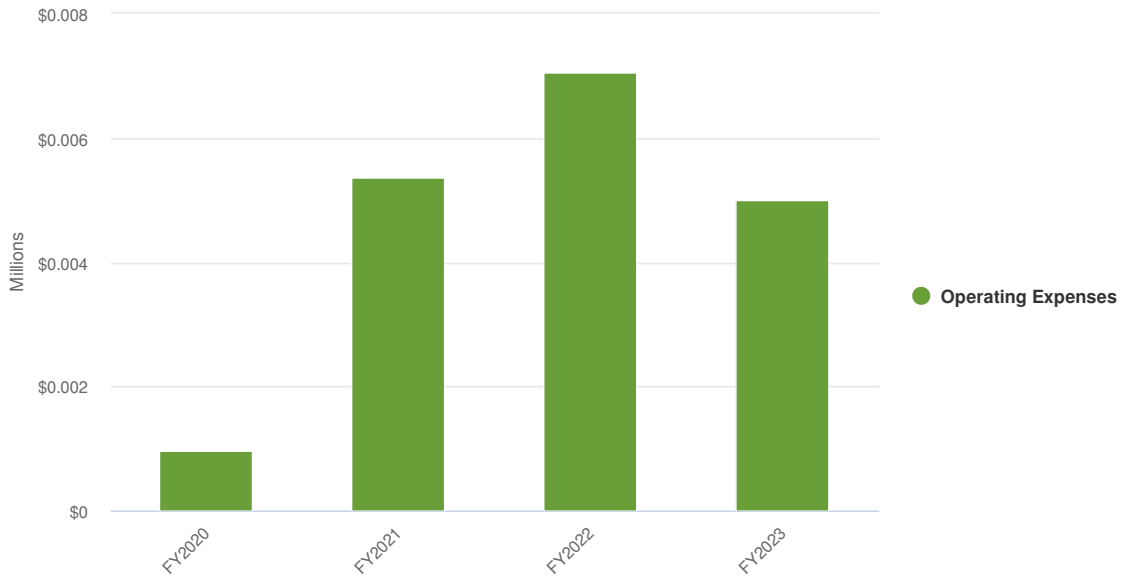
## Budgeted and Historical Revenue by Department



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue</b>						
<b>Justice &amp; Public Safety</b>						
FIRE MARSHAL FEES	017-340-4550	\$7,977	\$1,500	\$5,626	\$5,000	\$5,000
<b>Total Justice &amp; Public Safety:</b>		<b>\$7,977</b>	<b>\$1,500</b>	<b>\$5,626</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total Revenue:</b>		<b>\$7,977</b>	<b>\$1,500</b>	<b>\$5,626</b>	<b>\$5,000</b>	<b>\$5,000</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
FIRE MARSHALL EXPENSES	017-3698-3150	\$5,360	\$1,500	\$7,047	\$5,000	\$5,000
<b>Total Operating Expenses:</b>		<b>\$5,360</b>	<b>\$1,500</b>	<b>\$7,047</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total Expense Objects:</b>		<b>\$5,360</b>	<b>\$1,500</b>	<b>\$7,047</b>	<b>\$5,000</b>	<b>\$5,000</b>





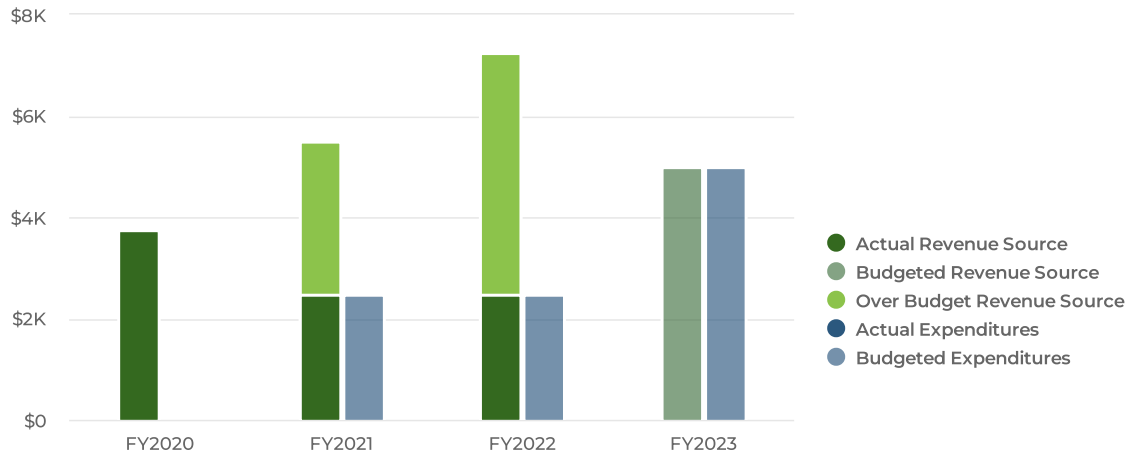
## Guardianship Fund

The Guardianship Fund (019) was established in accordance with Local Government Code Sec. 118.067 to account for the statutory Supplemental Court-Initiated Guardianship Fee in Probate Original Actions and Adverse Probate Actions. The Fund is administered by the Commissioners Court to supplement other available county funds used to 1) pay the compensation of a guardian ad litem appointed by a court under Sec. 1102.001, Estates Code; 2) pay the compensation of an attorney ad litem appointed by a court to represent a proposed ward in a guardianship proceeding initiated under Chapter 1102, Estates Code; and 3) fund local guardianship programs for indigent incapacitated persons who do not have family members suitable and willing to serve as guardians.

### Summary

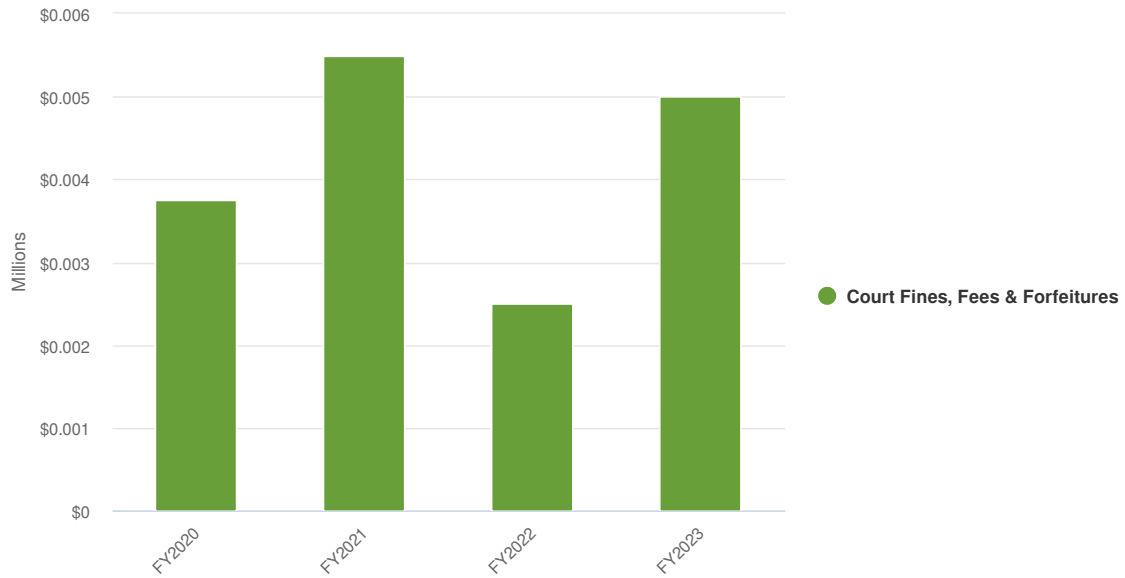
The County of Polk is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

**The Reserve Balance in the Guardianship Fund was \$9,261 at the beginning of FY2022, and increased by \$7,262 (78.41%) to a year-end balance of \$16,522.**



# Revenues by Source

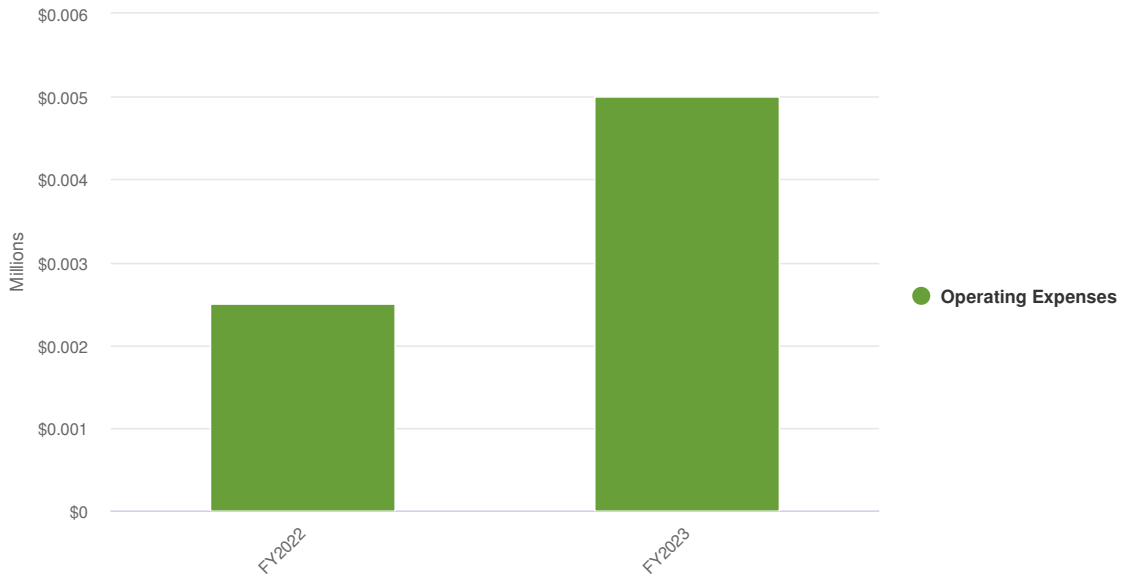
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
GUARDIANSHIP SUPPLEMENT	019-340-4401	\$5,501	\$2,500	\$7,262	\$5,000	\$5,000
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$5,501</b>	<b>\$2,500</b>	<b>\$7,262</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total Revenue Source:</b>		<b>\$5,501</b>	<b>\$2,500</b>	<b>\$7,262</b>	<b>\$5,000</b>	<b>\$5,000</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
GUARDIANSHIP SUPPLEMENTAL EXPENSES	019-2465-3150	\$0	\$2,500	\$0	\$5,000	\$5,000
<b>Total Operating Expenses:</b>		<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total Expense Objects:</b>		<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>



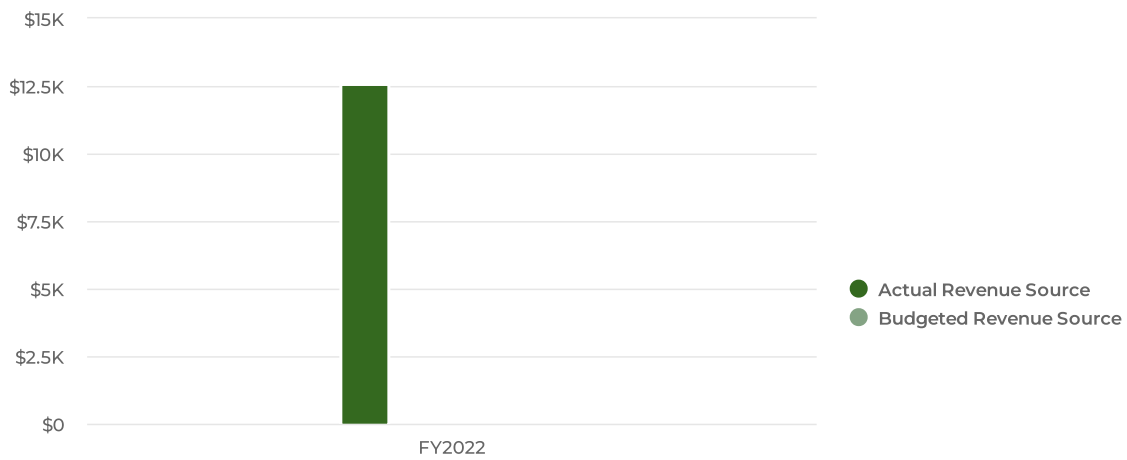
## Court Facility Fee

The Court Facility Fee Fund (020) was established to account for fees added by Senate Bill 41 in the 87th Regular Legislative Session under Local Government Code Section 135.152. This fund can be used for the construction, renovation, or improvement of facilities that house the courts or pay the principal of, interest on, and costs of issuance of bonds issued for the construction, renovation, or improvement of the facilities.

### Summary

The County of Polk is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

**The Court Facility Fee Fund was created during FY2022, so there was no Reserve Balance at the beginning of FY2022. \$12,620 was received, with \$0 expenses, resulting in a year-end balance of \$12,620.**



### Revenues by Source

Name	Account ID	FY2022 Adopted Budget	FY2022 Actuals
<b>Revenue Source</b>			
<b>Court Fines, Fees &amp; Forfeitures</b>			
COURT FACILITY FEE	020-340-2900	\$0	\$12,620
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$0</b>	<b>\$12,620</b>
<b>Total Revenue Source:</b>		<b>\$0</b>	<b>\$12,620</b>



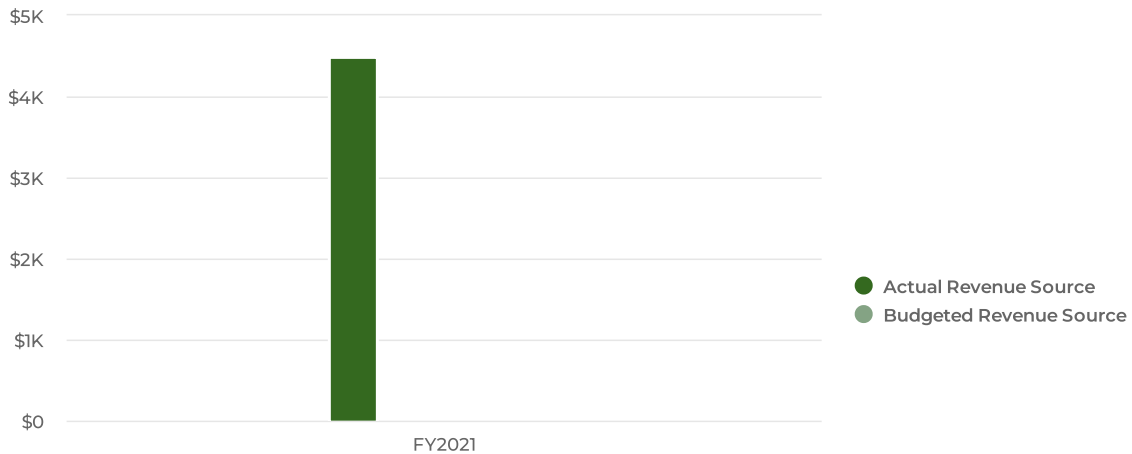
## County Specialty Court Fund

The County Specialty Court Fund (025) was established for the legislated allocation of fees collected from persons convicted on certain charges that may only be used to fund specialty court programs.

### Summary

The County of Polk is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

**The Reserve Balance in the County Specialty Court Fund was \$4,503 at the beginning and end of FY2022.**



### Revenues by Source

Name	Account ID	FY2021 Actuals
<b>Revenue Source</b>		
<b>Court Fines, Fees &amp; Forfeitures</b>		
LOCAL CONSOL COURT COSTS	025-325-2805	\$4,503
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$4,503</b>
<b>Total Revenue Source:</b>		<b>\$4,503</b>



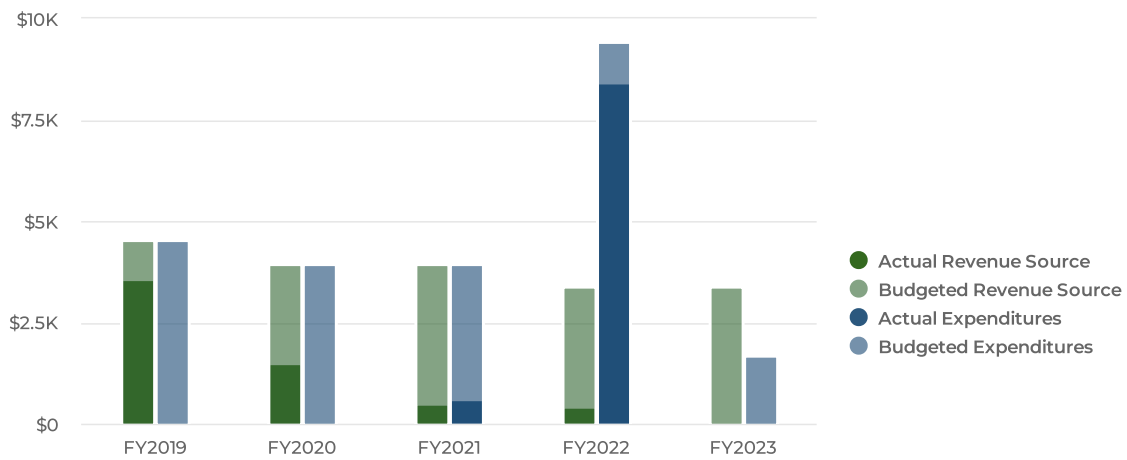
# Justice Court Building Security Fund

The Justice Court Building Security Fund (026) was established to account for fees 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 on 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.

## Summary

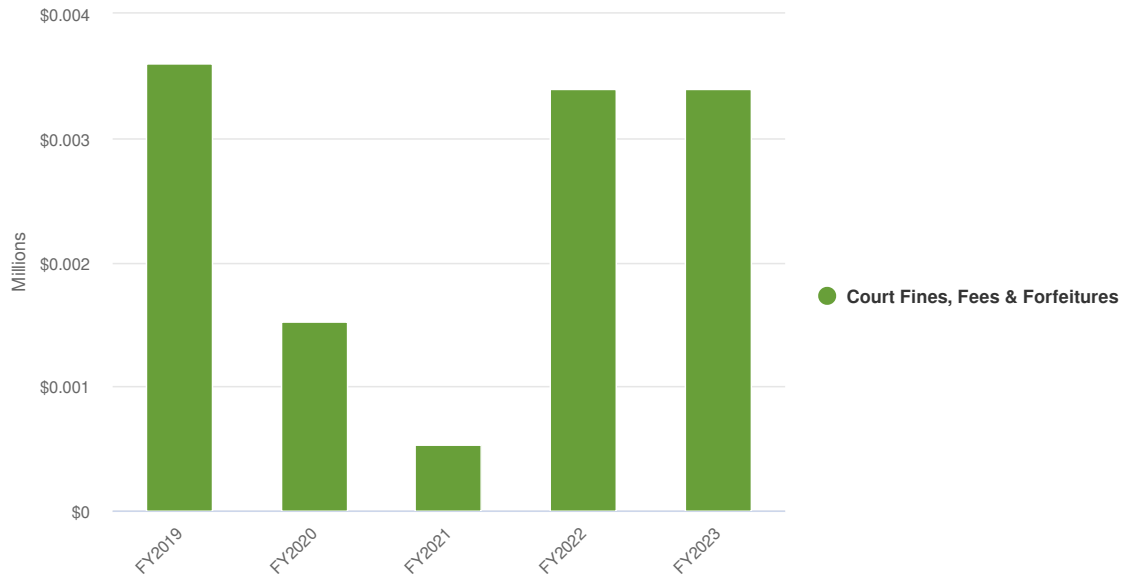
The County of Polk is projecting \$3.4K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 82% or \$7.74K to \$1.7K in FY2023.

**The Reserve Balance in the Justice Court Building Security Fund was \$51,394 at the beginning of FY2022, and decreased by \$7,987 (15.54%) to a year-end balance of \$46,407.**



# Revenues by Source

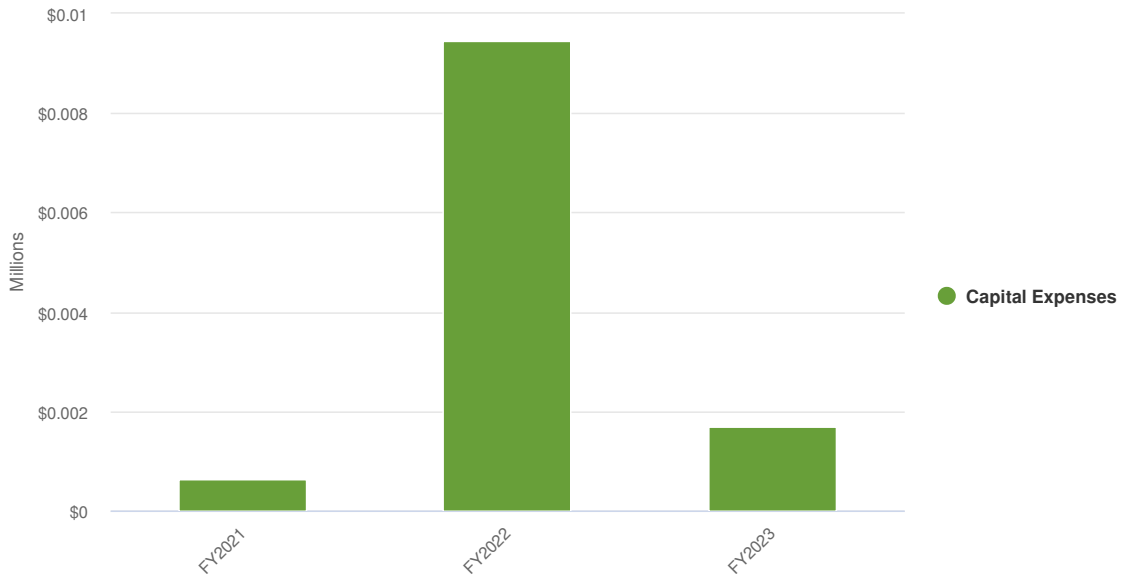
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
JP/CT BLDG SECURITY JP#1	026-340-4801	\$174	\$1,200	\$201	\$1,200	\$1,200
JP/CT BLDG SECURITY JP#2	026-340-4802	\$99	\$800	\$56	\$800	\$800
JP/CT BLDG SECURITY JP#3	026-340-4803	\$172	\$800	\$132	\$800	\$800
JP/CT BLDG SECURITY JP#4	026-340-4804	\$89	\$600	\$69	\$600	\$600
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$534</b>	<b>\$3,400</b>	<b>\$457</b>	<b>\$3,400</b>	<b>\$3,400</b>
<b>Total Revenue Source:</b>		<b>\$534</b>	<b>\$3,400</b>	<b>\$457</b>	<b>\$3,400</b>	<b>\$3,400</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Capital Expenses</b>						
JP#1 CAPITAL OUTLAY	026-7580-5710	\$0	\$600	\$0	\$600	\$600
JP#2 CAPITAL OUTLAY	026-7580-5720	\$0	\$400	\$3,044	\$400	\$400
JP#3 CAPITAL OUTLAY	026-7580-5730	\$0	\$400	\$0	\$400	\$400
JP#4 CAPITAL OUTLAY	026-7580-5740	\$620	\$300	\$5,400	\$300	\$300
<b>Total Capital Expenses:</b>		<b>\$620</b>	<b>\$1,700</b>	<b>\$8,444</b>	<b>\$1,700</b>	<b>\$1,700</b>
<b>Total Expense Objects:</b>		<b>\$620</b>	<b>\$1,700</b>	<b>\$8,444</b>	<b>\$1,700</b>	<b>\$1,700</b>





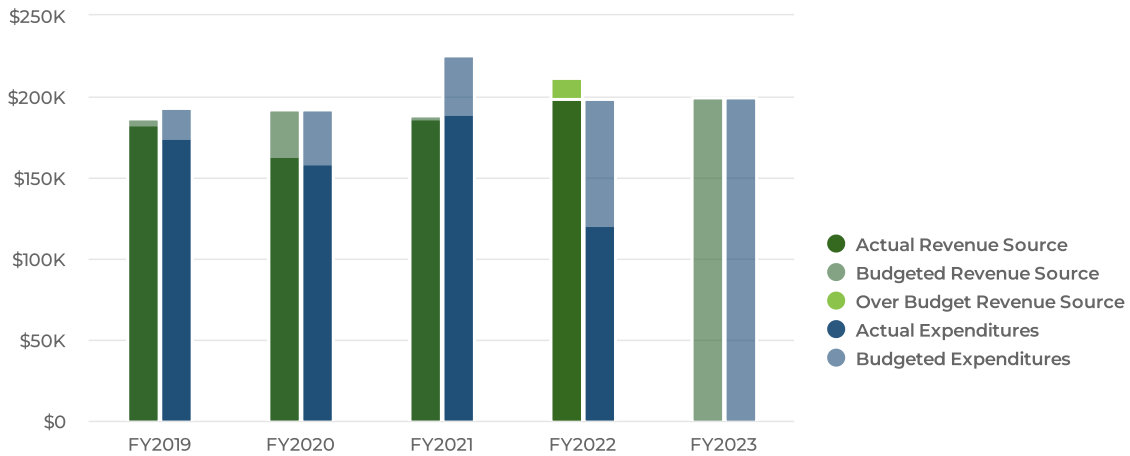
# Courthouse Security Fund

The Courthouse Security Fund (027) 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 the Courthouse Security Department, which provides security in County and District courtrooms, and is subsidized by the General Fund.

## Summary

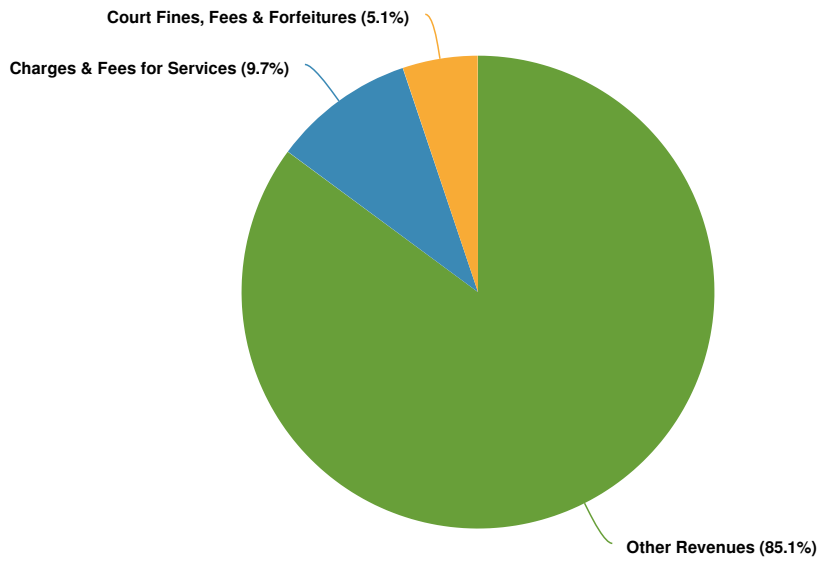
The County of Polk is projecting \$200.3K of revenue in FY2023, which represents a 0.4% increase over the prior year. Budgeted expenditures are projected to increase by 0.4% or \$892.59 to \$200.3K in FY2023.

**The Reserve Balance in the Courthouse Security Fund was \$19,338 at the beginning of FY2022, and increased by \$91,040 (470.79%) to a year-end balance of \$110,377.**

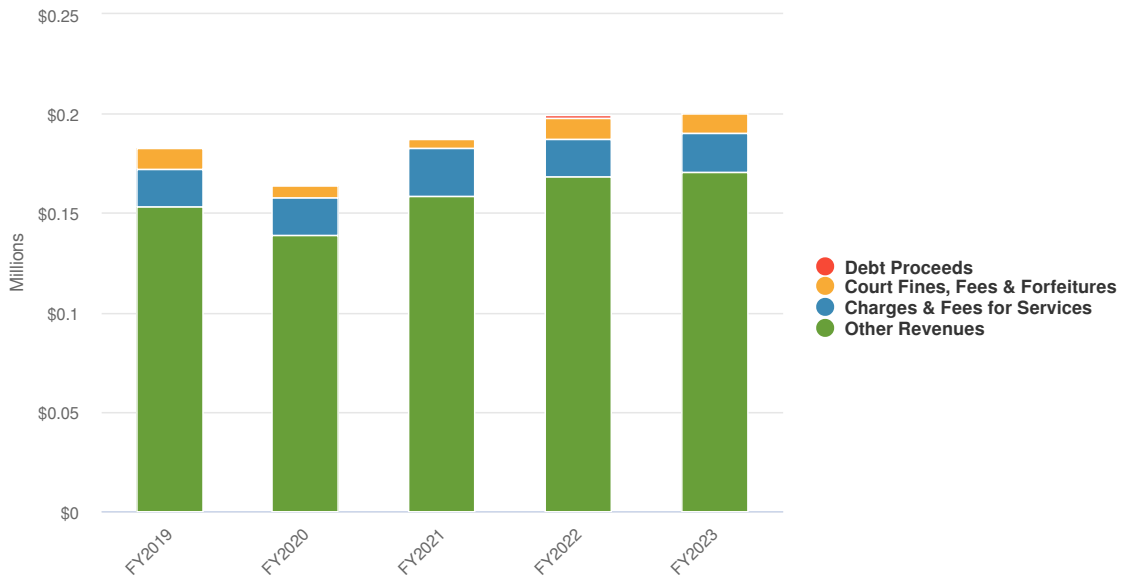


# Revenues by Source

## Projected 2023 Revenues by Source



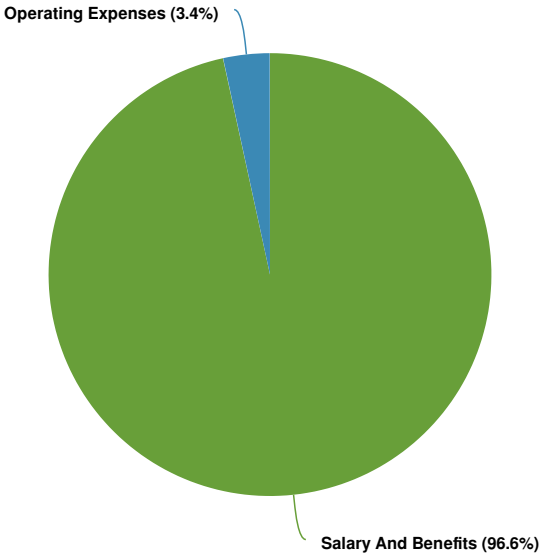
## Budgeted and Historical Revenues by Source



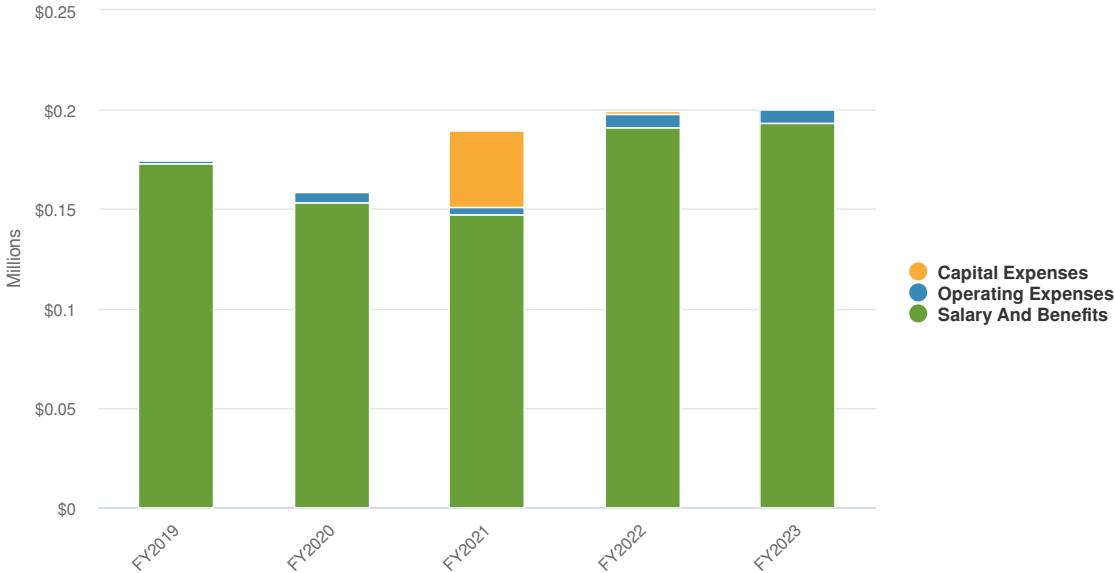
Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
LOCAL CONS COURT COSTS	027-325-2805	\$1,801	\$0	\$8,085		
C/H SECURITY, JP #1	027-340-4801	\$563	\$3,500	\$647	\$3,500	\$3,500
C/H SECURITY, JP #2	027-340-4802	\$330	\$2,500	\$170	\$2,500	\$2,500
C/H SECURITY, JP #3	027-340-4803	\$1,343	\$2,400	\$530	\$2,400	\$2,400
C/H SECURITY, JP #4	027-340-4804	\$266	\$1,900	\$206	\$1,900	\$1,900
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$4,303</b>	<b>\$10,300</b>	<b>\$9,638</b>	<b>\$10,300</b>	<b>\$10,300</b>
<b>Charges &amp; Fees for Services</b>						
COUNTY CLERK FEES	027-340-4400	\$17,974	\$14,000	\$22,422	\$14,000	\$14,000
DISTRICT CLERK FEES	027-340-4700	\$5,707	\$5,500	\$10,672	\$5,500	\$5,500
<b>Total Charges &amp; Fees for Services:</b>		<b>\$23,681</b>	<b>\$19,500</b>	<b>\$33,094</b>	<b>\$19,500</b>	<b>\$19,500</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL/SUBSIDY	027-340-4010	\$158,976	\$168,077	\$168,077	\$170,500	\$170,500
<b>Total Other Revenues:</b>		<b>\$158,976</b>	<b>\$168,077</b>	<b>\$168,077</b>	<b>\$170,500</b>	<b>\$170,500</b>
<b>Debt Proceeds</b>						
TAX NOTES PROCEEDS	027-390-9400		\$0	\$1,527		
<b>Total Debt Proceeds:</b>			<b>\$0</b>	<b>\$1,527</b>		
<b>Total Revenue Source:</b>		<b>\$186,960</b>	<b>\$197,877</b>	<b>\$212,337</b>	<b>\$200,300</b>	<b>\$200,300</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	027-7680-1050	\$102,090	\$118,043	\$84,958	\$117,825	\$117,825
SALARIES-PART TIME	027-7680-1080	\$685	\$7,500	\$125	\$7,500	\$7,500
CERTIFICATE PAY	027-7680-1200	\$2,405	\$3,000	\$2,315	\$3,000	\$3,000
LONGEVITY PAY	027-7680-2000	\$780	\$240	\$180	\$1,000	\$1,000
SOCIAL SECURITY	027-7680-2010	\$7,876	\$9,852	\$6,570	\$9,893	\$9,893
HEALTH INSURANCE	027-7680-2020	\$16,497	\$30,746	\$7,478	\$33,043	\$33,043
RETIREMENT	027-7680-2030	\$15,057	\$19,511	\$13,276	\$18,790	\$18,790
WORKERS COMPENSATION	027-7680-2040	\$1,738	\$2,079	\$1,603	\$2,342	\$2,342
UNEMPLOYMENT INSURANCE	027-7680-2060	\$87	\$106	\$57	\$103	\$103
<b>Total Salary And Benefits:</b>		<b>\$147,214</b>	<b>\$191,077</b>	<b>\$116,563</b>	<b>\$193,497</b>	<b>\$193,497</b>
<b>Operating Expenses</b>						
UNIFORMS	027-7680-3000	\$751	\$1,000	\$0	\$1,000	\$1,000
OFFICE SUPPLIES	027-7680-3150	\$477	\$500	\$0	\$500	\$500
TRAVEL TRAINING	027-7680-4270	\$0	\$2,000	\$807	\$2,000	\$2,000
SECURITY EXPENSES	027-7680-4950	\$2,519	\$3,300	\$2,401	\$3,300	\$3,300
<b>Total Operating Expenses:</b>		<b>\$3,747</b>	<b>\$6,800</b>	<b>\$3,208</b>	<b>\$6,800</b>	<b>\$6,800</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY PROJECTS	027-7680-5730	\$38,500	\$0	\$1,527		
<b>Total Capital Expenses:</b>		<b>\$38,500</b>	<b>\$0</b>	<b>\$1,527</b>		
<b>Total Expense Objects:</b>		<b>\$189,461</b>	<b>\$197,877</b>	<b>\$121,297</b>	<b>\$200,297</b>	<b>\$200,297</b>





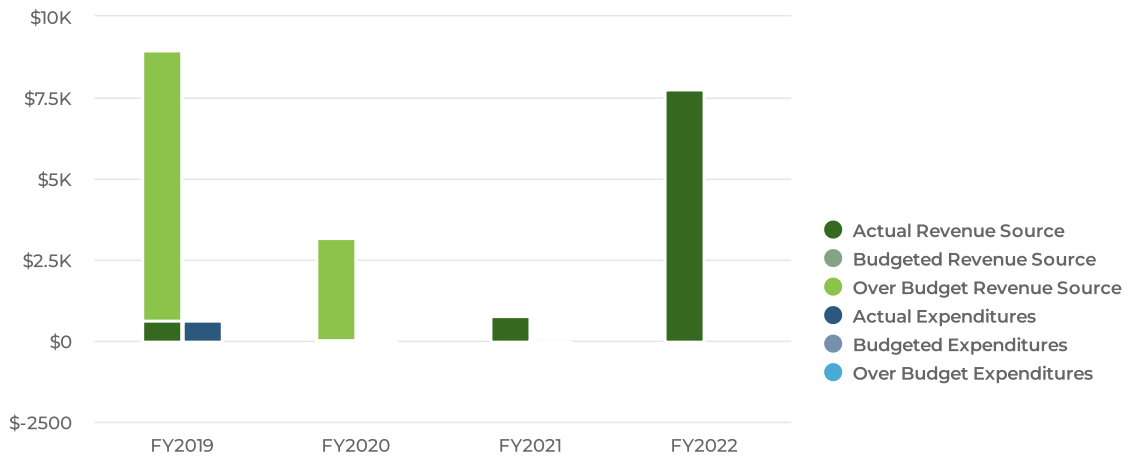
# Polk County Historical Commission Fund

The Historical Commission Fund (028) accounts for monies donated for preservation of the heritage of the Polk County area and to promote its history, and is administered by the Polk County Historical Commission.

## Summary

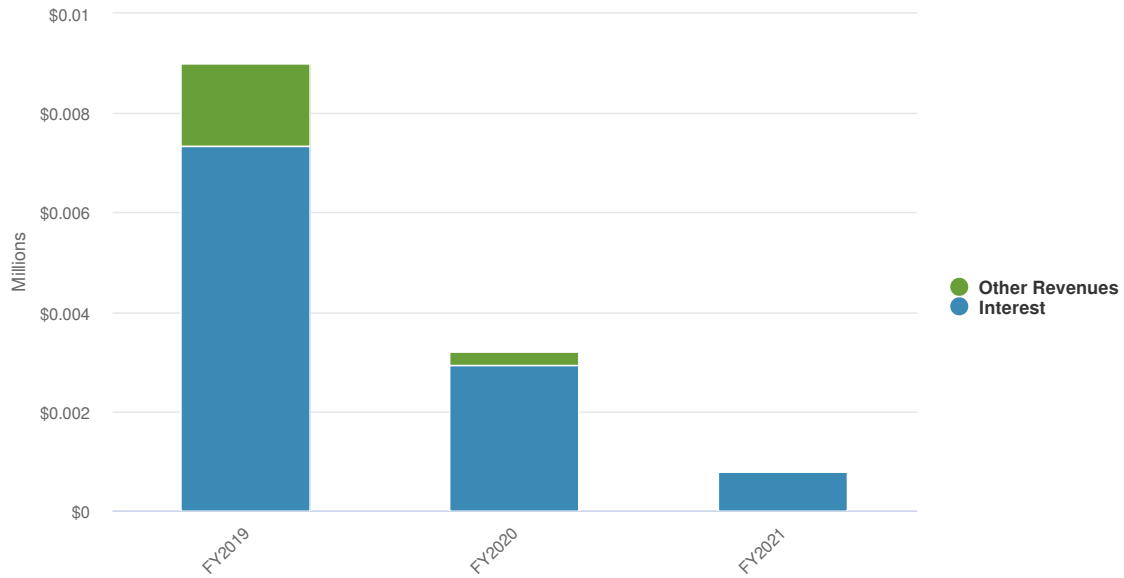
The County of Polk is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

**The Reserve Balance in the Historical Commission Fund was \$314,979 at the beginning of FY2022, and increased by \$7,768 (2.47%) to a year-end balance of \$322,747.**



# Revenues by Source

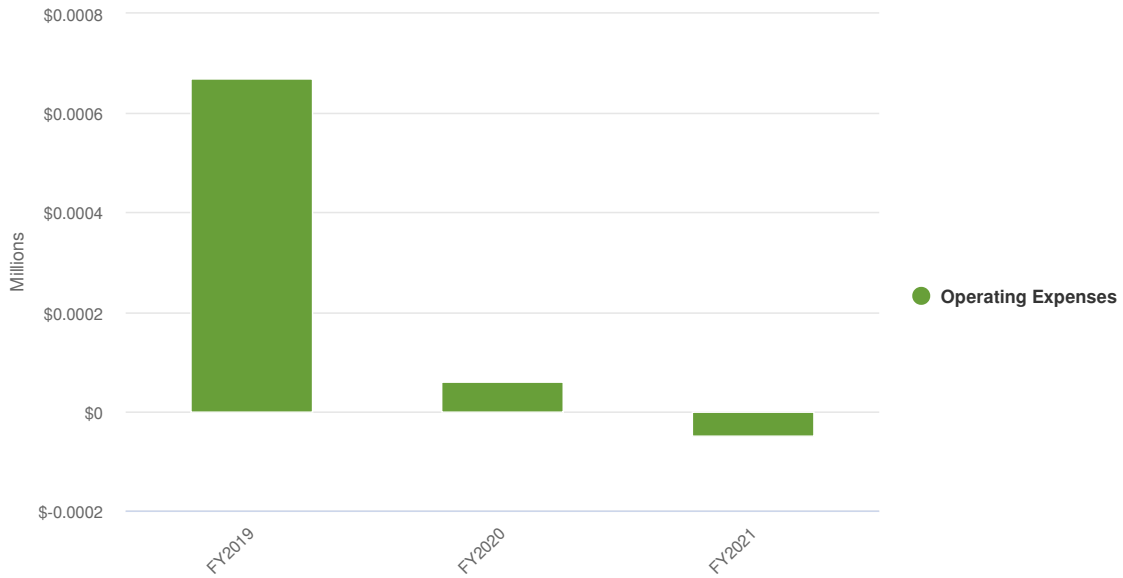
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals
<b>Revenue Source</b>						
<b>Interest</b>						
DEPOSITORY INTEREST	028-360-6100	\$7,328	\$2,945	\$786	\$0	\$2,768
<b>Total Interest:</b>		<b>\$7,328</b>	<b>\$2,945</b>	<b>\$786</b>	<b>\$0</b>	<b>\$2,768</b>
<b>Other Revenues</b>						
CONTRIBUTIONS	028-367-6100	\$1,661	\$262		\$0	\$5,000
<b>Total Other Revenues:</b>		<b>\$1,661</b>	<b>\$262</b>		<b>\$0</b>	<b>\$5,000</b>
<b>Total Revenue Source:</b>		<b>\$8,989</b>	<b>\$3,207</b>	<b>\$786</b>	<b>\$0</b>	<b>\$7,768</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals
<b>Expense Objects</b>				
<b>Operating Expenses</b>				
OPERATING EXPENSES	028-7861-3340	\$669	\$59	-\$50
<b>Total Operating Expenses:</b>		<b>\$669</b>	<b>\$59</b>	<b>-\$50</b>
<b>Total Expense Objects:</b>		<b>\$669</b>	<b>\$59</b>	<b>-\$50</b>





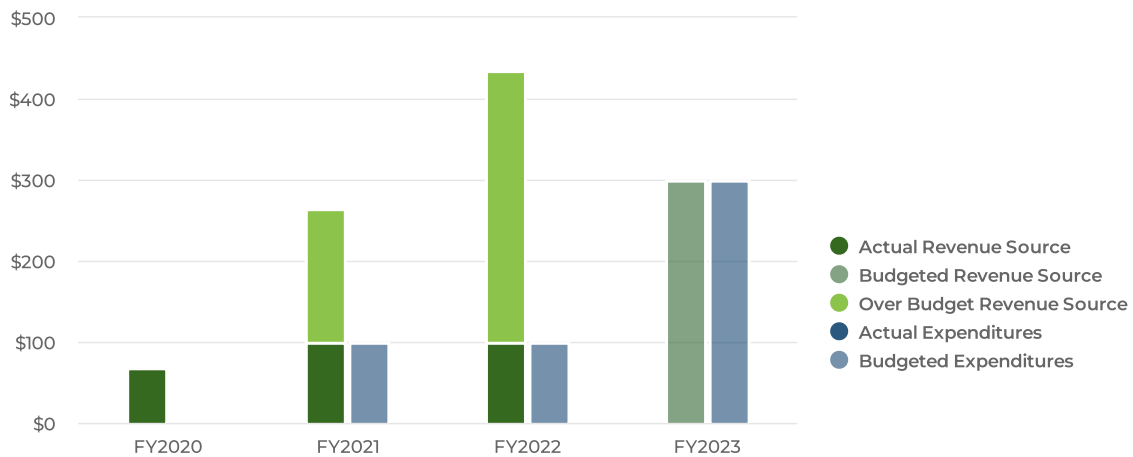
## Court Reporter Service Fund

The Court Reporter Service Fund (029) was established in accordance with Government Code Sec. 51.601 to account for the statutory Court Reporter Service Fee collected as a court cost in each civil case filed with the court clerk to maintain a court reporter who is available for assignment in court. The Commissioners Court administers the fund to assist in the payment of court-reporter-related services, which may include maintaining an adequate number of court reporters to provide services to the courts, obtaining court reporter transcription services, closed-caption transcription machines, Braille transcription services, or other transcription services to comply with state or federal laws, or providing any other service related to the functions of a court reporter.

### Summary

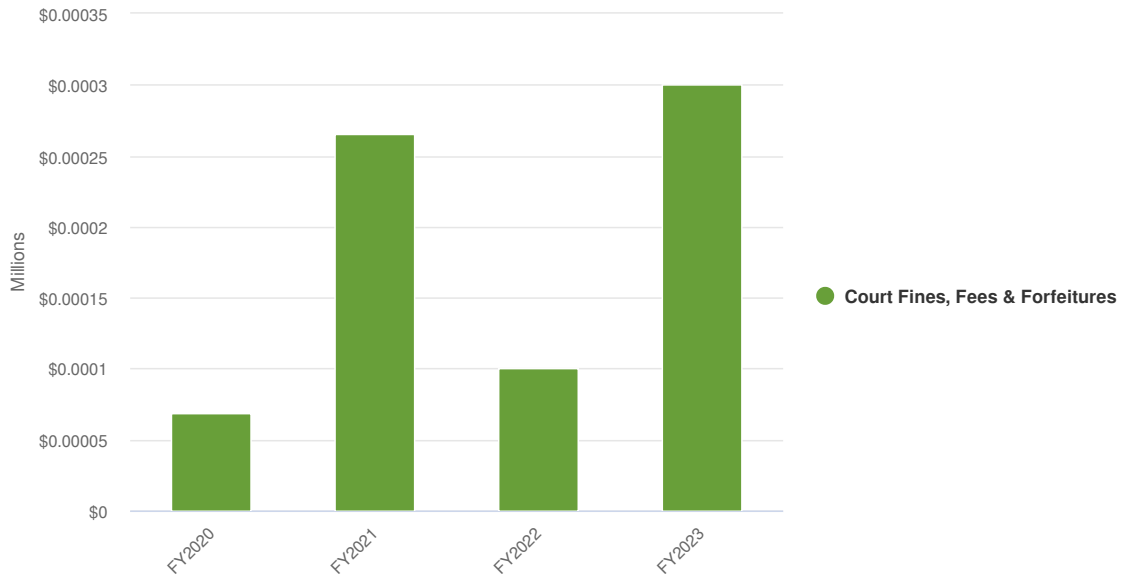
The County of Polk is projecting \$300 of revenue in FY2023, which represents a 200% increase over the prior year. Budgeted expenditures are projected to increase by 200% or \$200 to \$300 in FY2023.

**The Reserve Balance in the Court Reporter Service Fund was \$334 at the beginning of FY2022, and increased by \$434 (129.94%) to a year-end balance of \$768.**



# Revenues by Source

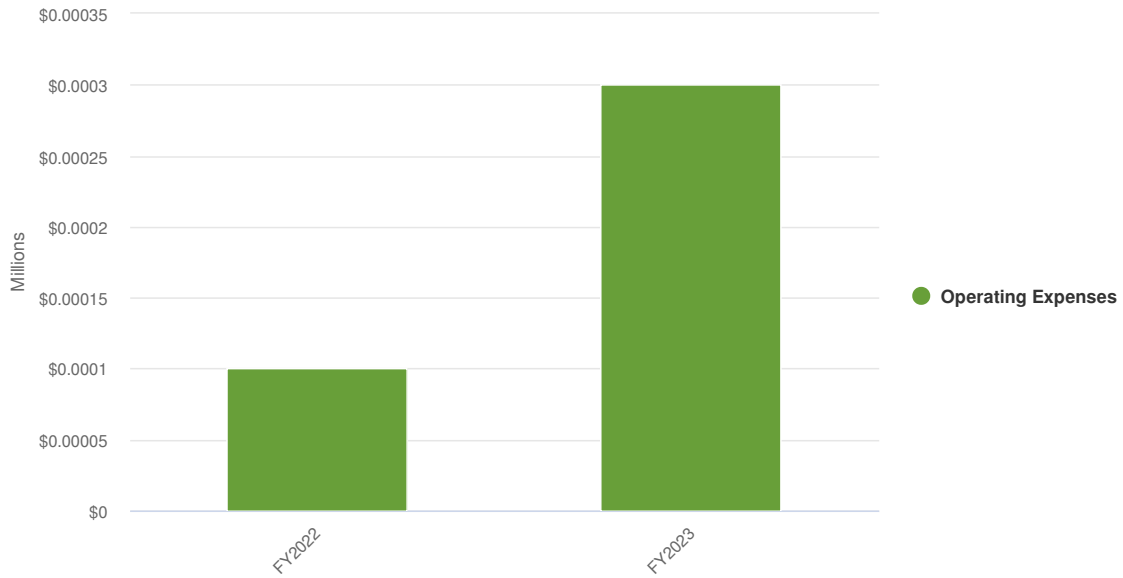
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
COUNTY CLERK FEES	029-340-4400	\$265	\$100	\$434	\$300	\$300
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$265</b>	<b>\$100</b>	<b>\$434</b>	<b>\$300</b>	<b>\$300</b>
<b>Total Revenue Source:</b>		<b>\$265</b>	<b>\$100</b>	<b>\$434</b>	<b>\$300</b>	<b>\$300</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
COURT REPORTER SERVICE FEES	029-2465-3150	\$0	\$100	\$0	\$300	\$300
<b>Total Operating Expenses:</b>		<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>
<b>Total Expense Objects:</b>		<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>



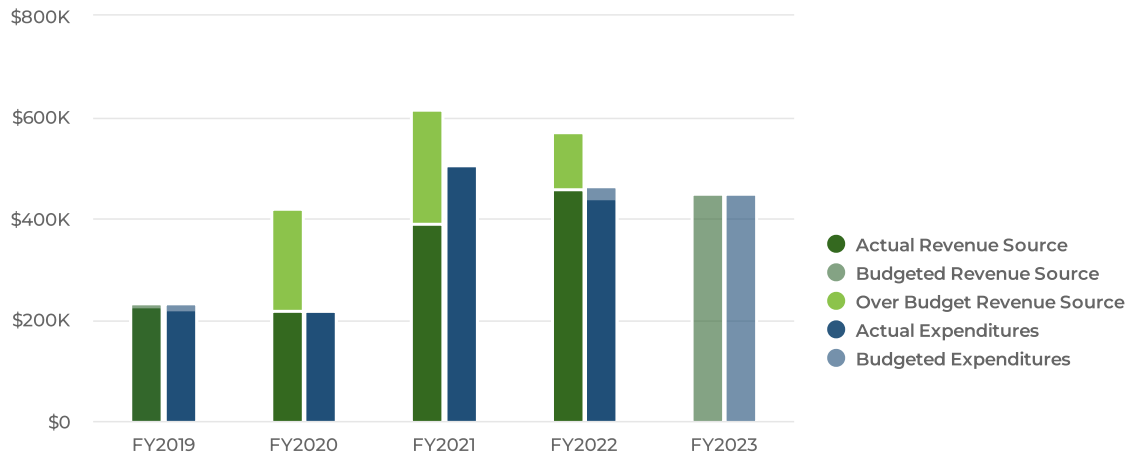
## Waste Management Fund

The Waste Management Fund (032) 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. Santek's contract with the county was purchased by Republic Services in 2021. Budget amounts reflect the County's receipt and use of revenue from the percentage negotiated within the contract with Republic. Revenues from this fund have been utilized to help establish the county's recycling program, which has operated in partnership with the nonprofit organization, Polk County Recycling & Beautification since November 2021.

### Summary

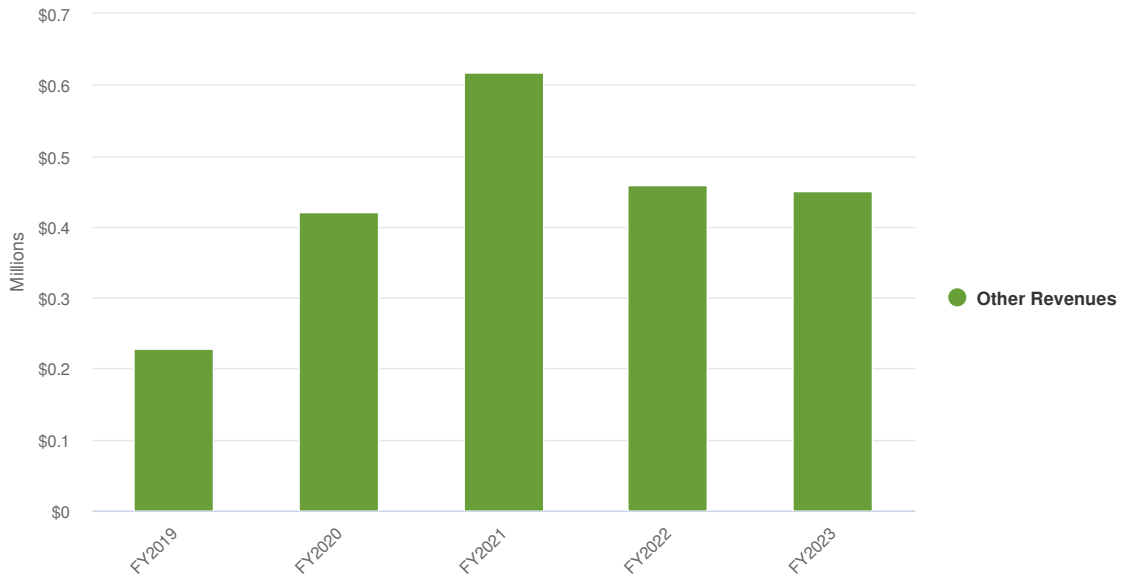
The County of Polk is projecting \$450K of revenue in FY2023, which represents a 2% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.4% or \$15.8K to \$450K in FY2023.

**The Reserve Balance in the Waste Management Fund was \$444,436 at the beginning of FY2022, and increased by \$130,217 (29.3%) to a year-end balance of \$574,652.**



# Revenues by Source

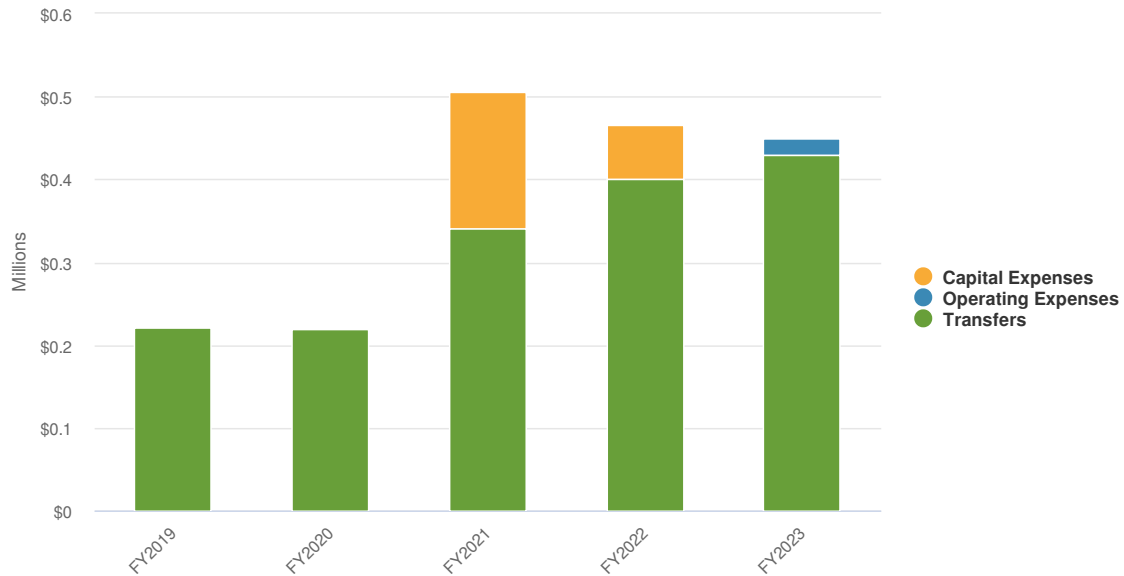
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	032-370-7010		\$0	\$4,900		
MISCELLANEOUS REVENUE	032-342-4900	\$18,375	\$0	\$6,915		
WASTE MANAGEMENT CONTRACT PAYMENTS	032-344-4601	\$598,204	\$400,000	\$559,059	\$450,000	\$450,000
<b>Total Other Revenues:</b>		<b>\$616,579</b>	<b>\$400,000</b>	<b>\$570,874</b>	<b>\$450,000</b>	<b>\$450,000</b>
<b>Total Revenue Source:</b>		<b>\$616,579</b>	<b>\$400,000</b>	<b>\$570,874</b>	<b>\$450,000</b>	<b>\$450,000</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
EQUIPMENT MAINTENANCE	032-5400-4520				\$20,000	\$20,000
<b>Total Operating Expenses:</b>					<b>\$20,000</b>	<b>\$20,000</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	032-5400-5720	\$19,356	\$0	\$6,915		
CAPITAL OUTLAY BUILDINGS	032-5400-5740	\$146,750	\$0	\$33,742		
<b>Total Capital Expenses:</b>		<b>\$166,106</b>	<b>\$0</b>	<b>\$40,657</b>		
<b>Transfers</b>						
TRANSFER TO GEN FUND	032-8700-0100	\$340,000	\$400,000	\$400,000	\$430,000	\$430,000
<b>Total Transfers:</b>		<b>\$340,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$430,000</b>	<b>\$430,000</b>
<b>Total Expense Objects:</b>		<b>\$506,106</b>	<b>\$400,000</b>	<b>\$440,657</b>	<b>\$450,000</b>	<b>\$450,000</b>



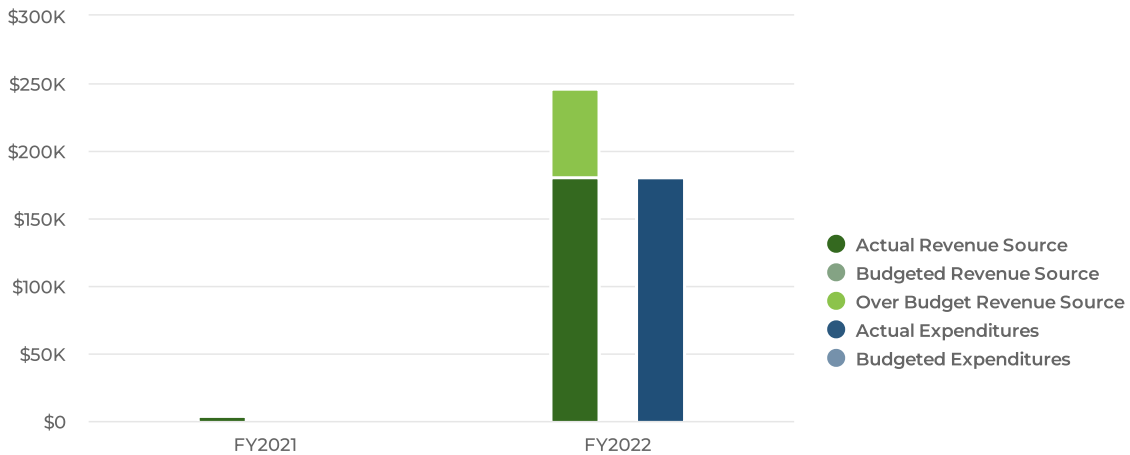
## American Rescue Plan Act Fund

The American Rescue Plan Act Fund (033) was created to account for funds from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan, delivering \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. Recipients may use SLFRF funds to replace lost public sector revenue; respond to the far-reaching public health and negative economic impacts of the pandemic; provide premium pay for essential workers; and invest in water, sewer, and broadband infrastructure. Polk County was allocated \$9,974,718. The Commissioners Court has dedicated funding to enhance county-wide communications and broadband infrastructure, assist water supply companies to improve infrastructure, provide equipment for local ambulance services and volunteer fire departments, records preservation and digitization projects for the County and District Clerks, and infrastructure projects within each commissioners' precinct.

### Summary

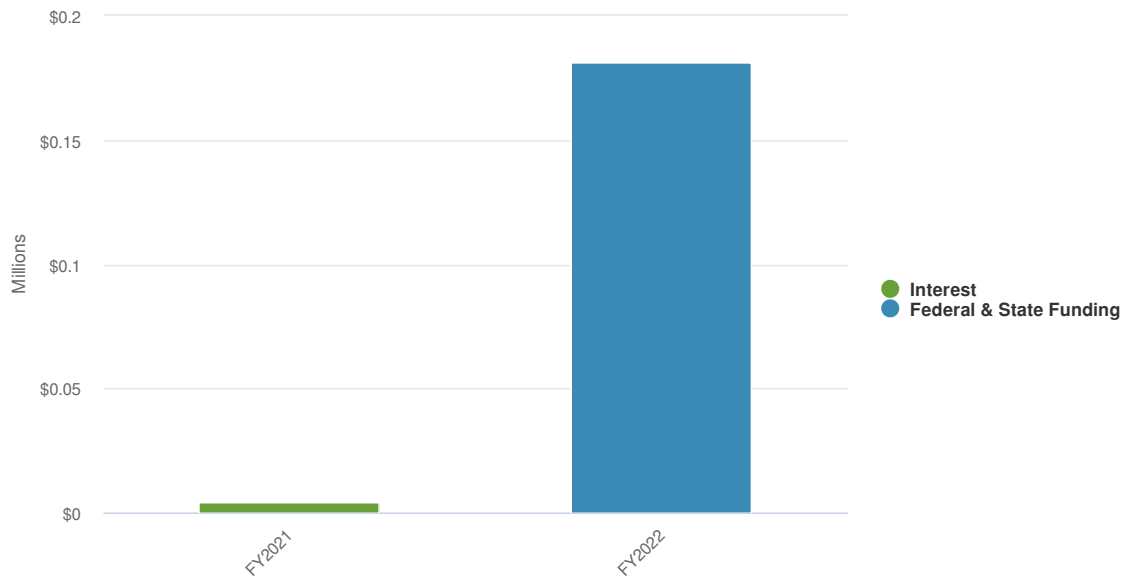
The County of Polk is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023

**The Reserve Balance in the American Rescue Plan Act Fund was \$3,994 at the beginning of FY2022, and increased by \$65,663 (1,644.04%) to a year-end balance of \$69,656.**



# Revenues by Source

## Budgeted and Historical Revenues by Source

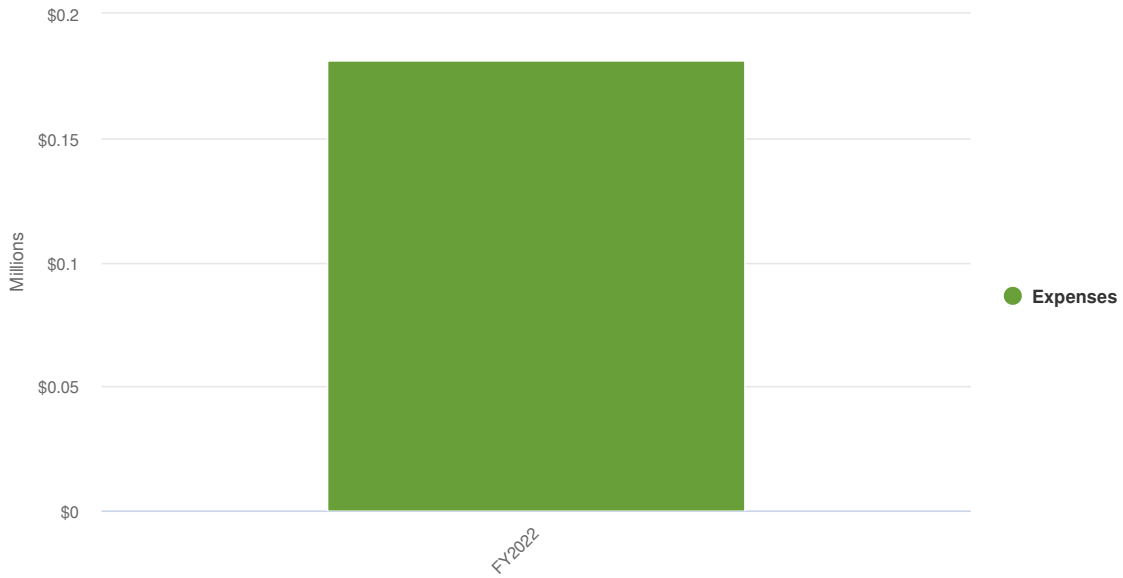


Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals
<b>Revenue Source</b>				
<b>Interest</b>				
INTEREST	033-360-6100	\$3,994	\$0	\$65,663
<b>Total Interest:</b>		<b>\$3,994</b>	<b>\$0</b>	<b>\$65,663</b>
<b>Federal &amp; State Funding</b>				
AMERICAN RESCUE PLAN ACT REV	033-330-3697		\$0	\$181,421
<b>Total Federal &amp; State Funding:</b>			<b>\$0</b>	<b>\$181,421</b>
<b>Total Revenue Source:</b>		<b>\$3,994</b>	<b>\$0</b>	<b>\$247,083</b>



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Adopted Budget	FY2022 Actuals
<b>Expense Objects</b>			
<b>Expenses</b>			
AMERICAN RESCUE PLAN ACT	033-5200-6950	\$0	\$181,421
<b>Total Expenses:</b>		<b>\$0</b>	<b>\$181,421</b>
<b>Total Expense Objects:</b>		<b>\$0</b>	<b>\$181,421</b>



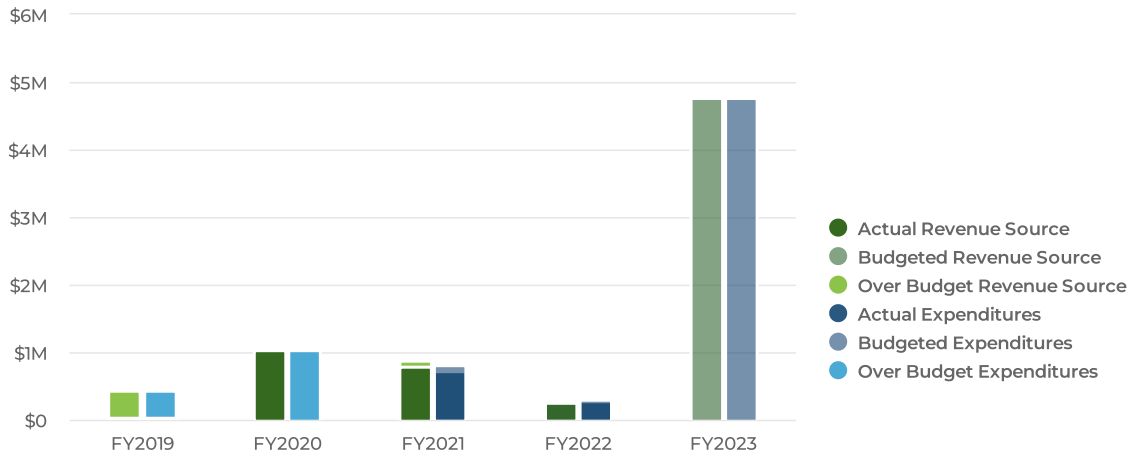
## Grant Fund

The Grant Fund (035) accounts for various grants received by the County which are not reported in a separate fund and are identified by a descriptive Account Name and associated Account number, such as "THC Historic Courthouse Round XI Construction", which refers to a Texas Historical Commission Grant for a portion of the cost to restore the historic Polk County Courthouse in Livingston, Texas.

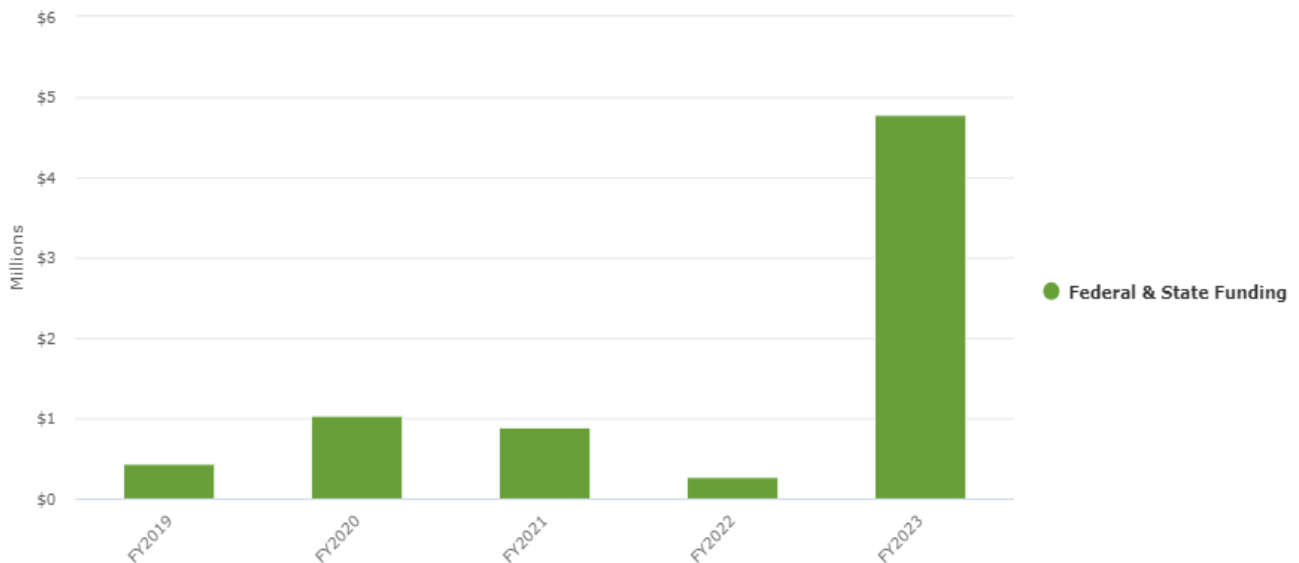
### Summary

The County of Polk is projecting \$4.78M of revenue in FY2023, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by % or \$4.48M to \$4.78M in FY2023.

**The Reserve Balance in the Grant Fund was -\$0.01 at the beginning of FY2022, and decreased by \$24,491 to a year-end balance of -\$24,491.01.**



### Budgeted and Historical Revenues by Source



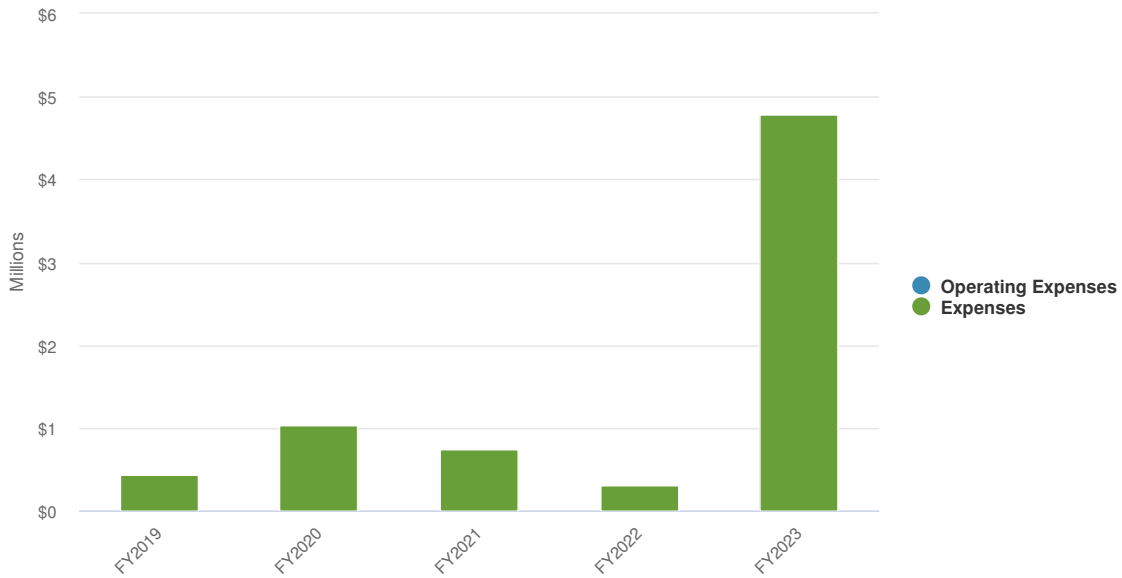
## Revenues by Source

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Federal &amp; State Funding</b>						
COURTHOUSE REST PLANNING PROJECT REV	035-331-3125	\$118,429				
THC COURTHOUSE ROUND XI CONSTRUCTION	035-331-3126		\$0	\$70,827	\$4,758,410	\$4,758,410
TOBACCO ENFORCEMENT GRANT (TEP)	035-331-3170	\$53,706	\$0	\$18,125		
EWP-TAYLOR LAKE NRI97442XXXXC007	035-331-3207	-\$9,500				
20-065-018-C064 HURR HARVEY INFRAS ALLOC CDBG DR	035-331-3212	\$568,796				
7220361 CDBG DALLARDSVILLE WATER PROJECT	035-331-3213	\$4,680	\$0	\$38,870		
SAVNS GRANT	035-331-3215	\$18,571	\$18,571	\$18,592	\$18,571	\$18,571
HAVA GRANT	035-331-3216	\$57,644	\$0	\$55,561		
4173501 CORONA VIRUS EMER SUPP FUNDING (PPE)	035-331-3217	\$72,108				
HAVA ELECTION SECURITY SUB GRANT	035-331-3218	\$0	\$0	\$42,903		
COMM WILDFIRE PROTECTION PLAN	035-331-3562	\$3,985				
582-22-30114 DETCOG 22-14-07 SOLID WASTE PROJECT	035-331-3219		\$0	\$11,000		
PATRICK LEAHY BULLETPROOF VEST GRANT (BVP)	035-331-3221		\$0	\$11,000		
<b>Total Federal &amp; State Funding:</b>		<b>\$888,417</b>	<b>\$18,571</b>	<b>\$266,878</b>	<b>\$4,776,981</b>	<b>\$4,776,981</b>
<b>Total Revenue Source:</b>		<b>\$888,417</b>	<b>\$18,571</b>	<b>\$266,878</b>	<b>\$4,776,981</b>	<b>\$4,776,981</b>



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Expenses</b>						
TOBACCO ENFORCEMENT GRANT (TEP)	035-7409-6170	\$12,063	\$0	\$42,375		
20-065-018-C064 HURR HARVEY INFRASTR ALLOC	035-7409-6212	\$568,796				
7220361 CDBG DALLARDSVILLE WATER PROJECT	035-7409-6213	\$4,680	\$0	\$38,870		
SAVNS GRANT	035-7409-6215	\$18,571	\$18,571	\$18,592	\$18,571	\$18,571
HAVA GRANT	035-7409-6216	\$2,499	\$0	\$55,561		
4173501 CORONAVIRUS EMER SUPP FUNDING (PPE)	035-7409-6217	\$65,903				
HAVA ELECTION SECURITY SUB GRANT	035-7409-6218	\$0	\$0	\$42,903		
582-22-30114 DETCOG SOLID WASTE PROJECT	035-7409-6219		\$0	\$11,000		

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
PATRICK LEAHY BULLETPROOF VEST (BVP)	035-7409-6221		\$0	\$11,000		
THC COURTHOUSE ROUND XI CONSTRUCTION	035-7409-6260	\$29,041	\$0	\$70,827	\$4,758,410	\$4,758,410
EWP-TAYLOR LAKES NR197442XXXXC007	035-7409-6500	\$37,289				
REBUILD TX GRANT SHERIFF BOAT	035-7409-6550		\$0	\$241		
<b>Total Expenses:</b>		<b>\$738,843</b>	<b>\$18,571</b>	<b>\$291,369</b>	<b>\$4,776,981</b>	<b>\$4,776,981</b>
<b>Total Expense Objects:</b>		<b>\$738,843</b>	<b>\$18,571</b>	<b>\$291,369</b>	<b>\$4,776,981</b>	<b>\$4,776,981</b>



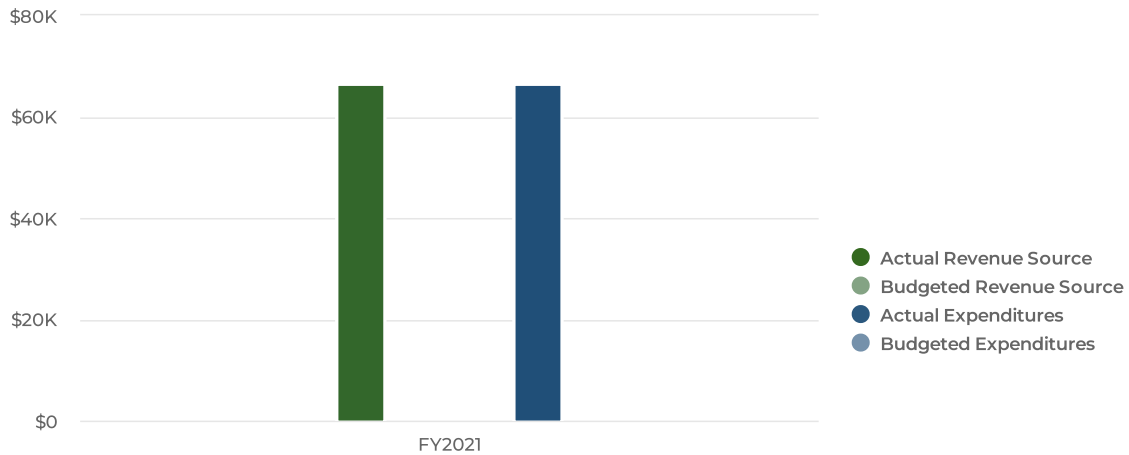
## CDBG Buyout Program Fund

The CDBG Buyout Program Fund (037) was created to account for funds received from the State and utilized strictly for the Hurricane Harvey CDBG Buyout Program.

### Summary

The County of Polk is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

**The Reserve Balance in the CDBG Buyout Program Fund was \$0 at the beginning and end of FY2022.**



### Revenues by Source

Name	Account ID	FY2021 Actuals
<b>Revenue Source</b>		
<b>Federal &amp; State Funding</b>		
CDBG BUYOUT GRANT	037-331-3001	\$66,705
<b>Total Federal &amp; State Funding:</b>		<b>\$66,705</b>
<b>Total Revenue Source:</b>		<b>\$66,705</b>

### Expenditures by Expense Type

Name	Account ID	FY2021 Actuals
<b>Expense Objects</b>		
<b>Expenses</b>		
CDBG BUYOUT	037-7400-6001	\$66,705
<b>Total Expenses:</b>		<b>\$66,705</b>
<b>Total Expense Objects:</b>		<b>\$66,705</b>



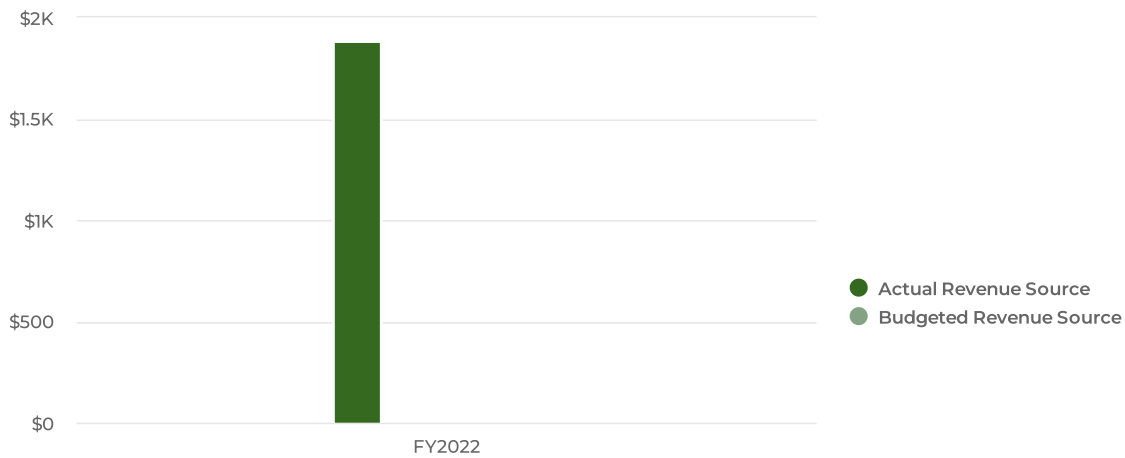
## Language Access Fund

The Language Access Fund (038) was established in 2022 in response to Texas Local Government Code Section 135.155 added by the 87th Legislature. Money allocated to the language access fund maintained in the county treasury as required by Section 135.151 may be used by a county only to provide language access services for individuals appearing before the court or receiving court services.

### Summary

The County of Polk is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

**The Language Access Fund was created during FY2022, so there was no Reserve Balance at the beginning of FY2022. \$1,890 was received, with \$0 expenses, resulting in a year-end balance of \$1,890.**



### Revenues by Source

Name	Account ID	FY2022 Adopted Budget	FY2022 Actuals
<b>Revenue Source</b>			
<b>Court Fines, Fees &amp; Forfeitures</b>			
LANGUAGE ACCESS FUND	038-340-2902	\$0	\$1,890
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$0</b>	<b>\$1,890</b>
<b>Total Revenue Source:</b>		<b>\$0</b>	<b>\$1,890</b>



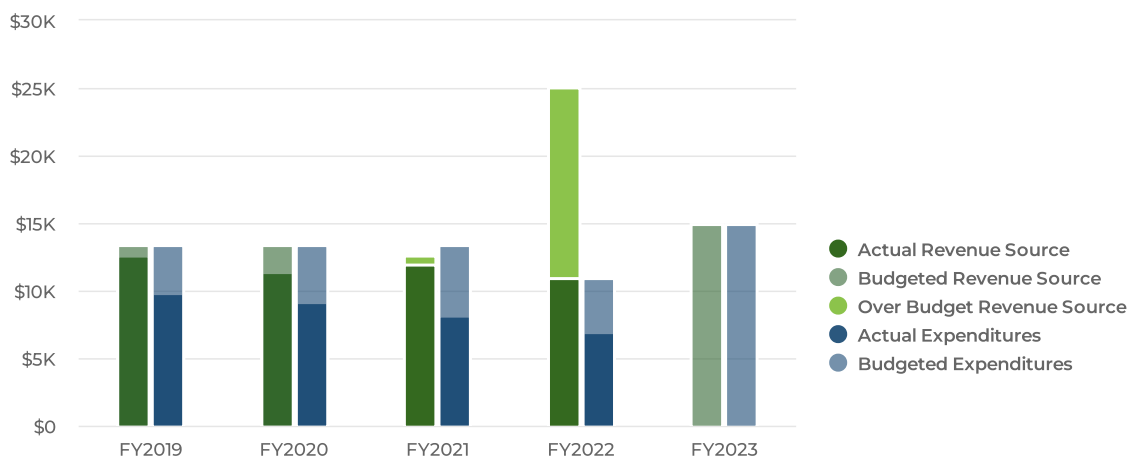
## Law Library Fund

The Law Library Fund (040) 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. The Law Library has fully transitioned to electronic media.

### Summary

The County of Polk is projecting \$15K of revenue in FY2023, which represents a 36.4% increase over the prior year. Budgeted expenditures are projected to increase by 36.4% or \$4K to \$15K in FY2023.

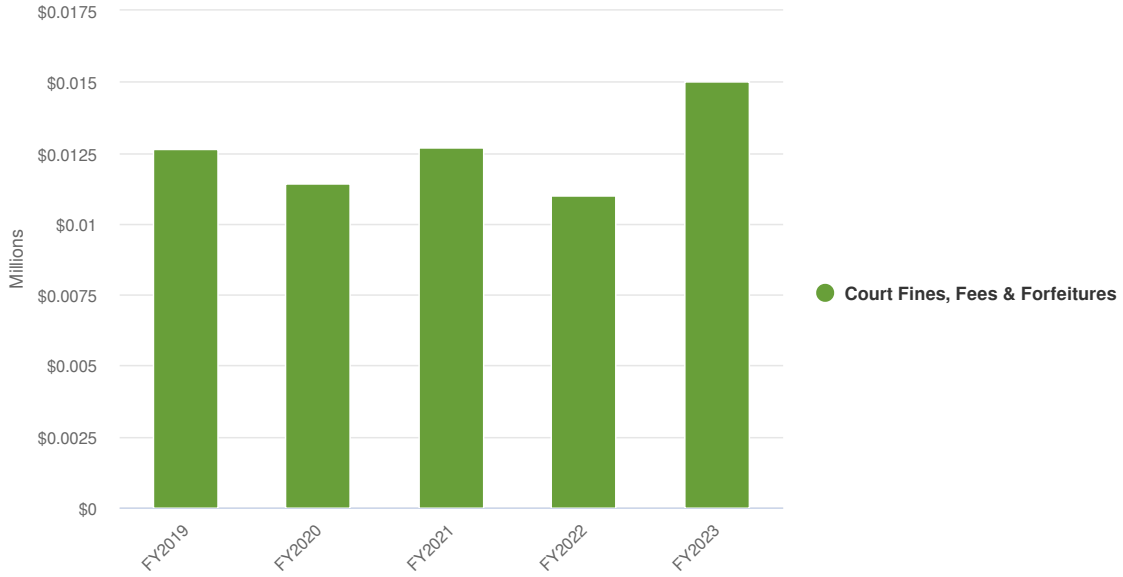
**The Reserve Balance in the Law Library Fund was \$89,267 at the beginning of FY2022, and increased by \$18,108 (20.29%) to a year-end balance of \$107,375.**





# Revenues by Source

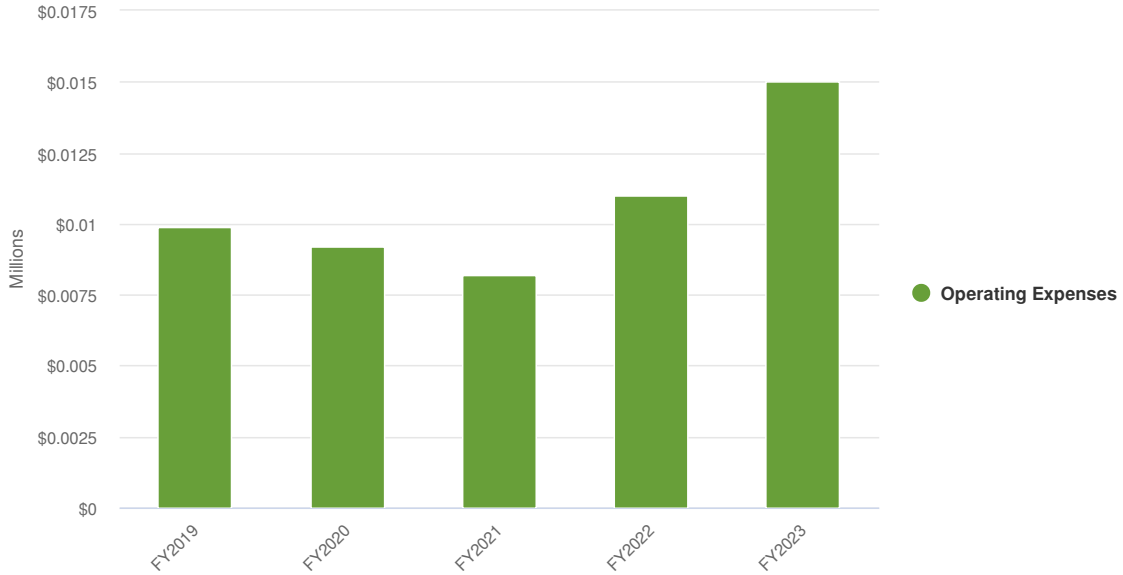
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
COUNTY COURT FEES	040-340-4400	\$4,030	\$3,000	\$10,059	\$6,000	\$6,000
DISTRICT COURT FEES	040-340-4700	\$8,655	\$8,000	\$15,048	\$9,000	\$9,000
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$12,685</b>	<b>\$11,000</b>	<b>\$25,107</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>Total Revenue Source:</b>		<b>\$12,685</b>	<b>\$11,000</b>	<b>\$25,107</b>	<b>\$15,000</b>	<b>\$15,000</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
OPERATING EXPENSES	040-7650-3340	\$8,207	\$11,000	\$6,998	\$15,000	\$15,000
<b>Total Operating Expenses:</b>		<b>\$8,207</b>	<b>\$11,000</b>	<b>\$6,998</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>Total Expense Objects:</b>		<b>\$8,207</b>	<b>\$11,000</b>	<b>\$6,998</b>	<b>\$15,000</b>	<b>\$15,000</b>



## Restoration Projects

The Restoration Projects Fund (045) was established by the Commissioners Court in FY2022, to maintain the non-grant funds that will be used for the historic courthouse restoration project and certain other restoration projects going forward, including the restoration of buildings and historical documents. The Commissioners Court issued \$5.73 million in debt for the historic courthouse restoration project scheduled to begin in FY2023. This restoration will also be furnished in part with reserve funds from the General Fund Balance and grant funds from the Texas Historical Commission.

### Summary

Polk County recorded the \$5.73 million from FY2022 Series Tax Notes in this fund, and will transfer \$2.45 million in FY2023 from the General Fund balance to be maintained for the Historic Courthouse Restoration Project. The remaining portion of this approximately \$12,921,583 project will be paid from the Grant Fund with funds awarded by the Texas Historical Commission.

As moneys are transferred into this fund, the Commissioners Court will amend the budget to reflect the revenues and expenses. Because this is not "new revenue", it could not be included in the budget at the time of adoption.



## Revenues by Source

Name	Account ID	FY2022 Adopted Budget	FY2022 Actuals
<b>Revenue Source</b>			
<b>Debt Proceeds</b>			
TAX NOTE PROCEEDS	045-390-9400	\$0	\$5,173,266
PREMIUM ON BONDS	045-390-9401	\$0	\$556,734
<b>Total Debt Proceeds:</b>		<b>\$0</b>	<b>\$5,730,000</b>
<b>Total Revenue Source:</b>		<b>\$0</b>	<b>\$5,730,000</b>

## Expenditures by Expense Type

Name	Account ID	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Adopted Budget
<b>Expense Objects</b>				
<b>Operating Expenses</b>				
RECORDS PRESERVATION	045-5600-4500			\$1,950
<b>Total Operating Expenses:</b>				<b>\$1,950</b>
<b>Expenses</b>				
COURTHOUSE RESTORATION NON GRANT	045-5600-6260	\$0	\$3,441	
<b>Total Expenses:</b>		<b>\$0</b>	<b>\$3,441</b>	
<b>Total Expense Objects:</b>		<b>\$0</b>	<b>\$3,441</b>	<b>\$1,950</b>



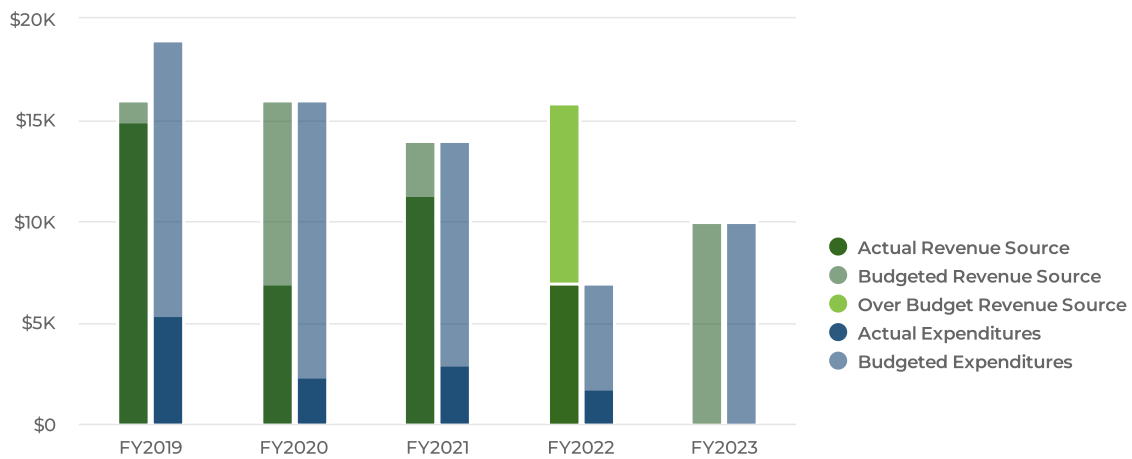
## Pre-Trial Intervention Program Fund

The Pretrial Intervention Fund (047) 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.

### Summary

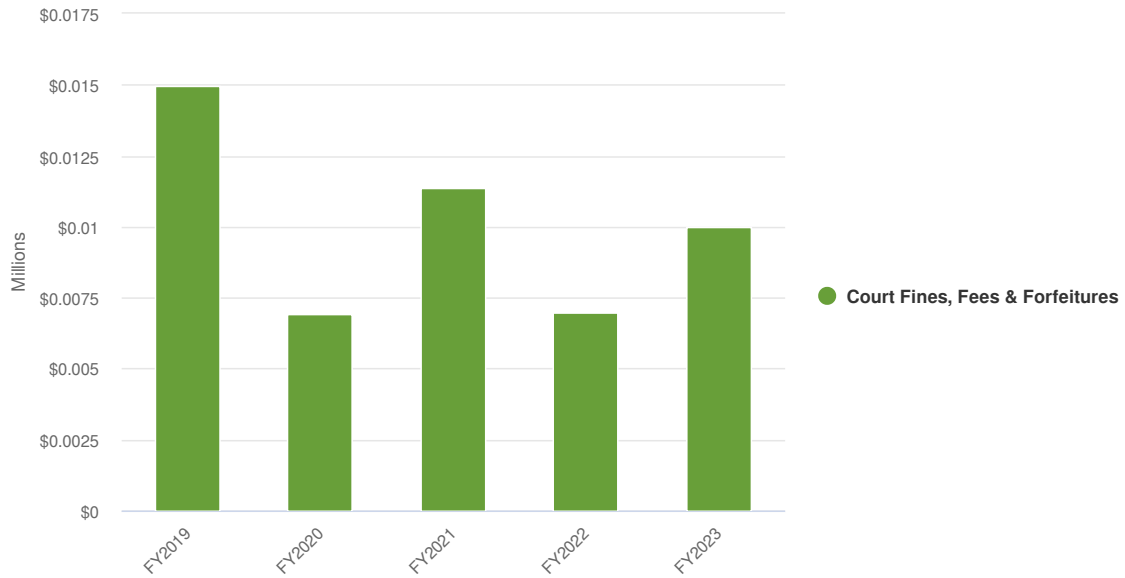
The County of Polk is projecting \$10K of revenue in FY2023, which represents a 42.9% increase over the prior year. Budgeted expenditures are projected to increase by 42.9% or \$3K to \$10K in FY2023.

**The Reserve Balance in the Pre-Trial Intervention Program Fund was \$126,407 at the beginning of FY2022, and increased by \$14,076 (11.14%) to a year-end balance of \$140,483.**



# Revenues by Source

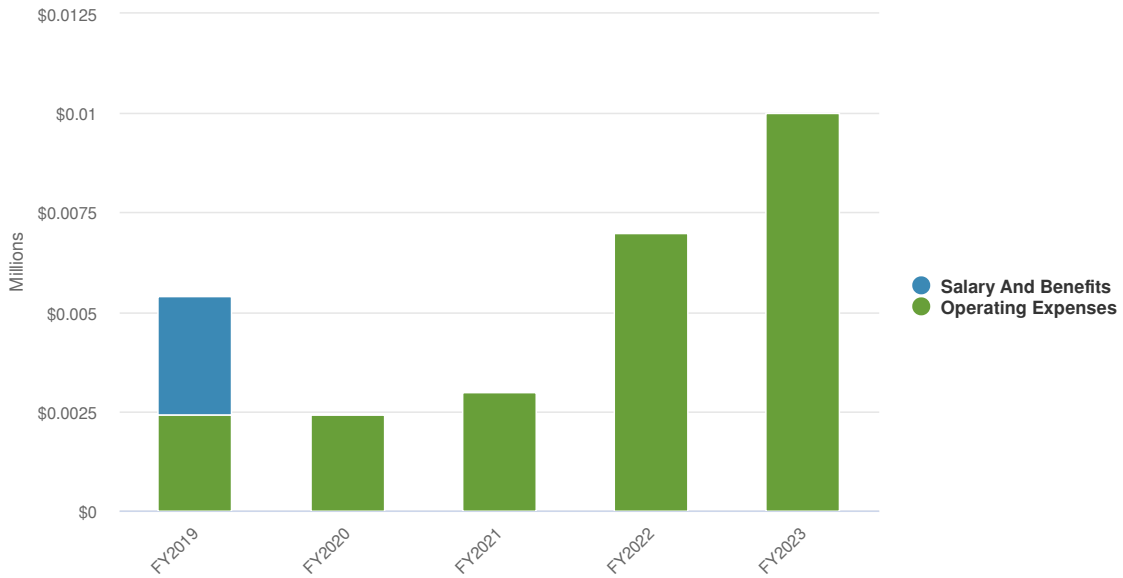
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
PRETRIAL INTERVENTION FEE	047-340-4475	\$11,370	\$7,000	\$15,876	\$10,000	\$10,000
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$11,370</b>	<b>\$7,000</b>	<b>\$15,876</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Total Revenue Source:</b>		<b>\$11,370</b>	<b>\$7,000</b>	<b>\$15,876</b>	<b>\$10,000</b>	<b>\$10,000</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
PRETRIAL INTERVENTION EXP	047-2478-4175	\$3,000	\$7,000	\$1,800	\$10,000	\$10,000
<b>Total Expense Objects:</b>		<b>\$3,000</b>	<b>\$7,000</b>	<b>\$1,800</b>	<b>\$10,000</b>	<b>\$10,000</b>



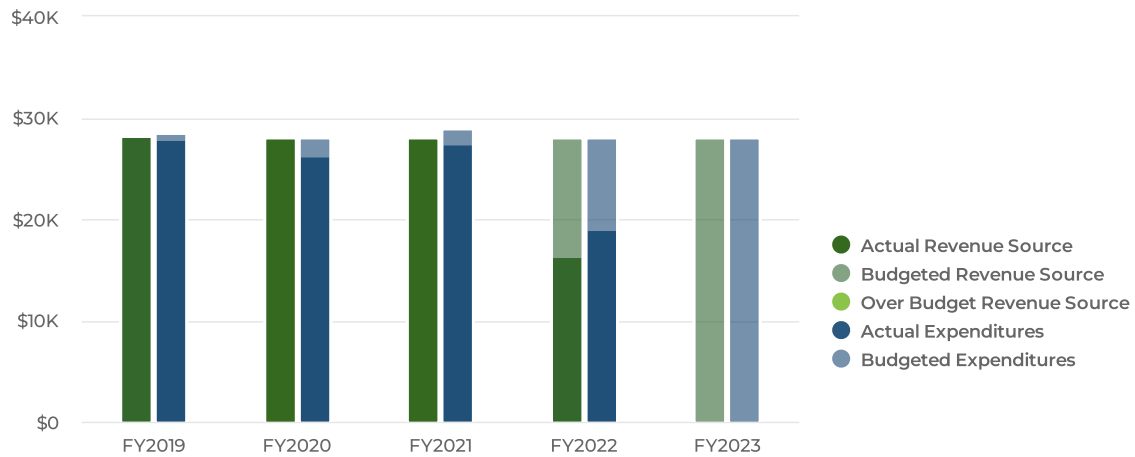
## District Attorney Special Fund

The District Attorney Special Fund (048) 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.

### Summary

The County of Polk is projecting \$28.2K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to remain at \$28.2K in FY2023.

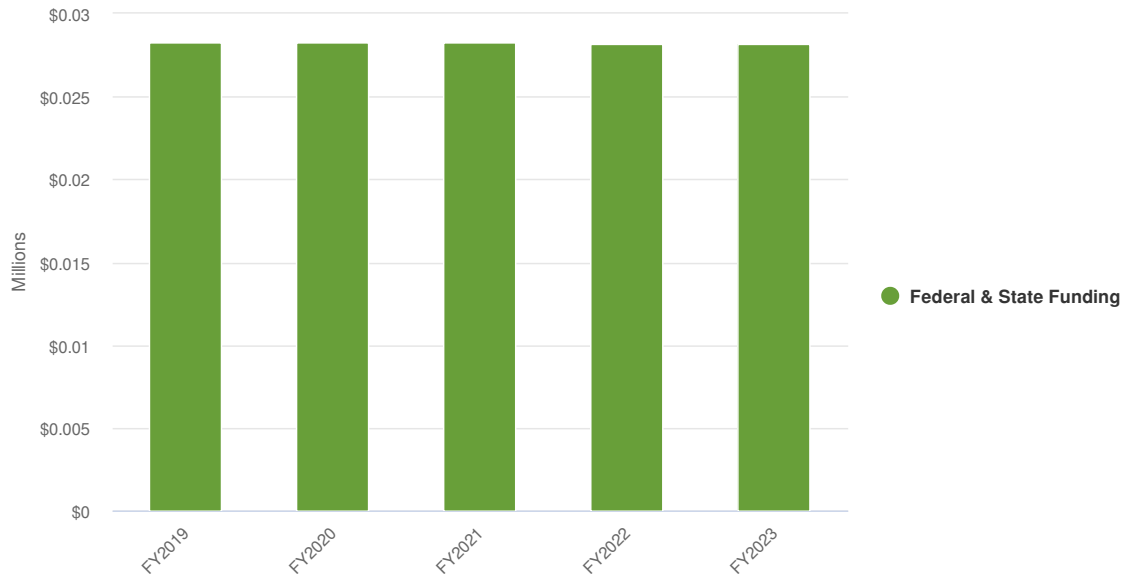
**The Reserve Balance in the District Attorney Special Fund was \$3,053 at the beginning of FY2022, and decreased by \$2,729 (89.39%) to a year-end balance of \$324.**





# Revenues by Source

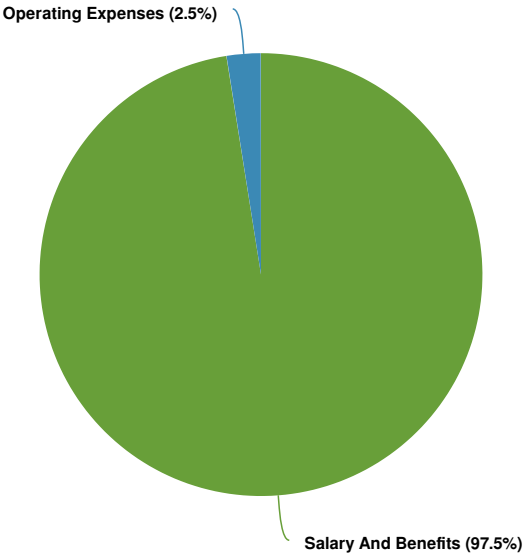
## Budgeted and Historical Revenues by Source



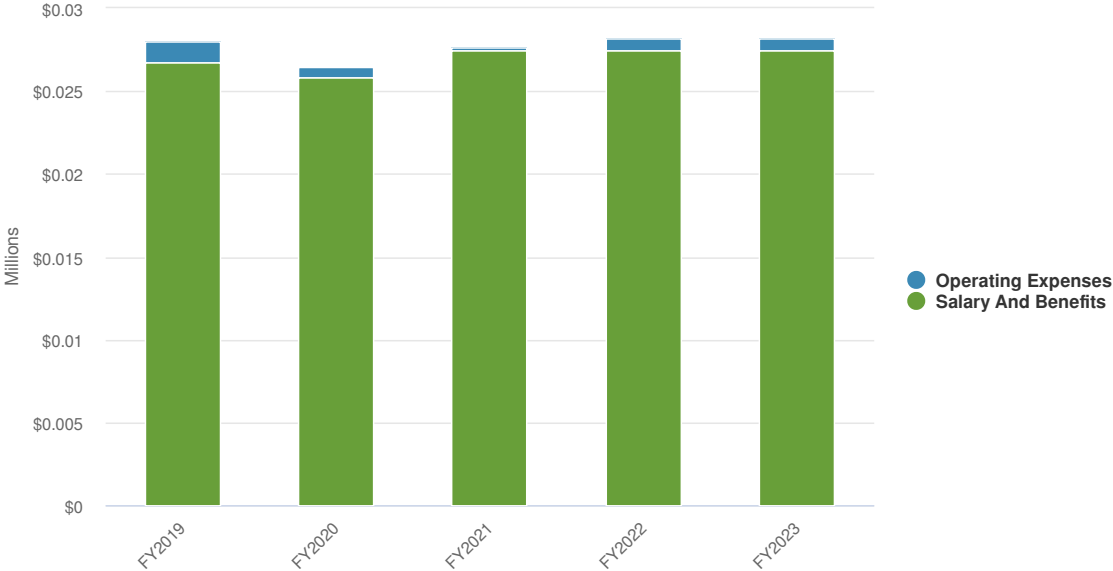
Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Federal &amp; State Funding</b>						
LEOSE DA INVESTIGATOR	048-333-3400	\$741	\$700	\$640	\$700	\$700
SALARY SUPPLEMENT REIMB	048-342-4400	\$27,500	\$27,500	\$15,742	\$27,500	\$27,500
<b>Total Federal &amp; State Funding:</b>		<b>\$28,241</b>	<b>\$28,200</b>	<b>\$16,382</b>	<b>\$28,200</b>	<b>\$28,200</b>
<b>Total Revenue Source:</b>		<b>\$28,241</b>	<b>\$28,200</b>	<b>\$16,382</b>	<b>\$28,200</b>	<b>\$28,200</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	048-7276-1050	\$22,535	\$22,373	\$16,159	\$22,484	\$22,484
SOCIAL SECURITY	048-7276-2010	\$1,689	\$1,712	\$1,193	\$1,720	\$1,720
HEALTH INSURANCE	048-7276-2020	\$0	\$0	-\$1,423		
RETIREMENT	048-7276-2030	\$3,202	\$3,390	\$2,498	\$3,267	\$3,267
WORKERS COMPENSATION	048-7276-2040	\$23	\$8	\$35	\$11	\$11
UNEMPLOYMENT INSURANCE	048-7276-2060	\$19	\$18	\$10	\$19	\$19
<b>Total Salary And Benefits:</b>		<b>\$27,468</b>	<b>\$27,500</b>	<b>\$18,471</b>	<b>\$27,500</b>	<b>\$27,500</b>
<b>Operating Expenses</b>						
TRAVEL TRAINING	048-7276-4270	\$153	\$700	\$640	\$700	\$700
<b>Total Operating Expenses:</b>		<b>\$153</b>	<b>\$700</b>	<b>\$640</b>	<b>\$700</b>	<b>\$700</b>
<b>Total Expense Objects:</b>		<b>\$27,621</b>	<b>\$28,200</b>	<b>\$19,112</b>	<b>\$28,200</b>	<b>\$28,200</b>



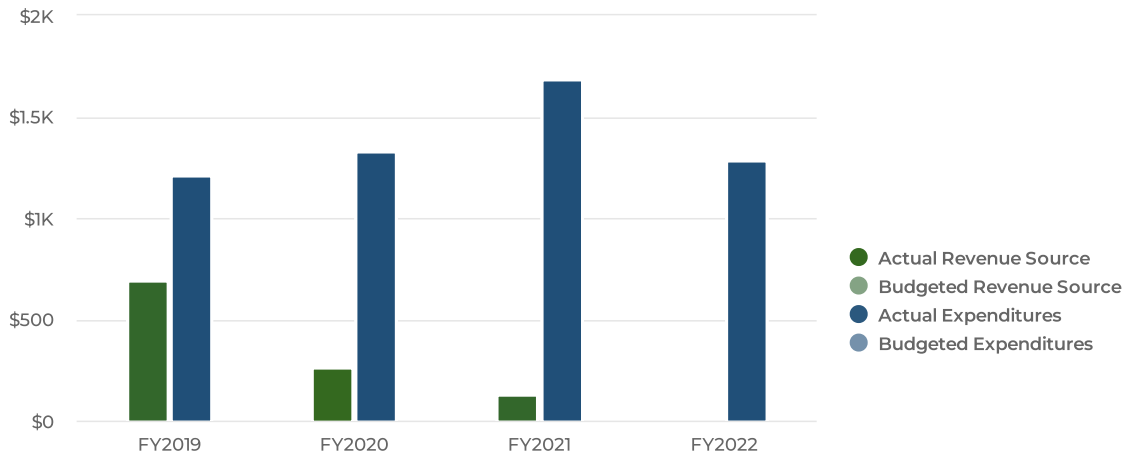
## District Attorney Hot Check Fund

The District Attorney Hot Check Fund (049) was created by statute to account for certain fees retained by the Criminal District Attorney's Office from the collection of hot checks. Expenditures are made at the discretion of the District Attorney. This fund is not performance related.

### Summary

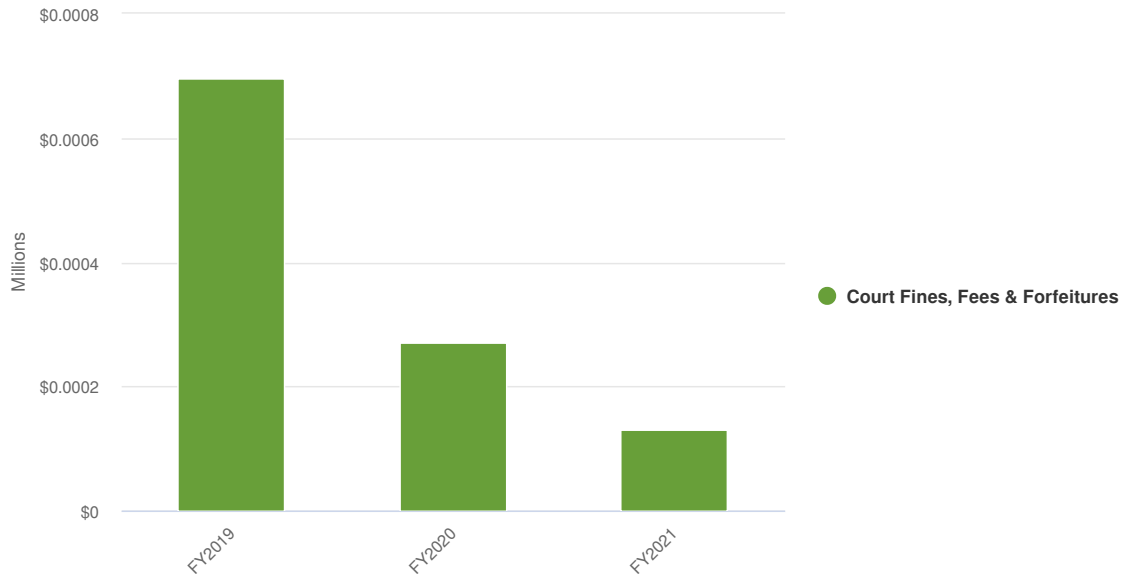
The County of Polk is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

**The Reserve Balance in the District Attorney Hot Check Fund was \$30,095 at the beginning of FY2022, and decreased by \$1,287 (4.28%) to a year-end balance of \$28,808.**



# Revenues by Source

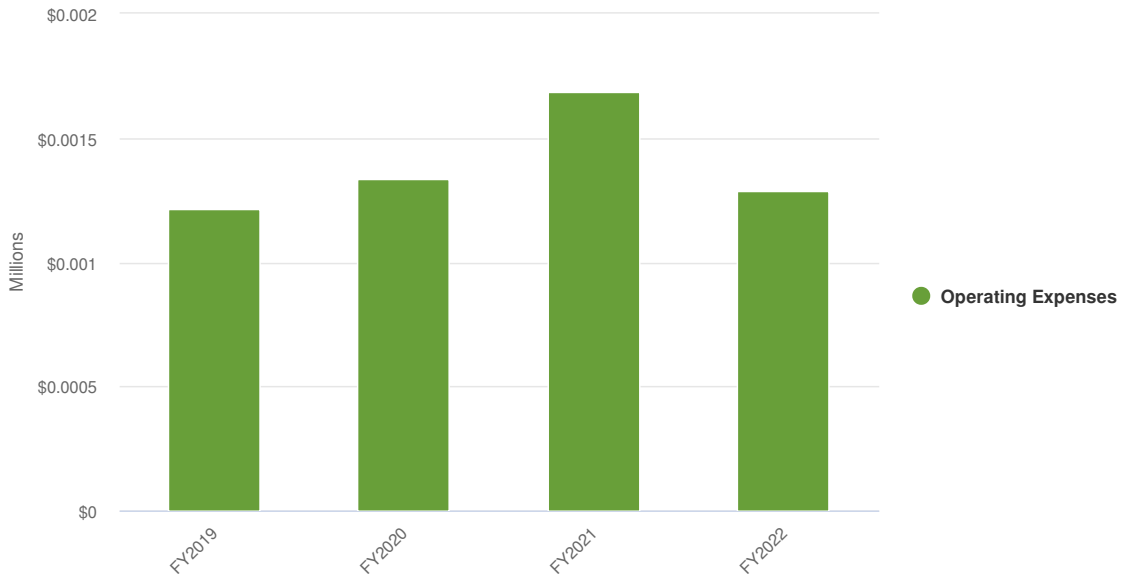
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals
<b>Revenue Source</b>		
<b>Court Fines, Fees &amp; Forfeitures</b>		
FEES	049-340-4600	\$130
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$130</b>
<b>Total Revenue Source:</b>		<b>\$130</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals
<b>Expense Objects</b>				
<b>Operating Expenses</b>				
OPERATING EXPENSES	049-7278-3340	\$1,688	\$0	\$1,287
<b>Total Operating Expenses:</b>		<b>\$1,688</b>	<b>\$0</b>	<b>\$1,287</b>
<b>Total Expense Objects:</b>		<b>\$1,688</b>	<b>\$0</b>	<b>\$1,287</b>



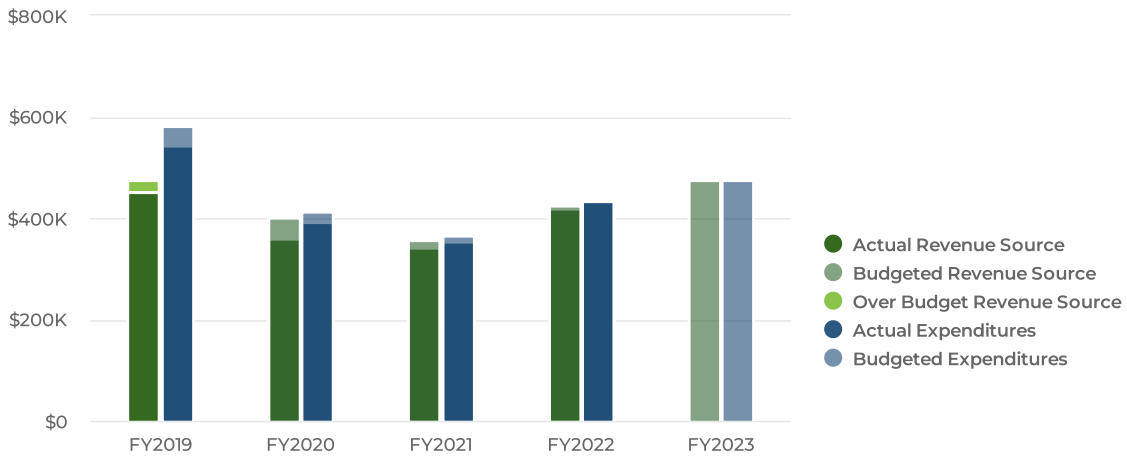
## Aging Fund

The Aging Fund (051) 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 Aging Services Department.

### Summary

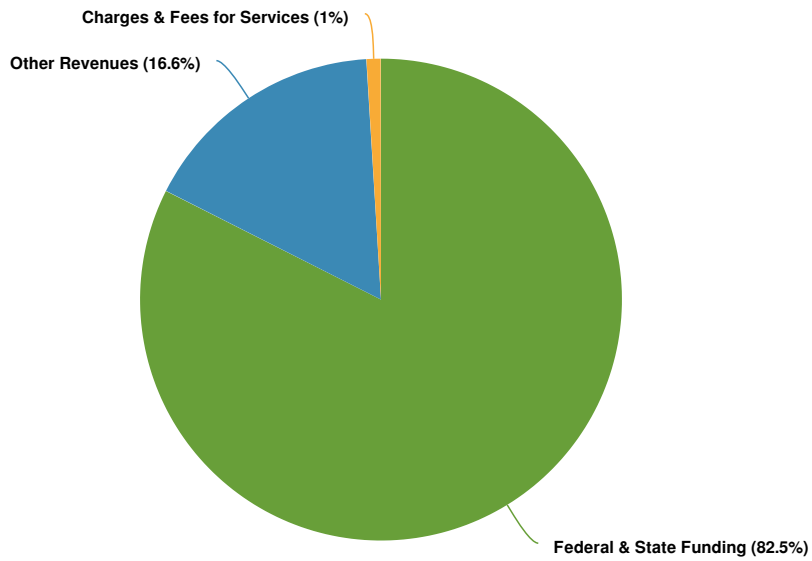
The County of Polk is projecting \$476.41K of revenue in FY2023, which represents a 11.5% increase over the prior year. Budgeted expenditures are projected to increase by 9.1% or \$39.7K to \$476.41K in FY2023.

**The Reserve Balance in the Aging Fund was \$72,567 at the beginning of FY2022, and decreased by \$16,585 (22.86%) to a year-end balance of \$55,982.**

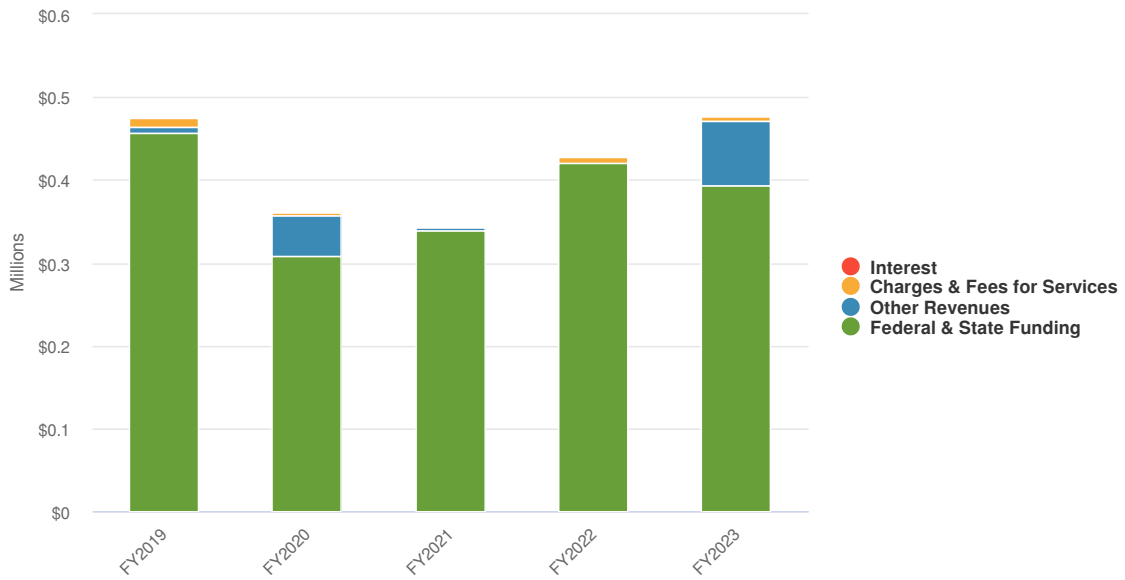


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical Revenues by Source



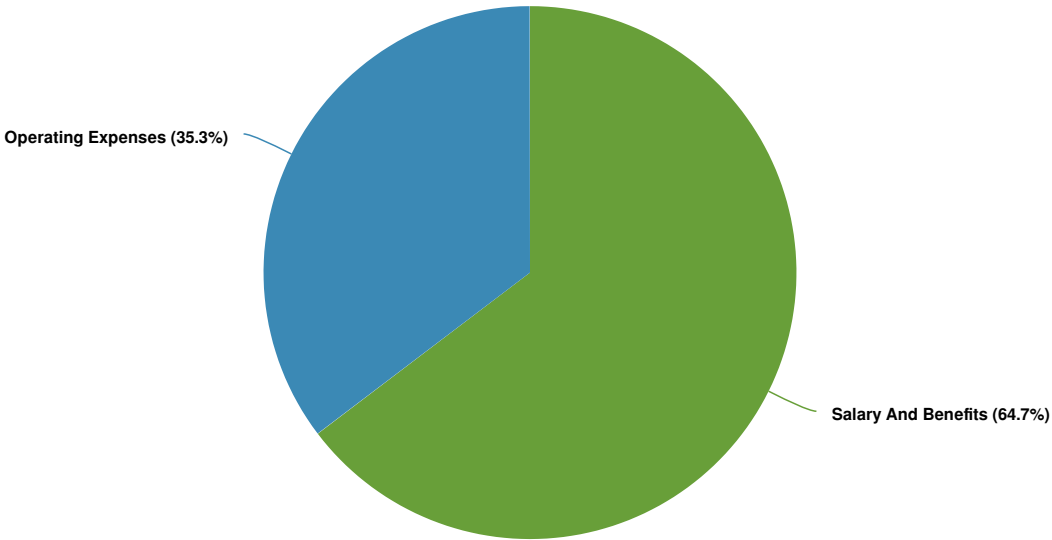


Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Charges &amp; Fees for Services</b>						
LIVINGSTON CONTRIBUTIONS	051-339-3190	\$108	\$1,000	\$618	\$500	\$500
CORRIGAN CONTRIBUTIONS	051-339-3193	\$90	\$100	\$65	\$100	\$100
ONALASKA CONTRIBUTIONS	051-339-3195	\$1,787	\$6,000	\$4,797	\$4,000	\$4,000
<b>Total Charges &amp; Fees for Services:</b>		<b>\$1,985</b>	<b>\$7,100</b>	<b>\$5,480</b>	<b>\$4,600</b>	<b>\$4,600</b>
<b>Interest</b>						
DEPOSITORY INTEREST	051-360-6100	\$66	\$0	\$485		
<b>Total Interest:</b>		<b>\$66</b>	<b>\$0</b>	<b>\$485</b>		
<b>Other Revenues</b>						
TRANSFER FROM GEN FUND	051-370-7010				\$78,201	\$78,201
TAX NOTES/LOAN PROCEEDS	051-390-9400				\$800	\$800
MISCELLANEOUS REVENUE	051-360-6150	\$4,119	\$0	\$40		
<b>Total Other Revenues:</b>		<b>\$4,119</b>	<b>\$0</b>	<b>\$40</b>	<b>\$79,001</b>	<b>\$79,001</b>
<b>Federal &amp; State Funding</b>						
TITLE IIIC1 CONGREGATE MEALS	051-339-3120	\$20,257	\$70,000	\$114,113	\$90,000	\$90,000
TITLE IIIC2 HOME DELIVERY MEAL	051-339-3130	\$82,597	\$50,000	\$25,428	\$26,104	\$26,104
TITLE XX / DHS	051-339-3140	\$235,561	\$300,015	\$273,784	\$276,705	\$276,705
<b>Total Federal &amp; State Funding:</b>		<b>\$338,415</b>	<b>\$420,015</b>	<b>\$413,325</b>	<b>\$392,809</b>	<b>\$392,809</b>
<b>Total Revenue Source:</b>		<b>\$344,585</b>	<b>\$427,115</b>	<b>\$419,329</b>	<b>\$476,410</b>	<b>\$476,410</b>

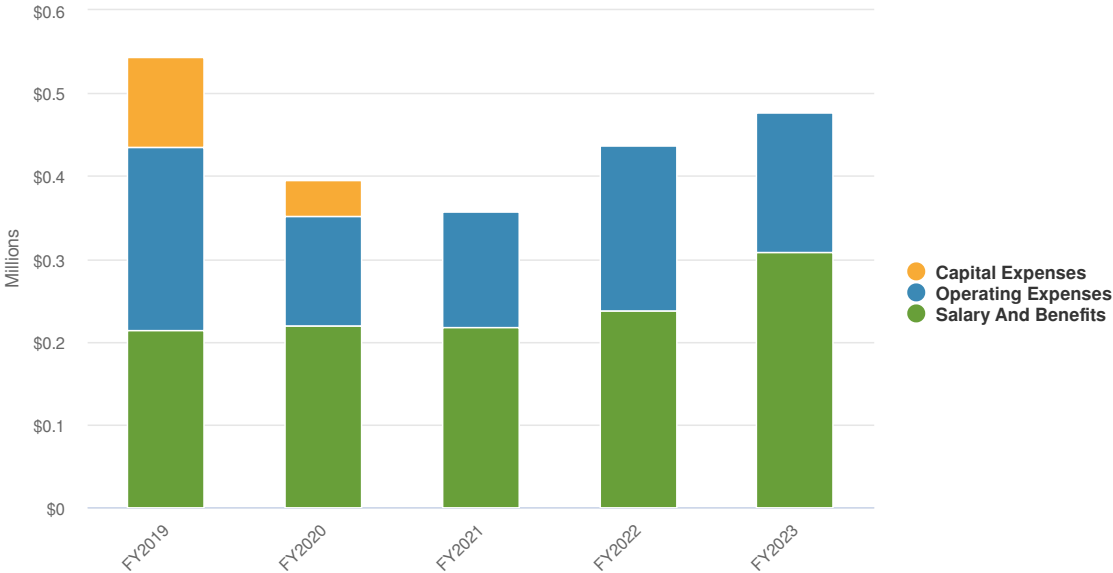


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	051-7845-1050	\$115,563	\$124,325	\$124,077	\$137,284	\$137,284
SALARIES-PART TIME	051-7845-1080	\$27,145	\$34,830	\$34,766	\$69,674	\$69,674
LONGEVITY PAY	051-7845-2000	\$2,640	\$2,280	\$3,000	\$8,500	\$8,500
SOCIAL SECURITY	051-7845-2010	\$10,753	\$9,172	\$12,019	\$16,483	\$16,483
HEALTH INSURANCE	051-7845-2020	\$40,780	\$40,995	\$39,702	\$44,057	\$44,057
RETIREMENT	051-7845-2030	\$20,654	\$18,164	\$24,552	\$31,306	\$31,306
WORKERS COMPENSATION	051-7845-2040	\$710	\$565	\$599	\$685	\$685
UNEMPLOYMENT INSURANCE	051-7845-2060	\$119	\$99	\$104	\$172	\$172
<b>Total Salary And Benefits:</b>		<b>\$218,364</b>	<b>\$230,429</b>	<b>\$238,819</b>	<b>\$308,160</b>	<b>\$308,160</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	051-7845-3150	\$1,421	\$1,700	\$1,377	\$2,000	\$2,000
FURNISHED TRANSPORTATION	051-7845-3300	\$4,496	\$4,000	\$7,457	\$7,000	\$7,000
FOOD-AGING	051-7845-3330	\$108,306	\$110,000	\$161,751	\$120,000	\$120,000
PAPER SUPPLIES	051-7845-3430	\$16,951	\$18,000	\$16,607	\$25,000	\$25,000
KITCHEN SUPPLIES	051-7845-3440	\$1,290	\$2,000	\$2,694	\$2,500	\$2,500
EQUIPMENT MAINTENANCE	051-7845-3510	\$754	\$2,000	\$3,733	\$500	\$500
CABLE TV	051-7845-4190	\$0	\$1,200	\$0		
COMMUNICATION EXP	051-7845-4200	\$925	\$2,700	\$1,133	\$1,200	\$1,200
VEHICLE MAINTENANCE	051-7845-4540	\$4,389	\$5,500	\$1,143	\$7,000	\$7,000
LIABILITY INS VAN	051-7845-4910	\$0	\$1,250	\$1,201	\$1,250	\$1,250
OFFICE FURNISHINGS/EQUIPMENT	051-7845-4980				\$800	\$800
STATE NUTRITIONIST FEE	051-7645-4310	\$0	\$800	\$0	\$1,000	\$1,000
<b>Total Operating Expenses:</b>		<b>\$138,531</b>	<b>\$149,150</b>	<b>\$197,096</b>	<b>\$168,250</b>	<b>\$168,250</b>
<b>Total Expense Objects:</b>		<b>\$356,895</b>	<b>\$379,579</b>	<b>\$435,915</b>	<b>\$476,410</b>	<b>\$476,410</b>





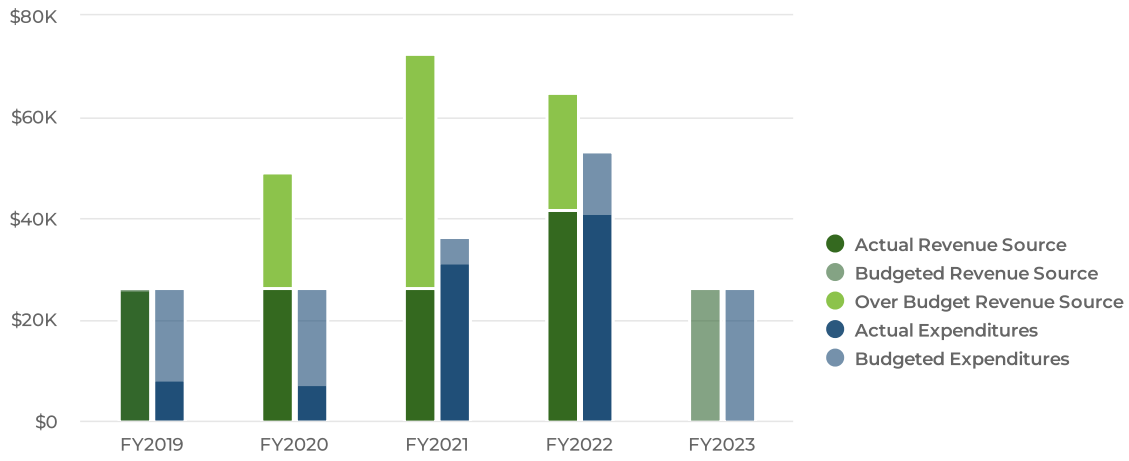
## Sheriff Commissary Fund

The Sheriff's Commissary Fund (056) 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.

### Summary

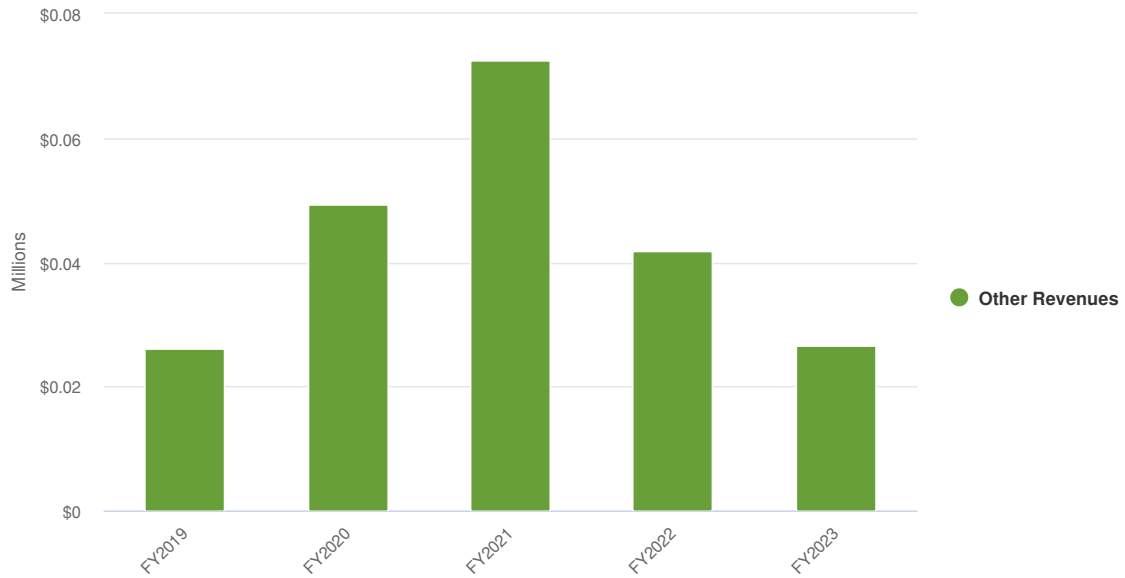
The County of Polk is projecting \$26.5K of revenue in FY2023, which represents a 36.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 50.3% or \$26.84K to \$26.5K in FY2023.

**The Reserve Balance in the Sheriff Commissary Fund was \$139,913 at the beginning of FY2022, and increased by \$23,634 (16.89%) to a year-end balance of \$163,547.**



# Revenues by Source

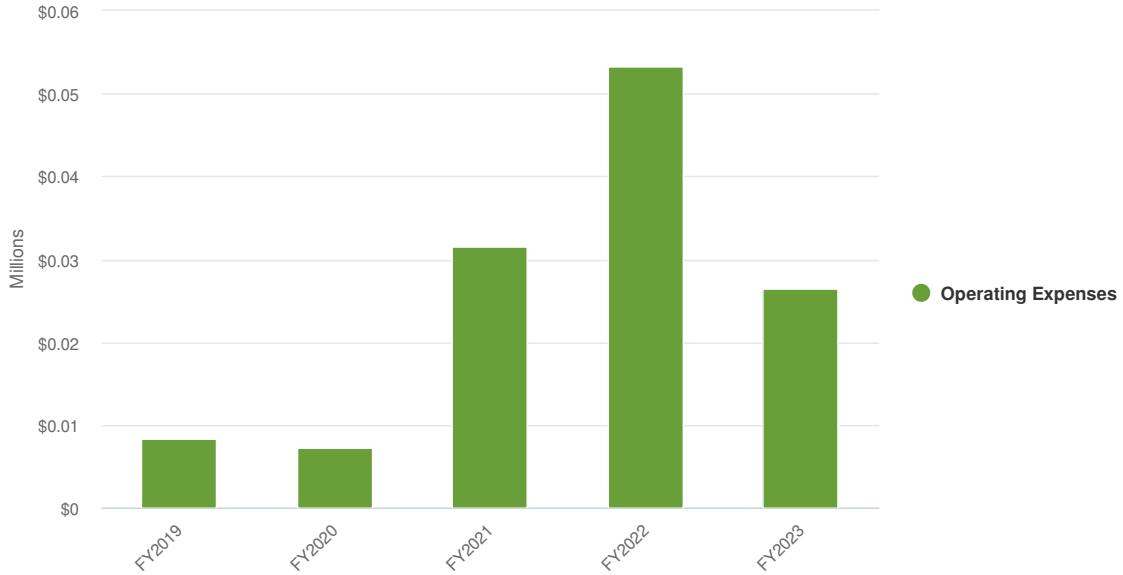
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Other Revenues</b>						
COMMISSION ON COMMISSARY	056-367-6135	\$72,588	\$26,500	\$64,781	\$26,500	\$26,500
<b>Total Other Revenues:</b>		<b>\$72,588</b>	<b>\$26,500</b>	<b>\$64,781</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>Total Revenue Source:</b>		<b>\$72,588</b>	<b>\$26,500</b>	<b>\$64,781</b>	<b>\$26,500</b>	<b>\$26,500</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
INMATE SUPPLIES	056-7412-4915	\$31,553	\$26,500	\$41,147	\$26,500	\$26,500
<b>Total Operating Expenses:</b>		<b>\$31,553</b>	<b>\$26,500</b>	<b>\$41,147</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>Total Expense Objects:</b>		<b>\$31,553</b>	<b>\$26,500</b>	<b>\$41,147</b>	<b>\$26,500</b>	<b>\$26,500</b>



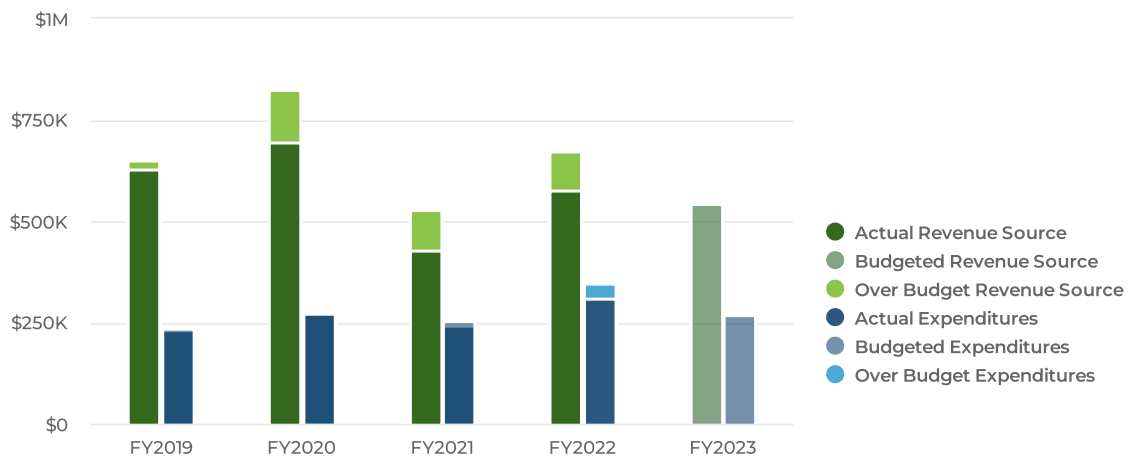
## Retiree Health Benefits Trust Fund

The Retiree Health Benefits Trust Fund (083) 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.

### Summary

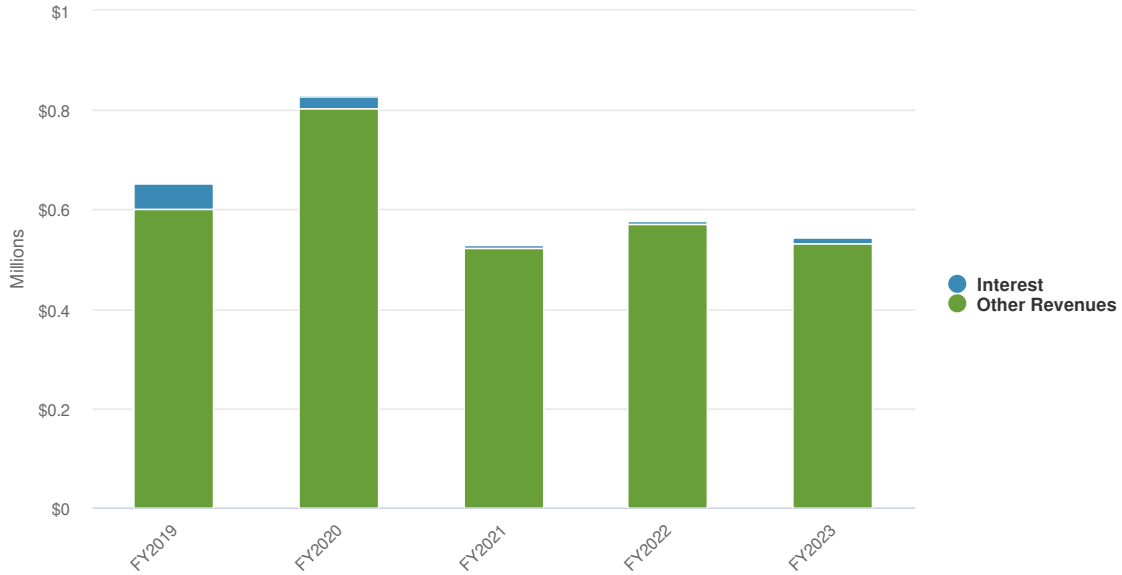
The County of Polk is projecting \$545.23K of revenue in FY2023, which represents a 5.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 13% or \$40.67K to \$271.13K in FY2023.

**The Reserve Balance in the Retiree Health Benefits Trust Fund was \$3,159,696 at the beginning of FY2022, and increased by \$331,013 (10.48%) to a year-end balance of \$3,490,709.**



# Revenues by Source

## Budgeted and Historical Revenues by Source



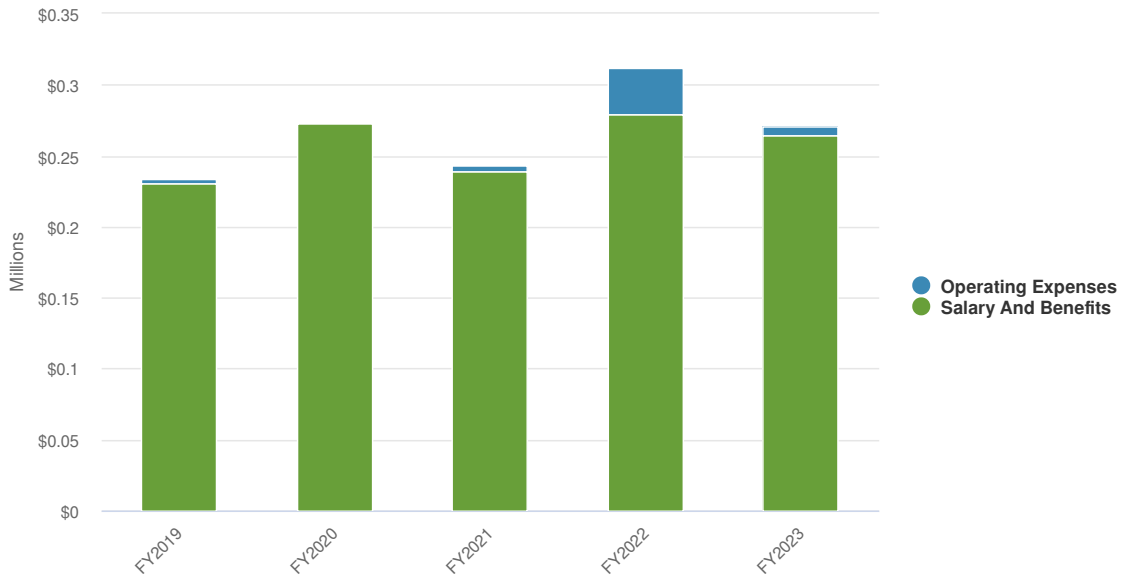
Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Interest</b>						
DEPOSITORY INTEREST	083-341-4100	\$7,769	\$6,000	\$13,723	\$12,000	\$12,000
<b>Total Interest:</b>		<b>\$7,769</b>	<b>\$6,000</b>	<b>\$13,723</b>	<b>\$12,000</b>	<b>\$12,000</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	083-370-7010	\$400,000	\$500,000	\$500,000	\$500,000	\$500,000
TAC HEBP SURPLUS DISTRIBUTION	083-342-4202	\$104,374	\$10,000	\$106,462	\$10,000	\$10,000
RETIREE REIMB	083-342-4550	\$433	\$1,297	\$1,604	\$2,893	\$2,893
RETIREE REIMB FROM PROBATION	083-370-7185	\$5,018	\$4,461	\$4,534	\$4,461	\$4,461
DELQ TAX REIMBURSEMENT	083-370-7186	\$12,525	\$15,113	\$16,496	\$15,879	\$15,879
<b>Total Other Revenues:</b>		<b>\$522,351</b>	<b>\$530,871</b>	<b>\$629,097</b>	<b>\$533,232</b>	<b>\$533,232</b>
<b>Federal &amp; State Funding</b>						
TRUST FUNDS RECEIVED	081-331-1252		\$0	\$28,687		
INTEREST	081-331-1254		\$0	\$1,151		
<b>Total Federal &amp; State Funding:</b>			<b>\$0</b>	<b>\$29,838</b>		
<b>Total Revenue Source:</b>		<b>\$530,120</b>	<b>\$536,871</b>	<b>\$672,658</b>	<b>\$545,232</b>	<b>\$545,232</b>





# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
HEALTH INSURANCE	083-7808-2020	\$239,370	\$261,379	\$302,157	\$264,135	\$264,135
<b>Total Salary And Benefits:</b>		<b>\$239,370</b>	<b>\$261,379</b>	<b>\$302,157</b>	<b>\$264,135</b>	<b>\$264,135</b>
<b>Operating Expenses</b>						
PROFESSIONAL FEES	083-7808-4010	\$4,002	\$7,000	\$9,650	\$7,000	\$7,000
<b>Total Operating Expenses:</b>		<b>\$4,002</b>	<b>\$7,000</b>	<b>\$9,650</b>	<b>\$7,000</b>	<b>\$7,000</b>
<b>Expenses</b>						
DISTRIBUTION TO OTHERS	080-7298-7298		\$0	\$5,116		
DISTRIBUTIONS TO OTHERS	081-7298-7298		\$0	\$29,386		
<b>Total Expenses:</b>			<b>\$0</b>	<b>\$34,502</b>		
<b>Total Expense Objects:</b>		<b>\$243,372</b>	<b>\$268,379</b>	<b>\$346,308</b>	<b>\$271,135</b>	<b>\$271,135</b>





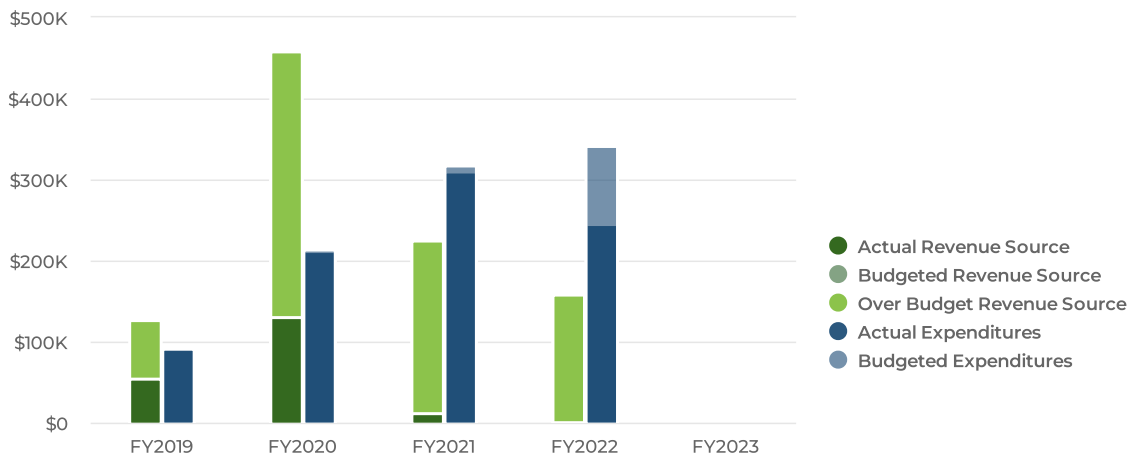
# Drug Forfeiture Fund

The Drug Forfeiture Fund (090) 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.

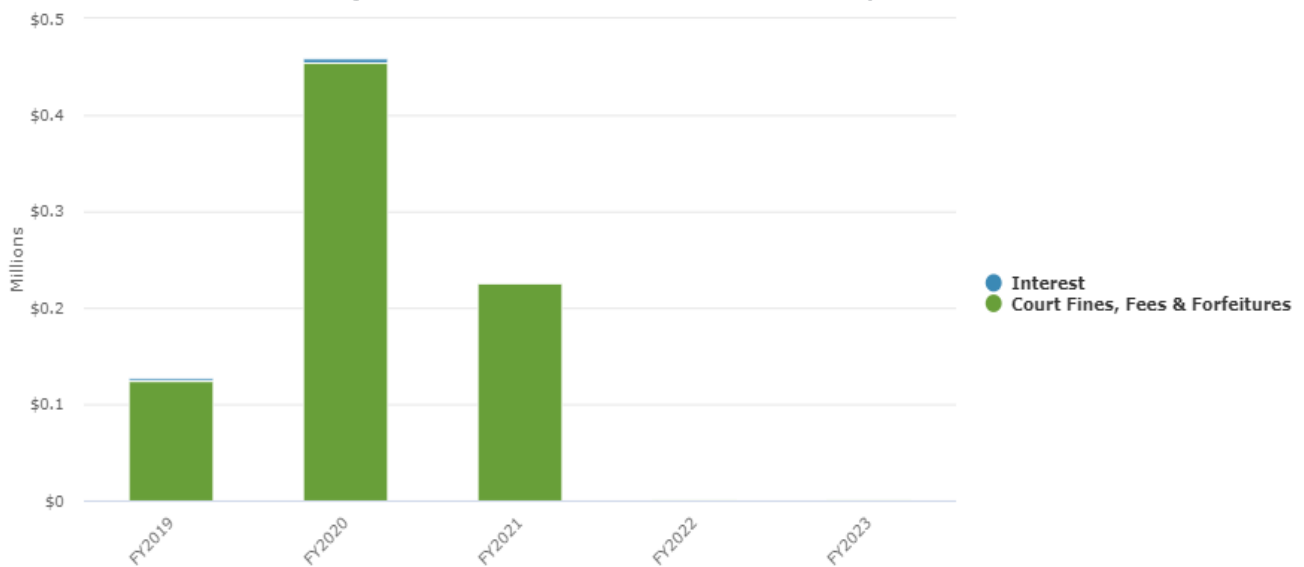
## Summary

The County of Polk is projecting \$766 of revenue in FY2023, which represents a 65.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 99.8% or \$342.69K to \$766 in FY2023.

**The Reserve Balance in the Drug Forfeiture Fund was \$699,276 at the beginning of FY2022, and decreased by \$86,828 (12.42%) to a year-end balance of \$612,448.**



## Budgeted and Historical Revenues by Source

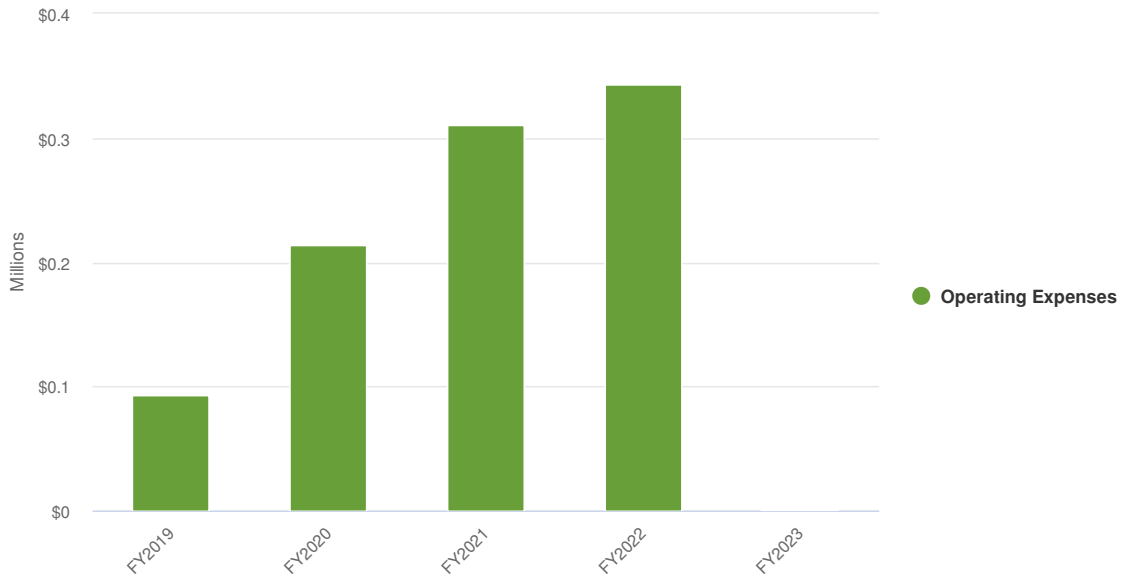


## Revenues by Source

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
SHERIFFS ACCT	090-340-4200	\$10,675	\$766	\$1,185	\$766	\$766
DISTRICT ATTY ACCOUNT	090-340-4600	\$9,771	\$0	\$6,739		
CONSTABLE PCT1 REVENUE	090-340-4700	\$204,711	\$0	\$132,512		
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$225,157</b>	<b>\$766</b>	<b>\$140,437</b>	<b>\$766</b>	<b>\$766</b>
<b>Charges &amp; Fees for Services</b>						
DRUG SEIZURE PENDING ACCT	090-340-4901		\$0	\$16,315		
<b>Total Charges &amp; Fees for Services:</b>			<b>\$0</b>	<b>\$16,315</b>		
<b>Interest</b>						
DEPOSITORY INTEREST	090-360-6100	\$54	\$0	\$853		
INVEST INTEREST CNSTBLE PCT 1	090-360-6102	\$119	\$0	\$784		
DRUG SEIZURE PENDING INTEREST	090-360-6101		\$0	\$714		
<b>Total Interest:</b>		<b>\$173</b>	<b>\$0</b>	<b>\$2,351</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue Source:</b>		<b>\$225,331</b>	<b>\$766</b>	<b>\$159,102</b>	<b>\$766</b>	<b>\$766</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
DIST ATTORNEY ACCOUNT	090-7476-4990	\$10,159	\$0	\$38,511		
CONSTABLE PCT1 ACCOUNT	090-7551-4990	\$296,427	\$0	\$184,896		
SHERIFF ACCOUNT	090-7560-4990	\$4,050	\$766	\$1,645	\$766	\$766
DRUG SEIZURE PENDING	090-7581-4990		\$0	\$20,878		
<b>Total Operating Expenses:</b>		<b>\$310,636</b>	<b>\$766</b>	<b>\$245,930</b>	<b>\$766</b>	<b>\$766</b>
<b>Total Expense Objects:</b>		<b>\$310,636</b>	<b>\$766</b>	<b>\$245,930</b>	<b>\$766</b>	<b>\$766</b>



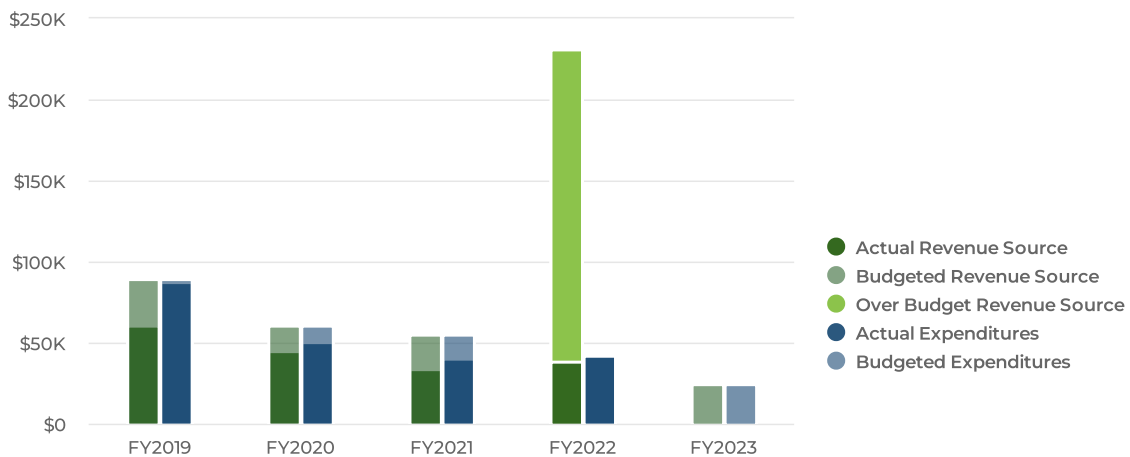
## Permanent School Fund

The Permanent School Fund (091) is used to account for mineral lease revenue derived from property awarded to Polk County in Texas Land Grants to be held for the benefit of schools within our 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.

### Summary

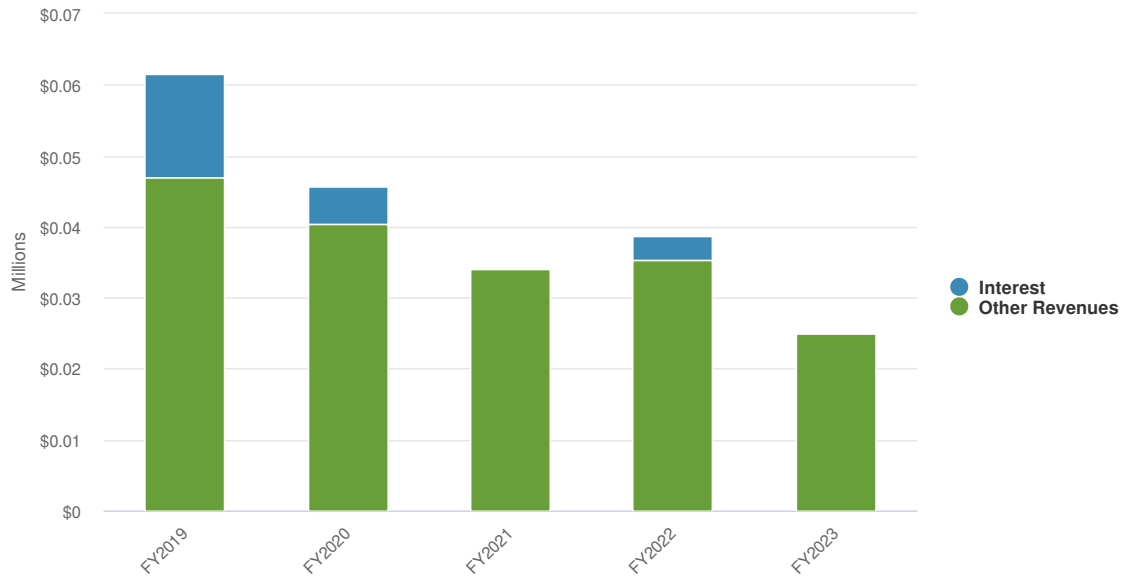
The County of Polk is projecting \$25K of revenue in FY2023, which represents a 35.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 41.4% or \$17.69K to \$25K in FY2023.

**The Reserve Balance in the Permanent School Fund was \$567,361 at the beginning of FY2022, and increased by \$188,926 (33.3%) to a year-end balance of \$756,287.**



# Revenues by Source

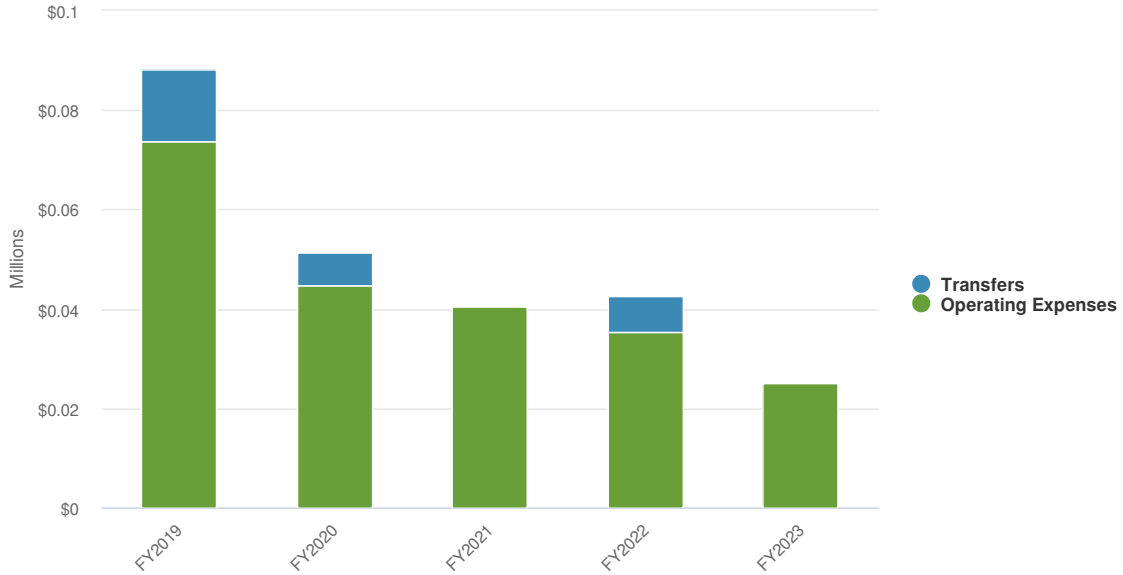
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Interest</b>						
DEPOSITORY INTEREST	091-360-6100	\$393	\$0	\$5,600		
<b>Total Interest:</b>		<b>\$393</b>	<b>\$0</b>	<b>\$5,600</b>		
<b>Other Revenues</b>						
MINERAL ROYALTY REVENUE	091-370-7200	\$33,958	\$25,000	\$226,011	\$25,000	\$25,000
<b>Total Other Revenues:</b>		<b>\$33,958</b>	<b>\$25,000</b>	<b>\$226,011</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Total Revenue Source:</b>		<b>\$34,351</b>	<b>\$25,000</b>	<b>\$231,611</b>	<b>\$25,000</b>	<b>\$25,000</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
SCHOOL DISTRIBUTIONS	091-7899-4891	\$40,359	\$25,000	\$35,218	\$25,000	\$25,000
<b>Total Operating Expenses:</b>		<b>\$40,359</b>	<b>\$25,000</b>	<b>\$35,218</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Transfers</b>						
TRANSFER TO AVAIL SCHOOL	091-8700-0920	\$403	\$0	\$7,467		
<b>Total Transfers:</b>		<b>\$403</b>	<b>\$0</b>	<b>\$7,467</b>		
<b>Total Expense Objects:</b>		<b>\$40,761</b>	<b>\$25,000</b>	<b>\$42,685</b>	<b>\$25,000</b>	<b>\$25,000</b>



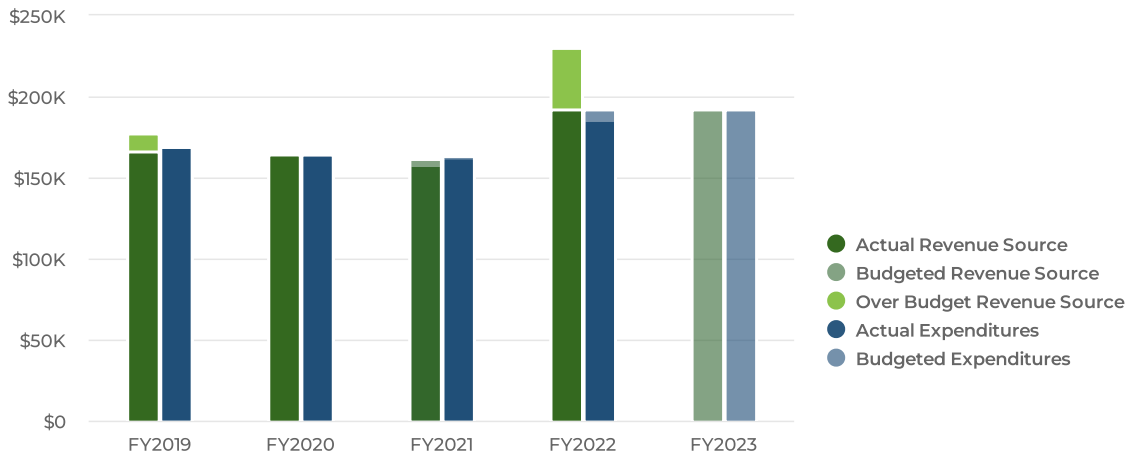
## Available School Fund

The Available School Fund (092) was established from the proceeds received from the lease of school lands, which are then distributed to school districts within the county. Polk County School Lands, located in Throckmorton and Baylor Counties, are surface leased to produce revenue for the benefit of schools within Polk County.

### Summary

The County of Polk is projecting \$192.82K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 0.1% or \$193.72 to \$192.82K in FY2023.

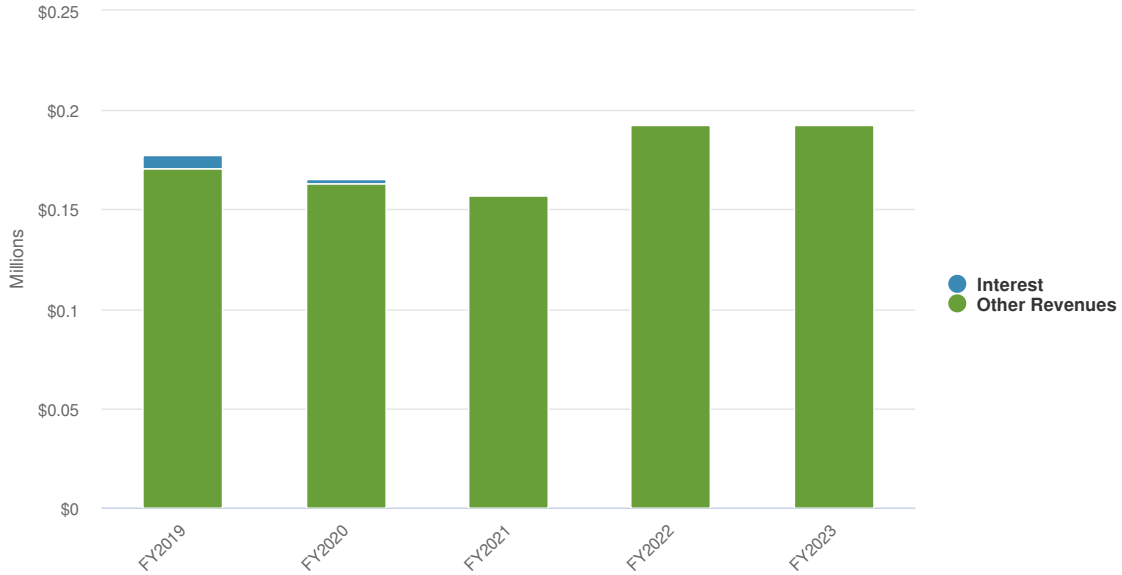
**The Reserve Balance in the Available School Fund was \$254,556 at the beginning of FY2022, and increased by \$44,106 (17.33%) to a year-end balance of \$298,662.**





# Revenues by Source

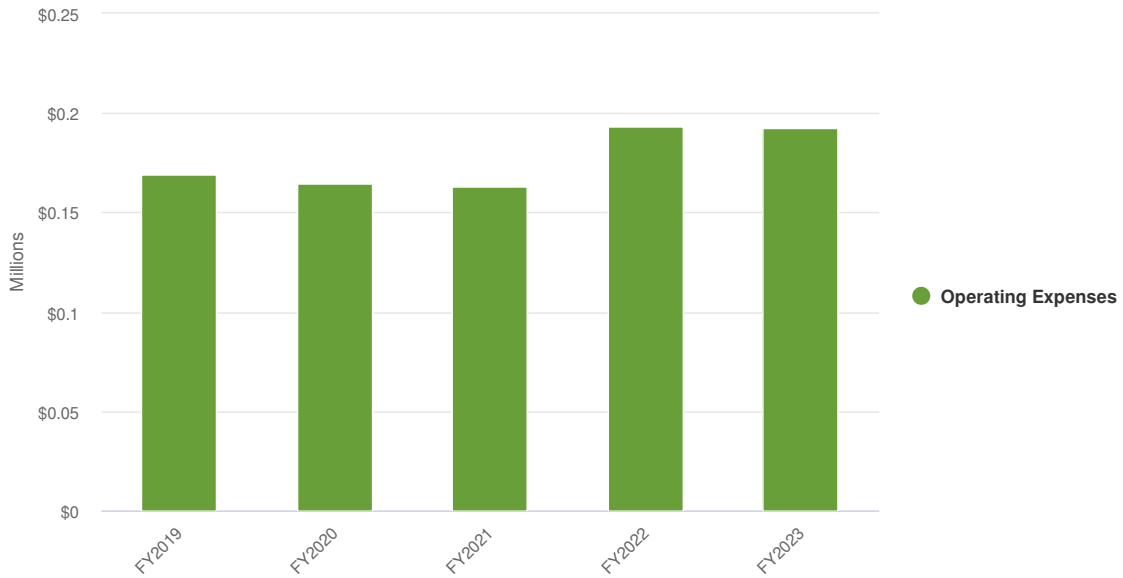
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Interest</b>						
DEPOSITORY INTEREST	092-360-6100	\$493	\$0	\$3,240		
<b>Total Interest:</b>		<b>\$493</b>	<b>\$0</b>	<b>\$3,240</b>		
<b>Other Revenues</b>						
TRANSFER FROM PERM.SCHOOL FUND	092-370-7091	\$389	\$0	\$7,467		
REVENUE - LEASES	092-370-7200	\$157,007	\$192,821	\$219,697	\$192,821	\$192,821
<b>Total Other Revenues:</b>		<b>\$157,396</b>	<b>\$192,821</b>	<b>\$227,163</b>	<b>\$192,821</b>	<b>\$192,821</b>
<b>Total Revenue Source:</b>		<b>\$157,889</b>	<b>\$192,821</b>	<b>\$230,404</b>	<b>\$192,821</b>	<b>\$192,821</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
PROPERTY TAXES	092-7699-4500	\$16,652	\$18,000	\$18,194	\$18,000	\$18,000
SCHOOL DISTRIBUTIONS	092-7699-4891	\$146,522	\$174,821	\$168,104	\$174,821	\$174,821
<b>Total Operating Expenses:</b>		<b>\$163,173</b>	<b>\$192,821</b>	<b>\$186,298</b>	<b>\$192,821</b>	<b>\$192,821</b>
<b>Total Expense Objects:</b>		<b>\$163,173</b>	<b>\$192,821</b>	<b>\$186,298</b>	<b>\$192,821</b>	<b>\$192,821</b>



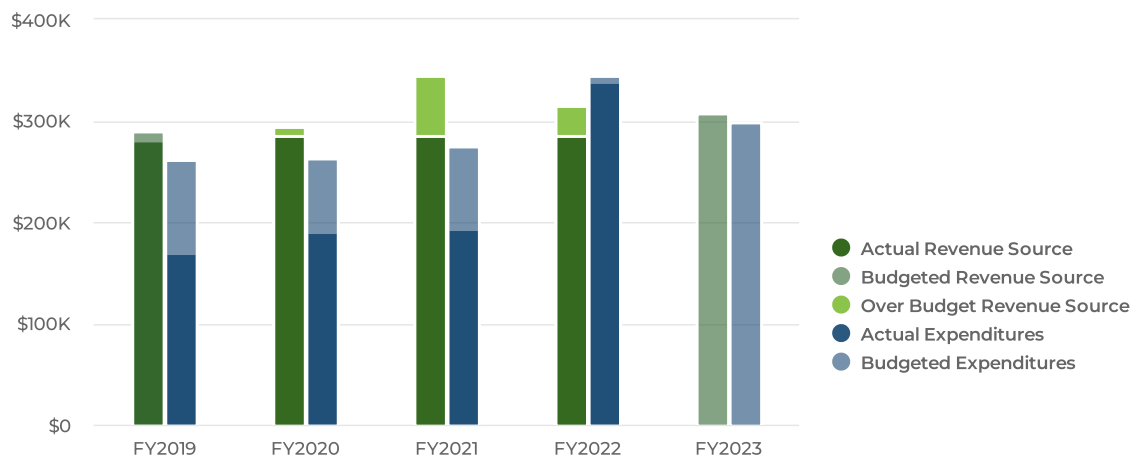
## County Clerk Records Management Fund

The County Clerk Records Management Fund (093) is used to record fees collected by the County Clerk for filing official documents, such as birth and death certificates, and expended for the purpose of preserving, restoration or automation of records within the County Clerk's office.

### Summary

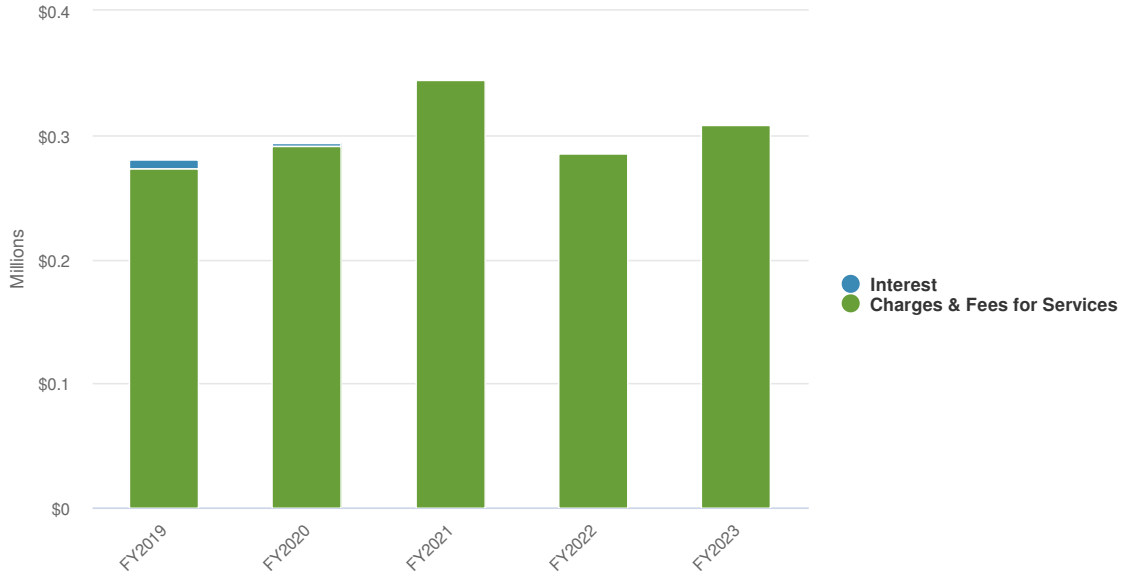
The County of Polk is projecting \$307.6K of revenue in FY2023, which represents a 7.7% increase over the prior year. Budgeted expenditures are projected to decrease by 13.3% or \$45.91K to \$298.82K in FY2023.

**The Reserve Balance in the County Clerk Records Management Fund was \$1,064,601 at the beginning of FY2022, and decreased by \$23,693 (2.23%) to a year-end balance of \$1,040,908.**



# Revenues by Source

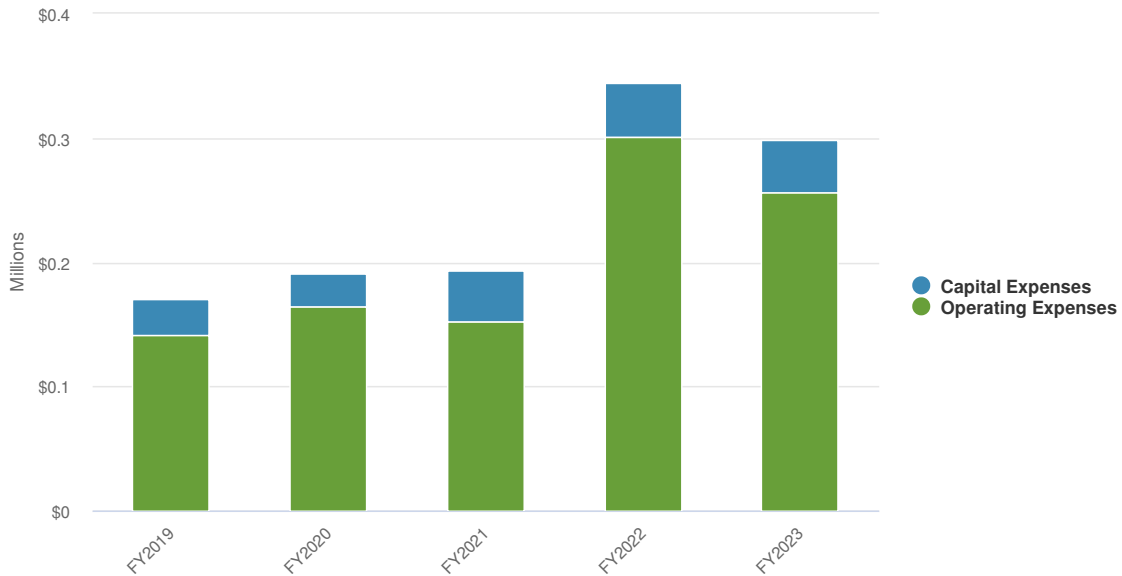
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Charges &amp; Fees for Services</b>						
COUNTY CLERK FEES	093-340-4400	\$150,674	\$120,000	\$153,210	\$150,000	\$150,000
COURT RECORDS PRESERVATION FEE	093-340-4405	\$4,020	\$1,200	\$6,084	\$4,000	\$4,000
RECORDS ARCHIVE FEE	093-340-4410	\$184,738	\$160,000	\$150,459	\$150,000	\$150,000
PROBATE ARCHIVAL FEE	093-340-4415	\$2,020	\$1,800	\$470	\$1,000	\$1,000
PRESERVATION-VITAL STATISTICS	093-340-4420	\$3,476	\$2,600	\$2,933	\$2,600	\$2,600
<b>Total Charges &amp; Fees for Services:</b>		<b>\$344,928</b>	<b>\$285,600</b>	<b>\$313,156</b>	<b>\$307,600</b>	<b>\$307,600</b>
<b>Interest</b>						
DEPOSITORY INTEREST	093-360-6100	\$157	\$0	\$2,231		
<b>Total Interest:</b>		<b>\$157</b>	<b>\$0</b>	<b>\$2,231</b>		
<b>Total Revenue Source:</b>		<b>\$345,085</b>	<b>\$285,600</b>	<b>\$315,386</b>	<b>\$307,600</b>	<b>\$307,600</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
TRANSFER TO GEN FUND	093-8700-4030	\$145,824	\$154,977	\$154,977	\$168,461	\$168,461
RECORDS ARCHIVE FEE	093-7213-4100	\$0	\$80,140	\$139,532	\$80,140	\$80,140
PRESERVATION -VITAL STATISTICS	093-7213-4205	\$6,517	\$7,000	\$6,799	\$7,000	\$7,000
<b>Total Operating Expenses:</b>		<b>\$152,342</b>	<b>\$242,117</b>	<b>\$301,307</b>	<b>\$255,601</b>	<b>\$255,601</b>
<b>Capital Expenses</b>						
COMPUTER NETWORK MAINTENANCE	093-7403-5000	\$41,163	\$43,218	\$37,772	\$43,218	\$43,218
<b>Total Capital Expenses:</b>		<b>\$41,163</b>	<b>\$43,218</b>	<b>\$37,772</b>	<b>\$43,218</b>	<b>\$43,218</b>
<b>Total Expense Objects:</b>		<b>\$193,504</b>	<b>\$285,335</b>	<b>\$339,079</b>	<b>\$298,819</b>	<b>\$298,819</b>



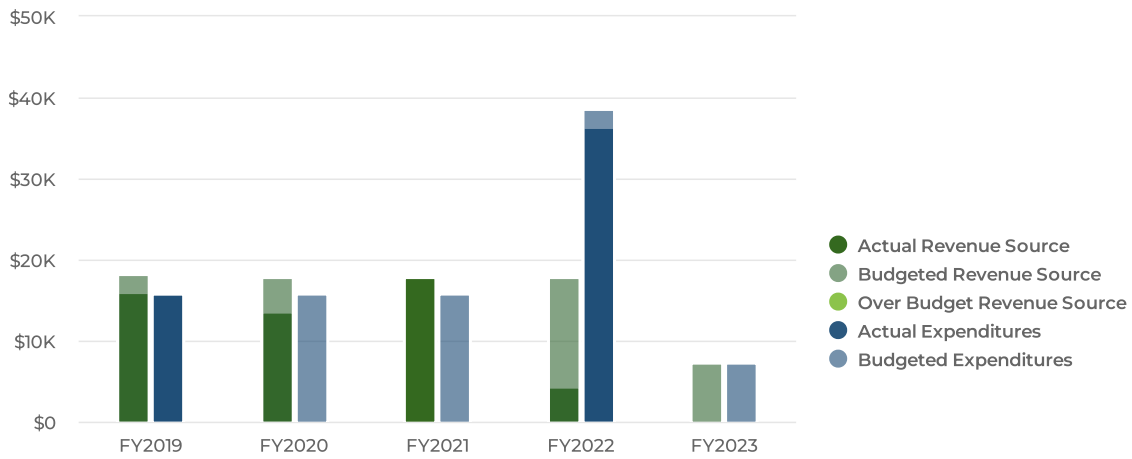
# County Records Management Fund

The County Records Management Fund (094) accounts for fees collected by the District and County Clerks for filing documents other than those for which the County Clerk Records Management Fund.

## Summary

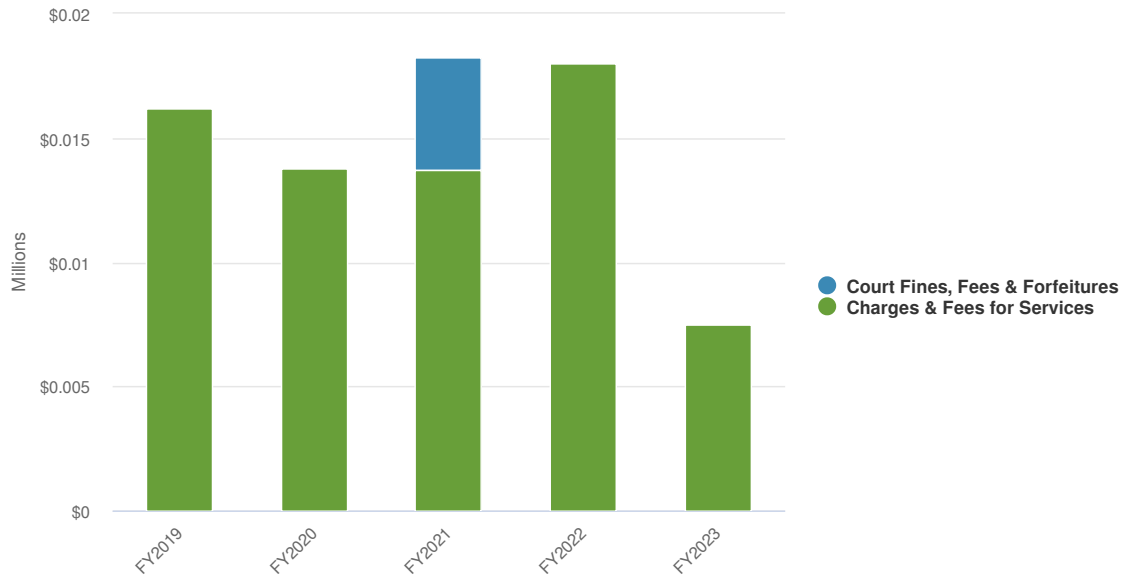
The County of Polk is projecting \$7.5K of revenue in FY2023, which represents a 58.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 80.7% or \$31.27K to \$7.5K in FY2023.

**The Reserve Balance in the County Records Management Fund was \$41,065 at the beginning of FY2022, and decreased by \$32,173 (78.35%) to a year-end balance of \$8,892.**



# Revenues by Source

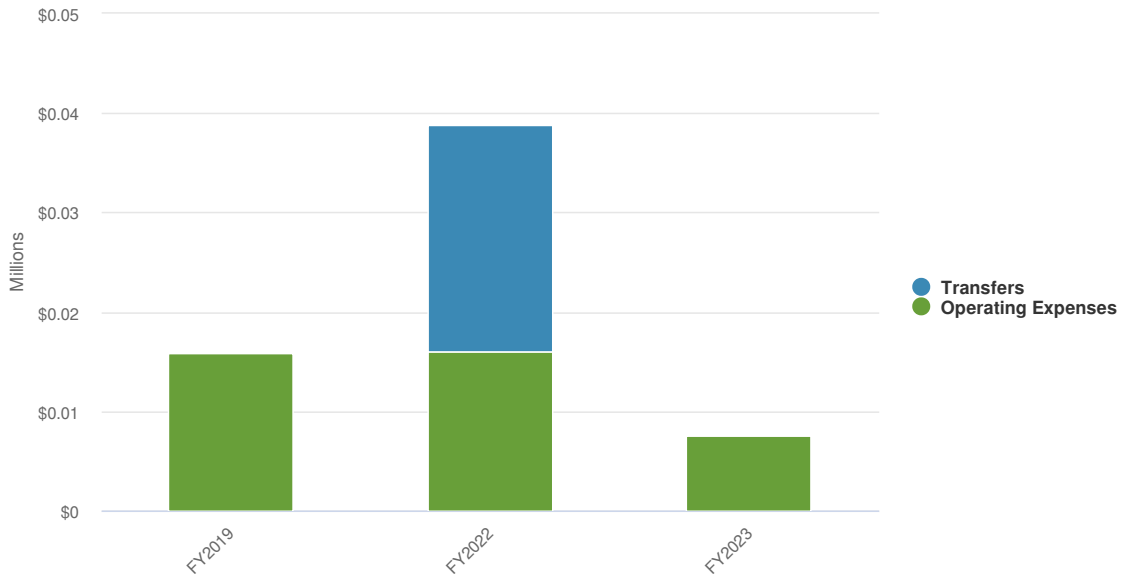
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
LOCAL CONS COURT COSTS	094-325-2805	\$4,503				
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$4,503</b>				
<b>Charges &amp; Fees for Services</b>						
COUNTY CLERK FEES	094-340-4400	\$5,150	\$8,000	\$4,359	\$4,000	\$4,000
DISTRICT CLERK FEES	094-340-4700	\$8,566	\$10,000	\$0	\$3,500	\$3,500
<b>Total Charges &amp; Fees for Services:</b>		<b>\$13,716</b>	<b>\$18,000</b>	<b>\$4,359</b>	<b>\$7,500</b>	<b>\$7,500</b>
<b>Total Revenue Source:</b>		<b>\$18,219</b>	<b>\$18,000</b>	<b>\$4,359</b>	<b>\$7,500</b>	<b>\$7,500</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
DIST CLERK IMAGING	094-7426-4500	\$0	\$16,000	\$16,000	\$7,500	\$7,500
<b>Total Operating Expenses:</b>		<b>\$0</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$7,500</b>	<b>\$7,500</b>
<b>Transfers</b>						
TRANSFER TO DIST CLRK RECORDS MGT	094-8700-0980		\$0	\$20,533		
<b>Total Transfers:</b>			<b>\$0</b>	<b>\$20,533</b>		
<b>Total Expense Objects:</b>		<b>\$0</b>	<b>\$16,000</b>	<b>\$36,533</b>	<b>\$7,500</b>	<b>\$7,500</b>





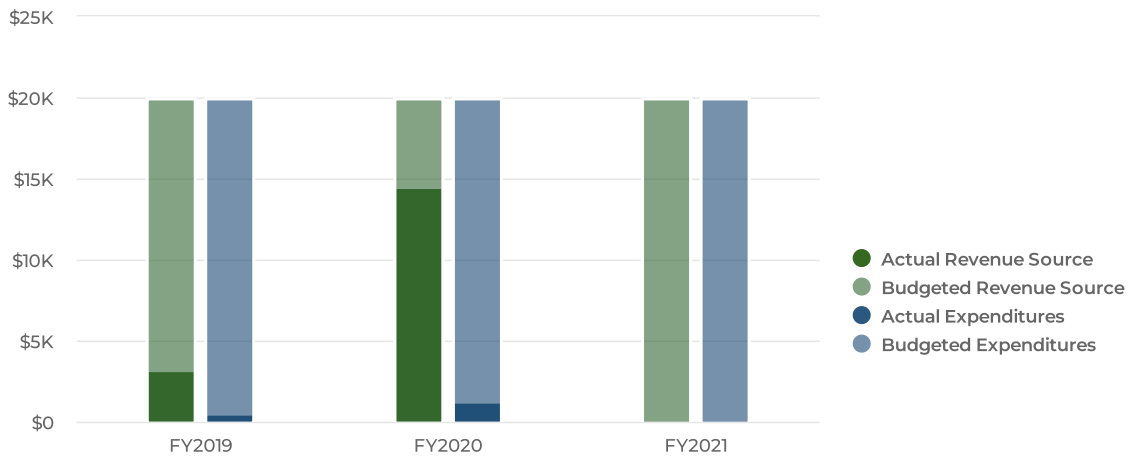
## Sheriff's Federal Revenue Sharing Fund

The Sheriff's Federal Revenue Sharing Fund (095) 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 the remaining fund balance. Use of this account is at the discretion of the Sheriff.

### Summary

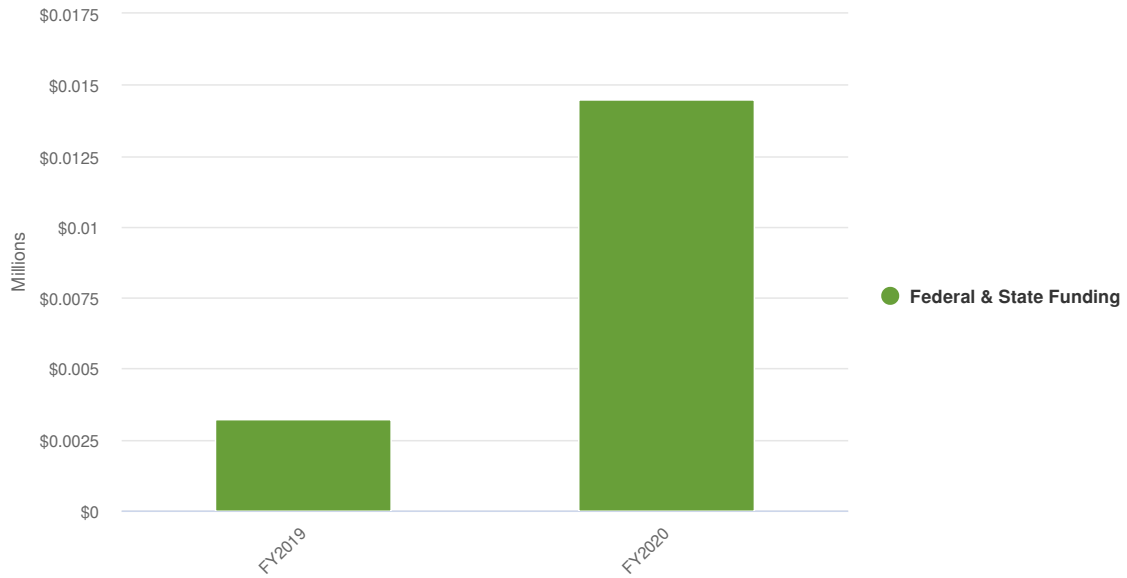
The County of Polk is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

**The Reserve Balance in the Sheriff's Federal Revenue Sharing Fund was \$26,538 at the beginning and end of FY2022.**



# Revenues by Source

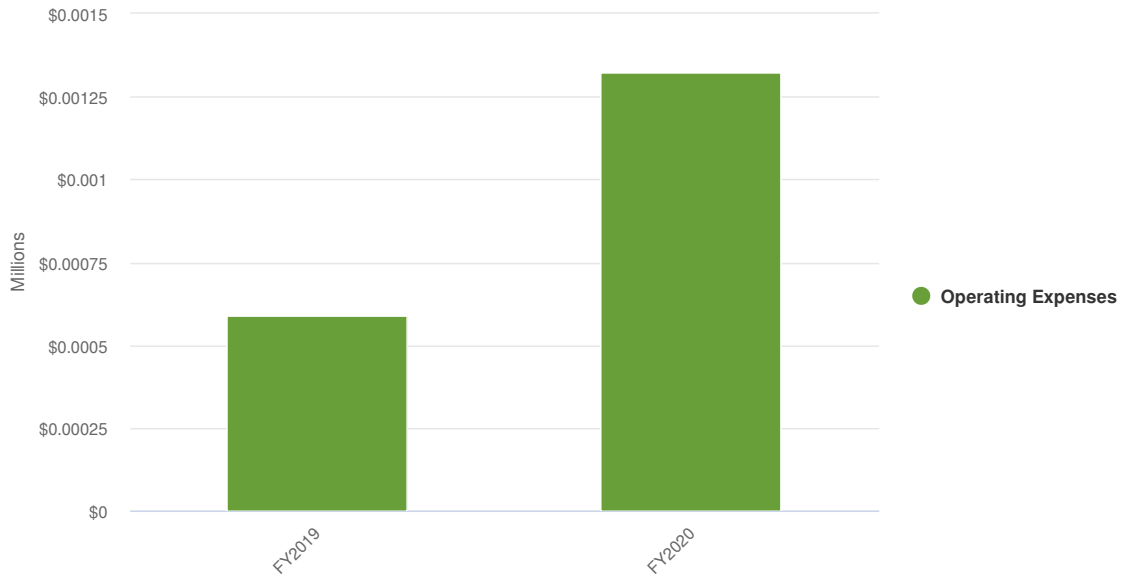
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals
<b>Revenue Source</b>				
<b>Federal &amp; State Funding</b>				
FEDERAL REVENUES	095-331-3100	\$3,215	\$14,505	\$0
<b>Total Federal &amp; State Funding:</b>		<b>\$3,215</b>	<b>\$14,505</b>	<b>\$0</b>
<b>Total Revenue Source:</b>		<b>\$3,215</b>	<b>\$14,505</b>	<b>\$0</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals
<b>Expense Objects</b>				
<b>Operating Expenses</b>				
OPERATING EXPENSES	095-7560-3340	\$590	\$1,325	\$0
<b>Total Operating Expenses:</b>		<b>\$590</b>	<b>\$1,325</b>	<b>\$0</b>
<b>Total Expense Objects:</b>		<b>\$590</b>	<b>\$1,325</b>	<b>\$0</b>



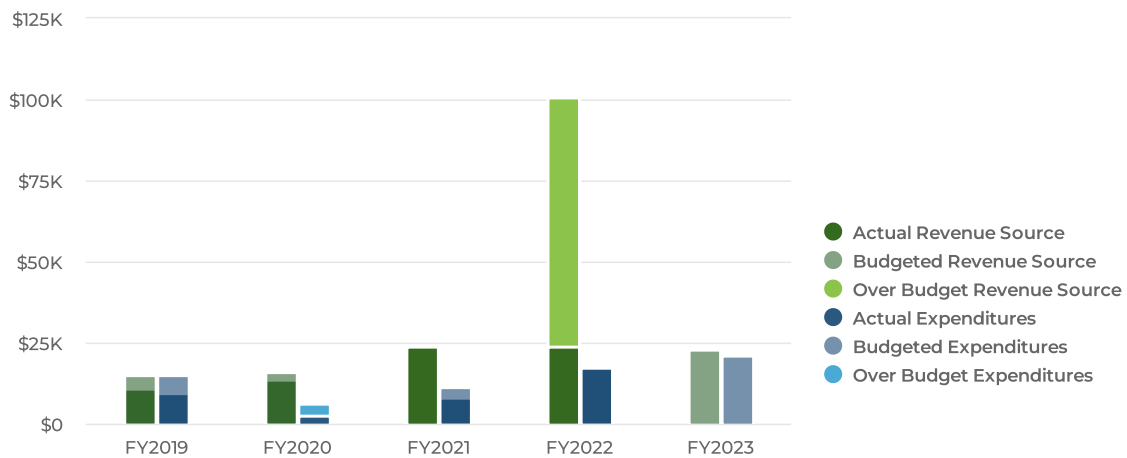
## District Clerk Records Management Fund

The District Clerk Records Management Fund (098) accounts for fees collected by the District Clerk for filing official documents set out by statute for the purpose of preservation, restoration and automation of records within the District Clerk's Office.

### Summary

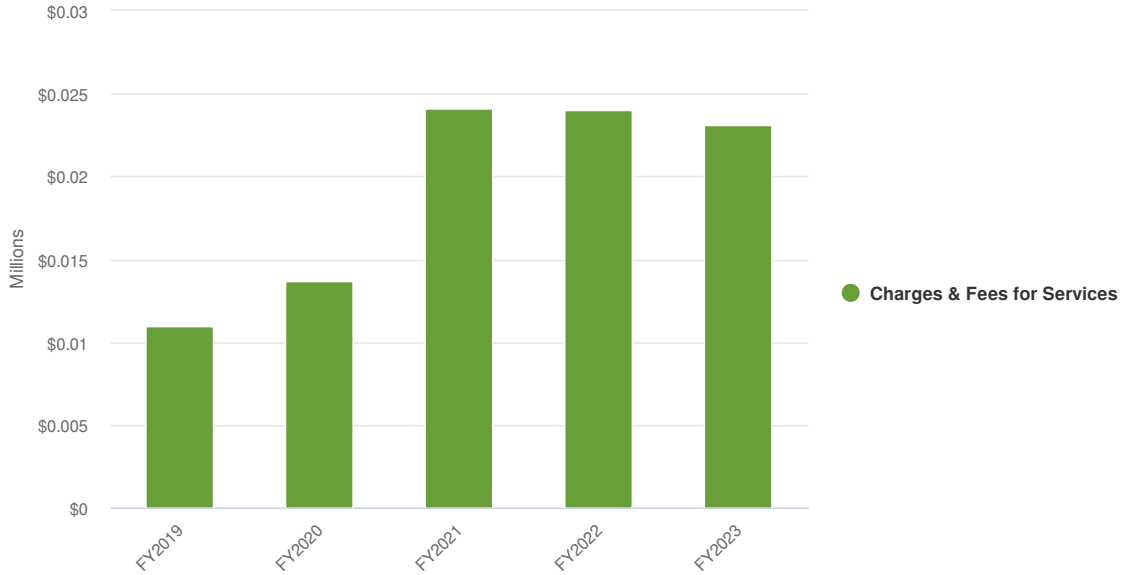
The County of Polk is projecting \$23.1K of revenue in FY2023, which represents a 3.8% decrease over the prior year. Budgeted expenditures are projected to increase by 19.7% or \$3.5K to \$21.25K in FY2023.

**The Reserve Balance in the District Clerk Records Management Fund was \$86,930 at the beginning of FY2022, and increased by \$83,315 (95.84%) to a year-end balance of \$170,245.**



# Revenues by Source

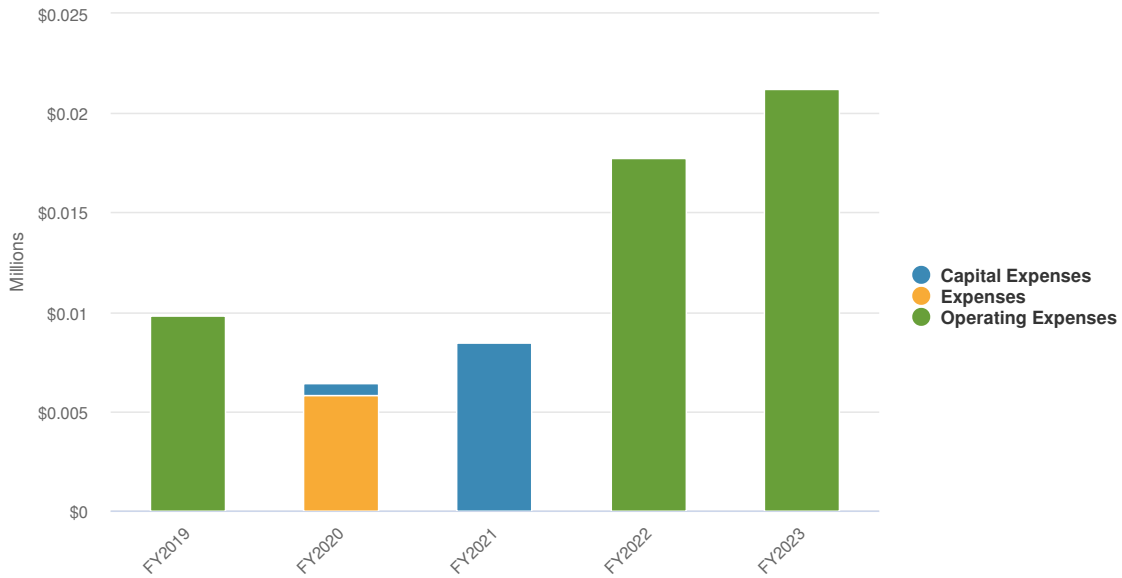
## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Charges &amp; Fees for Services</b>						
RECORDS PASSPORT FEE	098-340-4410	\$990	\$1,500	\$1,130	\$1,000	\$1,000
RECORDS PRESERVATION FEE	098-340-4450	\$6,168	\$5,500	\$16,744	\$12,000	\$12,000
COURT RECORDS PRESERVATION FEE	098-340-4700	\$8,585	\$9,000	\$4,218	\$4,500	\$4,500
DIST CRT RECORDS TECHNOLOGY	098-340-4710	\$8,331	\$8,000	\$3,683	\$5,600	\$5,600
<b>Total Charges &amp; Fees for Services:</b>		<b>\$24,075</b>	<b>\$24,000</b>	<b>\$25,774</b>	<b>\$23,100</b>	<b>\$23,100</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	098-370-7010		\$0	\$51,247		
TRANSFER FROM CO RECORDS MGT FUND	098-370-7094		\$0	\$24,044		
<b>Total Other Revenues:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$75,290</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue Source:</b>		<b>\$24,075</b>	<b>\$24,000</b>	<b>\$101,065</b>	<b>\$23,100</b>	<b>\$23,100</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
RECORDS ARCHIVE FEE	098-7250-4410		\$8,000	\$8,000		
RECORDS PRESERVATION EXP	098-7250-4500	\$0	\$4,500	\$9,750	\$21,250	\$21,250
<b>Total Operating Expenses:</b>		<b>\$0</b>	<b>\$12,500</b>	<b>\$17,750</b>	<b>\$21,250</b>	<b>\$21,250</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	098-7250-5720	\$450	\$626	\$0		
CAPITAL OUTLAY PROJECTS	098-7250-5730	\$8,000				
<b>Total Capital Expenses:</b>		<b>\$8,450</b>	<b>\$626</b>	<b>\$0</b>		
<b>Total Expense Objects:</b>		<b>\$8,450</b>	<b>\$13,126</b>	<b>\$17,750</b>	<b>\$21,250</b>	<b>\$21,250</b>



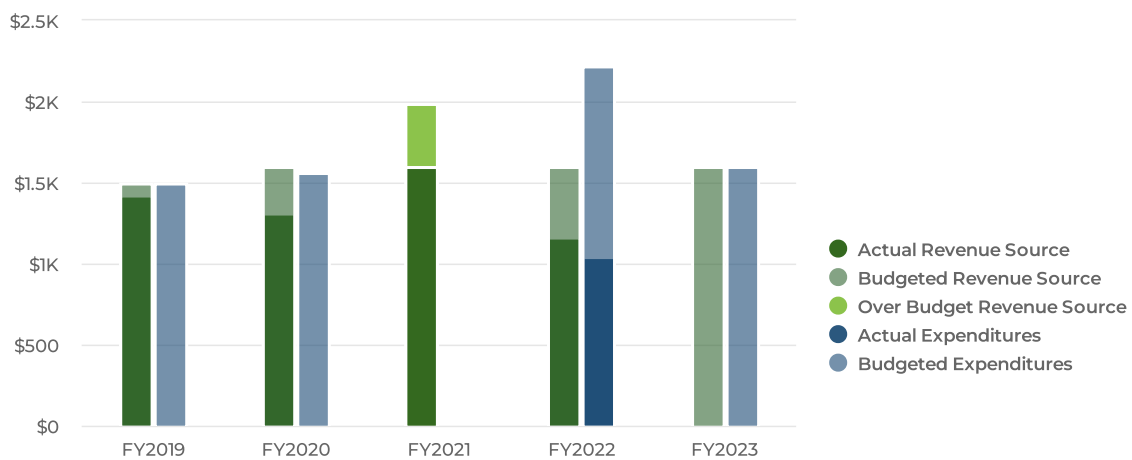
## County & District Court Technology Fund

The County & District Court Technology Fund (099) and the associated fee assessed to certain offenders and case filings was approved by the Legislature and became effective in late 2009. Monies are utilized, per statute, to improve the technology in County and District Courts.

### Summary

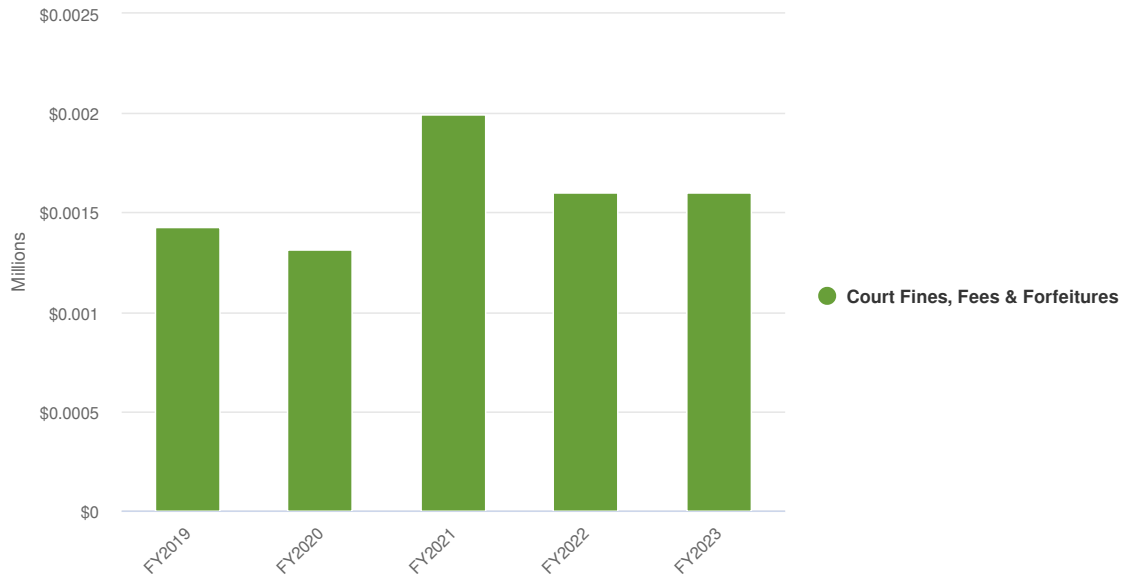
The County of Polk is projecting \$1.6K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 28.1% or \$626.06 to \$1.6K in FY2023.

**The Reserve Balance in the County & District Court Technology Fund was \$11,850 at the beginning of FY2022, and increased by \$120 (1.01%) to a year-end balance of \$11,970.**



# Revenues by Source

## Budgeted and Historical Revenues by Source

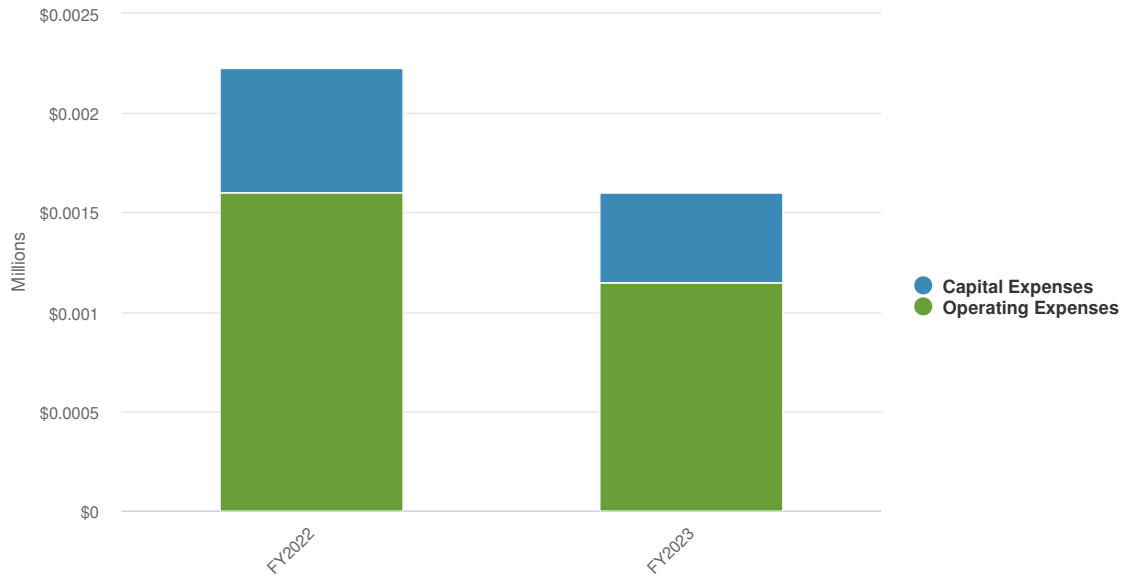


Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
LOCAL CONS COURT COSTS	099-325-2805	\$720				
COUNTY COURT & CCL FEES	099-340-4400	\$394	\$600	\$594	\$600	\$600
DISTRICT COURT FEES	099-340-4700	\$875	\$1,000	\$573	\$1,000	\$1,000
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$1,990</b>	<b>\$1,600</b>	<b>\$1,167</b>	<b>\$1,600</b>	<b>\$1,600</b>
<b>Total Revenue Source:</b>		<b>\$1,990</b>	<b>\$1,600</b>	<b>\$1,167</b>	<b>\$1,600</b>	<b>\$1,600</b>



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>					
<b>Operating Expenses</b>					
TRAVEL TRAINING	099-7226-4270	\$1,600	\$597		
EQUIPMENT MAINTENANCE	099-7226-4520			\$1,150	\$1,150
<b>Total Operating Expenses:</b>		<b>\$1,600</b>	<b>\$597</b>	<b>\$1,150</b>	<b>\$1,150</b>
<b>Capital Expenses</b>					
CAPITAL OUTLAY-OFFICE FURN/EQUIP	099-7226-5720	\$0	\$450	\$450	\$450
<b>Total Capital Expenses:</b>		<b>\$0</b>	<b>\$450</b>	<b>\$450</b>	<b>\$450</b>
<b>Total Expense Objects:</b>		<b>\$1,600</b>	<b>\$1,047</b>	<b>\$1,600</b>	<b>\$1,600</b>

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# DEPARTMENTS

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## County Judge



**Sydney Murphy**  
Polk County Judge

The County Judge is the presiding officer of the Commissioner's 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 Commissioner's Court meetings; ordering elections; serving as budget officer; conducting weddings; 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 temporarily located in the Regional Health Building, Suite E, and will be relocated back to the Historic Courthouse in Livingston upon completion of the restoration project.

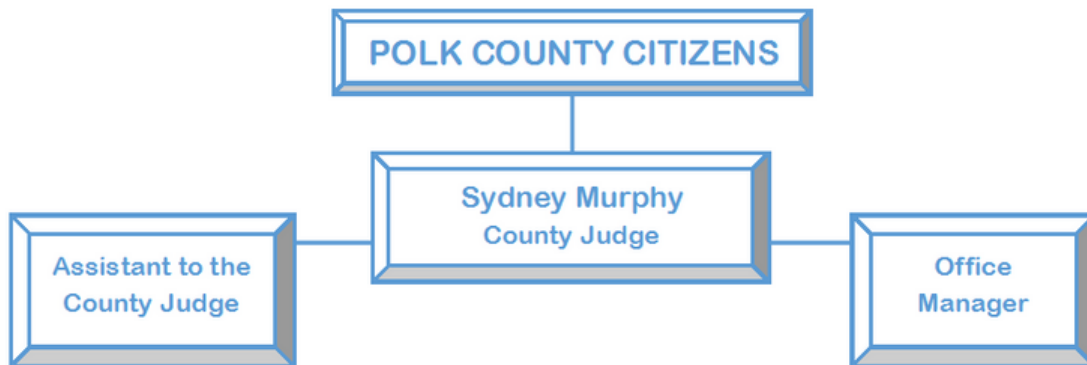
### Mission

The County Judge will always be accessible to serve the public with the highest degree of honesty and integrity, to ensure essential services are provided through the efficient and productive use of county resources while enhancing the health, safety and economic opportunity for the citizens of Polk County.

### Vision

Be a trusted custodian of a flourishing community that honors its natural and cultural resources, agricultural heritage and rural landscape, by fostering a sustainable economy that cultivates outstanding services and growth.

## Organizational Chart



## Goals

The primary objective of the County Judge's Office is to engage citizens, employees, governmental entities and community leaders to assist Commissioners Court in implementing policy and program initiatives.

- Strengthen the county's financial position
- Continuously improve business practices

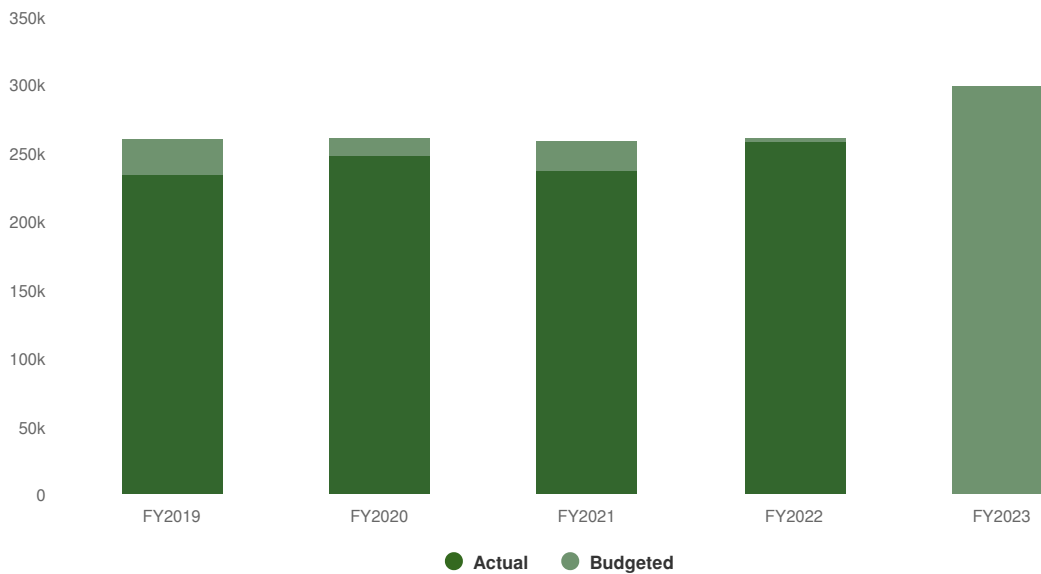
Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Efficiency: County Bond Rating	A+/Stable	A+/Stable	AA-/Stable	AA-/Stable
Effectiveness:% Change in Gen. Fund Balance	15.0%	0.0%	16.7%	0.0%
Output: # of Spotlight Articles Published	9	9	7	8
Output: # of Meetings Attended	611	580	645	625
Efficiency: % of Probates held w/in 10 days	N/A	100.0%	100.0%	100.0%

## Expenditures Summary

The County Judge's operations budget was increased this year to cover our new budgeting software, which is designed to improve efficiency and enable us to provide a greater public services.

**\$298,858** **\$36,384**  
(13.86% vs. prior year)

### County Judge Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

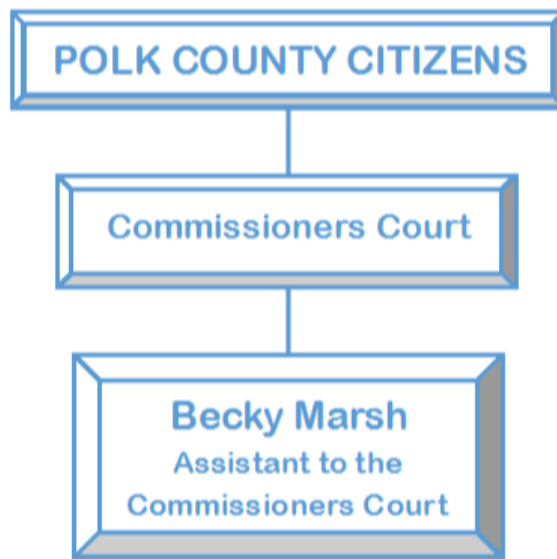
Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-1400-1010	\$60,170	\$62,582	\$63,553	\$65,711	\$65,711
SALARY SUPPLEMENT - CO JUDGE	010-1400-1020	\$22,425	\$20,474	\$20,503	\$20,577	\$20,577
SALARIES	010-1400-1050	\$66,470	\$80,932	\$80,000	\$90,597	\$90,597
SALARIES-PART TIME	010-1400-1080	\$840	\$981	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-1400-2000	\$660	\$660	\$660	\$2,500	\$2,500
SOCIAL SECURITY	010-1400-2010	\$12,264	\$14,129	\$13,379	\$15,340	\$15,340
HEALTH INSURANCE	010-1400-2020	\$26,827	\$29,996	\$28,006	\$32,423	\$32,423
RETIREMENT	010-1400-2030	\$24,280	\$27,981	\$28,049	\$29,135	\$29,135
WORKERS COMPENSATION	010-1400-2040	\$514	\$528	\$442	\$430	\$430
UNEMPLOYMENT INSURANCE	010-1400-2060	\$56	\$67	\$52	\$75	\$75
TRAVEL ALLOWANCE-CO JUDGE	010-1400-2250	\$20,067	\$20,048	\$20,100	\$20,048	\$20,048
<b>Total Salary And Benefits:</b>		<b>\$234,572</b>	<b>\$258,379</b>	<b>\$254,744</b>	<b>\$277,919</b>	<b>\$277,919</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1400-3150	\$1,367	\$1,325	\$637	\$1,325	\$1,325
TRAVEL TRAINING	010-1400-4270	\$1,305	\$2,500	\$2,540	\$2,500	\$2,500
SOFTWARE MAINTENANCE	010-1400-4560				\$15,600	\$15,600
BONDS	010-1400-4800	\$0	\$71	\$0	\$1,314	\$1,314
DUES	010-1400-4810	\$200	\$200	\$200	\$200	\$200
<b>Total Operating Expenses:</b>		<b>\$2,871</b>	<b>\$4,096</b>	<b>\$3,376</b>	<b>\$20,939</b>	<b>\$20,939</b>
<b>Total Expense Objects:</b>		<b>\$237,443</b>	<b>\$262,475</b>	<b>\$258,120</b>	<b>\$298,858</b>	<b>\$298,858</b>

## Commissioners Court

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 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 in the Regional Health Building, Suite A.

## Organizational Chart

The Assistant to the Commissioner's Court works with the County Judge's Office creating and posting meeting agendas, and providing support as needed for each of the commissioners.



## Goals

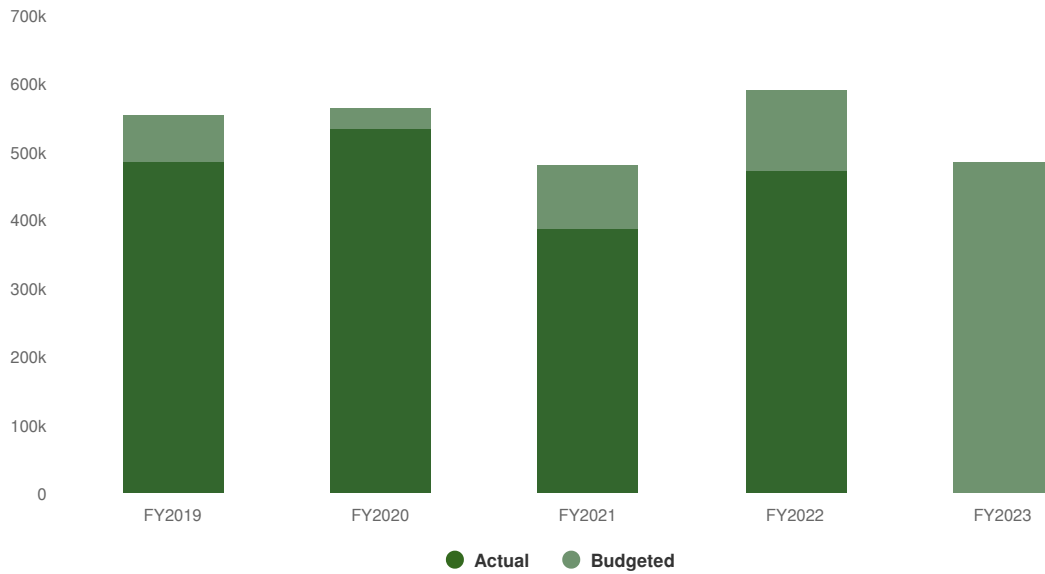
The primary objectives of the Polk County Commissioners Court is to increase communications with citizens, and increase the Court related information available for public research on the County's website.

- Encourage Public Engagement
- Accomplish goals and improve local quality of life in the most cost-effective manner.

## Expenditures Summary

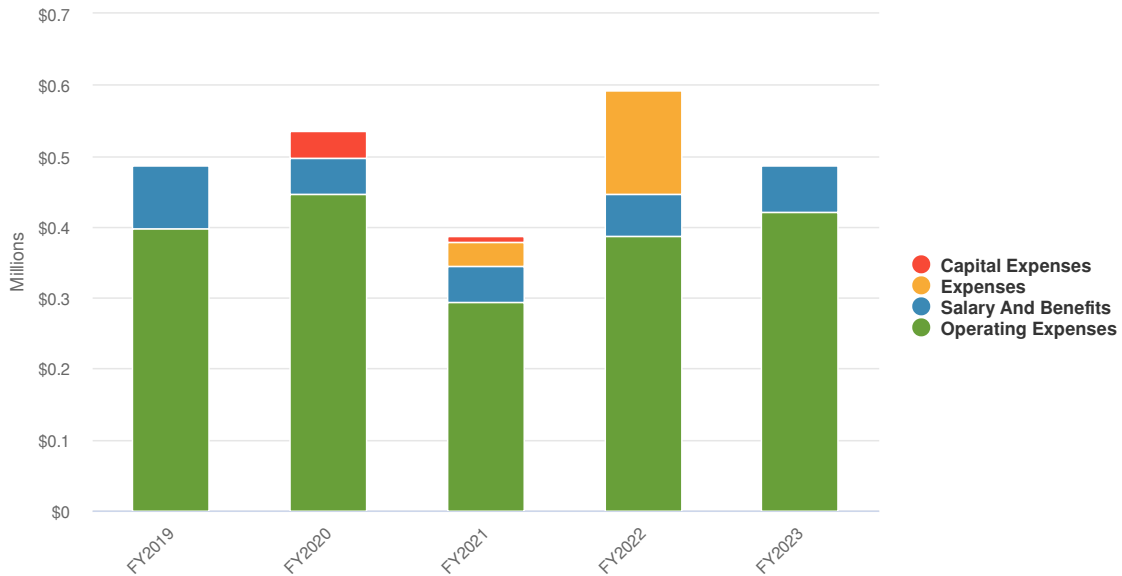
**\$487,461** **-\$105,365**  
(-17.77% vs. prior year)

Commissioners Court Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-1401-1050	\$32,981	\$39,594	\$39,130	\$43,721	\$43,721
SALARIES-PART TIME	010-1401-1080	\$131	\$981	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-1401-2000	\$300	\$360	\$360	\$1,000	\$1,000
SOCIAL SECURITY	010-1401-2010	\$2,556	\$3,132	\$3,021	\$3,504	\$3,504
HEALTH INSURANCE	010-1401-2020	\$10,195	\$10,249	\$9,926	\$11,014	\$11,014
RETIREMENT	010-1401-2030	\$4,748	\$6,202	\$5,995	\$6,655	\$6,655
WORKERS COMPENSATION	010-1401-2040	\$99	\$117	\$95	\$98	\$98
UNEMPLOYMENT INSURANCE	010-1401-2060	\$27	\$34	\$25	\$37	\$37
<b>Total Salary And Benefits:</b>		<b>\$51,037</b>	<b>\$60,667</b>	<b>\$58,552</b>	<b>\$67,113</b>	<b>\$67,113</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1401-3150	\$1,710	\$1,530	\$883	\$1,530	\$1,530
CONTINGENCIES	010-1401-3520	\$47,506	\$112,500	\$26,733	\$175,173	\$175,173



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
REDISTRICTING SERVICES	010-1401-3610	\$5,000	\$10,000	\$10,000	\$10,000	\$10,000
ATTORNEY CONSULTING FEES	010-1401-4000	\$35,598	\$50,000	\$56,130	\$50,000	\$50,000
AUDITING FEES	010-1401-4010	\$70,592	\$80,000	\$76,495	\$80,000	\$80,000
GFOA BUDGET PROGRAM	010-1401-4030	\$445	\$1,185	\$1,185	\$1,185	\$1,185
RURAL TRANSIT	010-1401-4250	\$36,750	\$36,750	\$36,750	\$36,750	\$36,750
TRAVEL TRAINING	010-1401-4270	\$1,763	\$3,000	\$3,185	\$3,000	\$3,000
INMATE PHONE CARDS-IAH	010-1401-4600	\$24,751	\$40,000	\$0	\$40,000	\$40,000
SCHOLARSHIP DISBURSEMENTS	010-1401-4801	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
DUES	010-1401-4810	\$1,975	\$2,100	\$2,335	\$2,460	\$2,460
CH 19 MATCHING FUNDS HAVA GRANT	010-1401-4840		\$0	\$11,112		
BI-LINGUAL INCENTIVE	010-1401-4860	\$0	\$250	\$0	\$250	\$250
SERVICE AWARDS	010-1401-4870	\$3,079	\$4,000	\$2,652	\$4,000	\$4,000
DISASTER RECOVERY / MITIGATION	010-1401-4900		\$250,000	\$23,400		
COURTHOUSE REST PLANNING NON GRANT	010-1401-4905		\$0	\$2,600		
COURTHOUSE ANNEX RENOVATION PROJ	010-1401-4906	\$49,400				
<b>Total Operating Expenses:</b>		<b>\$294,569</b>	<b>\$607,315</b>	<b>\$269,461</b>	<b>\$420,348</b>	<b>\$420,348</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY PROJECTS	010-1401-5730	\$8,200				
<b>Total Capital Expenses:</b>		<b>\$8,200</b>				
<b>Expenses</b>						
THC COURTHOUSE ROUND XI NON GRANT	010-1401-4907	\$32,801	\$0	\$145,736		
<b>Total Expenses:</b>		<b>\$32,801</b>	<b>\$0</b>	<b>\$145,736</b>		
<b>Total Expense Objects:</b>		<b>\$386,608</b>	<b>\$667,982</b>	<b>\$473,748</b>	<b>\$487,461</b>	<b>\$487,461</b>



# County Clerk

**Schelana Hock**

County Clerk

The County Clerk is the clerk for the County Court, the Commissioner's Court and certain cases in the County Court-at-Law.

The Polk County Clerk's role is unique. As the official record keeper for the courts, the county, and you, every important milestone is recorded. If you were born in Texas, the clerk was there to welcome you into the world, officially making you a citizen of Polk County and the USA. From your 18th birthday, the clerk has helped you exercise your right to vote. When you got married, the clerk was there to celebrate and make it official by issuing your marriage license. When you started your first business or branded your first cow, the clerk helped record your business name and that brand of yours to hinder cattle thieves. When you bought your first house, the clerk recorded the sale and the deed. When you pass on and leave Polk County behind, the clerk will officially record that, too, making sure the legacy you built passes on to those you choose.

The current County Clerk, Schelana Hock, was just named County Clerk of the Year for the State of Texas, and has been with the department since 2000. She became County Clerk on April 1, 2009. The County Clerk's office is a twelve-person team comprised of one County Clerk, one chief deputy clerk, seven deputy clerks, two court clerks, and a receptionist. Some of the Deputy Clerks are also classified as Vital Clerk, Bookkeeper, Records Specialist, or Office Manager.

The Research Center recently won the Vital Statistics Five-Star Award (Exemplary Status) for 2021, 2020, and 2019 (also Exemplary). From recording of plat records to housing the historical records dating from 1846 to today, the Research Center cares about the history of the area, every life event, and land transaction. The Corrigan Office is available to provide Birth or Death Certificates, Marriage Licenses, copies of deeds, DBAs, Abandonments, or to file documents. The main office offers all the services in one office. They can help you probate a will, handle court case fees and paperwork for Misdemeanors, file documents for real property, post a meeting, or foreclosures. At election time, all three offices work together to prepare and work through elections, making sure polling locations are set up and run smoothly, troubleshooting problems, and working election night until all votes are counted and equipment is stored for the next time.

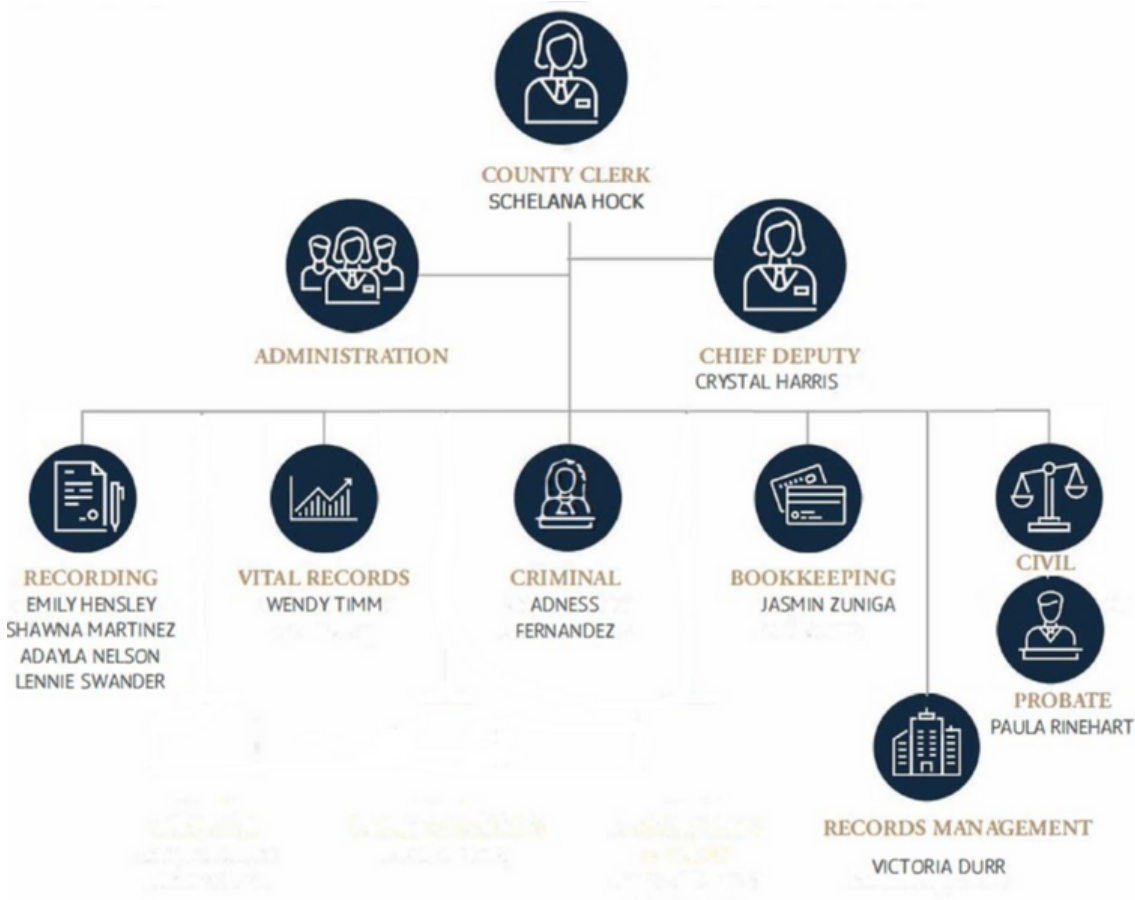
The County Clerk offices can be found online at [www.co.polk.tx.us/page/polk.County.Clerk](http://www.co.polk.tx.us/page/polk.County.Clerk) or at the locations below.

(Main Office) 101 W. Mill St. Suite 265 Livingston, TX – (936) 327-6805

(Research Center) 410 E. Church Livingston, TX – (936) 327-6804

(Corrigan Office) 210 W. Ben Franklin Corrigan, TX – (936) 398-4222

# Organizational Chart



## Goals

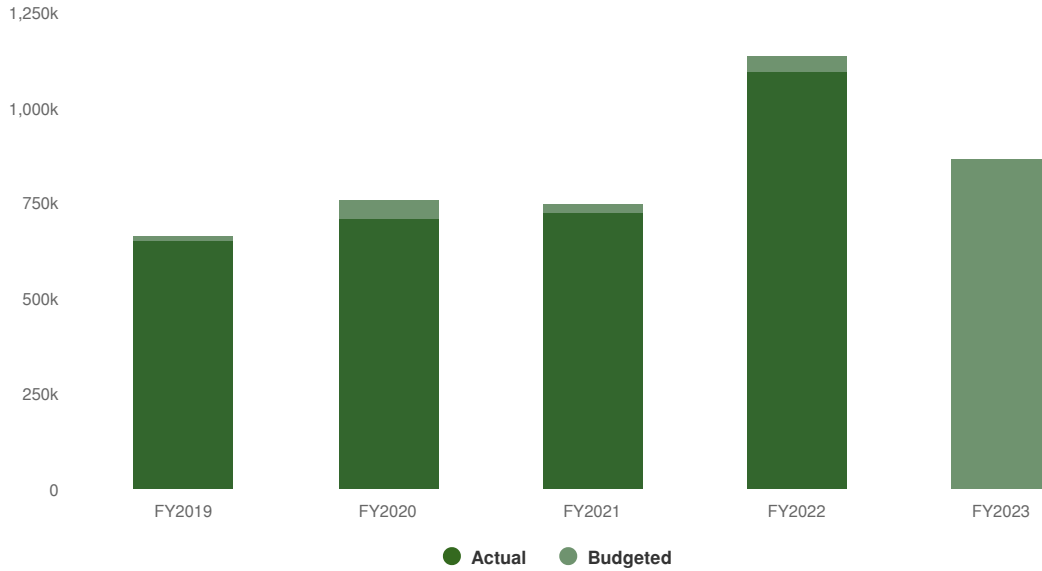
The primary objective of the County Clerk's Office is to diligently keep, manage, and provide efficient access to those records entrusted to our care, while serving the public in a courteous, professional and timely manner.

- Seek the latest in technological advancements for County Government.
- Ensure accessibility to records and services to the greatest extent possible.

## Expenditures Summary

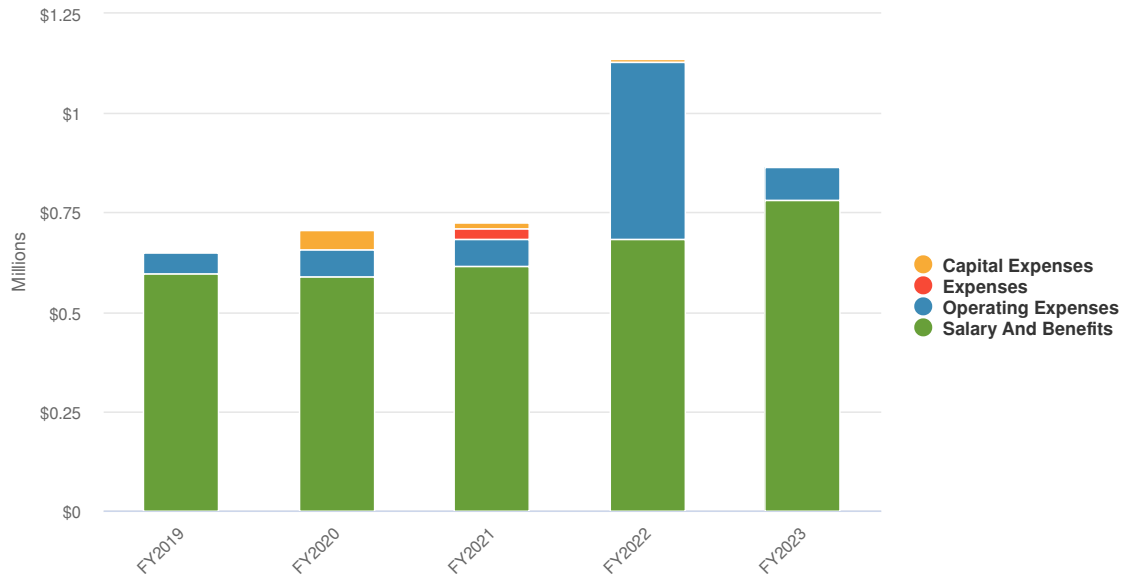
**\$865,343** **-\$270,789**  
(-23.83% vs. prior year)

### County Clerk Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-1403-1010	\$51,705	\$54,281	\$54,458	\$56,995	\$56,995
SALARIES	010-1403-1050	\$314,879	\$346,527	\$328,401	\$411,633	\$411,633
ELECTION WORKERS	010-1403-1070	\$44,565	\$45,000	\$59,066	\$45,000	\$45,000
LONGEVITY PAY	010-1403-2000	\$3,960	\$4,560	\$4,320	\$13,500	\$13,500
SOCIAL SECURITY	010-1403-2010	\$29,478	\$34,453	\$30,186	\$40,325	\$40,325
HEALTH INSURANCE	010-1403-2020	\$117,315	\$122,985	\$107,101	\$143,186	\$143,186
RETIREMENT	010-1403-2030	\$53,304	\$61,413	\$59,862	\$70,053	\$70,053
WORKERS COMPENSATION	010-1403-2040	\$1,128	\$1,159	\$960	\$1,034	\$1,034
UNEMPLOYMENT INSURANCE	010-1403-2060	\$265	\$289	\$217	\$338	\$338
<b>Total Salary And Benefits:</b>		<b>\$616,597</b>	<b>\$670,666</b>	<b>\$644,571</b>	<b>\$782,064</b>	<b>\$782,064</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1403-3150	\$11,737	\$15,000	\$16,045	\$15,000	\$15,000



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
FURNISHED TRANSPORTATION	010-1403-3300	\$437	\$400	\$493	\$500	\$500
COMMUNICATIONS EXPENSE	010-1403-4230	\$456	\$525	\$494	\$525	\$525
TRAVEL TRAINING	010-1403-4270	\$3,495	\$6,000	\$3,901	\$6,000	\$6,000
BONDS	010-1403-4800				\$178	\$178
DUES	010-1403-4810	\$250	\$300	\$125	\$300	\$300
ELECTION EXPENSE	010-1403-4840	\$49,958	\$53,776	\$421,436	\$53,776	\$53,776
CHAPTER 19 VOTER EXP	010-1403-4842				\$7,000	\$7,000
<b>Total Operating Expenses:</b>		<b>\$66,332</b>	<b>\$76,001</b>	<b>\$442,494</b>	<b>\$83,279</b>	<b>\$83,279</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-1403-5720	\$14,391	\$0	\$7,575		
<b>Total Capital Expenses:</b>		<b>\$14,391</b>	<b>\$0</b>	<b>\$7,575</b>		
<b>Expenses</b>						
CENTER FOR TECH & CIVIC LIFE GRANT	010-1403-4845	\$27,084				
<b>Total Expenses:</b>		<b>\$27,084</b>				
<b>Total Expense Objects:</b>		<b>\$724,405</b>	<b>\$746,667</b>	<b>\$1,094,640</b>	<b>\$865,343</b>	<b>\$865,343</b>

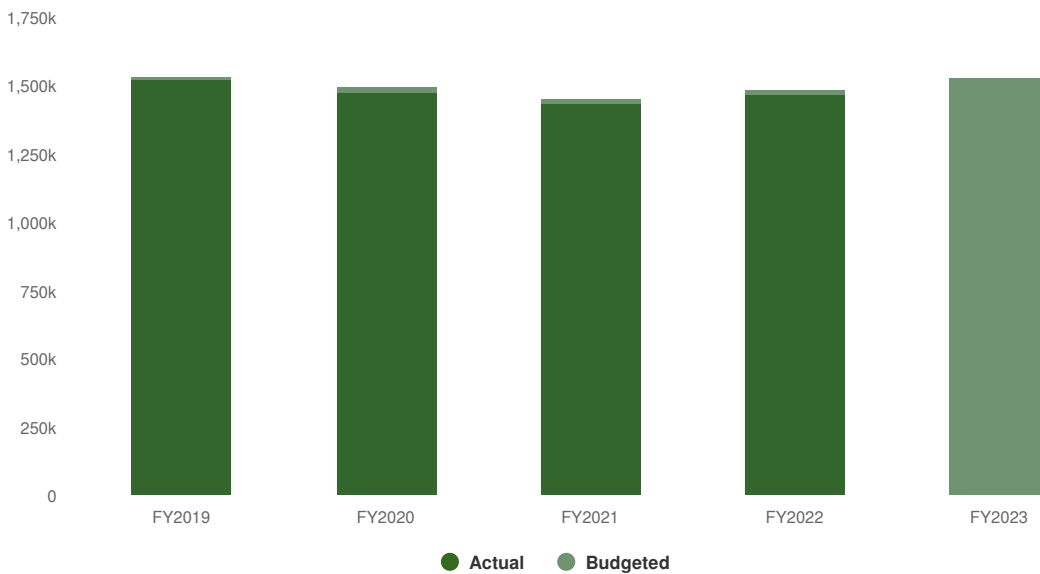
# General Operations

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

## Expenditures Summary

**\$1,529,775** **\$45,916**  
 (3.09% vs. prior year)

### General Operations Proposed and Historical Budget vs. Actual



### Budgeted and Historical Expenditures by Expense Type



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
UNEMPLOYMENT INSURANCE	010-1409-2060	\$0	\$10,000	\$14,485	\$10,000	\$10,000
<b>Total Salary And Benefits:</b>		<b>\$0</b>	<b>\$10,000</b>	<b>\$14,485</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Operating Expenses</b>						
POSTAGE	010-1409-3110	\$73,336	\$80,000	\$76,890	\$90,000	\$90,000
OFFICE SUPPLIES	010-1409-3150	\$17,414	\$16,000	\$18,320	\$18,000	\$18,000
COPY/POSTAGE MACHINE EXPENSE	010-1409-3290	\$118,172	\$115,000	\$120,397	\$117,000	\$117,000
CABLE TV JUDICIAL CENTER	010-1409-4190	\$759	\$775	\$762	\$775	\$775
COMMUNICATION EXP	010-1409-4200	\$251,946	\$240,084	\$245,149	\$248,000	\$248,000
ELECTRICITY	010-1409-4400	\$496,774	\$500,000	\$492,682	\$500,000	\$500,000
GAS/HEAT	010-1409-4410	\$45,775	\$54,000	\$53,973	\$48,000	\$48,000
WATER	010-1409-4420	\$90,200	\$84,000	\$87,900	\$90,000	\$90,000
PROPERTY INSURANCE	010-1409-4820	\$182,900	\$210,000	\$217,792	\$240,000	\$240,000
GENERAL LIABILITY INSURANCE	010-1409-4822	\$13,269	\$24,000	\$11,137	\$18,000	\$18,000
PUBLIC OFFICIALS LIABILITY	010-1409-4823	\$31,405	\$50,000	\$38,821	\$50,000	\$50,000
VEHICLE INSURANCE	010-1409-4901	\$86,839	\$95,000	\$90,510	\$95,000	\$95,000
<b>Total Operating Expenses:</b>		<b>\$1,408,790</b>	<b>\$1,468,859</b>	<b>\$1,454,332</b>	<b>\$1,514,775</b>	<b>\$1,514,775</b>
<b>Capital Expenses</b>						
BOND ISSUANCE COST	010-1409-5530	\$26,750				
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-1409-5720	\$2,296	\$5,000	\$3,205	\$5,000	\$5,000
<b>Total Capital Expenses:</b>		<b>\$29,046</b>	<b>\$5,000</b>	<b>\$3,205</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total Expense Objects:</b>		<b>\$1,437,837</b>	<b>\$1,483,859</b>	<b>\$1,472,021</b>	<b>\$1,529,775</b>	<b>\$1,529,775</b>



# Grants & Contracts

**Jessica Hutchins**

Grant and Contract Coordinator

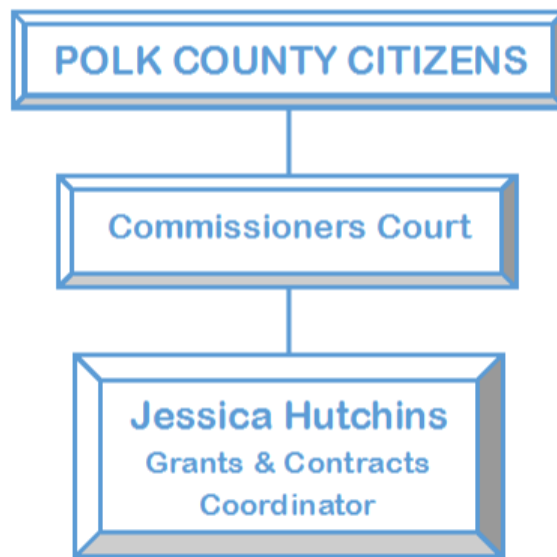
The Grant and Contract Coordinator is fairly new to Polk County. The position was created in November 2017 as the Commissioners Court found it to be advantageous to have one department keeping track of all the County's grants and contracts. The Coordinator works hand-in-hand with the County Judge's Office and Commissioners Court to help ensure the business of the county stays up to date.

The essential purpose of the department is to find alternative funding sources that will extend the resources provided by tax-funded dollar for programs, equipment and resources.

On the grant side of the department, the Coordinator helps identify and develop viable projects, programs and partnerships to meet the priorities and goals of the County and State; assesses departmental program needs; and identifies funding sources and ensures that materials are added to the grants database and Commissioners Court Agenda. The Coordinator provides technical assistance by advising Commissioners Court, County departments and other entities about the funding opportunities that are available; establishes effective networks with representatives from other jurisdictions, state agencies and funding agencies; coordinates and oversees the development of selected grant proposals; instructs staff and administrators regarding funding guidelines; facilitates program planning; develops evaluation designs and procedures. This office oversees all service procurement for grant funded projects as well as writes and edits grant applications for County departments.

On the contract side, the department develops, coordinates, and monitors contract activities for Polk County and serves in a liaison capacity between departmental staff, providers and the agencies involved in the contract development and approval process. Establishing and maintaining effective working relationships with county officials, departmental administrators, and representatives of contracted agencies to secure cooperation in the development of procedures and resolution of contract problems is a major aspect of the work. It is the Grant and Contract Coordinator's responsibility to ensure all contracts are regularly reviewed so that they are always up to date and beneficial to the County.

## Organizational Chart



## Goals

The main objective of the Grants & Contracts Office is to provide information, direction, and technical assistance for the advancement of county departments and community support.

- Manage grant files to ensure compliance with applicable regulations and reporting requirements. This requires consolidating current grant files and information to the Smartsheets database to increase efficiency and time management of the department. Create a grant management system within Smartsheets that will provide a snapshot of each grant. This process will take 1-2 years.
- Accurately track all competitive funding application efforts and awards to measure the County's overall success and to report to County leadership.
- Encourage successful collaborations between our office, other departments and external partners to ensure quality work and to improve our success rate in obtaining grant funds that ultimately provide a great service to the County and its citizens by saving taxpayer dollars.

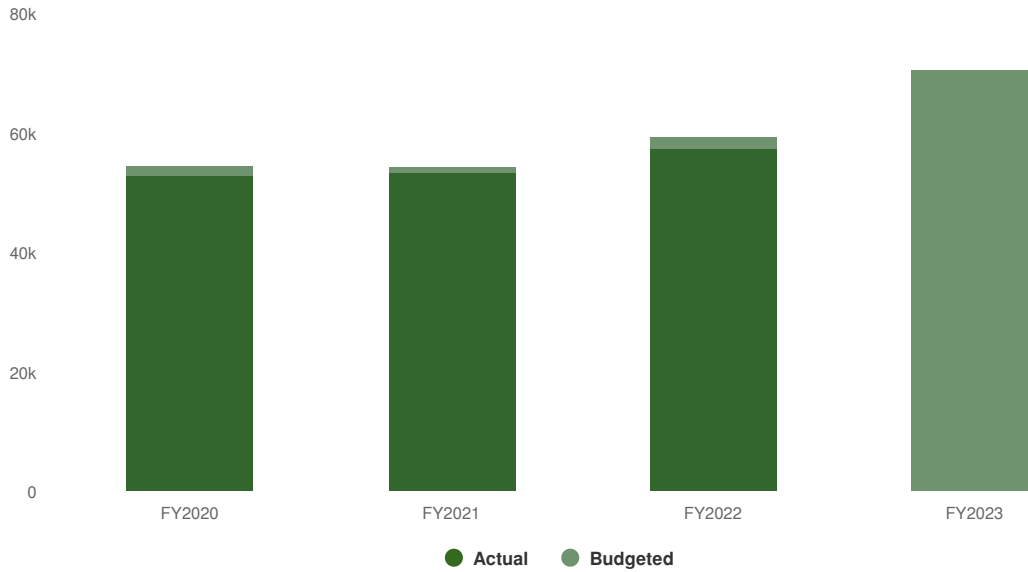
Once the grants management system is fully operational, I will provide data showing grants applied for and grants received.

Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Output: # of Active Contracts	NA	NA	288	300
Output: # of Active Grants	NA	NA	21	20
Output: # of Grant Applications Submitted	NA	NA	6	11
Efficiency: % Grants Awarded	NA	NA	83.3%	81.8%

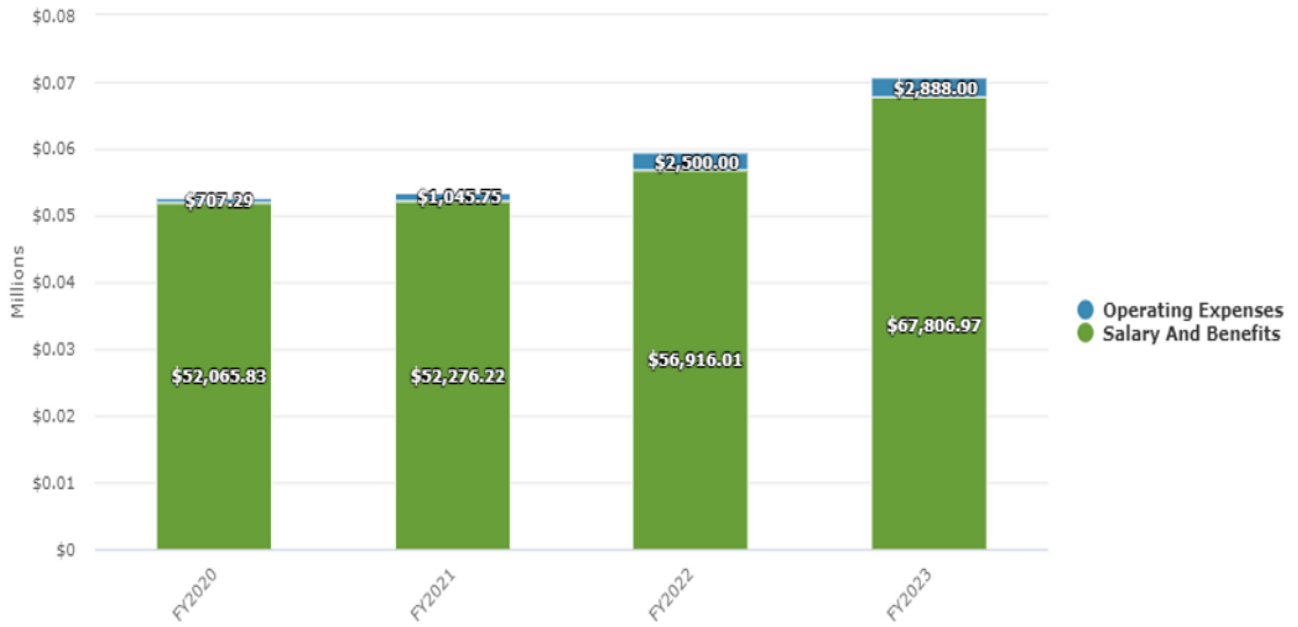
## Expenditures Summary

**\$70,695** **\$11,279**  
 (18.98% vs. prior year)

**Grants & Contracts Proposed and Historical Budget vs. Actual**



**Budgeted and Historical Expenditures by Expense Type**



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-1415-1050	\$35,036	\$37,709	\$37,919	\$45,871	\$45,871
LONGEVITY	010-1415-2000	\$120	\$180	\$180	\$500	\$500
SOCIAL SECURITY	010-1415-2010	\$1,796	\$2,899	\$2,045	\$3,547	\$3,547
HEALTH INSURANCE	010-1415-2020	\$10,195	\$10,249	\$9,926	\$11,014	\$11,014
RETIREMENT	010-1415-2030	\$4,996	\$5,740	\$5,784	\$6,738	\$6,738
WORKERS COMP	010-1415-2040	\$105	\$108	\$92	\$99	\$99
UNEMPLOYMENT	010-1415-2060	\$29	\$31	\$25	\$37	\$37
<b>Total Salary And Benefits:</b>		<b>\$52,276</b>	<b>\$56,916</b>	<b>\$55,969</b>	<b>\$67,807</b>	<b>\$67,807</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1415-3150	\$507	\$1,000	\$23	\$200	\$200
TRAVEL TRAINING	010-1415-4270	\$539	\$1,500	\$1,376	\$1,500	\$1,500
SOFTWARE MAINTENANCE	010-1415-4560				\$1,188	\$1,188
<b>Total Operating Expenses:</b>		<b>\$1,046</b>	<b>\$2,500</b>	<b>\$1,399</b>	<b>\$2,888</b>	<b>\$2,888</b>
<b>Total Expense Objects:</b>		<b>\$53,322</b>	<b>\$59,416</b>	<b>\$57,369</b>	<b>\$70,695</b>	<b>\$70,695</b>



# County Auditor

**Louis Ploth**  
County Auditor

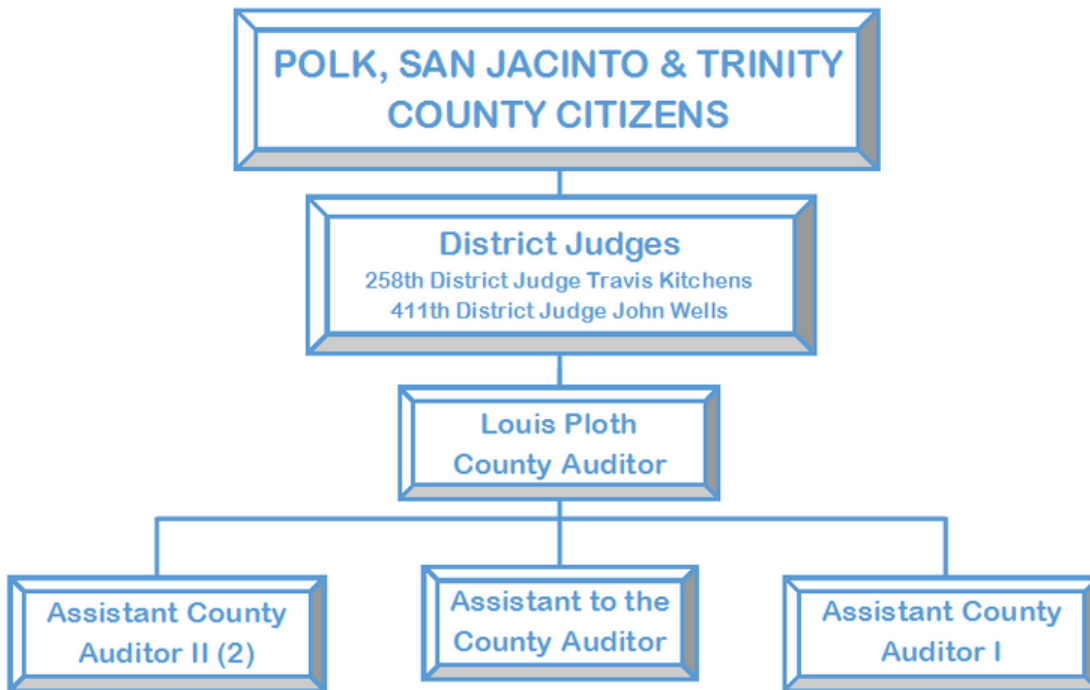
The County Auditor is appointed by and reports to the (2) District Judges serving Polk County. The Auditor acts as a check and balance for the financial operations of other County offices and is responsible for the internal auditing and accounting functions of the County. The Auditor must approve all claims against the County prior to submitting the same to the Commissioners Court for payment. The County Auditor must submit monthly 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 County Auditor must meet these qualifications at the time of employment::

- Have at least 2 years of experience in auditing and accounting
- Thoroughly competent in public business details
- Unquestionably good moral character and intelligence

The Polk County Auditors Office is located in the Office Annex at 602 E. Church, Suite 108 in Livingston.

## Organizational Chart



## Goals

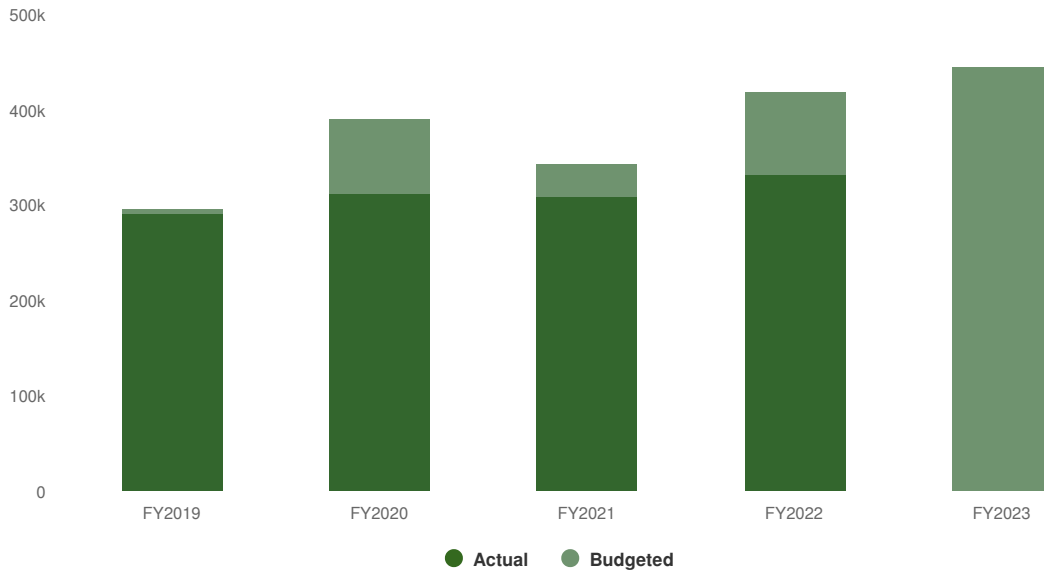
The main objective of the County Auditor's Office is to provide timely, accurate & meaningful financial information on the fiscal affairs of the county government and provide ancillary support to the Commissioners Court, other elected officials and department heads, and the general public.

- Maintain appropriate level of independence.
- Provide quality training & open communications to develop job skills, personal growth & professionalism.
- Identify areas to reduce expenses & increase revenue through reporting & audit reviews.

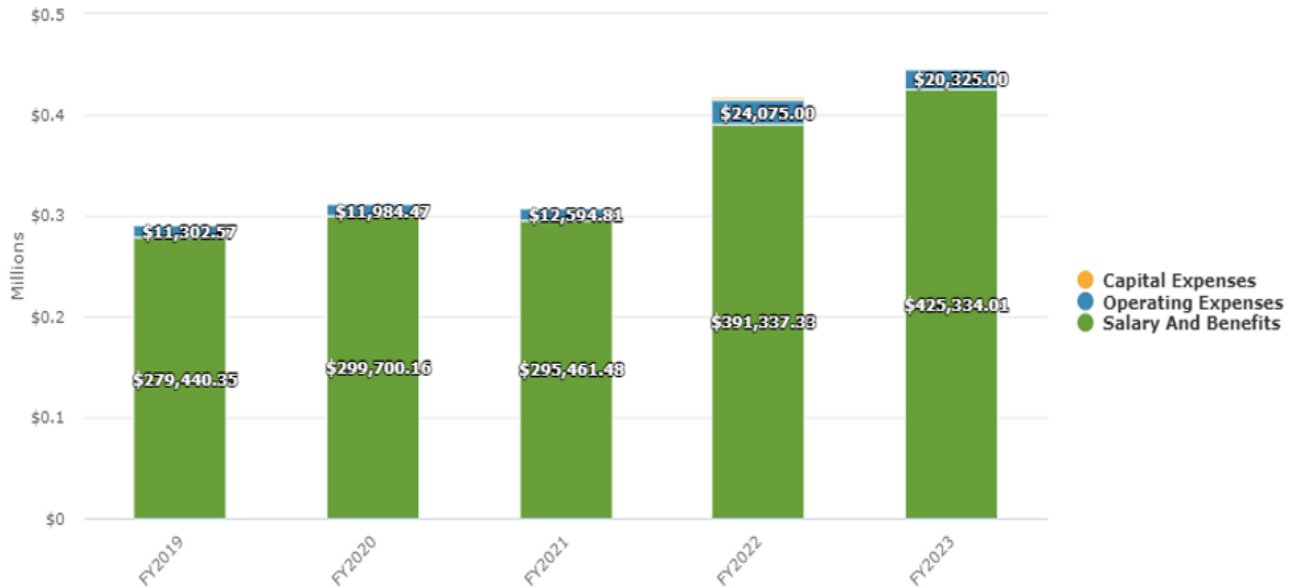
# Expenditures Summary

**\$445,659** **\$28,116**  
 (6.73% vs. prior year)

## County Auditor Proposed and Historical Budget vs. Actual



## Budgeted and Historical Expenditures by Expense Type



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
CELL PHONE ALLOWANCE - ASST AUDITOR	010-1495-1030	\$480	\$480	\$481	\$480	\$480
SALARIES	010-1495-1050	\$129,302	\$193,437	\$136,763	\$211,315	\$211,315
SALARIES-PART TIME	010-1495-1080	\$560	\$981	\$1,490	\$1,083	\$1,083
SALARY - COUNTY AUDITOR	010-1495-1100	\$63,886	\$66,828	\$66,321	\$70,037	\$70,037
LONGEVITY PAY	010-1495-2000	\$1,920	\$2,220	\$2,220	\$6,000	\$6,000
SOCIAL SECURITY	010-1495-2010	\$14,624	\$21,522	\$15,520	\$22,444	\$22,444
HEALTH INSURANCE	010-1495-2020	\$50,975	\$61,492	\$47,065	\$66,086	\$66,086
RETIREMENT	010-1495-2030	\$28,478	\$42,622	\$32,136	\$42,559	\$42,559
WORKERS COMPENSATION	010-1495-2040	\$600	\$804	\$509	\$629	\$629
UNEMPLOYMENT INSURANCE	010-1495-2060	\$165	\$232	\$137	\$231	\$231
TRAVEL ALLOWANCE- CO AUDITOR	010-1495-2250	\$4,473	\$4,470	\$4,481	\$4,470	\$4,470
<b>Total Salary And Benefits:</b>		<b>\$295,461</b>	<b>\$395,087</b>	<b>\$307,124</b>	<b>\$425,334</b>	<b>\$425,334</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1495-3150	\$6,661	\$7,000	\$7,394	\$7,000	\$7,000
SUBSCRIPTIONS	010-1495-3900	\$50	\$50	\$52	\$50	\$50
TRAVEL TRAINING	010-1495-4270	\$2,594	\$5,000	\$3,398	\$5,000	\$5,000
OUTSIDE CONTRACT SERVICES	010-1495-4400	\$3,026	\$7,500	\$11,250	\$7,000	\$7,500
BONDS	010-1495-4800	\$171	\$375	\$321	\$375	\$375
DUES	010-1495-4810	\$93	\$400	\$295	\$400	\$400
<b>Total Operating Expenses:</b>		<b>\$12,595</b>	<b>\$20,325</b>	<b>\$22,711</b>	<b>\$19,825</b>	<b>\$20,325</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-1495-5720		\$0	\$2,130		
<b>Total Capital Expenses:</b>			<b>\$0</b>	<b>\$2,130</b>		
<b>Total Expense Objects:</b>		<b>\$308,056</b>	<b>\$415,412</b>	<b>\$331,965</b>	<b>\$445,159</b>	<b>\$445,659</b>



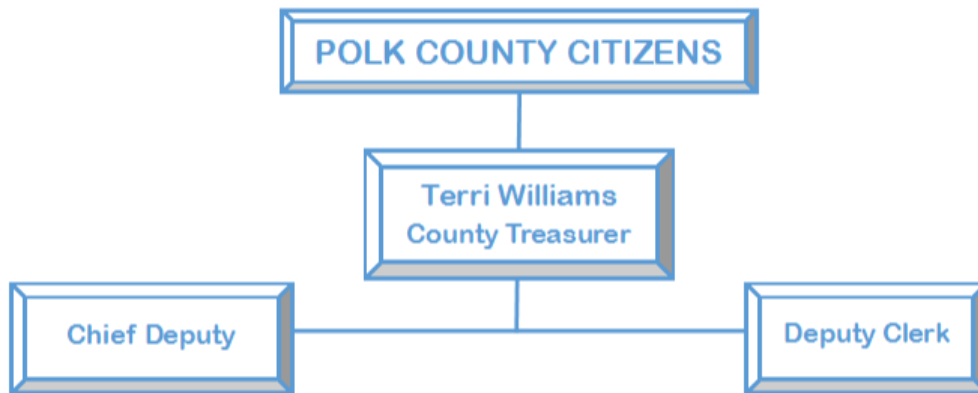
# County Treasurer



**Terri Williams**  
Polk County Treasurer

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 at 602 E. Church, Suite 101 in Livingston.

## Organizational Chart



## Goals

The Polk County Treasurers office strives to be efficient, resourceful and provide a friendly atmosphere for all that we serve while showing integrity and providing timely service.

- Utilize new financial software to the fullest
- Research local vacation rentals to increase the county's Hotel Occupancy Tax Revenue

Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Output: # of Receipts Recorded	6,054	6,000	6,341	6,000
Efficiency: % Accounts Reconciled w/in 15 days	93.0%	93.0%	90.0%	93.0%
Effectiveness: Hotel/Motel Income	\$ 54,147.39	\$25,000.00	\$ 49,960.16	\$ 45,000.00

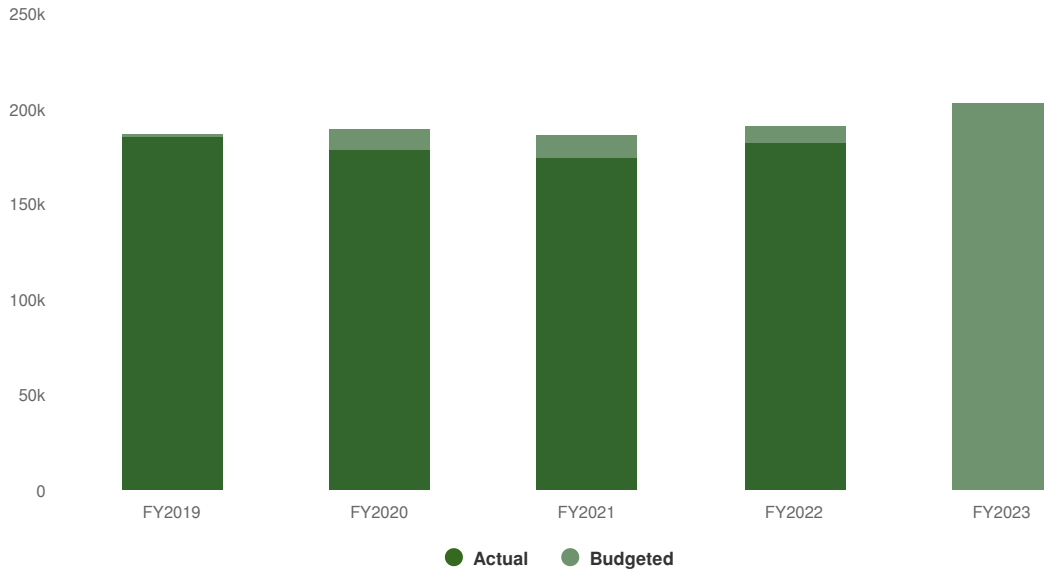


# Expenditures Summary

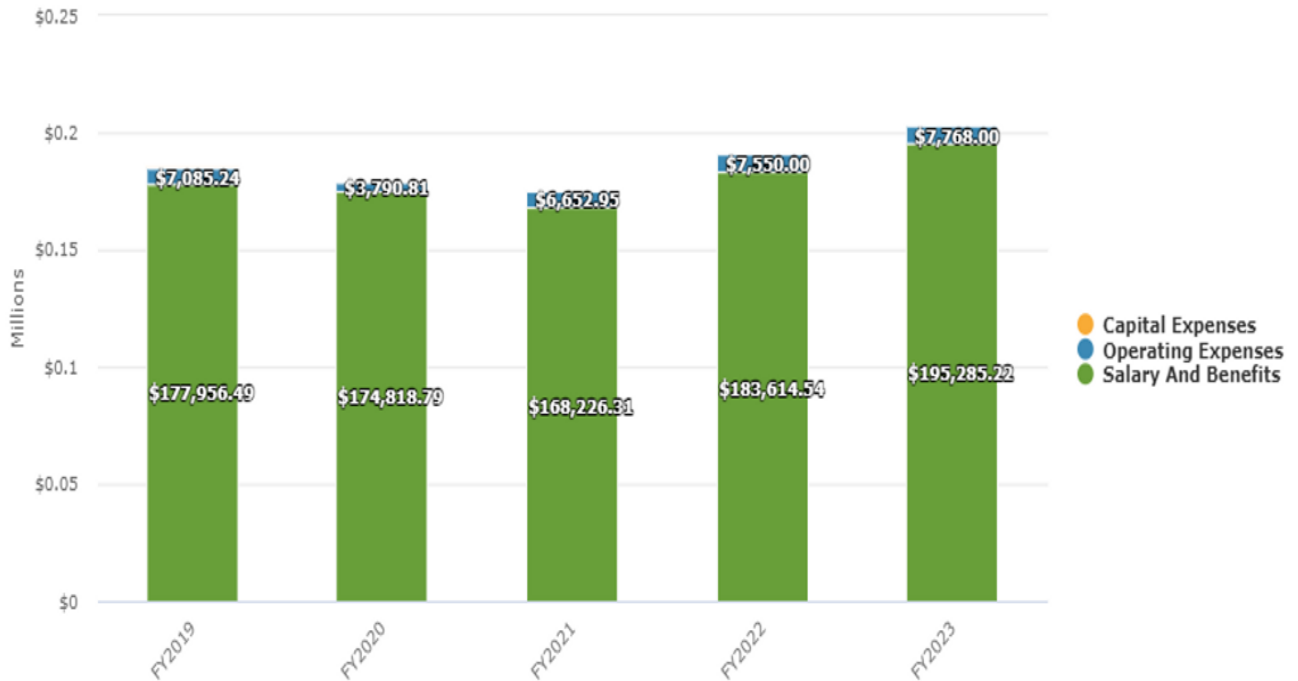
**\$203,053** **\$11,889**

(6.22% vs. prior year)

## County Treasurer Proposed and Historical Budget vs. Actual



## Budgeted and Historical Expenditures by Expense Type



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-1497-1010	\$51,705	\$54,281	\$54,458	\$56,995	\$56,995
SALARIES	010-1497-1050	\$59,644	\$64,236	\$62,111	\$70,931	\$70,931
SALARIES-PART TIME	010-1497-1080	\$327	\$981	\$785	\$1,083	\$1,083
LONGEVITY PAY	010-1497-2000	\$1,080	\$1,260	\$1,260	\$3,500	\$3,500
SOCIAL SECURITY	010-1497-2010	\$8,516	\$9,238	\$8,972	\$10,137	\$10,137
HEALTH INSURANCE	010-1497-2020	\$30,560	\$30,746	\$28,920	\$33,043	\$33,043
RETIREMENT	010-1497-2030	\$16,009	\$18,146	\$17,998	\$19,254	\$19,254
WORKERS COMPENSATION	010-1497-2040	\$337	\$345	\$286	\$284	\$284
UNEMPLOYMENT INSURANCE	010-1497-2060	\$50	\$54	\$41	\$59	\$59
<b>Total Salary And Benefits:</b>		<b>\$168,226</b>	<b>\$179,287</b>	<b>\$174,831</b>	<b>\$195,285</b>	<b>\$195,285</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1497-3150	\$3,332	\$3,350	\$3,432	\$3,350	\$3,350
TRAVEL TRAINING	010-1497-4270	\$3,121	\$4,000	\$3,582	\$4,000	\$4,000
BONDS	010-1497-4800				\$178	\$178
DUES	010-1497-4810	\$200	\$200	\$240	\$240	\$240
<b>Total Operating Expenses:</b>		<b>\$6,653</b>	<b>\$7,550</b>	<b>\$7,254</b>	<b>\$7,768</b>	<b>\$7,768</b>
<b>Total Expense Objects:</b>		<b>\$174,879</b>	<b>\$186,837</b>	<b>\$182,085</b>	<b>\$203,053</b>	<b>\$203,053</b>

# Information Technology

**Cassandra Lowrie**

IT & Systems Administrator

The Polk County Information Technology department is vital in every aspect throughout the county. The department's mission is to assist Polk County taxpayers by providing quality technology related services to County elected officials, departments, and the residents of Polk County in the execution of their responsibilities through dependable, innovative technology services. The Information Technology Department works closely with elected officials and departments as well as outside agencies and vendors to provide them with resources that solve technology needs, improve efficiency, and allow

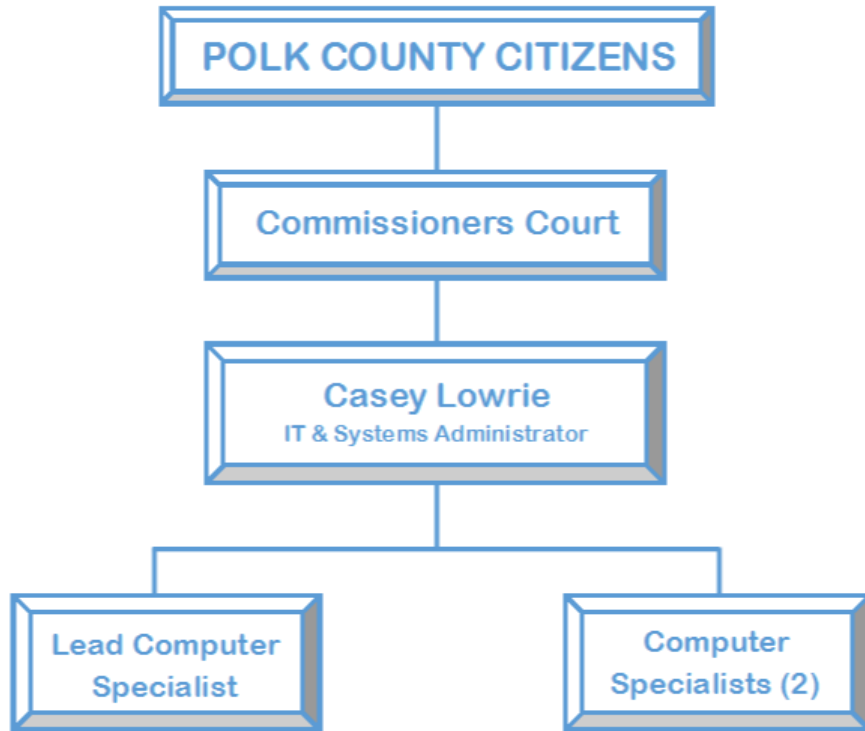
them to offer new or enhanced services. The IT department does this while ensuring the integrity, accessibility, and security of the information stored and processed on Polk County's computer systems. We are a service-based support organization that strives to help our departments increase voter turnout at the polls; safety and efficiency in our jails; the timeliness of cases handled in our courts; and much more. Some other services provided by the Polk County Information Technology Department are as follows:

- Provide Help Desk Services for County's computers, networks, systems, and software
- Deploy new hardware and software and provide guidance for projects and purchases
- Consult and provide guidance to end users with regard to IT projects and purchases
- Maintain, configure, enhance, and protect systems and networks
- Research automation and new technologies to enhance productivity
- Develop, document, and implement policies and procedures that foster the efficient and secure utilization of Polk County's technology investment

The Information Technology department is a four-person team comprised of one IT and Systems Administrator and three Computer Specialists. They collaborate with every department in the county. During the last fiscal year, this team was responsible for 372 desktop and laptop computers, as well as 40 servers. These numbers are up from 295 desktops and laptops and 14 servers in FY2021. They accomplished over 1,200 work orders and various projects for this last fiscal year. Technology today is continuing to grow by leaps and bounds. IT is instrumental in helping to increase productivity within the county as well as making services better for the public.

The IT Department is located at 602 East Church, Livingston, Texas. Work orders and other information can be found at [ww.polkcountyit.net](http://ww.polkcountyit.net)

## Organizational Chart



## Goals

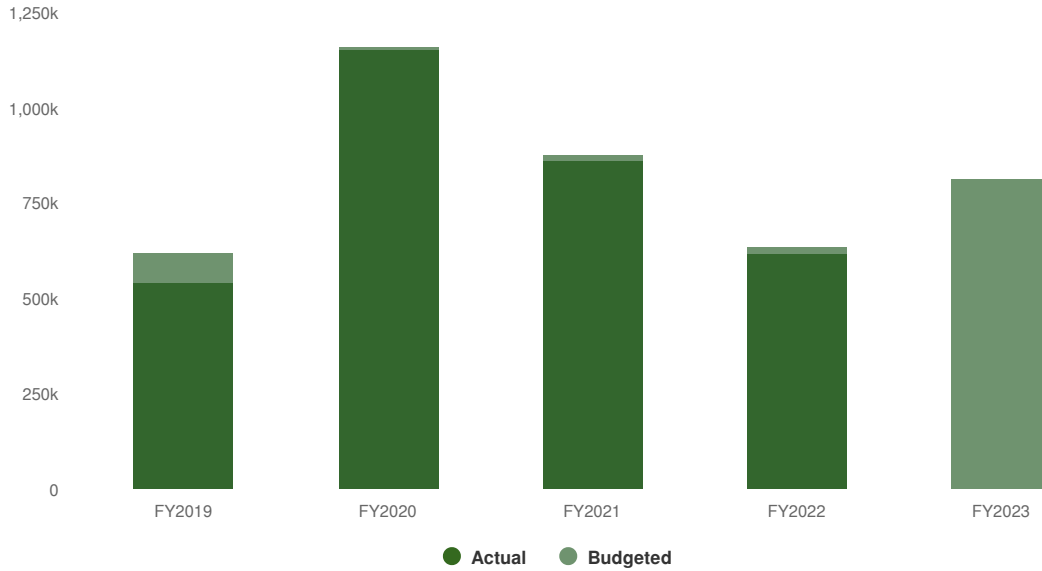
- Information Technology's first goal is to complete the Active Directory Domain server and get every department, with the exception of a few connected to this server, and set up group file shares and such. The goals here are to
  - provide consistency throughout the county and different departments,
  - alleviate the need for multiple network drives that have to be backed up and will instead create one place that all files are stored and then that entire server gets backed up to a CJIS certified data center.
  - create a better system to share files between departments in common places that are accessible by multiple departments.
- Information Technology's second goal is a constant goal that never ends, as there is the need for updating old and end of life equipment. As the IT department has slowly been doing this as well as created a rotation for computers, there are items such as switches, routers, wireless access points, DVR's, firewalls, etc. that still need to be accounted for.

Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Output: # of Computers / Servers Monitored	370 / 23	385 / 24	372 / 40	390 / 40
Output: # Work Orders Completed	1,125	2,000	1,221	1,500
Efficiency: # of County Computers / IT Technician	92.5	96.3	93.0	97.5

## Expenditures Summary

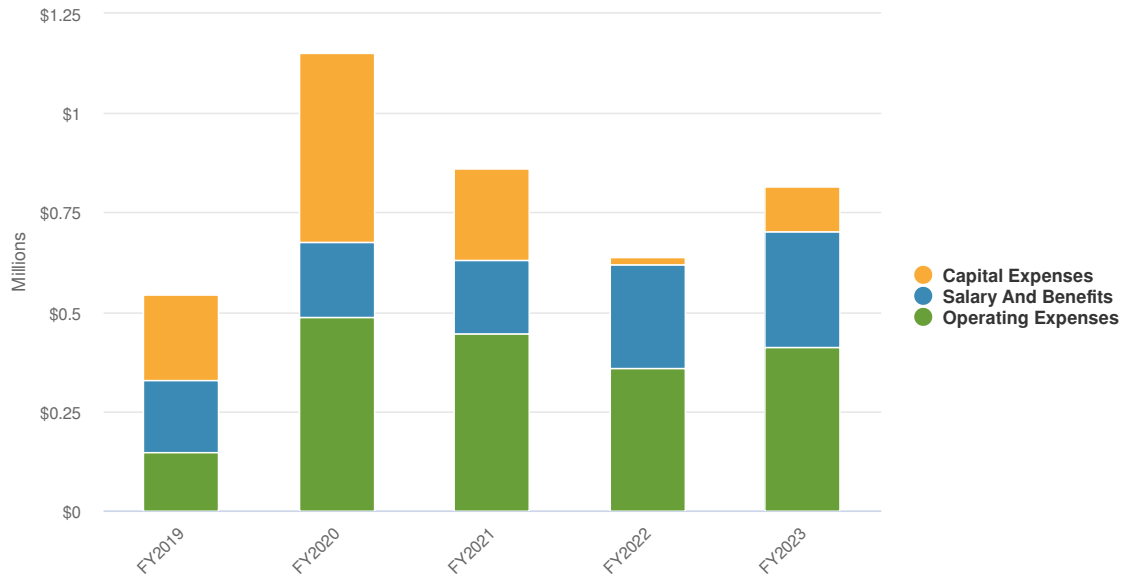
**\$814,247** **\$176,547**  
(27.68% vs. prior year)

### Information Technology Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-1503-1050	\$126,051	\$176,350	\$165,282	\$192,510	\$192,510
DISCRETIONARY SALARY	010-1503-1055	\$0			\$2,220	\$2,220
SALARIES-PART TIME	010-1503-1080	\$0	\$981	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-1503-2000	\$1,200	\$1,380	\$1,380	\$4,000	\$4,000
SOCIAL SECURITY	010-1503-2010	\$9,102	\$13,596	\$11,687	\$15,374	\$15,374
HEALTH INSURANCE	010-1503-2020	\$30,276	\$40,995	\$35,983	\$44,057	\$44,057
RETIREMENT	010-1503-2030	\$18,103	\$26,926	\$25,382	\$29,033	\$29,033
WORKERS COMPENSATION	010-1503-2040	\$390	\$523	\$416	\$460	\$460
UNEMPLOYMENT INSURANCE	010-1503-2060	\$105	\$147	\$106	\$160	\$160
<b>Total Salary And Benefits:</b>		<b>\$185,227</b>	<b>\$260,898</b>	<b>\$240,235</b>	<b>\$288,898</b>	<b>\$288,898</b>
<b>Operating Expenses</b>						
UNIFORMS	010-1503-3000	\$380	\$500	\$430	\$500	\$500

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
OFFICE SUPPLIES	010-1503-3150	\$1,512	\$1,500	\$1,462	\$1,500	\$1,500
FURNISHED TRANSPORTATION	010-1503-3300	\$2,543	\$3,700	\$5,532	\$5,000	\$5,000
COMPUTER EXPENSES	010-1503-3520	\$7,963	\$10,500	\$9,328	\$10,500	\$10,500
CONTRACTS	010-1503-3560	\$8,579	\$10,000	\$9,986	\$326,720	\$326,720
TRAVEL TRAINING	010-1503-4270	\$0	\$3,000	\$0	\$3,000	\$3,000
CIRA WEBSITE SERVICE	010-1503-4280	\$3,948	\$10,343	\$15,621		
EQUIPMENT MAINTENANCE	010-1503-4520	\$382,708	\$273,750	\$277,944	\$15,000	\$15,000
CAPITAL OUTLAY-TECH ROTATION	010-1503-5770	\$36,829	\$38,000	\$40,551	\$51,129	\$51,129
<b>Total Operating Expenses:</b>		<b>\$444,461</b>	<b>\$351,293</b>	<b>\$360,855</b>	<b>\$413,349</b>	<b>\$413,349</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY PROJECTS	010-1503-5730	\$202,529	\$0	\$11,709	\$102,000	\$102,000
CAPITAL OUTLAY-VEHICLES	010-1503-5750	\$26,745				
CAPITAL OUTLAY-REPAIR/REPLACE IT EQUIP	010-1503-5780	\$3,187	\$10,000	\$5,887	\$10,000	\$10,000
<b>Total Capital Expenses:</b>		<b>\$232,461</b>	<b>\$10,000</b>	<b>\$17,596</b>	<b>\$112,000</b>	<b>\$112,000</b>
<b>Total Expense Objects:</b>		<b>\$862,150</b>	<b>\$622,191</b>	<b>\$618,687</b>	<b>\$814,247</b>	<b>\$814,247</b>



# Maintenance

**Jay Burks**

Maintenance Superintendent

Polk County Maintenance Department exists to provide the county employees and the public with safe, operable, clean and beautiful buildings and equipment. The department consists of Maintenance Technicians, a Custodial crew, a part-time Laborer, an Equipment Mechanic as well as an Office Manager and a Maintenance Superintendent. It is the overall responsibility of the maintenance department to direct the repair, construction and reconstruction of physical buildings as well as completing day to day cleaning. This is achieved by teamwork between our crews.

Maintenance Technicians are responsible for maintaining heat, light, power, air conditioning and other such environmental factors so that county personnel and the general public may occupy the county facilities in safety and comfort. Work orders for the techs are submitted online and assigned to the respective technician as they are received.

Working each day, the Custodians, maintain a clean and sanitized environment in each building. They also assist each county department by fulfilling supply requests for copy paper and cleaning supplies as needed. In addition, the custodians are also responsible for keeping parking lots and sidewalks clear of weeds, trash and other detriment. County mail is collected by the custodians daily, processed, stamped and delivered to the post office.

The Equipment Mechanic maintains county vehicles for each department by performing routine oil changes, tires as well and the general maintenance of the vehicle. Inspections and oil changes are scheduled and completed in our equipped shop.

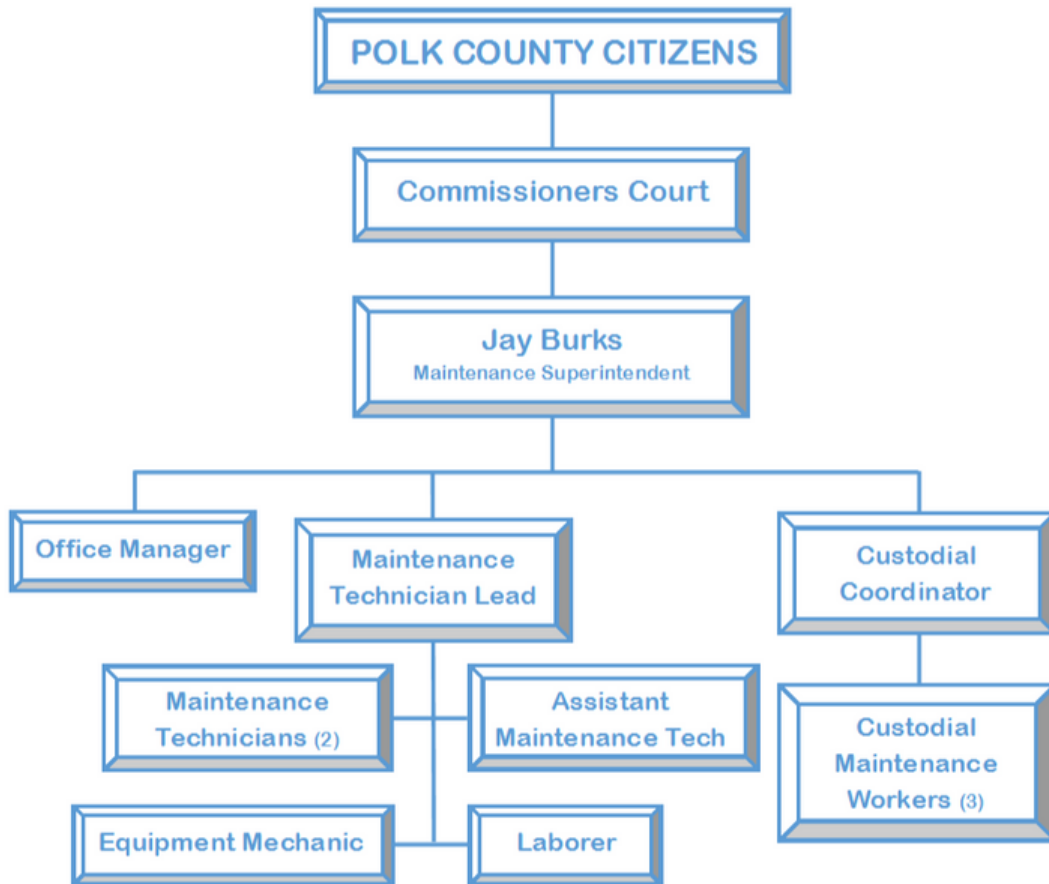
Within the Maintenance department, the part time Laborer, works 20 hours a week to maintain the grounds of multiple county properties by mowing, weed eating and blowing the yards.

The Office Manager is responsible for managing all aspects of the daily departmental activity. They are responsible for secretarial duties, including but not limited, to county wide fuel reports, processing invoices, ordering supplies, department personnel records and recording of time and leave records for other staff members.

All while directing the Equipment Mechanic, the Maintenance Technicians and the Custodial Crew, the Maintenance Superintendent, also oversees the maintenance of County buildings and equipment. The Superintendent will participate in the planning and execution of facility renovation projects, coordinating with the contractors from bid process through project completion. It is the Superintendents responsibility to oversee the maintenance of the buildings and facilities and keep them in efficient and workable conditions relative to safety, cleanliness, heat, light power, air conditioning, plumbing and other broad environmental factors.



## Organizational Chart



## Goals

The main objective of the Maintenance Department is to provide county employees and the public with beautiful, clean, safe and operable buildings and equipment.

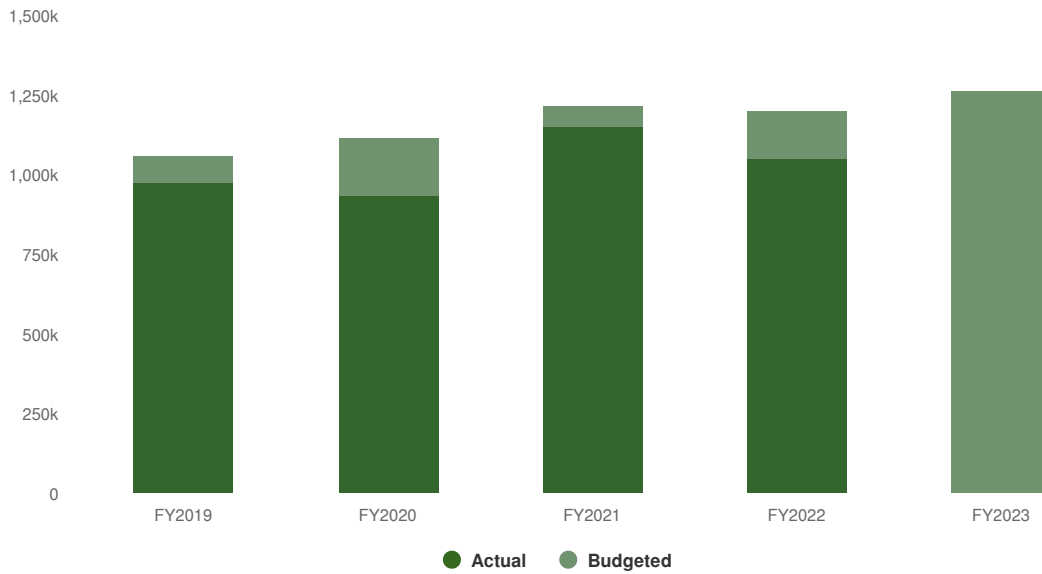
- Keep up to date with current technology pertaining to equipment needed to operate efficiently
- Reduce cost of operating buildings while maintaining safety

Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Output: # Work Orders ("WO") Completed	1,809	1,800	1,079	1,800
Output: # Vehicle WO Completed	383	450	328	450

## Expenditures Summary

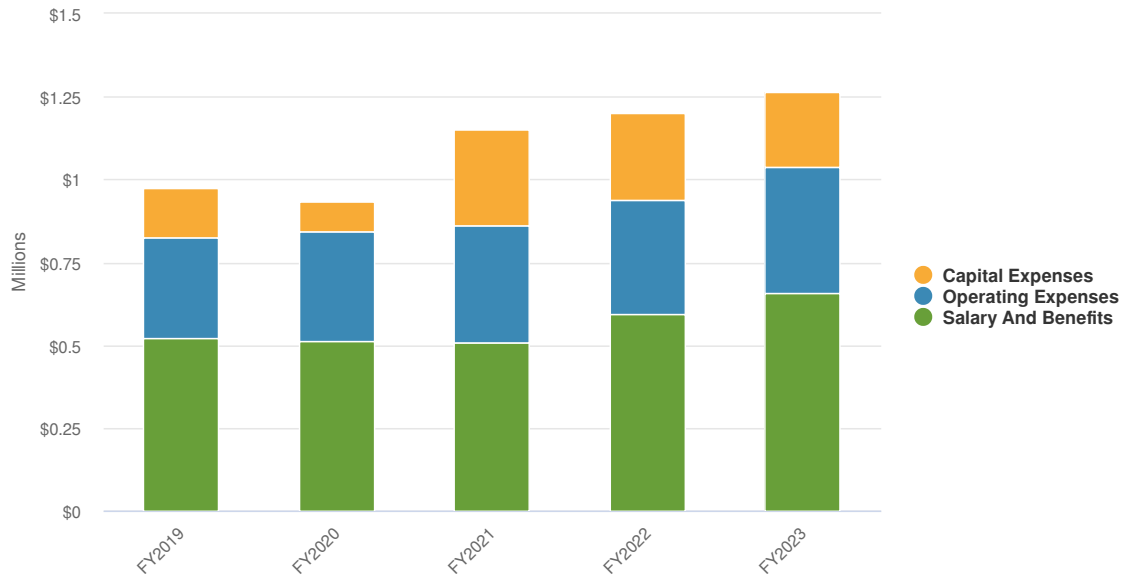
**\$1,263,774** **\$62,956**  
(5.24% vs. prior year)

### Maintenance Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-1511-1050	\$315,594	\$366,255	\$331,540	\$397,405	\$397,405
DISCRETIONARY SALARY	010-1511-1055	\$0			\$6,638	\$6,638
SALARIES-PART TIME	010-1511-1080	\$11,917	\$13,551	\$8,242	\$15,518	\$15,518
LONGEVITY PAY	010-1511-2000	\$3,360	\$3,360	\$3,360	\$10,500	\$10,500
SOCIAL SECURITY	010-1511-2010	\$24,677	\$29,312	\$25,616	\$32,900	\$32,900
HEALTH INSURANCE	010-1511-2020	\$95,752	\$112,736	\$90,188	\$121,158	\$121,158
RETIREMENT	010-1511-2030	\$47,022	\$58,050	\$52,043	\$62,488	\$62,488
WORKERS COMPENSATION	010-1511-2040	\$9,930	\$11,070	\$8,558	\$9,823	\$9,823
UNEMPLOYMENT INSURANCE	010-1511-2060	\$272	\$316	\$222	\$344	\$344
<b>Total Salary And Benefits:</b>		<b>\$508,524</b>	<b>\$594,650</b>	<b>\$519,769</b>	<b>\$656,774</b>	<b>\$656,774</b>
<b>Operating Expenses</b>						
UNIFORMS	010-1511-3000	\$1,531	\$1,500	\$397	\$1,500	\$1,500

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
OFFICE SUPPLIES	010-1511-3150	\$2,081	\$1,000	\$997	\$1,000	\$1,000
FURNISHED TRANSPORTATION	010-1511-3300	\$28,349	\$25,000	\$20,879	\$25,000	\$25,000
PEST CONTROL	010-1511-3350	\$6,720	\$8,000	\$6,037	\$8,000	\$8,000
CUSTODIAL SUPPLIES/REPAIRS	010-1511-3450	\$33,635	\$42,500	\$40,461	\$40,000	\$40,000
SIGNS	010-1511-3770	\$2,430	\$3,500	\$3,491	\$3,500	\$3,500
TRAVEL TRAINING	010-1511-4270	\$52	\$1,000	\$35	\$500	\$500
REPAIR/REPLACE BUILDINGS	010-1511-4500	\$226,063	\$200,000	\$184,312	\$235,000	\$235,000
INSPECTIONS	010-1511-4510	\$34,335	\$36,000	\$47,584	\$40,000	\$40,000
EQUIPMENT MAINTENANCE	010-1511-4520	\$0	\$3,000	\$1,051	\$3,000	\$3,000
VEHICLE MAINTENANCE	010-1511-4540	\$16,544	\$22,500	\$18,318	\$20,000	\$20,000
TIRE DISPOSAL	010-1511-4890				\$2,500	\$2,500
<b>Total Operating Expenses:</b>		<b>\$351,739</b>	<b>\$344,000</b>	<b>\$323,562</b>	<b>\$380,000</b>	<b>\$380,000</b>
<b>Capital Expenses</b>						
M&V FEE ENERGY SAVINGS PROGRAM	010-1511-5700	\$0	\$7,000	\$15,994	\$7,000	\$7,000
CAPITAL OUTLAY	010-1511-5710	\$26,505				
CAPITAL OUTLAY PROJECTS	010-1511-5730	\$168,478				
CAPITAL OUTLAY-BUILDINGS	010-1511-5740	\$97,962	\$220,000	\$194,773	\$220,000	\$220,000
<b>Total Capital Expenses:</b>		<b>\$292,945</b>	<b>\$227,000</b>	<b>\$210,767</b>	<b>\$227,000</b>	<b>\$227,000</b>
<b>Total Expense Objects:</b>		<b>\$1,153,208</b>	<b>\$1,165,650</b>	<b>\$1,054,098</b>	<b>\$1,263,774</b>	<b>\$1,263,774</b>



# Volunteer Fire Department

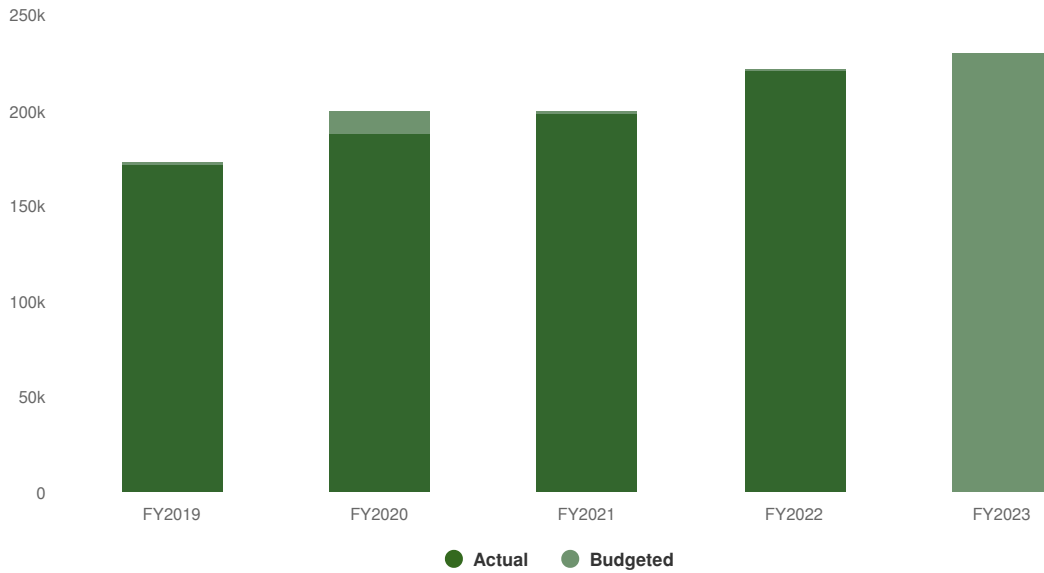
This budget provides financial assistance to 10 Volunteer Fire Departments operating within the County. Payment to fire departments is contingent upon their submittal of quarterly reports verifying the department's activities and financial status.

In this budget year, an additional \$10,000 per department was allocated for the purchase of equipment or infrastructure upgrades from the County's American Rescue Plan Act Funds.

## Expenditures Summary

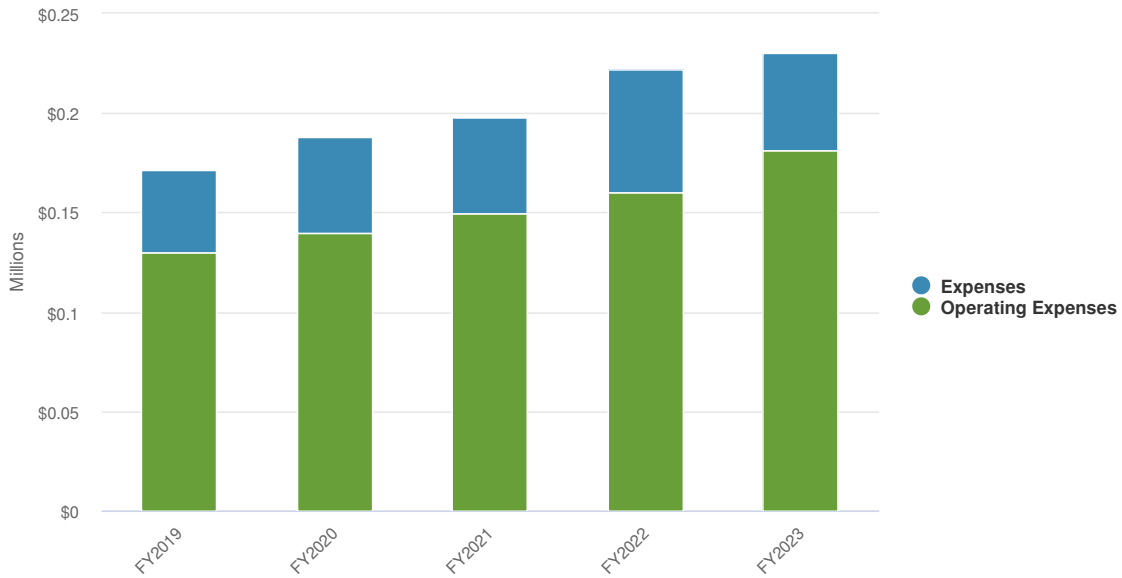
**\$230,568** **\$8,782**  
(3.96% vs. prior year)

Volunteer Fire Department Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
FURNISHED TRANSPORTATION	010-1543-3300	\$0	\$1,000	\$799	\$1,000	\$1,000
FIRE DEPT TRAINING	010-1543-4851	\$0	\$148	\$0	\$148	\$148
FIRE DEPARTMENTS	010-1543-4872	\$149,797	\$157,843	\$158,741	\$180,123	\$180,123
<b>Total Operating Expenses:</b>		<b>\$149,797</b>	<b>\$158,991</b>	<b>\$159,540</b>	<b>\$181,271</b>	<b>\$181,271</b>
<b>Expenses</b>						
LIVINGSTON CITY FIRE AGREEMENT	010-1543-6900	\$48,303	\$50,719	\$61,372	\$49,297	\$49,297
<b>Total Expenses:</b>		<b>\$48,303</b>	<b>\$50,719</b>	<b>\$61,372</b>	<b>\$49,297</b>	<b>\$49,297</b>
<b>Total Expense Objects:</b>		<b>\$198,100</b>	<b>\$209,710</b>	<b>\$220,913</b>	<b>\$230,568</b>	<b>\$230,568</b>

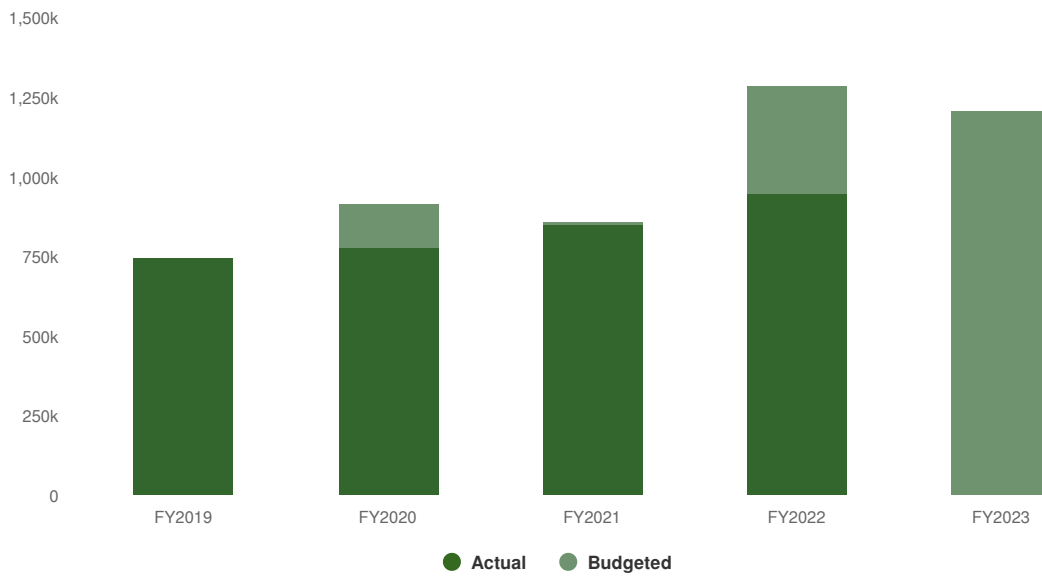
## All Other

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.

### Expenditures Summary

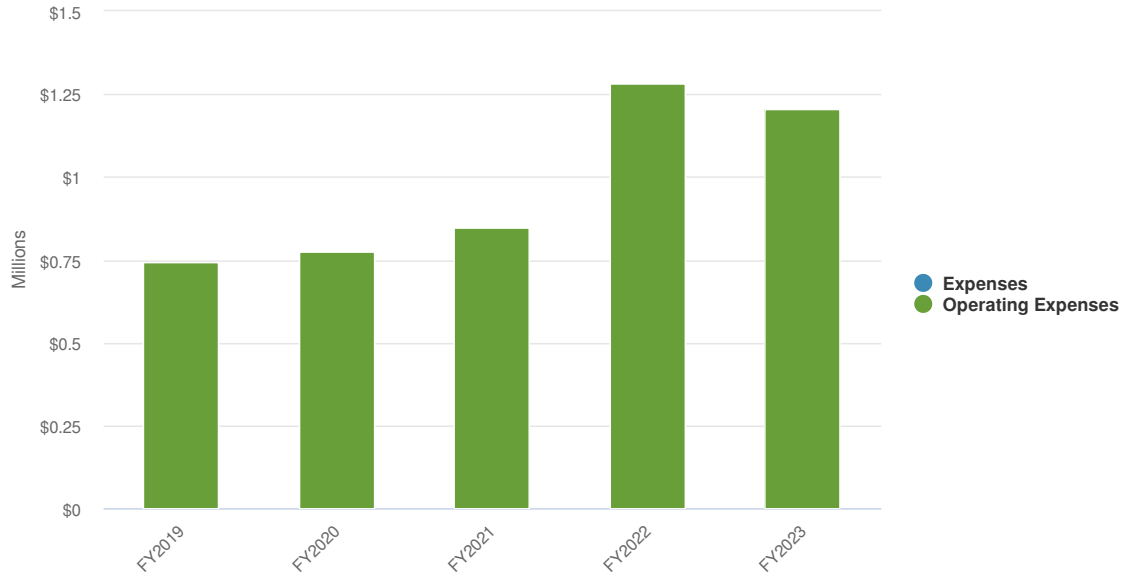
**\$1,205,509** **-\$80,393**  
(-6.25% vs. prior year)

#### All Other Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
MHMR/BURKE CENTER	010-1691-4025	\$43,629	\$43,629	\$43,629	\$43,629	\$43,629
AUTOPSIES	010-1691-4026	\$224,959	\$175,000	\$207,250	\$200,000	\$200,000
REGION 1 WATER PLANNING GROUP	010-1691-4027	\$110	\$149	\$110	\$149	\$149
INMATE MENTAL HEALTH ASSESSMENT	010-1691-4028	\$0	\$100,000	\$44,000	\$48,000	\$48,000
APPRAISAL DISTRICT	010-1691-4061	\$479,587	\$501,057	\$497,203	\$545,981	\$545,981
RSVP PROGRAM	010-1691-4130	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
ADAC COUNSELING	010-1691-4150	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
ADVERTISING	010-1691-4300	\$6,919	\$6,000	\$16,640	\$9,000	\$9,000
CHILD WELFARE	010-1691-4450	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
LEASE PAYMENTS	010-1691-4660	\$10,800	\$384,308	\$57,977	\$275,115	\$275,115
MEMBERSHIPS	010-1691-4700	\$14,712	\$17,434	\$17,033	\$17,434	\$17,434





Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
DUES	010-1691-4810	\$7,771	\$5,202	\$5,202	\$5,202	\$5,202
COUNTY LANDSCAPING	010-1691-4950	\$46,201	\$46,000	\$43,069	\$46,000	\$46,000
<b>Total Operating Expenses:</b>		<b>\$848,188</b>	<b>\$1,292,278</b>	<b>\$945,613</b>	<b>\$1,204,009</b>	<b>\$1,204,009</b>
<b>Expenses</b>						
SOIL CONSERVATION	010-1691-6700	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
<b>Total Expenses:</b>		<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>Total Expense Objects:</b>		<b>\$849,688</b>	<b>\$1,293,778</b>	<b>\$947,113</b>	<b>\$1,205,509</b>	<b>\$1,205,509</b>

# Emergency Management

**Courtney Comstock**

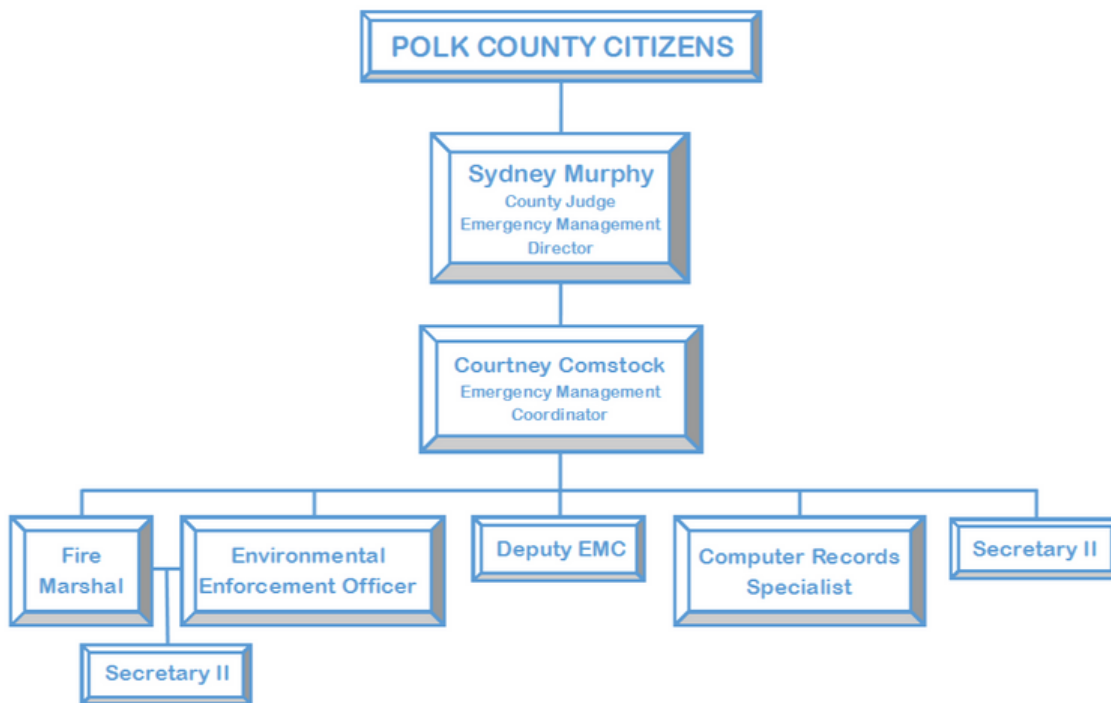
Emergency Management Coordinator

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, coordinates disaster response and arranges emergency preparedness and response training. This office administers the County Employee Health and Safety/Risk Management Program and Rural Addressing.

In FY2022, with both the Fire Marshal and Environmental Enforcement positions vacated, the Commissioners Court restructured these offices to move them within the Office of Emergency Management, since the positions are all closely linked during a state of emergency. Rather than reporting directly to the Commissioners Court, these positions will now report to the Emergency Management Coordinator, and ultimately the County Judge.

The Department is located at the Office Annex at 602 E. Church, in Livingston.

## Organizational Chart



## Goals

The main objective of the Office of Emergency Management is to manage natural and man-made disasters and conduct mitigation, preparedness, response, and recovery in order to protect life, property, and the environment.

- Continue to improve emergency plans and processes.
- Build community partnerships and engage partners in planning, response, and recovery efforts.

Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Output: # of Public Outreach Activities	127	200	237	200
Output: # of Drills/Exercises	2	3	2	2
Output: # of Events Hosted/Attended	36	30	20	20
Output: # of Emergency Plans Updated	7	2	2	4
Effectiveness: Planning Preparedness Level	Advanced	Advanced	Advanced	Advanced

The main objective of the Environmental Enforcement Officer is to protect the public, consumer and environmental health of the people of Polk County.

- Educate the public on potential health hazards.
- Enforce environmental laws.

Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Output: # of Complaints Received	NA	NA	NA	400
Output: # of Active Cases	177	189	330	360
Output: # of Officer Initiated Reports	NA	NA	NA	60
Output: # of Closed Reports	17	150	58	100
Effectiveness: # of Cases filed with JP	NA	NA	NA	200
Effectiveness: # Citations Issued	73	75	36	30

\*The new Environmental Enforcement Officer was hired towards the end of FY2022, and has revamped the performance measures.

The main objective of the Fire Marshal is to protect and serve the residents of Polk County from the effects of fire.

- Educate the public of potential fire hazards and prevention.
- Perform fire safety inspections and use permits in unincorporated areas of the county.
- Investigate and determine the cause of fires in cases of injury, death, and loss of property.

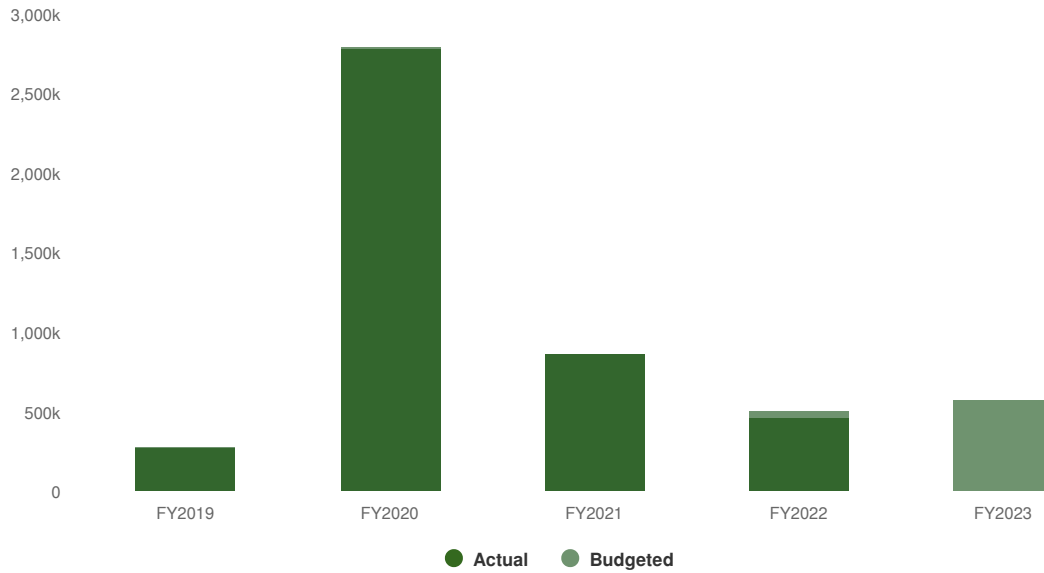
Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Output: # of Calls for Service	330	400	N/A	400
Output: # of Life Safety Inspections Performed	70	80	7	85
Output: # of Plans Reviewed	5	10	N/A	20
Output: # of Firework Permits Issued	26	30	20	35
Output: # of Cases Investigated	80	85	43	85
Output: # of Fire Prevention Classes Held	5	35	0	Unknown
Output: # of Firework Investigated	N/A	N/A	14	22

\*The new Fire Marshal was hired towards the end of FY2022, and has revamped the performance measures.

## Expenditures Summary

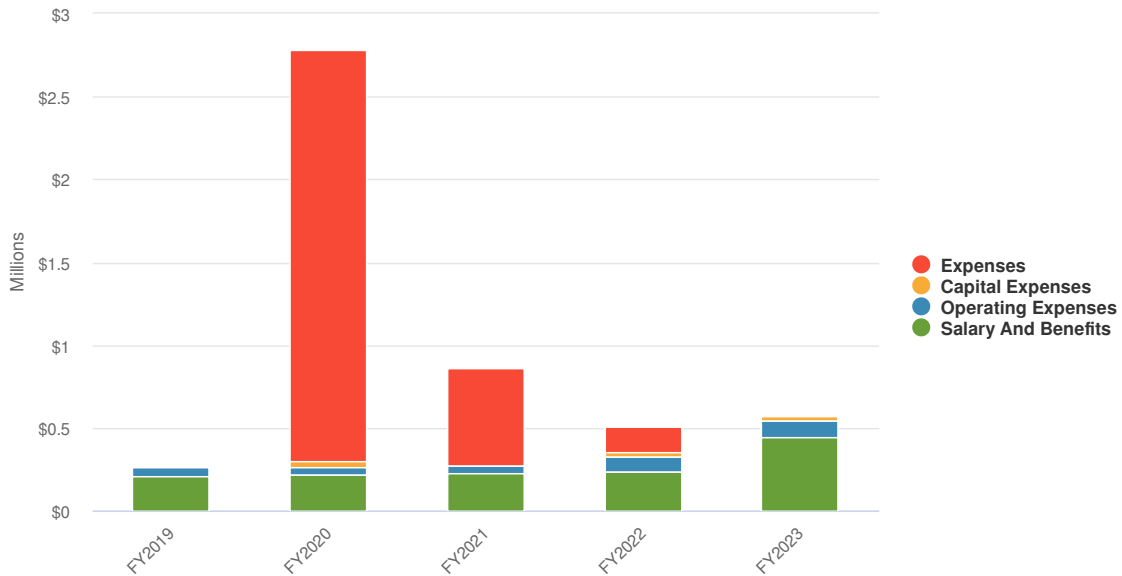
**\$574,200** **\$63,836**  
(12.51% vs. prior year)

### Emergency Management Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-1695-1050	\$140,147	\$153,659	\$153,114	\$292,128	\$292,128
SALARIES-PART TIME	010-1695-1080	\$403	\$981	\$294	\$1,083	\$1,083
LONGEVITY PAY	010-1695-2000	\$1,740	\$1,680	\$1,680	\$5,500	\$5,500
SOCIAL SECURITY	010-1695-2010	\$16,179	\$11,958	\$11,118	\$22,851	\$22,851
HEALTH INSURANCE	010-1695-2020	\$38,671	\$40,995	\$33,910	\$77,100	\$77,100
RETIREMENT	010-1695-2030	\$31,476	\$23,682	\$23,544	\$43,403	\$43,403
WORKERS COMPENSATION	010-1695-2040	\$1,413	\$924	\$757	\$2,408	\$2,408
UNEMPLOYMENT INSURANCE	010-1695-2060	\$181	\$129	\$100	\$239	\$239
<b>Total Salary And Benefits:</b>		<b>\$230,209</b>	<b>\$234,009</b>	<b>\$224,518</b>	<b>\$444,712</b>	<b>\$444,712</b>
<b>Operating Expenses</b>						
UNIFORMS	010-1695-3000	\$248	\$500	\$349	\$1,500	\$1,500
OFFICE SUPPLIES	010-1695-3150	\$7,466	\$5,000	\$8,468	\$10,800	\$10,800



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
FURNISHED TRANSPORTATION	010-1695-3300	\$1,418	\$6,000	\$4,037	\$11,000	\$11,000
SUBSCRIPTIONS	010-1695-3900	\$9,124	\$7,347	\$10,177	\$21,266	\$21,266
SAFETY/TRAINING SUPPLIES	010-1695-3940	\$12,667	\$20,000	\$17,894	\$20,000	\$20,000
WEBSITE HOSTING/PROGRAMMING	010-1695-3960	\$1,296	\$2,050	\$5,636	\$4,200	\$4,200
COMMUNICATION EXP	010-1695-4200	\$2,297	\$6,550	\$1,980	\$6,550	\$6,550
TRAVEL TRAINING	010-1695-4270	\$915	\$6,500	\$2,615	\$6,500	\$6,500
EQUIPMENT MAINTENANCE	010-1695-4520				\$3,000	\$3,000
TOWER EXPENSES	010-1695-4630	\$792	\$396	\$396	\$396	\$396
DUES	010-1695-4810				\$680	\$680
BLACKBOARD CONNECT	010-1695-4855	\$6,123	\$6,123	\$6,250		
FIRE MARSHAL INVESTIGATION	010-1695-4889				\$2,500	\$2,500
LONG TERM RECOVERY	010-1695-4910	\$600	\$25,000	\$3,871	\$5,000	\$5,000
911 EXPENSES	010-1695-4920	\$1,789	\$2,000	\$1,211	\$2,000	\$2,000
<b>Total Operating Expenses:</b>		<b>\$44,736</b>	<b>\$87,466</b>	<b>\$62,885</b>	<b>\$95,392</b>	<b>\$95,392</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY	010-1695-5710		\$0	\$18,096	\$15,000	\$15,000
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-1695-5720		\$15,000	\$0	\$18,096	\$18,096
<b>Total Capital Expenses:</b>			<b>\$15,000</b>	<b>\$18,096</b>	<b>\$33,096</b>	<b>\$33,096</b>
<b>Expenses</b>						
LEPC EXPENSES	010-1695-6940	\$312	\$1,000	\$0	\$1,000	\$1,000
COVID VACCINE EXPENSES	010-1695-6949	\$90,827				
COVID 19 EXPENSE	010-1695-6950	\$462,933	\$0	\$154,794		
POLK COUNTY TORNADO 20-007	010-1695-6951	\$28,071				
2021 WINTER STORM	010-1695-6953	\$7,066				
<b>Total Expenses:</b>		<b>\$589,209</b>	<b>\$1,000</b>	<b>\$154,794</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Total Expense Objects:</b>		<b>\$864,153</b>	<b>\$337,475</b>	<b>\$460,293</b>	<b>\$574,200</b>	<b>\$574,200</b>

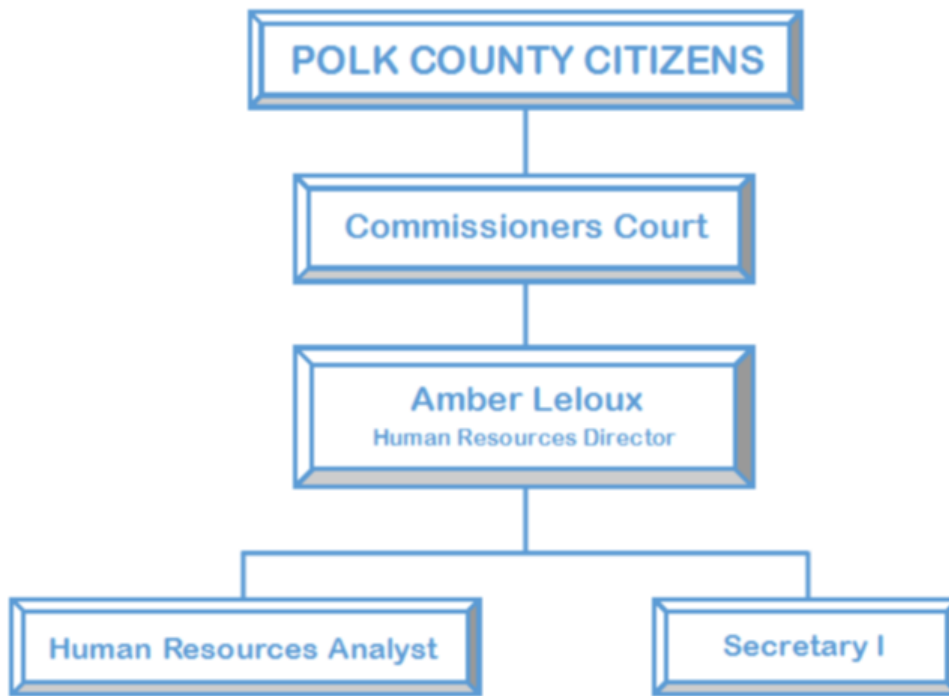


# Human Resources

**Amber Leloux**  
Human Resources Director

The Personnel Department was created in 1991 when the County developed its' first Personnel Management System and instituted 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 at 602 E. Church, Suite 105 in Livingston.

## Organizational Chart



## Goals

The primary objective of this office is to create, encourage, and maintain an environment that supports, develops and sustains the needs of Polk County employees and applicants.

- Recruit and retain qualified applicants.
- Promote work-life balance & wellness.
- Deliver employee-valued programs & services.

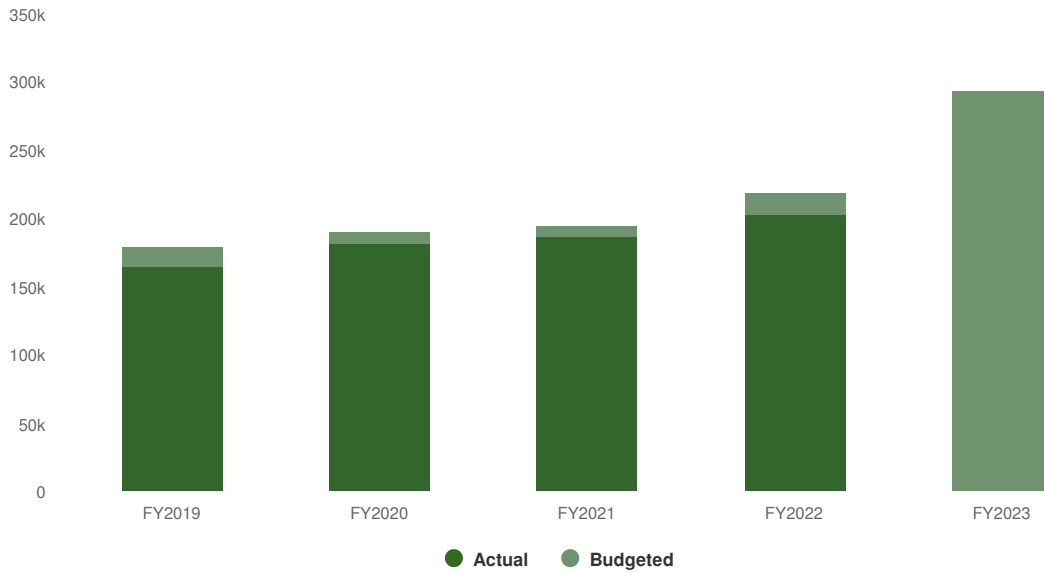
Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Output: # of Positions Posted	136	132	125	132
Efficiency: % of Positions Filled	80.0%	80.6%	96.8%	80.6%
Effectiveness: Turnover rate	28.7%	33.2%	32.7%	30.0%



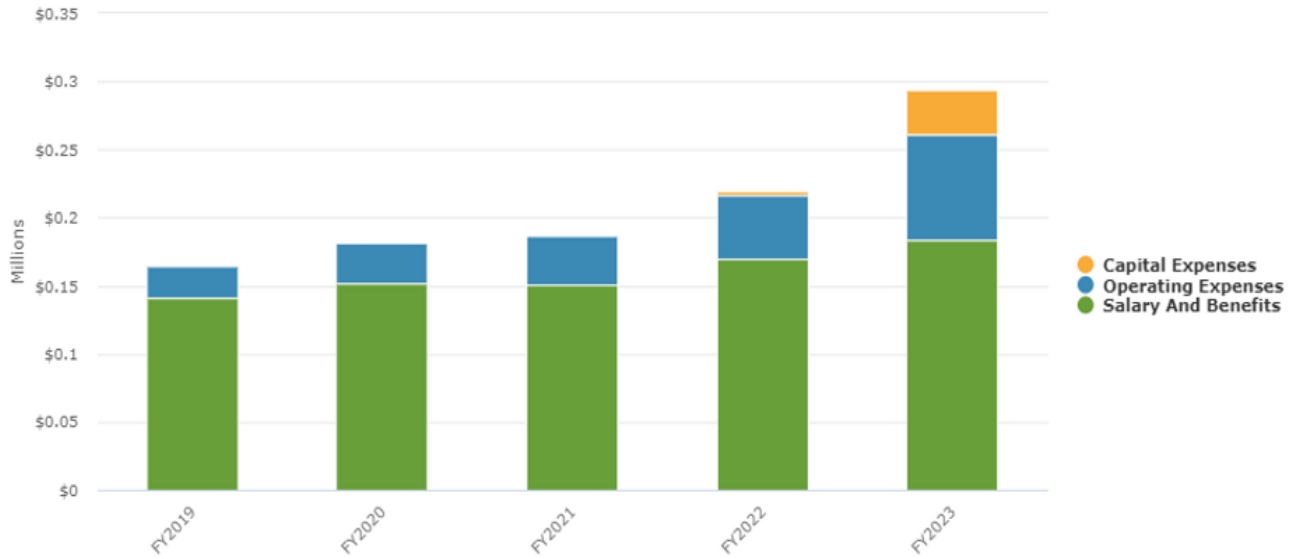
# Expenditures Summary

**\$293,421** **\$74,350**  
 (33.94% vs. prior year)

## Human Resources Proposed and Historical Budget vs. Actual



## Budgeted and Historical Expenditures by Expense Type





## Expenditures by Expense Type

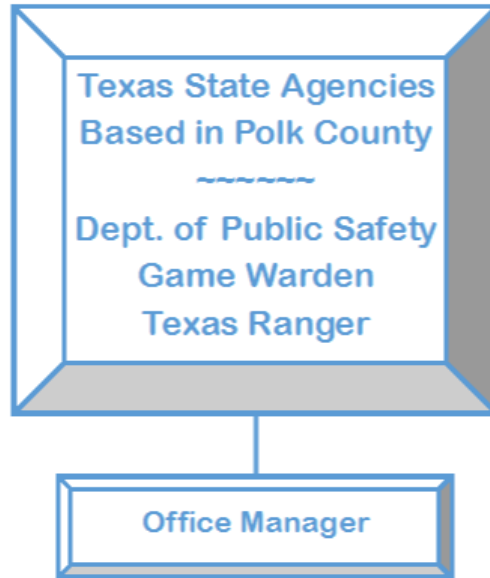
Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-1696-1050	\$97,273	\$105,094	\$100,541	\$111,800	\$111,800
DISCRETIONARY SALARY	010-1696-1055	\$0			\$1,109	\$1,109
SALARIES-PART TIME	010-1696-1080	\$601	\$6,375	\$873	\$7,041	\$7,041
LONGEVITY PAY	010-1696-2000	\$1,200	\$1,380	\$1,380	\$3,000	\$3,000
SOCIAL SECURITY	010-1696-2010	\$6,727	\$8,633	\$7,329	\$9,406	\$9,406
HEALTH INSURANCE	010-1696-2020	\$30,585	\$30,746	\$27,436	\$33,043	\$33,043
RETIREMENT	010-1696-2030	\$14,065	\$17,097	\$15,586	\$17,865	\$17,865
WORKERS COMPENSATION	010-1696-2040	\$295	\$323	\$249	\$264	\$264
UNEMPLOYMENT INSURANCE	010-1696-2060	\$82	\$93	\$67	\$98	\$98
<b>Total Salary And Benefits:</b>		<b>\$150,828</b>	<b>\$169,741</b>	<b>\$153,460</b>	<b>\$183,625</b>	<b>\$183,625</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1696-3150	\$2,498	\$3,000	\$2,803	\$3,000	\$3,000
SUBSCRIPTIONS	010-1696-3900	\$4,342	\$12,720	\$12,720	\$43,456	\$43,456
EMPLOYEE PHYSICALS	010-1696-4053	\$27,412	\$25,000	\$28,332	\$25,000	\$25,000
TRAVEL TRAINING	010-1696-4270	\$421	\$4,200	\$1,770	\$4,200	\$4,200
ADVERTISING	010-1696-4300	\$1,385	\$2,000	\$1,472	\$2,000	\$2,000
<b>Total Operating Expenses:</b>		<b>\$36,058</b>	<b>\$46,920</b>	<b>\$47,097</b>	<b>\$77,656</b>	<b>\$77,656</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-1696-5720		\$0	\$2,410	\$32,140	\$32,140
<b>Total Capital Expenses:</b>			<b>\$0</b>	<b>\$2,410</b>	<b>\$32,140</b>	<b>\$32,140</b>
<b>Total Expense Objects:</b>		<b>\$186,886</b>	<b>\$216,661</b>	<b>\$202,967</b>	<b>\$293,421</b>	<b>\$293,421</b>



## State Law Enforcement

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.

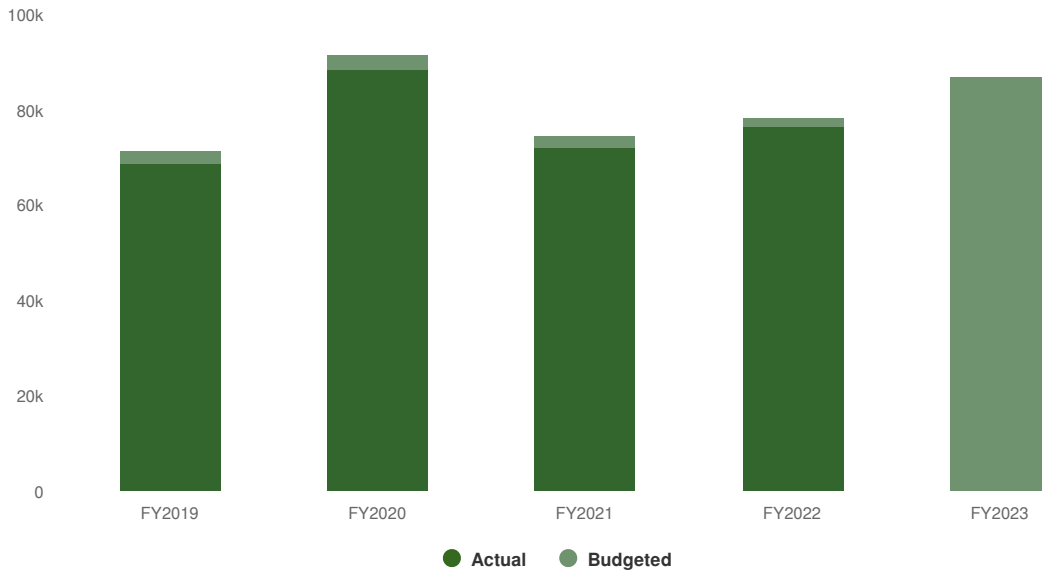
### Organizational Chart



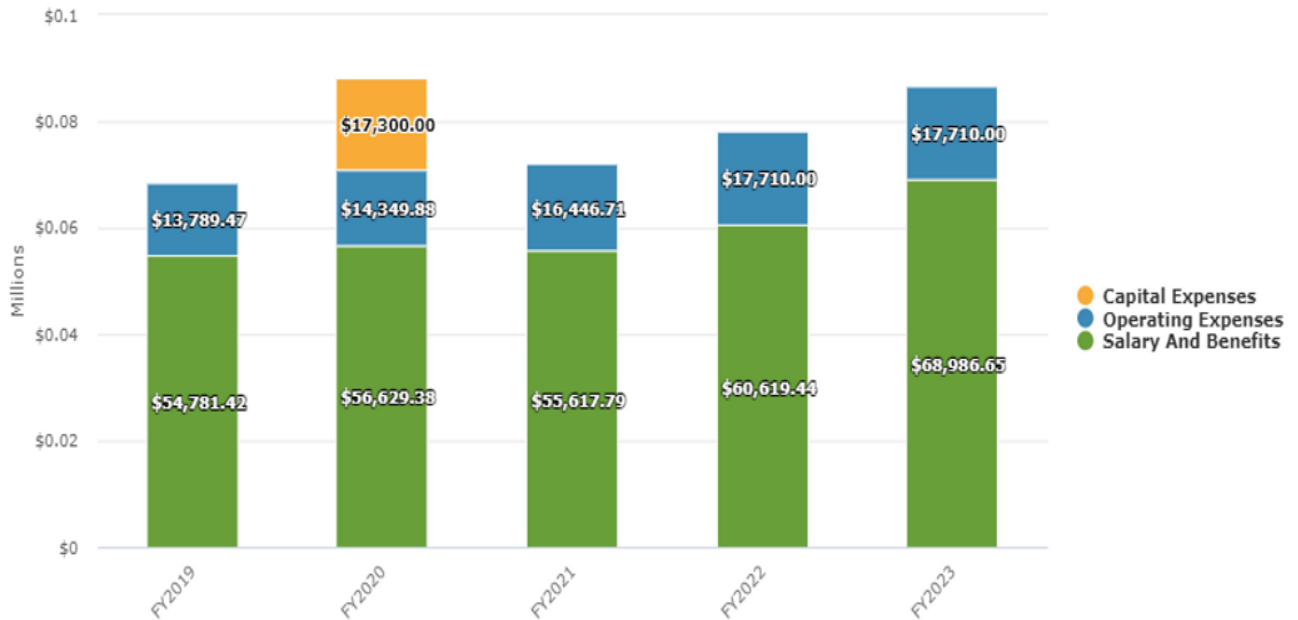
## Expenditures Summary

\$86,697 \$8,367  
 (10.68% vs. prior year)

### State Law Enforcement Proposed and Historical Budget vs. Actual



### Budgeted and Historical Expenditures by Expense Type



## Expenditures by Expense Type

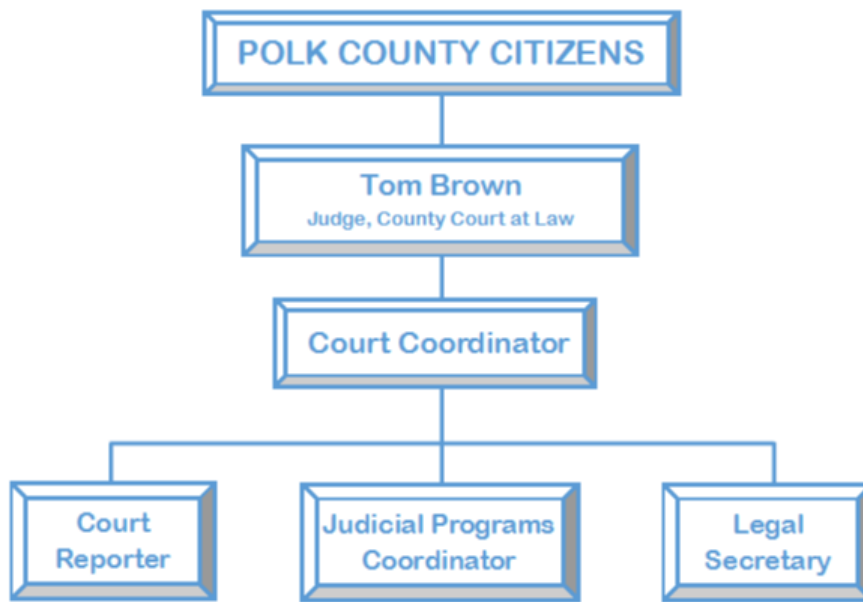
Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-2402-1050	\$35,958	\$38,715	\$38,963	\$42,751	\$42,751
SALARIES-PART TIME	010-2402-1080	\$0	\$981	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-2402-2000	\$1,200	\$1,200	\$1,200	\$3,500	\$3,500
SOCIAL SECURITY	010-2402-2010	\$2,843	\$3,129	\$3,072	\$3,621	\$3,621
HEALTH INSURANCE	010-2402-2020	\$10,195	\$10,249	\$9,926	\$11,014	\$11,014
RETIREMENT	010-2402-2030	\$5,280	\$6,196	\$6,087	\$6,878	\$6,878
WORKERS COMPENSATION	010-2402-2040	\$111	\$117	\$97	\$102	\$102
UNEMPLOYMENT INSURANCE	010-2402-2060	\$31	\$34	\$26	\$38	\$38
<b>Total Salary And Benefits:</b>		<b>\$55,618</b>	<b>\$60,619</b>	<b>\$59,371</b>	<b>\$68,987</b>	<b>\$68,987</b>
<b>Operating Expenses</b>						
DPS OPERATING	010-2402-4000	\$12,526	\$13,000	\$12,615	\$13,000	\$13,000
GAME WARDEN-OPERATING	010-2402-4100	\$2,957	\$3,000	\$2,999	\$3,000	\$3,000
TX RANGER-OPERATING	010-2402-4300	\$964	\$1,710	\$1,548	\$1,710	\$1,710
<b>Total Operating Expenses:</b>		<b>\$16,447</b>	<b>\$17,710</b>	<b>\$17,161</b>	<b>\$17,710</b>	<b>\$17,710</b>
<b>Total Expense Objects:</b>		<b>\$72,064</b>	<b>\$78,329</b>	<b>\$76,533</b>	<b>\$86,697</b>	<b>\$86,697</b>

# County Court at Law

**Tom Brown**  
Judge

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.

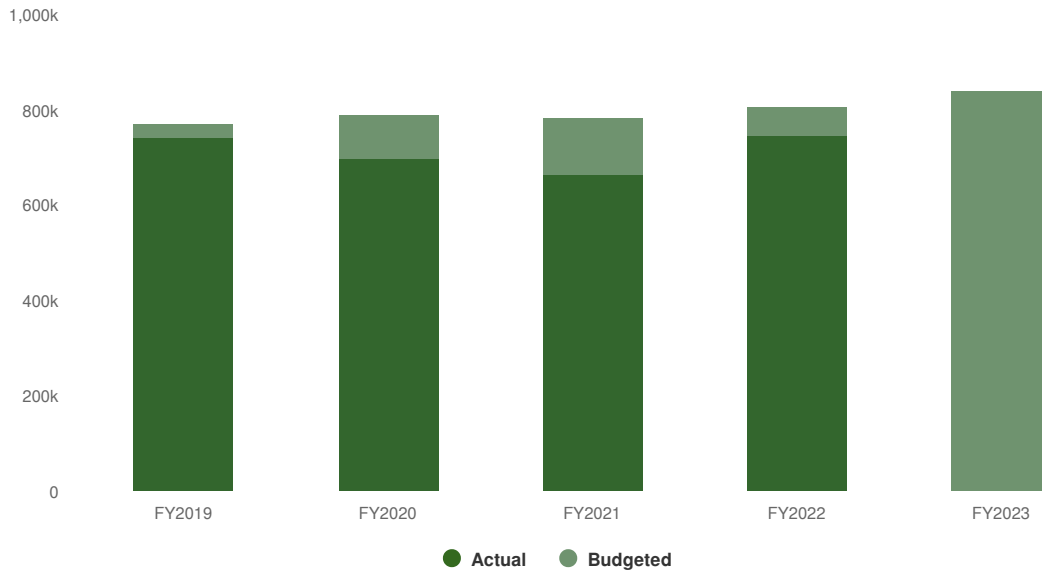
## Organizational Chart



# Expenditures Summary

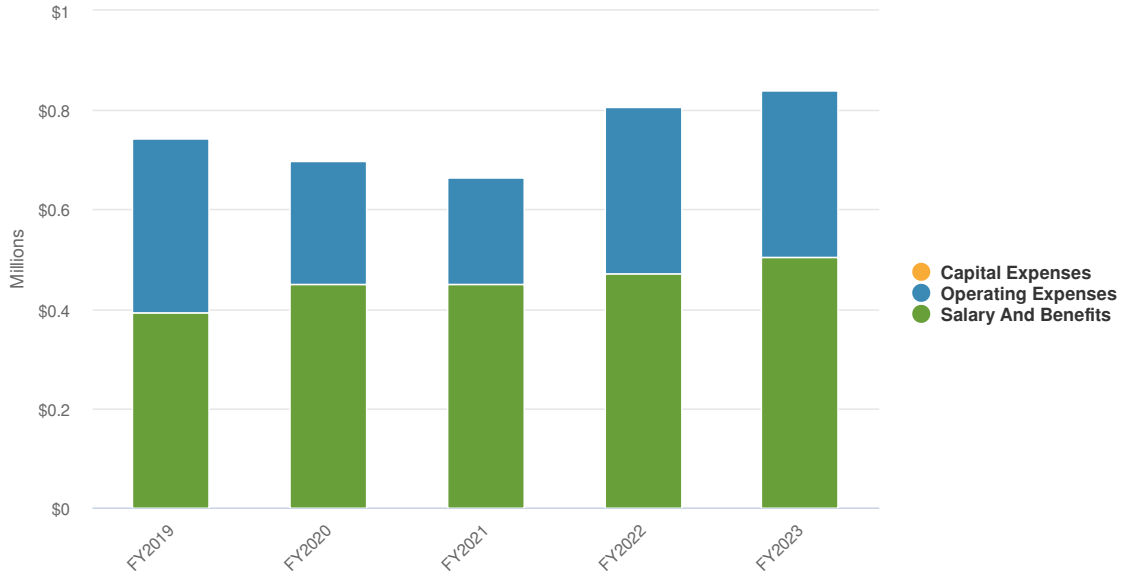
**\$839,950** **\$34,333**  
(4.26% vs. prior year)

## County Court at Law Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY - ELECTED OFFICIAL	010-2426-1010	\$158,939	\$159,000	\$159,410	\$159,000	\$159,000
SALARY SUPPLEMENT (EQUIPMENT)	010-2426-1020	\$8,236	\$10,000	\$8,260	\$10,000	\$10,000
SALARIES	010-2426-1050	\$157,108	\$170,419	\$154,042	\$192,947	\$192,947
SALARIES-PART TIME	010-2426-1080	\$3,669	\$0	\$8,220		
LONGEVITY PAY	010-2426-2000	\$1,920	\$2,220	\$2,220	\$5,500	\$5,500
SOCIAL SECURITY	010-2426-2010	\$22,351	\$26,135	\$23,026	\$28,110	\$28,110
HEALTH INSURANCE	010-2426-2020	\$51,077	\$50,754	\$43,211	\$54,452	\$54,452
RETIREMENT	010-2426-2030	\$46,354	\$51,758	\$50,356	\$53,390	\$53,390
WORKERS COMPENSATION	010-2426-2040	\$980	\$977	\$802	\$788	\$788
UNEMPLOYMENT INSURANCE	010-2426-2060	\$137	\$150	\$112	\$166	\$166
<b>Total Salary And Benefits:</b>		<b>\$450,770</b>	<b>\$471,414</b>	<b>\$449,657</b>	<b>\$504,352</b>	<b>\$504,352</b>
<b>Operating Expenses</b>						

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
OFFICE SUPPLIES	010-2426-3150	\$2,773	\$3,200	\$3,372	\$3,000	\$3,000
ATTORNEY FEES	010-2426-4000	\$204,987	\$310,000	\$286,531	\$310,000	\$310,000
INTERPRETER FEES	010-2426-4020	\$130	\$2,500	\$1,479	\$2,500	\$2,500
PSYCHOLOGICAL EVALUATIONS	010-2426-4050	\$0	\$2,500	\$550	\$2,500	\$2,500
URINALYSIS TESTING - PRE-TRIAL	010-2426-4051		\$0	\$0	\$1,000	\$1,000
APPEALS & TRANSCRIPTS	010-2426-4065	\$4,215	\$6,000	\$0	\$6,000	\$6,000
VISITING JUDGE	010-2426-4080	\$173	\$1,000	\$0	\$1,000	\$1,000
TRAVEL TRAINING	010-2426-4270	\$679	\$2,500	\$1,513	\$2,000	\$2,000
EQUIPMENT MAINTENANCE - PRE-TRIAL	010-2426-4520		\$0	\$1,750	\$3,000	\$3,000
BONDS	010-2426-4800				\$1,243	\$1,243
DUES	010-2426-4810	\$310	\$855	\$315	\$855	\$855
COURT REPORTER CONTRACT SERVICES	010-2426-4861	\$0	\$2,500	\$0	\$2,500	\$2,500
<b>Total Operating Expenses:</b>		<b>\$213,267</b>	<b>\$331,055</b>	<b>\$295,510</b>	<b>\$335,598</b>	<b>\$335,598</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2426-5720		\$0	\$399		
<b>Total Capital Expenses:</b>			<b>\$0</b>	<b>\$399</b>		
<b>Total Expense Objects:</b>		<b>\$664,037</b>	<b>\$802,469</b>	<b>\$745,566</b>	<b>\$839,950</b>	<b>\$839,950</b>





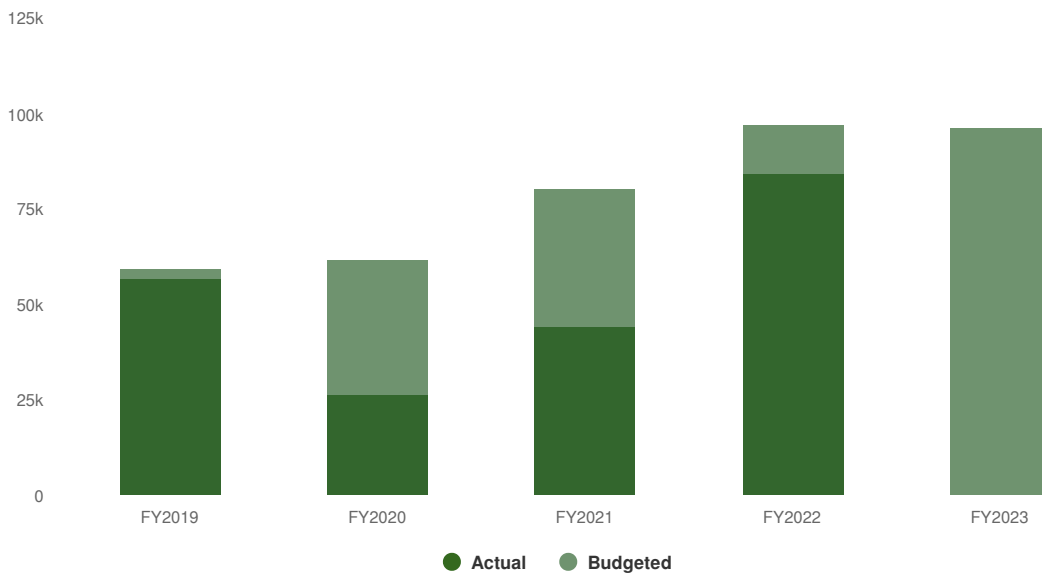
# Jury

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.

## Expenditures Summary

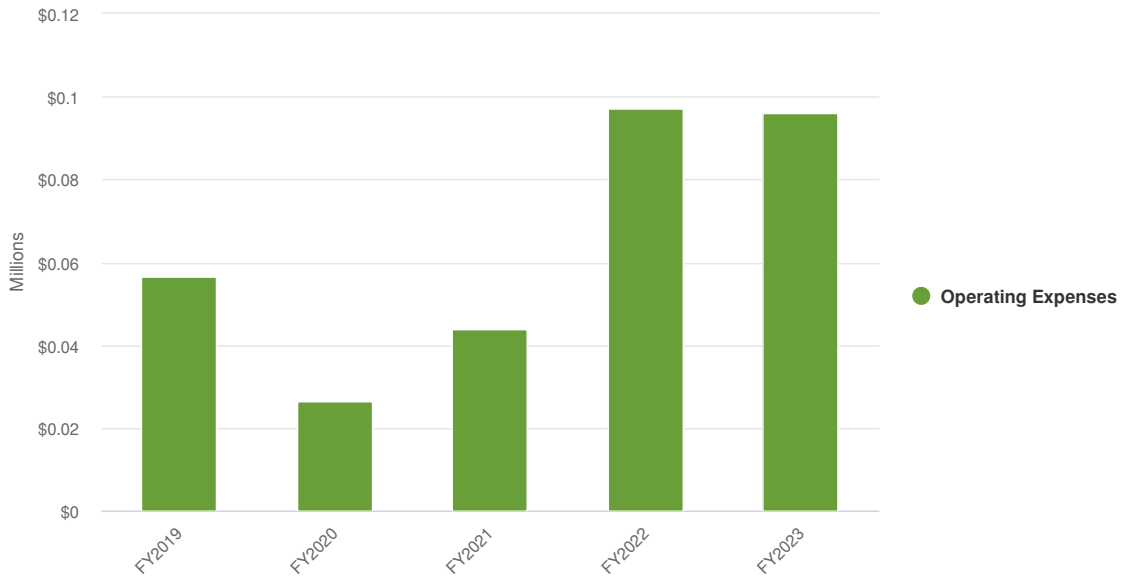
**\$96,216** **-\$922**  
(-0.95% vs. prior year)

### Jury Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
ADMINISTRATIVE JUDGE FEE	010-2435-4080	\$5,515	\$6,273	\$6,643	\$6,273	\$7,513
JURY PAYMENTS	010-2435-4850	\$21,350	\$50,000	\$38,908	\$50,000	\$50,000
JUROR SUPPLIES	010-2435-4903	\$17,118	\$40,864	\$38,554	\$38,703	\$38,703
<b>Total Operating Expenses:</b>		<b>\$43,983</b>	<b>\$97,137</b>	<b>\$84,105</b>	<b>\$94,976</b>	<b>\$96,216</b>
<b>Total Expense Objects:</b>		<b>\$43,983</b>	<b>\$97,137</b>	<b>\$84,105</b>	<b>\$94,976</b>	<b>\$96,216</b>

## District Clerk

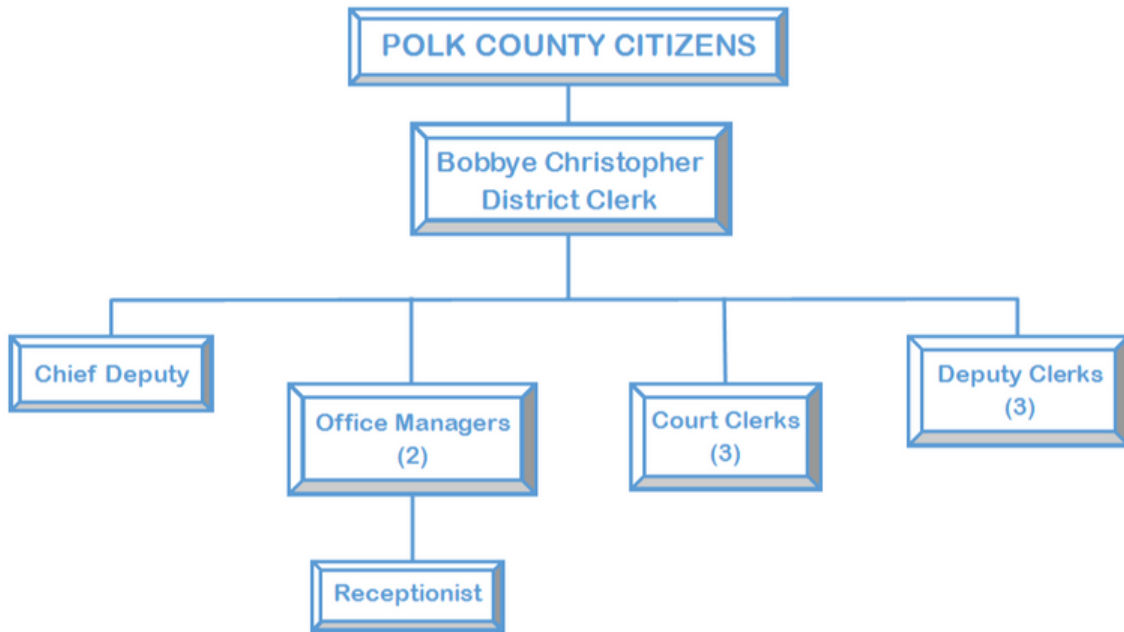
The District Clerk is an elected official, serving a four-year term for the County and its residents in the following capacity:

- Serves as registrar, recorder and custodian of all documents that are part of criminal and civil actions filed in the District Courts and family law cases filed in the County Court at Law, including Attorney General Matters.
- Works with Judges to obtain timely disposition of all court cases.
- Responsible for managing records so that they are easily retrieved for public information; preserved for permanent storage in archives; and disposed of according to the law.
- Charged with responsibility of collecting and disbursing court costs, fines and other fees that benefit twenty plus agencies at the state and local level, in addition to money placed in the registry of the court fund that is in dispute, money invested on behalf of minor children for safekeeping until age eighteen, and preparation of the operating budget for the office.
- Responsible for gathering data and reporting to several state and local agencies such as the County Auditor, County Treasurer, Voter Registration Bureau of Vital Statistics, Department of Public Safety, Attorney General, Supreme Court of Texas and Office of Court Administration.
- Responsible for summoning jurors for all courts in Polk County, maintaining the jury wheel and payment to the jurors.
- Passport Agent for the US Department of State, accepting passport applications submitted and forwarding them on for processing.

I have had the pleasure of serving you since July of 2015. We have accomplished much in the last five years, but one of our greatest accomplishments to date has been the preservation of our earliest court minute books. The books started in 1846 upon the founding of Polk County and were starting to deteriorate from age and climate issues. Books A and B of Polk County history have been preserved and digitized. The original covers have been placed in a shadow box and now hang in the Judicial Center lobby for everyone to enjoy. Additionally, we have preserved one of the early Physician Certificate books as well as some of the earliest case files. We applied for and received a much sought after grant from the Texas Bar Historical Foundation that helped fund these projects. Our history is important and our goal is to preserve and digitize all of our historical documents so they can be enjoyed and accessed by the public.

Our office is located at the Polk County Judicial Center, 101 W. Mill Street, Ste. 216, Livingston, TX 77351 ~ 936-327-6814

# Organizational Chart



## Goals

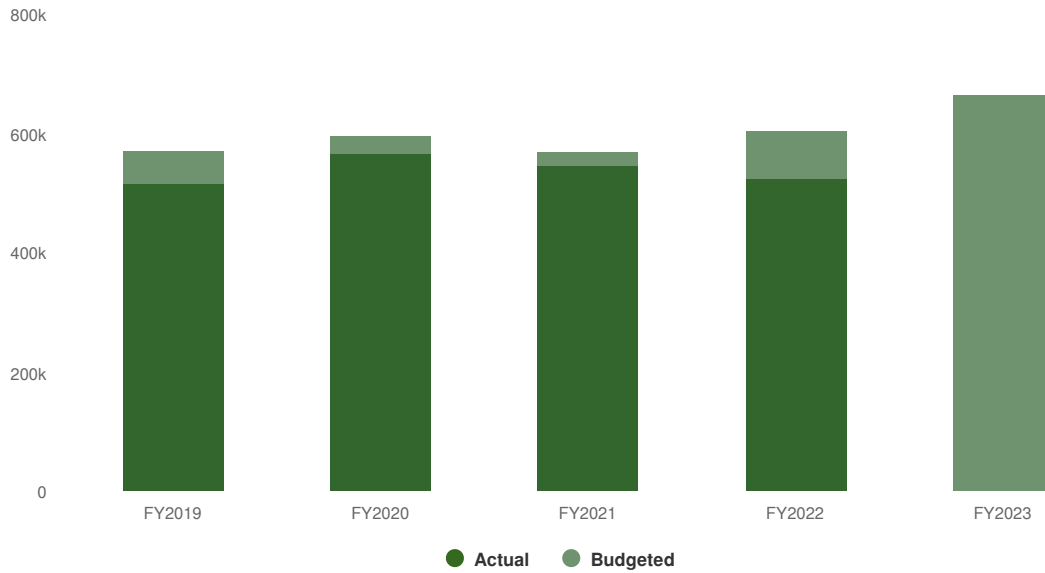
The main objective of the District Clerk's Office is to serve with quality, efficient and accountable service while recording the acts & proceedings of the District Courts & County Court at Law.

- Launch public portal of historical cases & minute books
- Maintain e-jury package for ease of online reporting
- Continue preservation project
- Improve business practices/processes with new technology

## Expenditures Summary

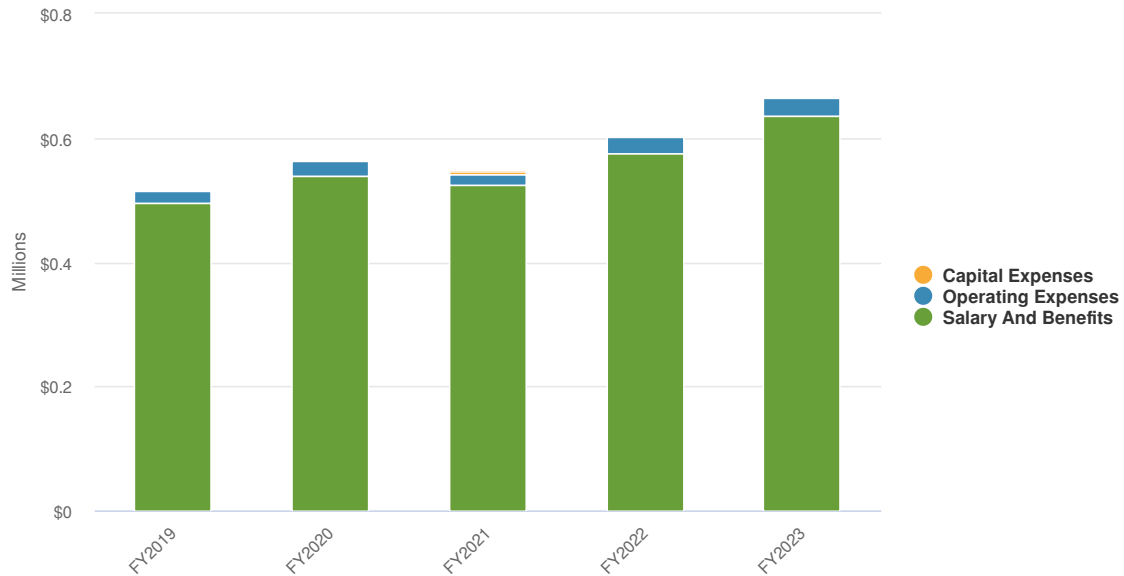
**\$663,710** **\$59,900**  
(9.92% vs. prior year)

### District Clerk Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2450-1010	\$51,705	\$54,281	\$54,458	\$56,995	\$56,995
SALARIES	010-2450-1050	\$277,681	\$303,843	\$273,149	\$331,146	\$331,146
DISCRETIONARY SALARY	010-2450-1055	\$0			\$4,387	\$4,387
SALARIES-PART TIME	010-2450-1080	\$8,221	\$13,728	\$1,398	\$14,800	\$14,800
LONGEVITY PAY	010-2450-2000	\$3,780	\$4,140	\$4,020	\$12,500	\$12,500
SOCIAL SECURITY	010-2450-2010	\$24,751	\$28,763	\$24,283	\$32,117	\$32,117
HEALTH INSURANCE	010-2450-2020	\$107,761	\$112,736	\$95,915	\$121,158	\$121,158
RETIREMENT	010-2450-2030	\$48,511	\$56,963	\$50,481	\$61,001	\$61,001
WORKERS COMPENSATION	010-2450-2040	\$1,021	\$1,075	\$811	\$901	\$901
UNEMPLOYMENT INSURANCE	010-2450-2060	\$238	\$265	\$181	\$289	\$289
<b>Total Salary And Benefits:</b>		<b>\$523,667</b>	<b>\$575,794</b>	<b>\$504,696</b>	<b>\$635,293</b>	<b>\$635,293</b>
<b>Operating Expenses</b>						

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
OFFICE SUPPLIES	010-2450-3150	\$14,919	\$15,000	\$12,692	\$15,000	\$15,000
EQUIPMENT MAINTENANCE	010-2450-3510	\$128	\$1,825	\$0	\$1,825	\$1,825
COMPUTER EXPENSES	010-2450-3520	\$1,599	\$1,599	\$0		
COMMUNICATION EXP	010-2450-4200				\$456	\$456
TRAVEL TRAINING	010-2450-4270	\$1,198	\$7,500	\$4,323	\$7,500	\$7,500
BONDS	010-2450-4800	\$412	\$412	\$412	\$1,655	\$1,655
DUES	010-2450-4810	\$225	\$225	\$275	\$225	\$225
OFFICE FURNISHINGS/EQUIPMENT	010-2450-4980				\$1,756	\$1,756
<b>Total Operating Expenses:</b>		<b>\$18,480</b>	<b>\$26,561</b>	<b>\$17,702</b>	<b>\$28,417</b>	<b>\$28,417</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2450-5720		\$0	\$1,576		
CAPITAL OUTLAY PROJECTS	010-2450-5730	\$3,221				
<b>Total Capital Expenses:</b>		<b>\$3,221</b>	<b>\$0</b>	<b>\$1,576</b>		
<b>Total Expense Objects:</b>		<b>\$545,368</b>	<b>\$602,355</b>	<b>\$523,974</b>	<b>\$663,710</b>	<b>\$663,710</b>

# Justice of the Peace, Pct. 1



**Darrell Longino**  
Justice of the Peace

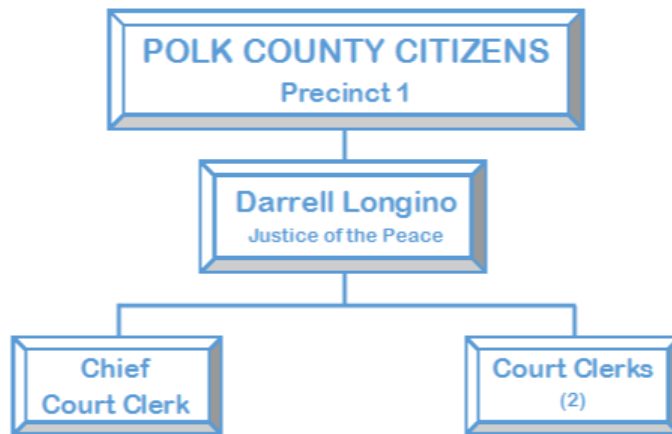
A Justice of the Peace is elected from each of the four justice precincts, which - in Polk County - are concurrent with the commissioners' precincts. The J.P.'s are the presiding officers of the justice courts and the small claims courts, having jurisdiction over Class C misdemeanors and civil cases 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 Justice Court has jurisdiction over all class C misdemeanors, which are offenses punishable by a fine only, plus statutory court costs. Truancy cases, evictions, civil law suits and small claims suits up to \$20,000.00. Traffic offenses, Texas parks and Wildlife violations, penal code violations that are fine only offenses. The justice court judge acting as a magistrate conducts Property Hearings, Cruelty to animal hearings, Juvenile hearings, Examining Trials, Probable Cause and Bail setting Hearings and issues Arrest Warrants and search warrants upon receipt of Probable Cause affidavits as well as Emergency Mental Health Warrants, Emergency Protective Orders In family violence cases, and unattended death inquest.

Judge Longino has over 20 years of experience as a judge in conducting bench trials, jury trials, and examining trials and magistrate duties. This includes probable cause hearings, issuing arrest and search warrants and bail settings. He also performs weddings as authorized by law. Judge Longino believes that the justice court is the people's court where ordinary citizens can be represented by an attorney or by themselves to settle disputes with other people or companies within the statutory limits set by the Texas legislature.

The Precinct 1 Justice of the Peace Court is located in the Judicial Center at 101 W. Mill Street, Livingston.

## Organizational Chart



## Goals

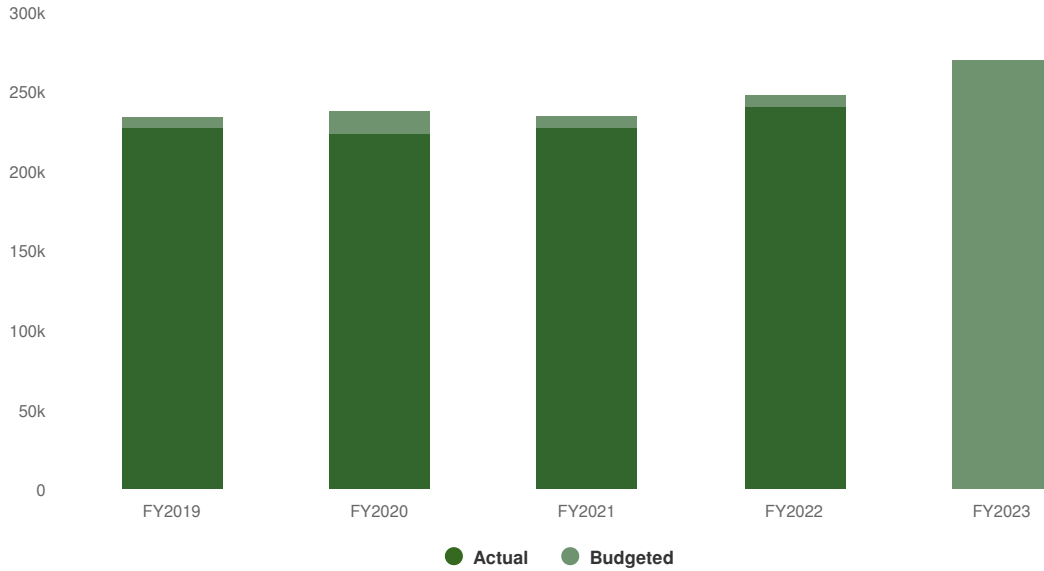
- To provide fair and impartial hearings and trials for persons accused of a misdemeanor class "c" offense punishable by a fine only, plus statutory court costs.
- To provide fair and impartial hearings and trials for persons named in civil suits, small claims suits and eviction suits.



# Expenditures Summary

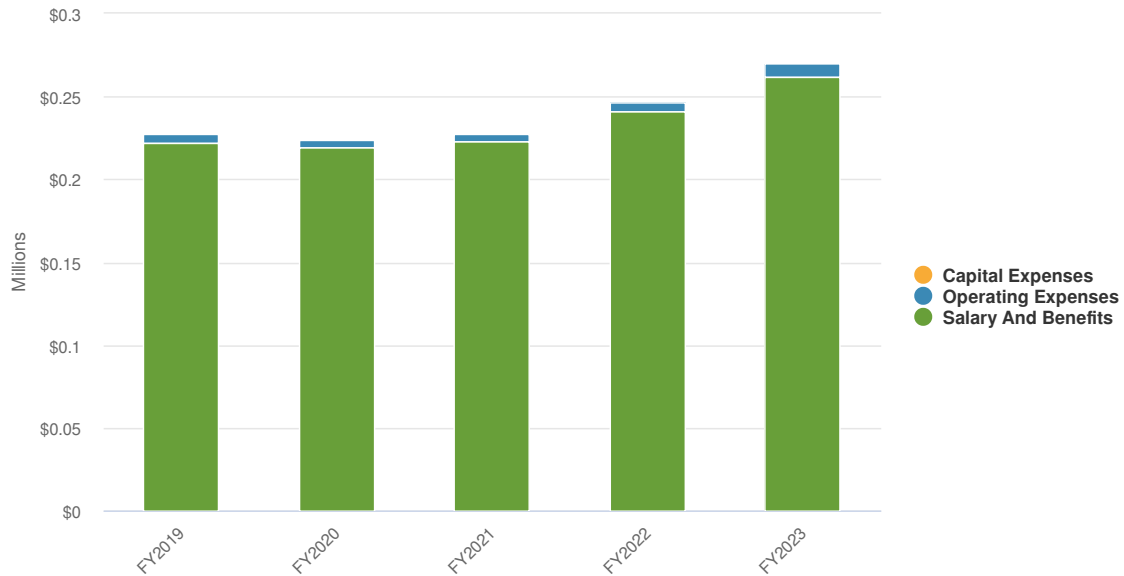
**\$269,639** **\$21,836**  
(8.81% vs. prior year)

## Justice of the Peace, Pct. 1 Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2455-1010	\$51,705	\$54,281	\$54,458	\$56,995	\$56,995
SALARIES	010-2455-1050	\$91,607	\$99,755	\$99,546	\$110,151	\$110,151
SALARIES-PART TIME	010-2455-1080	\$1,371	\$2,500	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-2455-2000	\$2,040	\$2,220	\$2,220	\$6,500	\$6,500
SOCIAL SECURITY	010-2455-2010	\$9,911	\$12,413	\$10,666	\$13,635	\$13,635
HEALTH INSURANCE	010-2455-2020	\$41,332	\$40,995	\$39,702	\$44,057	\$44,057
RETIREMENT	010-2455-2030	\$21,347	\$24,582	\$24,239	\$25,897	\$25,897
WORKERS COMPENSATION	010-2455-2040	\$448	\$464	\$385	\$382	\$382
UNEMPLOYMENT INSURANCE	010-2455-2060	\$77	\$85	\$65	\$92	\$92
TRAVEL ALLOWANCE- JPI	010-2455-2250	\$3,499	\$3,500	\$3,509	\$3,500	\$3,500
<b>Total Salary And Benefits:</b>		<b>\$223,336</b>	<b>\$240,794</b>	<b>\$234,790</b>	<b>\$262,291</b>	<b>\$262,291</b>
<b>Operating Expenses</b>						

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
OFFICE SUPPLIES	010-2455-3150	\$2,201	\$1,200	\$1,142	\$1,620	\$1,620
EQUIPMENT MAINTENANCE	010-2455-3510	\$636	\$750	\$796	\$750	\$750
SUBSCRIPTIONS	010-2455-3900	\$0	\$170	\$0		
COMMUNICATIONS EXPENSE	010-2455-4230	\$245	\$250	\$258	\$250	\$250
INTERNET EXPENSE	010-2455-4250	\$220	\$460	\$220	\$230	\$230
TRAVEL TRAINING	010-2455-4270	\$557	\$3,000	\$1,968	\$3,000	\$3,000
BONDS	010-2455-4800	\$0	\$71	\$71	\$328	\$328
DUES	010-2455-4810	\$170	\$170	\$170	\$170	\$170
OFFICE FURNISHINGS/EQUIPMENT	010-2455-4980				\$1,000	\$1,000
<b>Total Operating Expenses:</b>		<b>\$4,029</b>	<b>\$6,071</b>	<b>\$4,625</b>	<b>\$7,348</b>	<b>\$7,348</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2455-5720		\$0	\$938		
<b>Total Capital Expenses:</b>			<b>\$0</b>	<b>\$938</b>		
<b>Total Expense Objects:</b>		<b>\$227,366</b>	<b>\$246,865</b>	<b>\$240,353</b>	<b>\$269,639</b>	<b>\$269,639</b>

# Justice of the Peace, Pct. 2

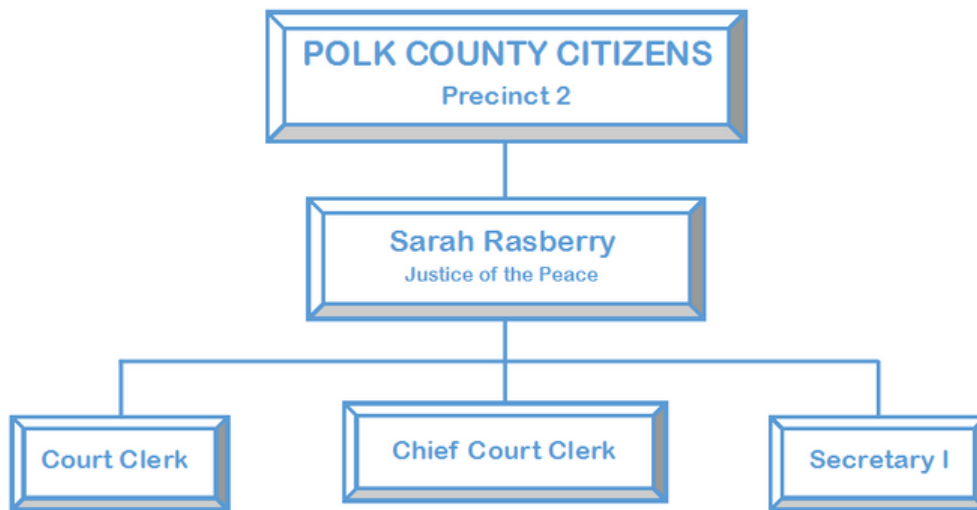
**Sarah Rasberry**  
Justice of the Peace

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 Justice Court has jurisdiction over all class C misdemeanors, which are offenses punishable by a fine only, plus statutory court costs. Truancy cases, evictions, civil law suits and small claims suits up to \$20,000.00. Traffic offenses, Texas parks and Wildlife violations, penal code violations that are fine only offenses. The justice court judge acting as a magistrate conducts Property Hearings, Cruelty to animal hearings, Juvenile hearings, Examining Trials, Probable Cause and Bail setting Hearings and issues Arrest Warrants and search warrants upon receipt of Probable Cause affidavits as well as Emergency Mental Health Warrants, Emergency Protective Orders In family violence cases, and unattended death inquest.

The Precinct 2 Justice of the Peace Court is located in the Subcourthouse in Onalaska at 14115 Hwy 190 West.

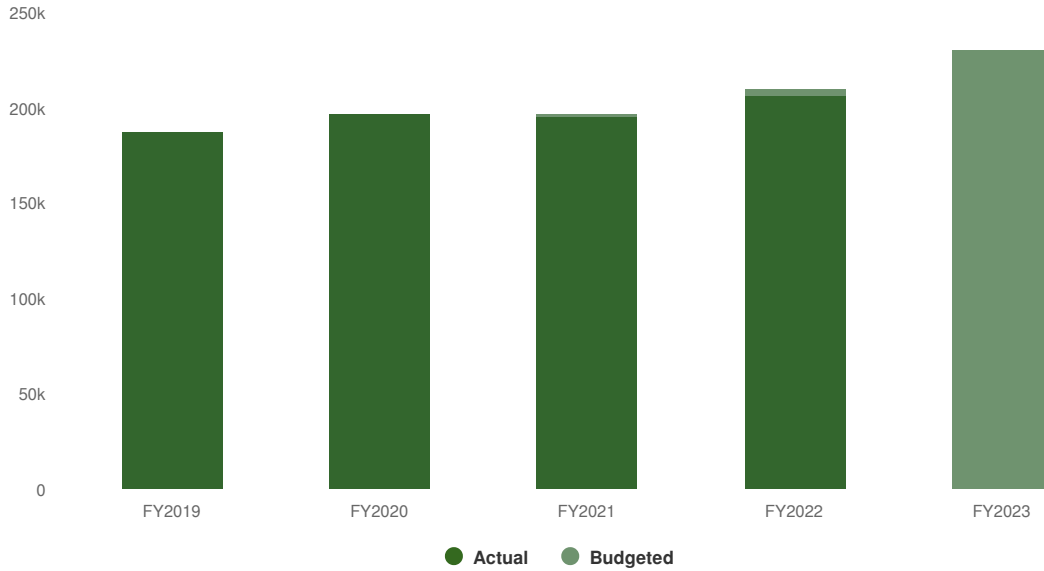
## Organizational Chart



# Expenditures Summary

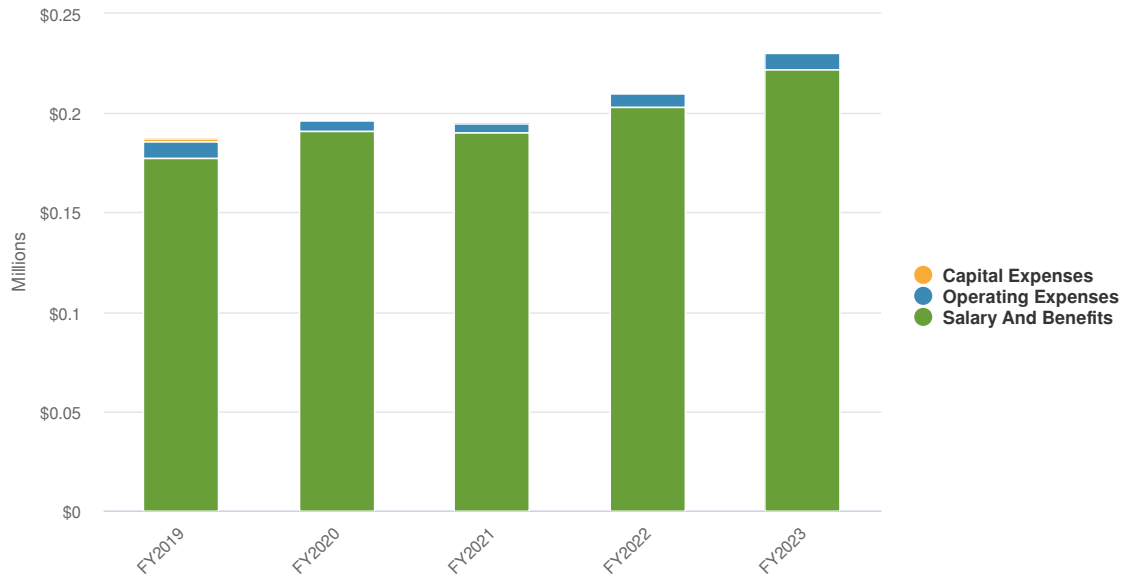
**\$230,170** **\$20,294**  
(9.67% vs. prior year)

## Justice of the Peace, Pct. 2 Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2456-1010	\$51,705	\$54,281	\$54,458	\$56,995	\$56,995
SALARIES	010-2456-1050	\$62,256	\$67,050	\$66,674	\$73,881	\$73,881
SALARIES-PART TIME	010-2456-1080	\$12,263	\$11,439	\$13,135	\$15,518	\$15,518
LONGEVITY PAY	010-2456-2000	\$840	\$1,020	\$1,080	\$4,000	\$4,000
SOCIAL SECURITY	010-2456-2010	\$9,906	\$10,503	\$10,542	\$11,792	\$11,792
HEALTH INSURANCE	010-2456-2020	\$30,585	\$30,746	\$29,777	\$33,043	\$33,043
RETIREMENT	010-2456-2030	\$18,553	\$20,799	\$21,080	\$22,397	\$22,397
WORKERS COMPENSATION	010-2456-2040	\$390	\$393	\$334	\$331	\$331
UNEMPLOYMENT INSURANCE	010-2456-2060	\$62	\$65	\$52	\$74	\$74
TRAVEL ALLOWANCE- JP2	010-2456-2250	\$3,499	\$3,500	\$3,509	\$3,750	\$3,750
<b>Total Salary And Benefits:</b>		<b>\$190,058</b>	<b>\$199,796</b>	<b>\$200,641</b>	<b>\$221,781</b>	<b>\$221,781</b>
<b>Operating Expenses</b>						

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
OFFICE SUPPLIES	010-2456-3150	\$3,638	\$2,000	\$2,737	\$2,000	\$2,000
COMMUNICATIONS EXPENSE	010-2456-4250	\$850	\$2,573	\$1,062	\$1,200	\$1,200
TRAVEL TRAINING	010-2456-4270	\$50	\$2,000	\$1,350	\$2,000	\$2,000
BONDS	010-2456-4800	\$142	\$71	\$0	\$249	\$249
DUES	010-2456-4810	\$130	\$170	\$130	\$170	\$170
OFFICE FURNISHINGS/EQUIPMENT	010-2456-4980				\$2,770	\$2,770
<b>Total Operating Expenses:</b>		<b>\$4,809</b>	<b>\$6,814</b>	<b>\$5,279</b>	<b>\$8,389</b>	<b>\$8,389</b>
<b>Total Expense Objects:</b>		<b>\$194,867</b>	<b>\$206,610</b>	<b>\$205,919</b>	<b>\$230,170</b>	<b>\$230,170</b>



## Justice of the Peace, Pct. 3



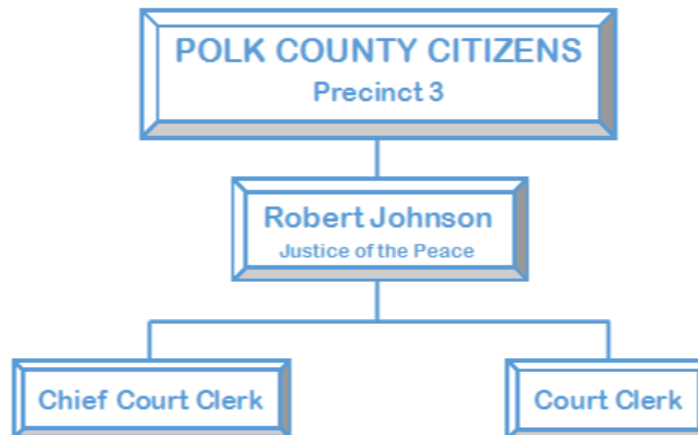
**Robert "Dooley" Johnson**  
Justice of the Peace

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 Justice Court has jurisdiction over all class C misdemeanors, which are offenses punishable by a fine only, plus statutory court costs. Truancy cases, evictions, civil law suits and small claims suits up to \$20,000.00. Traffic offenses, Texas parks and Wildlife violations, penal code violations that are fine only offenses. The justice court judge acting as a magistrate conducts Property Hearings, Cruelty to animal hearings, Juvenile hearings, Examining Trials, Probable Cause and Bail setting Hearings and issues Arrest Warrants and search warrants upon receipt of Probable Cause affidavits as well as Emergency Mental Health Warrants, Emergency Protective Orders In family violence cases, and unattended death inquest.

The Precinct 3 Justice of the Peace Court is located in the Subcourthouse in Corrigan at 201 W. Ben Franklin.

### Organizational Chart



### Mission & Goals

Our mission is to provide a friendly, pleasant, fair and unbiased experience for our community and our county. To be helpful in providing useful resources and tools to offer an efficient resolution to cases with equal access to all under the law.

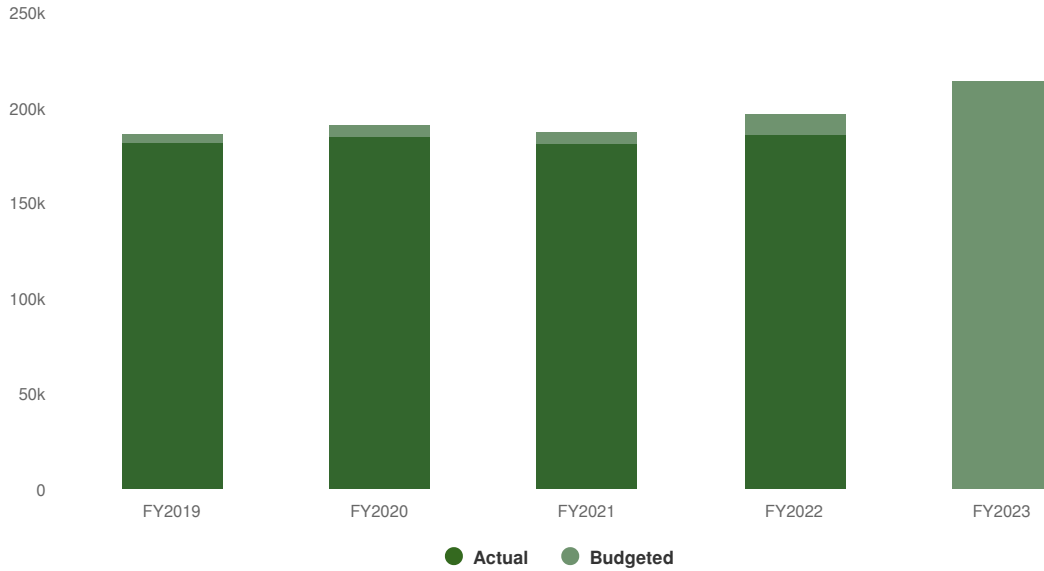
Our goal is, and always has been, to continue to provide helpful and useful information and resources to all with a smile. We will continue to seek education and training in order to better serve all people equally under the law. We will always reassess and reorganize this office, and its processes, to resolve all cases in a timely manner. The staff will strive to be knowledgeable, professional and courteous.



# Expenditures Summary

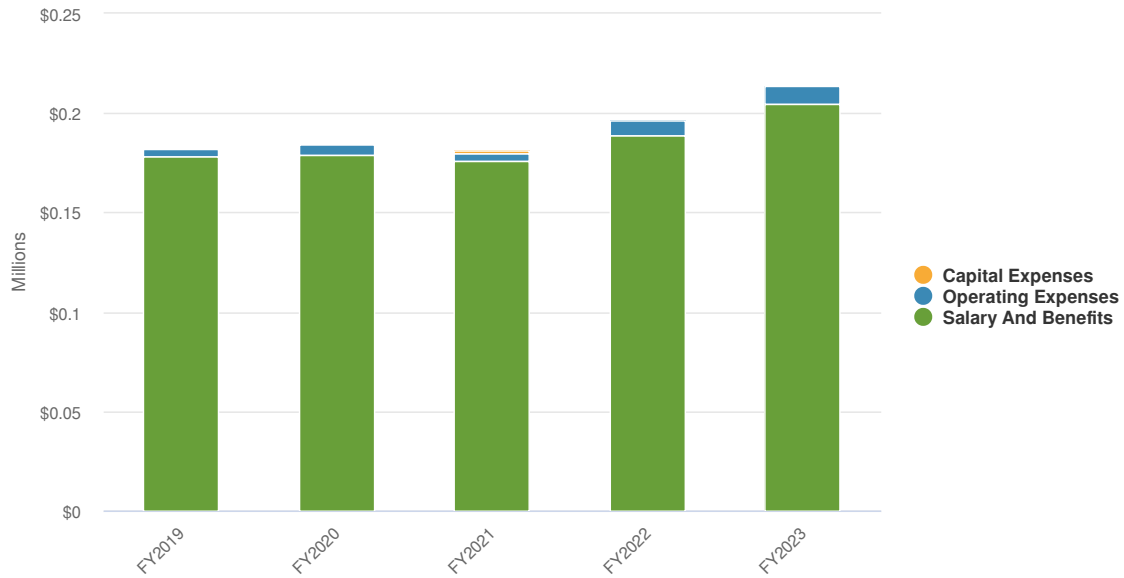
**\$213,648** **\$17,287**  
(8.80% vs. prior year)

## Justice of the Peace, Pct. 3 Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2457-1010	\$51,705	\$54,281	\$54,458	\$56,995	\$56,995
SALARIES	010-2457-1050	\$63,113	\$68,732	\$65,028	\$73,220	\$73,220
DISCRETIONARY SALARY	010-2457-1055	\$0			\$1,838	\$1,838
SALARIES-PART TIME	010-2457-1080	\$0	\$981	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-2457-2000	\$600	\$780	\$780	\$3,000	\$3,000
SOCIAL SECURITY	010-2457-2010	\$9,013	\$9,813	\$9,339	\$10,720	\$10,720
HEALTH INSURANCE	010-2457-2020	\$30,585	\$30,746	\$29,777	\$33,043	\$33,043
RETIREMENT	010-2457-2030	\$16,898	\$19,433	\$18,785	\$20,362	\$20,362
WORKERS COMPENSATION	010-2457-2040	\$355	\$367	\$298	\$301	\$301
UNEMPLOYMENT INSURANCE	010-2457-2060	\$52	\$58	\$42	\$63	\$63
TRAVEL ALLOWANCE- JP3	010-2457-2250	\$3,499	\$3,500	\$3,509	\$4,000	\$4,000
<b>Total Salary And Benefits:</b>		<b>\$175,820</b>	<b>\$188,691</b>	<b>\$182,016</b>	<b>\$204,624</b>	<b>\$204,624</b>

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-2457-3150	\$1,290	\$1,500	\$1,434	\$1,500	\$1,500
SUBSCRIPTIONS	010-2457-3900				\$1,395	\$1,395
INTERPRETER FEES	010-2457-4020		\$500	\$463	\$500	\$500
COMMUNICATIONS EXPENSE	010-2457-4250	\$2,417	\$3,000	\$97		
TRAVEL TRAINING	010-2457-4270	\$200	\$2,500	\$1,652	\$2,000	\$2,000
BONDS	010-2457-4800	\$71			\$299	\$299
DUES	010-2457-4810	\$130	\$170	\$130	\$130	\$130
OFFICE FURNISHINGS/EQUIPMENT	010-2457-4980				\$3,200	\$3,200
<b>Total Operating Expenses:</b>		<b>\$4,108</b>	<b>\$7,670</b>	<b>\$3,775</b>	<b>\$9,024</b>	<b>\$9,024</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2457-5720	\$971				
<b>Total Capital Expenses:</b>		<b>\$971</b>				
<b>Total Expense Objects:</b>		<b>\$180,899</b>	<b>\$196,361</b>	<b>\$185,792</b>	<b>\$213,648</b>	<b>\$213,648</b>

# Justice of the Peace, Pct. 4

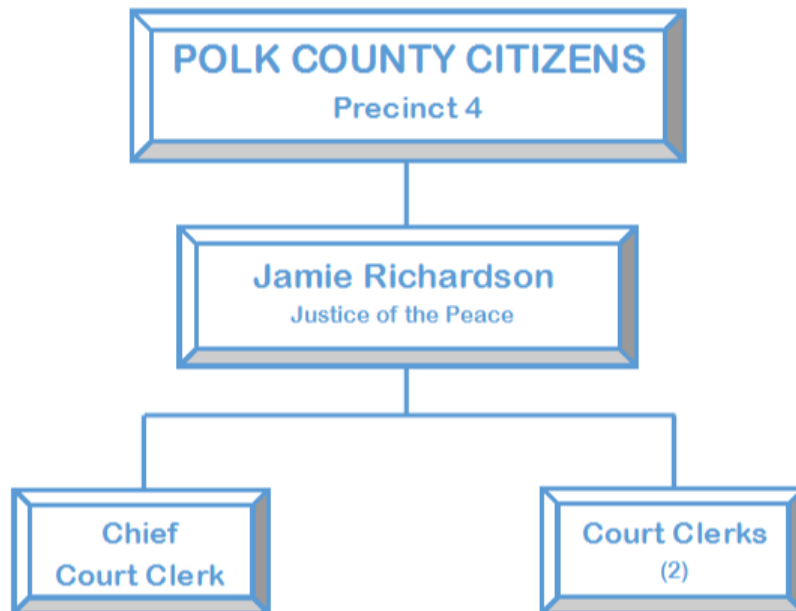
**Jamie Richardson**  
Justice of the Peace

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The Precinct 4 Justice of the Peace Court is located in the Polk County Office Annex at 602 E. Church Street, Livingston.

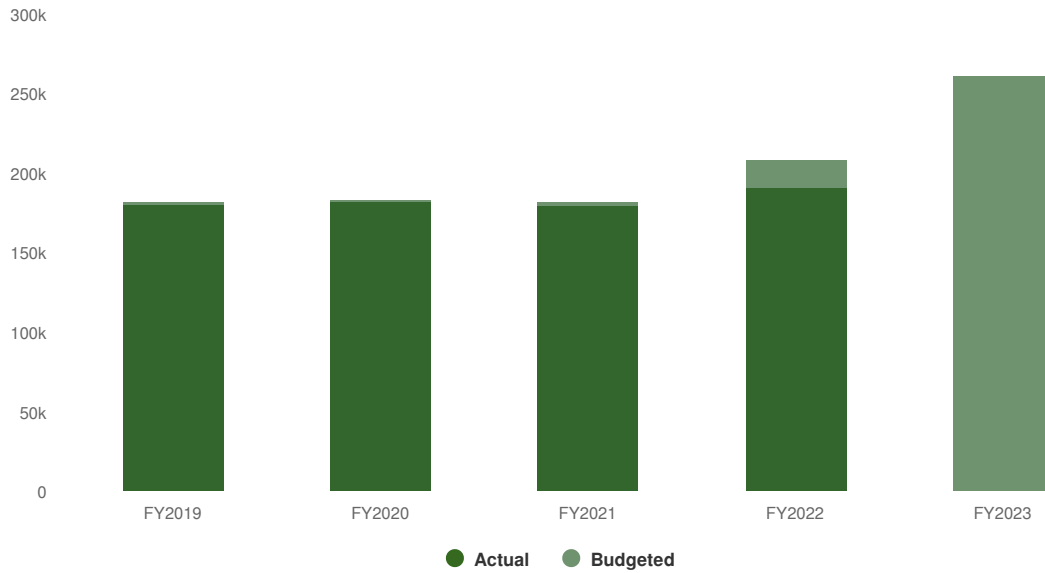
## Organizational Chart



## Expenditures Summary

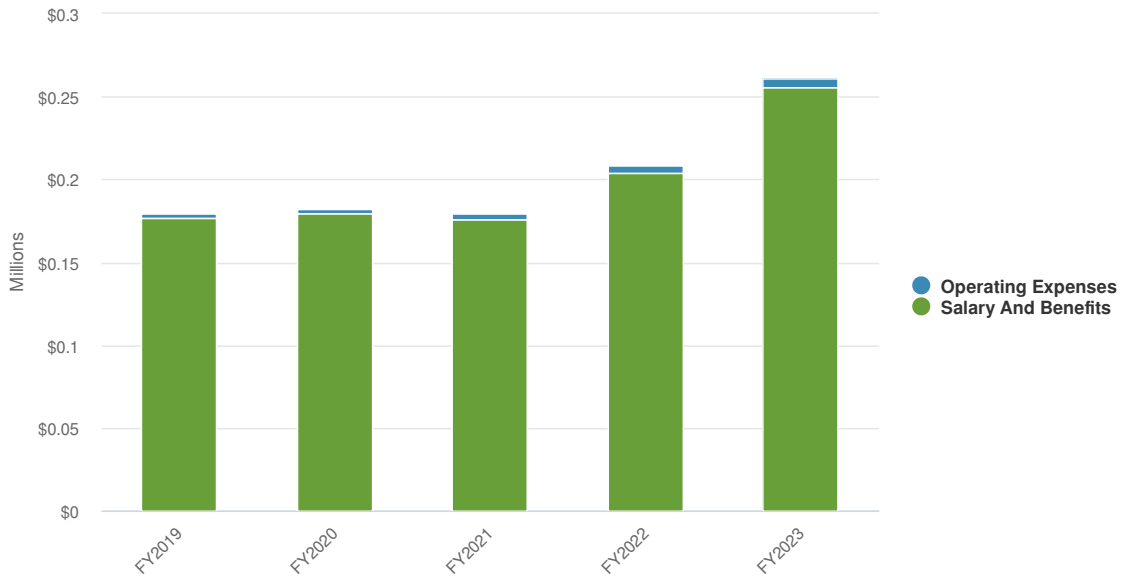
**\$261,304** **\$52,695**  
(25.26% vs. prior year)

### Justice of the Peace, Pct. 4 Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2458-1010	\$51,705	\$54,281	\$54,458	\$56,995	\$56,995
SALARIES	010-2458-1050	\$61,565	\$67,809	\$67,779	\$107,341	\$107,341
SALARIES-PART TIME	010-2458-1080	\$934	\$11,439	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-2458-2000	\$1,080	\$1,260	\$1,260	\$4,000	\$4,000
SOCIAL SECURITY	010-2458-2010	\$8,879	\$10,579	\$9,507	\$13,228	\$13,228
HEALTH INSURANCE	010-2458-2020	\$30,585	\$30,746	\$29,777	\$44,057	\$44,057
RETIREMENT	010-2458-2030	\$16,879	\$20,951	\$19,277	\$25,125	\$25,125
WORKERS COMPENSATION	010-2458-2040	\$355	\$395	\$306	\$371	\$371
UNEMPLOYMENT INSURANCE	010-2458-2060	\$52	\$66	\$44	\$89	\$89
TRAVEL ALLOWANCE- JP4	010-2458-2250	\$3,499	\$3,500	\$3,509	\$3,500	\$3,500
<b>Total Salary And Benefits:</b>		<b>\$175,532</b>	<b>\$201,026</b>	<b>\$185,916</b>	<b>\$255,790</b>	<b>\$255,790</b>
<b>Operating Expenses</b>						

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
OFFICE SUPPLIES	010-2458-3150	\$3,491	\$2,000	\$3,339	\$2,000	\$2,000
SUBSCRIPTIONS	010-2458-3900	\$135	\$135	\$130	\$135	\$135
TRAVEL TRAINING	010-2458-4270	\$314	\$2,000	\$677	\$2,000	\$2,000
BONDS	010-2458-4800	\$91	\$71	\$0	\$249	\$249
DUES	010-2458-4810	\$0	\$170	\$60	\$170	\$170
OFFICE FURNISHINGS/EQUIPMENT	010-2458-4980				\$960	\$960
<b>Total Operating Expenses:</b>		<b>\$4,031</b>	<b>\$4,376</b>	<b>\$4,206</b>	<b>\$5,514</b>	<b>\$5,514</b>
<b>Total Expense Objects:</b>		<b>\$179,563</b>	<b>\$205,402</b>	<b>\$190,122</b>	<b>\$261,304</b>	<b>\$261,304</b>

## Judicial

This department includes a portion of salary and other personnel expenses for the judges serving on the Juvenile Board, and operational expenses related to general court administration.

In order to balance the FY2023 Polk County Budget, the Commissioners Court reduced several line item expenditures in this department to \$0, and then amended the budget after adoption to fund these required expenses from the General Fund Balance. The State has passed the responsibility of funding numerous items that are ultimately the State's responsibility down to the County level, without providing funding. We call these "Unfunded Mandates", and the amount needed to fund these items on the State's behalf necessarily increases local taxes on Polk County residents. In the Judicial Budget, this includes things like Capital Trial Fees, Juvenile Probation, and Juvenile Detention. After the budget was adopted, we amended these line items to restore their funding levels to FY2022 levels.

The Veterans Treatment Court line item was established in FY2020 at the District Attorney's request, with a budget of \$25,000. While we continued to fund this line item with \$25,000 through FY2022, the DA never established the Court, and so the Commissioners Court opted not to fund it going into FY2023.

### Organizational Chart

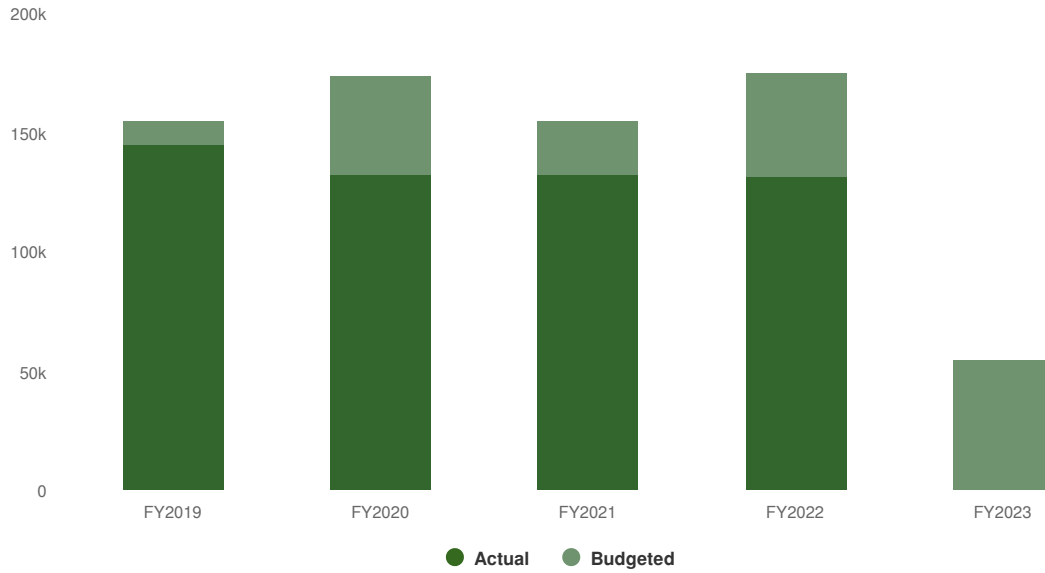




## Expenditures Summary

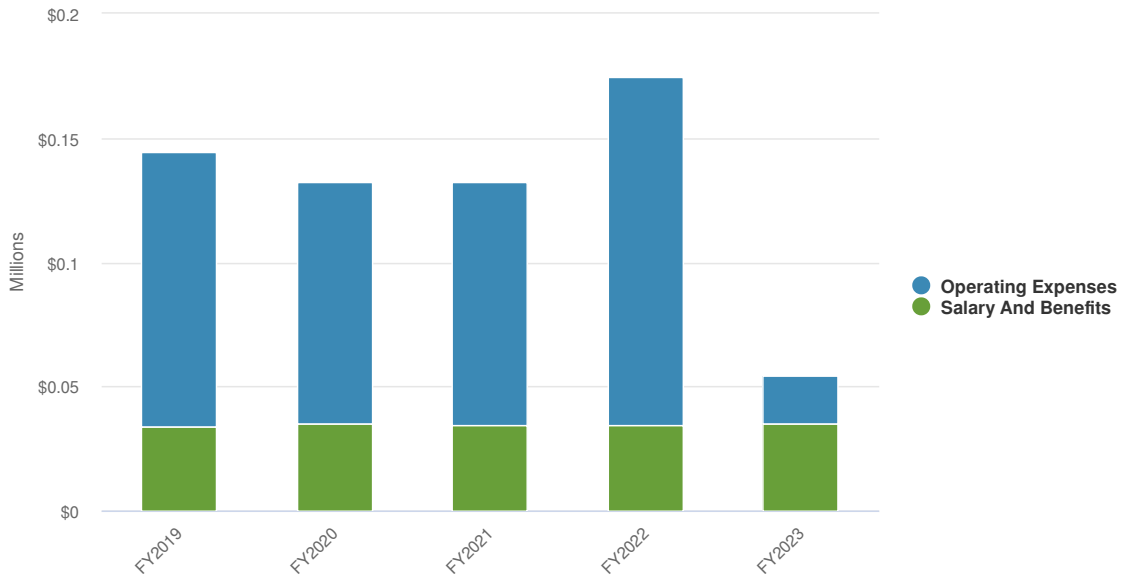
**\$54,664** **-\$120,037**  
(-68.71% vs. prior year)

### Judicial Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SUBSIDIES-DIST/COUNTY JUDGES	010-2465-1010	\$29,306	\$29,400	\$28,710	\$29,400	\$29,400
SOCIAL SECURITY	010-2465-2010	\$2,072	\$1,338	\$2,078	\$2,249	\$2,249
HEALTH INSURANCE	010-2465-2020	\$1,105	\$1,240	\$1,052	\$1,240	\$1,240
RETIREMENT	010-2465-2030	\$2,008	\$2,227	\$2,129	\$2,136	\$2,136
WORKERS COMPENSATION	010-2465-2040	\$42	\$42	\$33	\$39	\$39
<b>Total Salary And Benefits:</b>		<b>\$34,534</b>	<b>\$34,247</b>	<b>\$34,002</b>	<b>\$35,064</b>	<b>\$35,064</b>
<b>Operating Expenses</b>						
VISITING JUDGE	010-2465-4080	\$113	\$1,000	\$784	\$1,000	\$1,000
CAPITAL TRIAL EXPENSES	010-2465-4170	\$33,554	\$33,554	\$33,554		
MEDIATION FEES-CPS	010-2465-4201	\$0	\$500	\$0	\$500	\$500
JUVENILE PROBATION	010-2465-4750	\$44,115	\$44,115	\$44,115		
JUVENILE DETENTION EXPENSE	010-2465-4760	\$8,755	\$20,885	\$8,644		

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
CHILDRENZ HAVEN	010-2465-4770	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
CASA	010-2465-4780	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
ADULT PROBATION PHONE	010-2465-4802	\$1,032	\$1,301	\$319	\$1,301	\$1,301
HOUSE ARREST MONITORING	010-2465-4850	\$0	\$1,500	\$0	\$1,500	\$1,500
VETERANS TREATMENT COURT (VTC)	010-2465-4862	\$0	\$25,000	\$0		
GUARDIANSHIP SUPPLEMENTAL EXPENSES	019-2465-3150	\$0	\$2,500	\$0	\$5,000	\$5,000
COURT REPORTER SERVICE FEES	029-2465-3150	\$0	\$100	\$0	\$300	\$300
<b>Total Operating Expenses:</b>		<b>\$97,569</b>	<b>\$140,455</b>	<b>\$97,416</b>	<b>\$19,601</b>	<b>\$19,601</b>
<b>Total Expense Objects:</b>		<b>\$132,103</b>	<b>\$174,701</b>	<b>\$131,418</b>	<b>\$54,664</b>	<b>\$54,664</b>

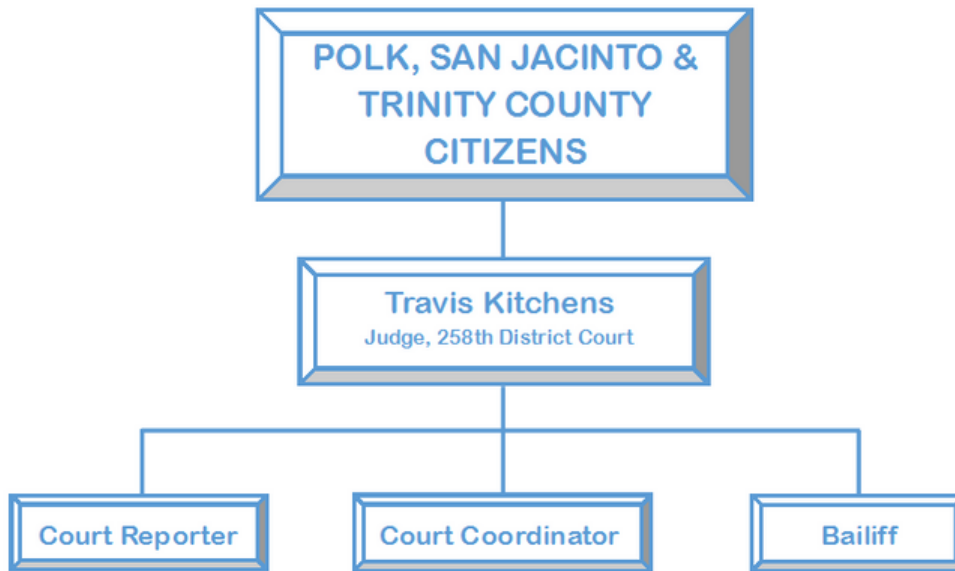


# 258th District Court

**Travis Kitchens**  
Judge, 258th District Court

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 (San Jacinto and Trinity Counties). This Court and its supporting offices are located in the Polk County Judicial Center at 101 W. Mill Street, Livingston.

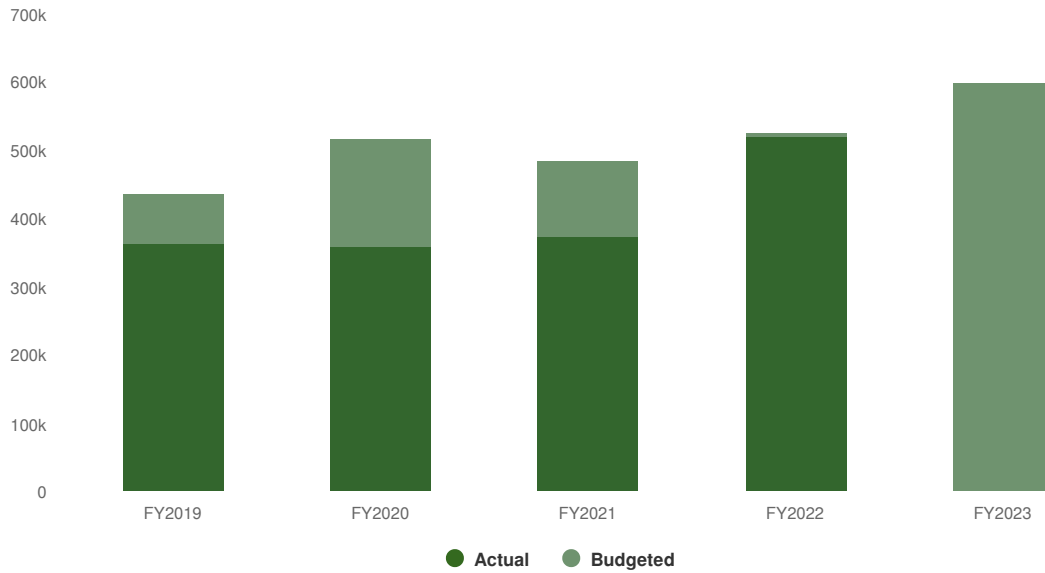
## Organizational Chart



## Expenditures Summary

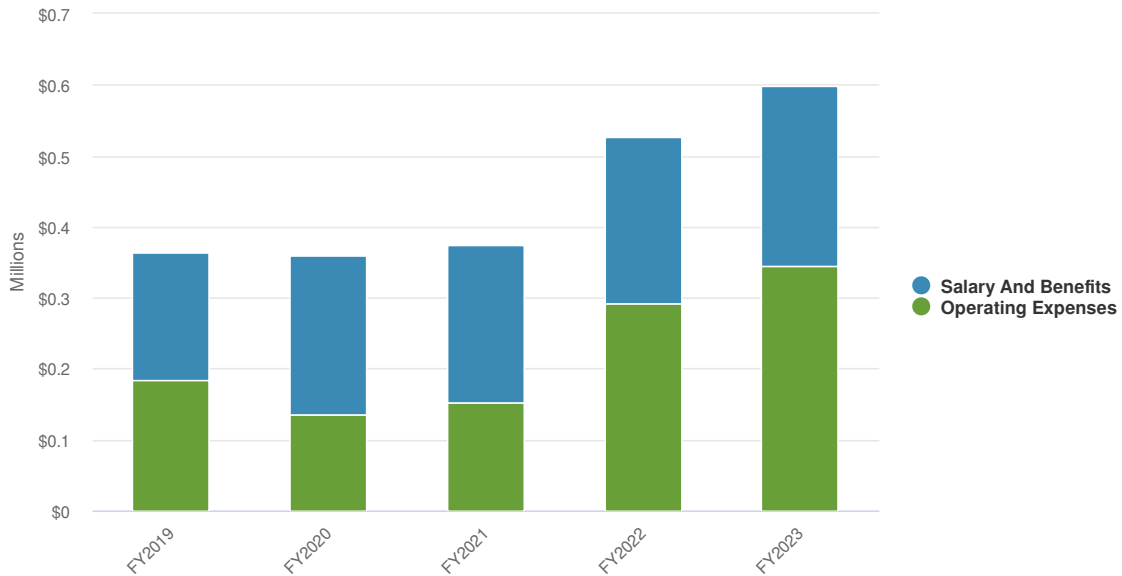
**\$598,708** **\$72,390**  
(13.75% vs. prior year)

### 258th District Court Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
CELL PHONE ALLOWANCE - BAILIFF	010-2466-1030	\$480	\$480	\$481	\$480	\$480
SALARIES	010-2466-1050	\$148,431	\$155,471	\$156,079	\$170,634	\$170,634
SALARIES-PART TIME	010-2466-1080	\$0	\$2,050	\$0	\$2,050	\$2,050
CERTIFICATE PAY	010-2466-1200	\$1,799	\$1,800	\$1,805	\$1,800	\$1,800
SOCIAL SECURITY	010-2466-2010	\$11,348	\$12,592	\$11,868	\$13,752	\$13,752
HEALTH INSURANCE	010-2466-2020	\$30,585	\$30,746	\$27,443	\$33,043	\$33,043
RETIREMENT	010-2466-2030	\$22,102	\$24,937	\$24,781	\$26,050	\$26,050
WORKERS COMPENSATION	010-2466-2040	\$1,064	\$1,131	\$1,109	\$1,176	\$1,176

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
UNEMPLOYMENT INSURANCE	010-2466-2060	\$128	\$136	\$105	\$140	\$140
TRAVEL ALLOWANCE- BAILIFF & COURT REPORTER	010-2466-2250	\$4,825	\$4,800	\$4,812	\$4,800	\$4,800
<b>Total Salary And Benefits:</b>		<b>\$220,761</b>	<b>\$234,143</b>	<b>\$228,483</b>	<b>\$253,924</b>	<b>\$253,924</b>
<b>Operating Expenses</b>						
POSTAGE	010-2466-3110	\$110	\$800	\$116	\$800	\$800
OFFICE SUPPLIES	010-2466-3150	\$1,055	\$2,500	\$2,391	\$2,500	\$2,500
ATTORNEY FEES - POLK CASES ONLY	010-2466-4000	\$137,005	\$240,000	\$248,581	\$275,000	\$275,000
INTERPRETER FEES - POLK CASES ONLY	010-2466-4020	\$517	\$5,000	\$948	\$5,000	\$5,000
INVESTIGATION - POLK CASES ONLY	010-2466-4040	\$0	\$15,000	\$9,158	\$25,000	\$25,000
PSYCHOLOGICAL EVALUATIONS - POLK CASES ONLY	010-2466-4050	\$4,600	\$8,000	\$15,750	\$15,000	\$15,000
APPEALS & TRANSCRIPTS - POLK CASES ONLY	010-2466-4065	\$4,994	\$15,000	\$9,330	\$15,000	\$15,000
COMMUNICATION EXP	010-2466-4200	\$978	\$875	\$984	\$984	\$984
TRAVEL TRAINING	010-2466-4270	\$985	\$2,500	\$2,778	\$2,500	\$2,500
COURT REPORTER CONTRACT SERVICES	010-2466-4861	\$2,630	\$2,500	\$1,148	\$3,000	\$3,000
<b>Total Operating Expenses:</b>		<b>\$152,874</b>	<b>\$292,175</b>	<b>\$291,182</b>	<b>\$344,784</b>	<b>\$344,784</b>
<b>Total Expense Objects:</b>		<b>\$373,635</b>	<b>\$526,318</b>	<b>\$519,665</b>	<b>\$598,708</b>	<b>\$598,708</b>

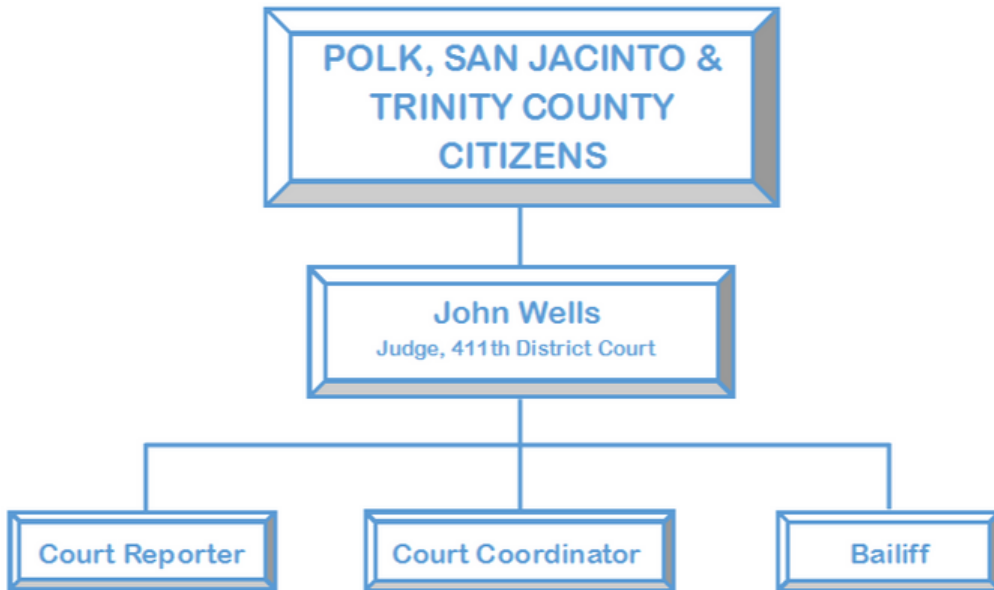


# 411th District Court

**John Wells**  
Judge, 411th District Court

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 (San Jacinto and Trinity). This Court and its supporting offices are located in the Polk County Judicial Center at 101 W. Mill Street, Livingston.

## Organizational Chart

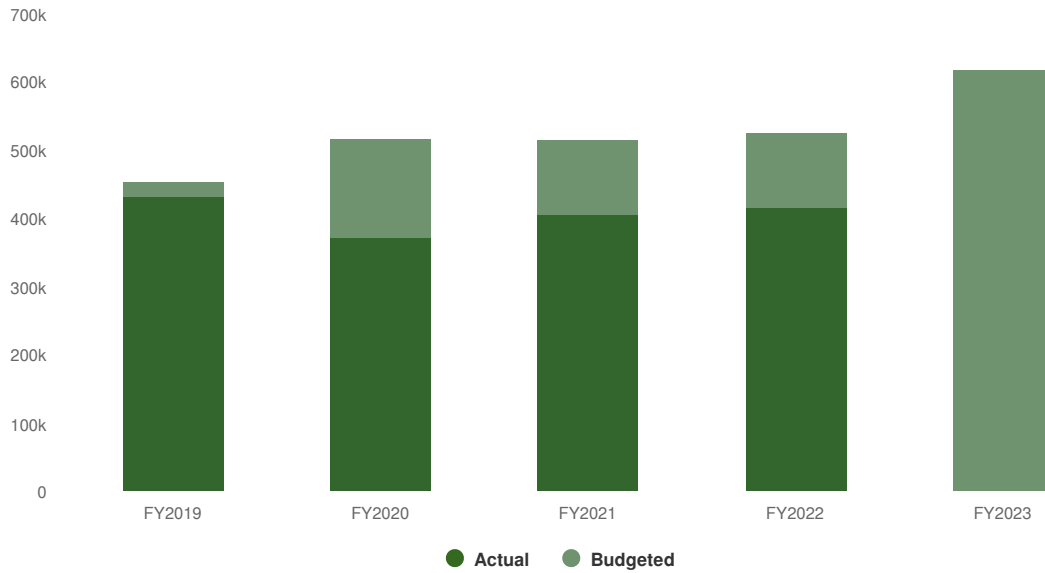




# Expenditures Summary

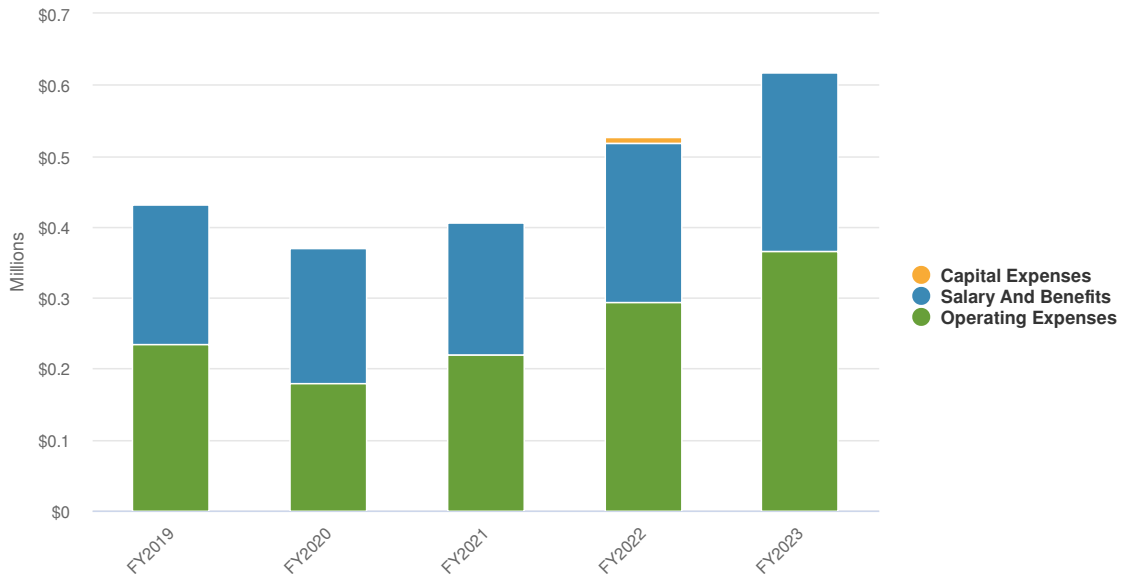
**\$618,475** **\$92,595**  
(17.61% vs. prior year)

## 411th District Court Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
CELL PHONE ALLOWANCE - BAILIFF	010-2467-1030	\$245	\$480	\$481	\$480	\$480
SALARIES	010-2467-1050	\$129,749	\$155,471	\$103,424	\$170,634	\$170,634
SALARIES-PART TIME	010-2467-1080	\$0	\$2,050	\$0	\$2,050	\$2,050
SOCIAL SECURITY	010-2467-2010	\$10,149	\$12,454	\$8,181	\$13,614	\$13,614
HEALTH INSURANCE	010-2467-2020	\$23,069	\$30,746	\$20,154	\$33,043	\$33,043
RETIREMENT	010-2467-2030	\$18,987	\$24,664	\$16,171	\$25,788	\$25,788
WORKERS COMPENSATION	010-2467-2040	\$645	\$1,075	\$957	\$1,143	\$1,143
UNEMPLOYMENT INSURANCE	010-2467-2060	\$109	\$134	\$70	\$138	\$138

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
TRAVEL ALLOWANCE- BAILIFF & COURT REPORTER	010-2467-2250	\$3,626	\$4,800	\$3,151	\$4,800	\$4,800
<b>Total Salary And Benefits:</b>		<b>\$186,580</b>	<b>\$231,875</b>	<b>\$152,589</b>	<b>\$251,691</b>	<b>\$251,691</b>
<b>Operating Expenses</b>						
POSTAGE	010-2467-3110	\$110	\$800	\$232	\$800	\$800
OFFICE SUPPLIES	010-2467-3150	\$1,582	\$2,500	\$1,877	\$2,500	\$2,500
ATTORNEY FEES - POLK CASES ONLY	010-2467-4000	\$178,765	\$240,000	\$222,662	\$275,000	\$275,000
INTERPRETER FEES - POLK CASES ONLY	010-2467-4020	\$160	\$5,000	\$402	\$5,000	\$5,000
INVESTIGATION - POLK CASES ONLY	010-2467-4040	\$10,985	\$15,000	\$3,223	\$25,000	\$25,000
PSYCHOLOGICAL EVALUATIONS - POLK CASES ONLY	010-2467-4050	\$21,690	\$8,000	\$8,175	\$15,000	\$15,000
APPEALS & TRANSCRIPTS - POLK CASES ONLY	010-2467-4065	\$3,969	\$15,000	\$2,969	\$15,000	\$15,000
COMMUNICATION EXP	010-2467-4200	\$978	\$875	\$984	\$984	\$984
TRAVEL TRAINING	010-2467-4270	\$966	\$2,500	\$438	\$2,500	\$2,500
COURT REPORTER CONTRACT SERVICES	010-2467-4861	\$265	\$2,500	\$14,855	\$25,000	\$25,000
<b>Total Operating Expenses:</b>		<b>\$219,470</b>	<b>\$292,175</b>	<b>\$255,816</b>	<b>\$366,784</b>	<b>\$366,784</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2467-5720		\$0	\$7,990		
<b>Total Capital Expenses:</b>			<b>\$0</b>	<b>\$7,990</b>		
<b>Total Expense Objects:</b>		<b>\$406,049</b>	<b>\$524,050</b>	<b>\$416,394</b>	<b>\$618,475</b>	<b>\$618,475</b>

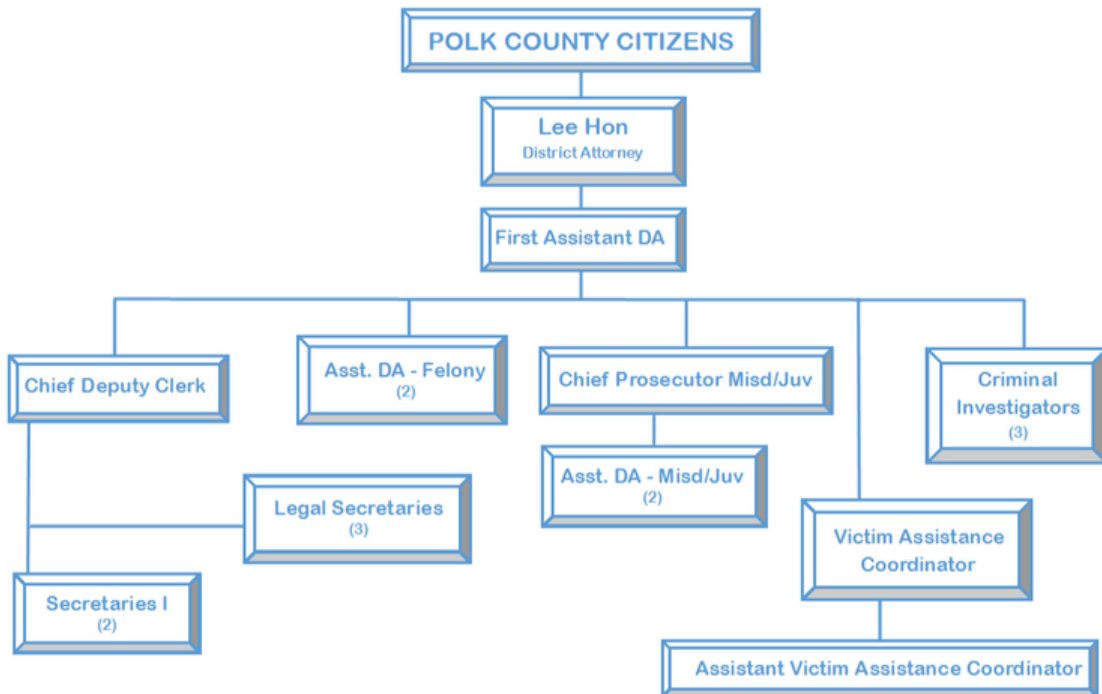


# District Attorney

**Lee Hon**  
District Attorney

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. The Criminal District Attorney's office is located in the Polk County Judicial Center at 101 W. Mill Street, Livingston.

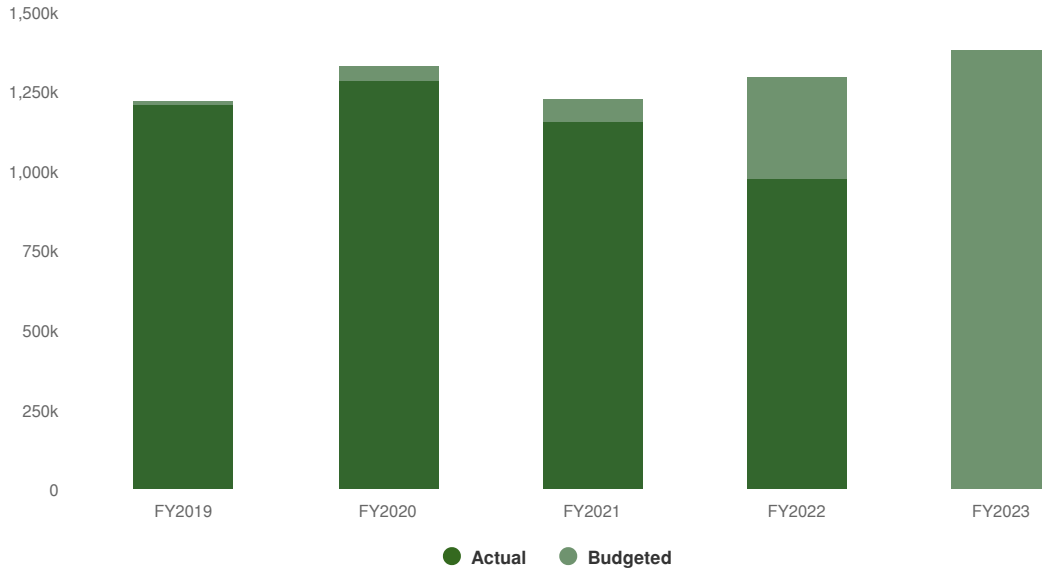
## Organizational Chart



## Expenditures Summary

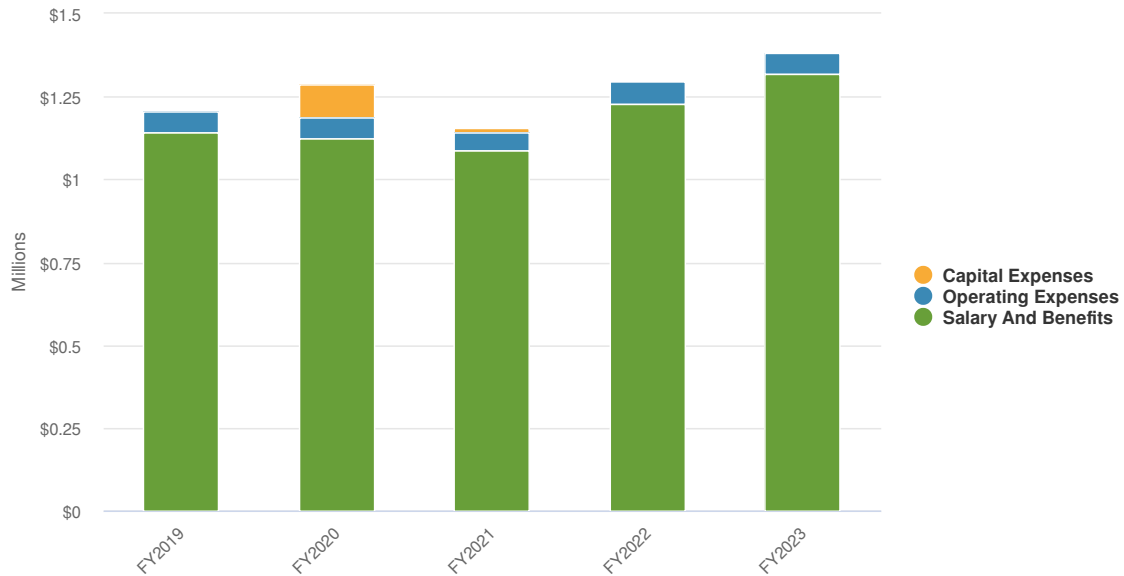
**\$1,383,282** **\$85,938**  
(6.62% vs. prior year)

### District Attorney Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2475-1010	\$7,347	\$7,350	\$7,369	\$7,350	\$7,350
SALARIES	010-2475-1050	\$751,038	\$842,900	\$640,397	\$884,101	\$884,101
SALARIES-PART TIME	010-2475-1080		\$0	\$1,235		
CERTIFICATE PAY	010-2475-1200	\$2,135	\$2,400	\$0	\$4,200	\$4,200
LONGEVITY PAY	010-2475-2000	\$5,340	\$4,200	\$4,260	\$11,000	\$11,000
SOCIAL SECURITY	010-2475-2010	\$57,341	\$65,549	\$48,072	\$72,883	\$72,883
HEALTH INSURANCE	010-2475-2020	\$154,925	\$174,228	\$113,644	\$198,258	\$198,258
RETIREMENT	010-2475-2030	\$108,054	\$129,813	\$97,488	\$138,431	\$138,431
WORKERS COMPENSATION	010-2475-2040	\$2,423	\$2,470	\$2,122	\$3,817	\$3,817
UNEMPLOYMENT INSURANCE	010-2475-2060	\$624	\$701	\$423	\$756	\$756
<b>Total Salary And Benefits:</b>		<b>\$1,089,225</b>	<b>\$1,229,611</b>	<b>\$915,011</b>	<b>\$1,320,796</b>	<b>\$1,320,796</b>
<b>Operating Expenses</b>						

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
OFFICE SUPPLIES	010-2475-3150	\$20,444	\$15,000	\$20,177	\$15,000	\$15,000
TRIAL SUPPLIES	010-2475-3170	\$4,234	\$7,000	\$3,675	\$7,000	\$7,000
FURNISHED TRANSPORTATION	010-2475-3300	\$6,333	\$8,000	\$12,241	\$10,000	\$10,000
SUBSCRIPTIONS	010-2475-3900	\$405	\$950	\$1,283	\$400	\$400
APPELLATE EXPENSES	010-2475-4060	\$0	\$3,000	\$0	\$1,500	\$1,500
COMMUNICATIONS EXPENSE	010-2475-4230	\$1,368	\$1,450	\$1,497		
TRAVEL TRAINING	010-2475-4270	\$12,191	\$18,000	\$13,476	\$18,000	\$18,000
ONLINE RESEARCH	010-2475-4370	\$5,926	\$6,500	\$7,172	\$6,500	\$6,500
DUES	010-2475-4810	\$3,505	\$3,500	\$2,341	\$3,500	\$3,500
OFFICE FURNISHINGS/EQUIPMENT	010-2475-4980				\$586	\$586
<b>Total Operating Expenses:</b>		<b>\$54,406</b>	<b>\$63,400</b>	<b>\$61,862</b>	<b>\$62,486</b>	<b>\$62,486</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2475-5720	\$9,766	\$0	\$1,340		
<b>Total Capital Expenses:</b>		<b>\$9,766</b>	<b>\$0</b>	<b>\$1,340</b>		
<b>Total Expense Objects:</b>		<b>\$1,153,397</b>	<b>\$1,293,011</b>	<b>\$978,212</b>	<b>\$1,383,282</b>	<b>\$1,383,282</b>

# Jail

## Lawrence Dawson

Jail Administrator

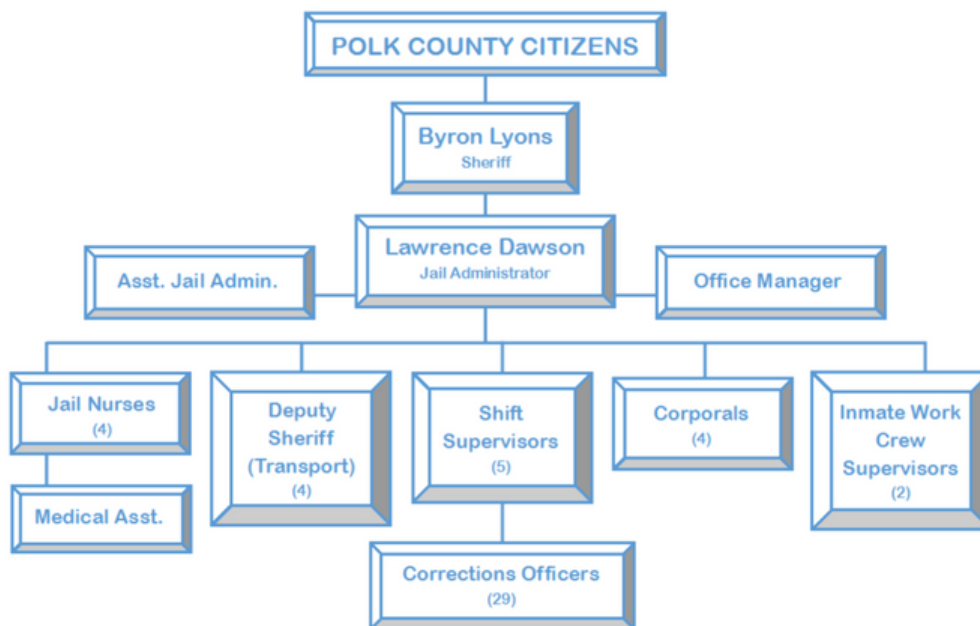
The County Jail operates under the direction of the Sheriff, with supervision from a Jail Administrator appointed by the Sheriff. The Polk County Jail maintains interlocal agreements with cities throughout the County and other entities to house inmates. The average occupancy of the Jail is 215 inmates with a capacity of 248.

The Jail is located in the Polk County Law Enforcement Center at 1733 N. Washington in Livingston.

Captain of Jail Division, Larry Dawson

- Raised in Baltimore, Maryland
- Enlisted in the US Army in 1986 and Honorably Discharged in 1996. Awarded the Silver Star for Gallantry in Action in Desert Storm in 1991.
- Began his career with the Texas Department of Criminal Justice as a Correctional Officer in 1996
- Promoted through the ranks of Sergeant, Lieutenant, Captain, and Major before retiring in 2016
- Began his career at the Polk County Sheriff's Office in 2017 as Corrections Officer.
- Promoted through the ranks and became Jail Administrator in 2021.

## Organizational Chart

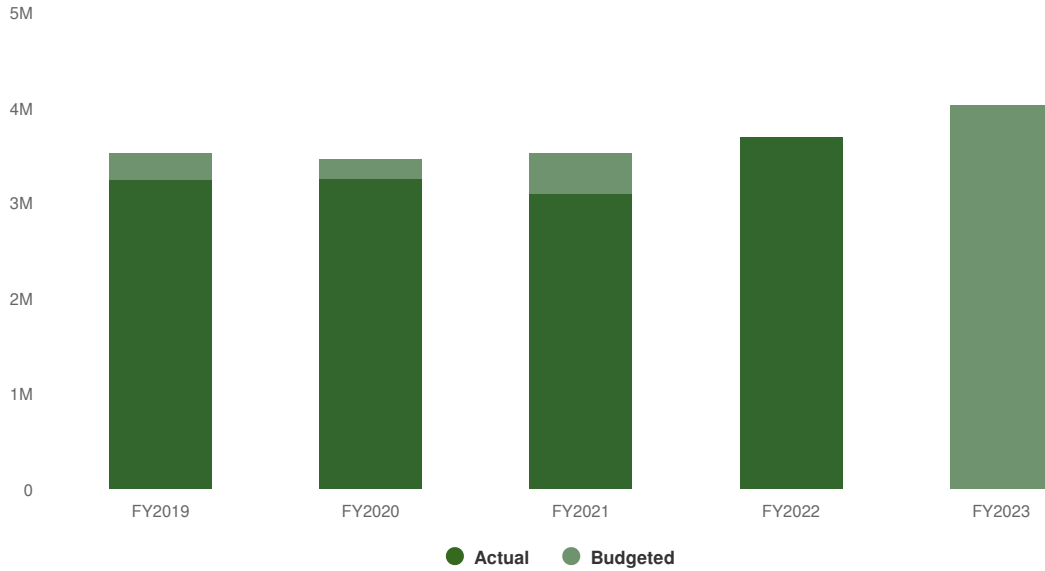




## Expenditures Summary

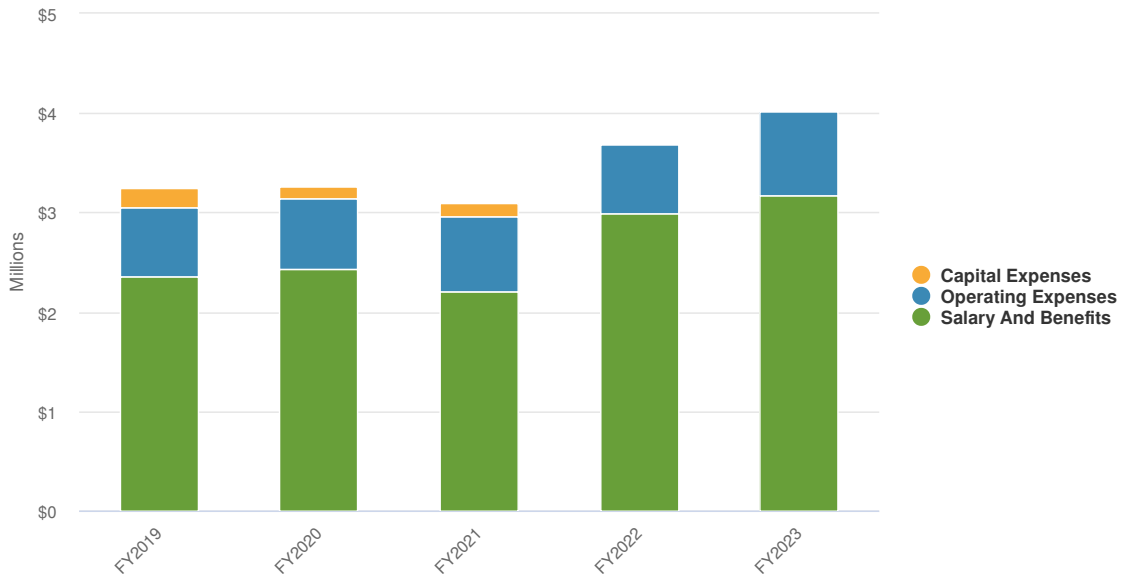
**\$4,017,653** **\$325,636**  
(8.82% vs. prior year)

### Jail Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-2512-1050	\$1,469,177	\$1,843,157	\$1,690,726	\$2,012,073	\$2,012,073
DISCRETIONARY SALARY	010-2512-1055	\$0			\$22,450	\$22,450
SALARIES-PART TIME	010-2512-1080	\$12,705	\$30,000	\$9,943	\$30,000	\$30,000
JAIL TEMP INCENTIVE PAY (COVID)	010-2512-1110		\$0	\$154,459		
CERTIFICATE PAY	010-2512-1200	\$4,706	\$4,800	\$5,706	\$6,600	\$6,600
LONGEVITY PAY	010-2512-2000	\$6,042	\$6,300	\$6,360	\$29,000	\$29,000
SOCIAL SECURITY	010-2512-2010	\$110,902	\$144,146	\$139,496	\$160,659	\$160,659
HEALTH INSURANCE	010-2512-2020	\$357,667	\$532,933	\$397,413	\$572,745	\$572,745
RETIREMENT	010-2512-2030	\$212,085	\$285,465	\$281,342	\$305,148	\$305,148
WORKERS COMPENSATION	010-2512-2040	\$24,834	\$29,533	\$33,066	\$37,377	\$37,377
UNEMPLOYMENT INSURANCE	010-2512-2060	\$1,219	\$1,554	\$1,173	\$1,680	\$1,680
<b>Total Salary And Benefits:</b>		<b>\$2,199,337</b>	<b>\$2,877,889</b>	<b>\$2,719,682</b>	<b>\$3,177,733</b>	<b>\$3,177,733</b>

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Operating Expenses</b>						
UNIFORMS	010-2512-3000	\$11,131	\$5,650	\$5,853	\$6,500	\$6,500
OFFICE SUPPLIES	010-2512-3150	\$6,817	\$10,800	\$6,871	\$10,000	\$10,000
PAPER/SUNDRIES	010-2512-3320	\$32,687	\$25,000	\$39,445	\$32,000	\$32,000
FOOD-INMATES	010-2512-3330	\$313,793	\$265,000	\$406,466	\$335,000	\$335,000
LAUNDRY SUPPLIES	010-2512-3420	\$5,181	\$3,500	\$7,320	\$5,520	\$5,520
MEDICAL SERVICES	010-2512-3910	\$110,651	\$150,000	\$131,204	\$100,000	\$100,000
MEDICAL SUPPLIES	010-2512-3920	\$30,425	\$10,000	\$29,294	\$30,000	\$30,000
PHARMACY	010-2512-3990	\$113,373	\$60,000	\$149,693	\$120,000	\$120,000
MEDICAL DR'S/NURSES	010-2512-4052	\$68,400	\$68,400	\$116,400	\$116,400	\$116,400
TRAVEL EXP-PRISONER TRANSPORT	010-2512-4260	\$5,794	\$22,000	\$14,803	\$12,000	\$12,000
TRAVEL TRAINING	010-2512-4270	\$12,542	\$15,000	\$19,344	\$15,000	\$15,000
EQUIPMENT MAINTENANCE	010-2512-4520	\$10,526	\$10,000	\$14,871	\$12,500	\$12,500
INMATE WORK CREW EXP	010-2512-4560	\$8,744	\$10,000	\$7,160	\$10,000	\$10,000
CORRECTIONAL SECURITY EQUIPMENT	010-2512-4905				\$10,000	\$10,000
INMATE SUPPLIES	010-2512-4910	\$25,978	\$25,000	\$23,608	\$25,000	\$25,000
SCAAP EXPENSES	010-2512-5640	\$308				
<b>Total Operating Expenses:</b>		<b>\$756,350</b>	<b>\$680,350</b>	<b>\$972,334</b>	<b>\$839,920</b>	<b>\$839,920</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY	010-2512-5710	\$82,910				
CAPITAL OUTLAY-VEHICLES	010-2512-5750	\$63,940				
<b>Total Capital Expenses:</b>		<b>\$146,850</b>				
<b>Total Expense Objects:</b>		<b>\$3,102,536</b>	<b>\$3,558,239</b>	<b>\$3,692,016</b>	<b>\$4,017,653</b>	<b>\$4,017,653</b>



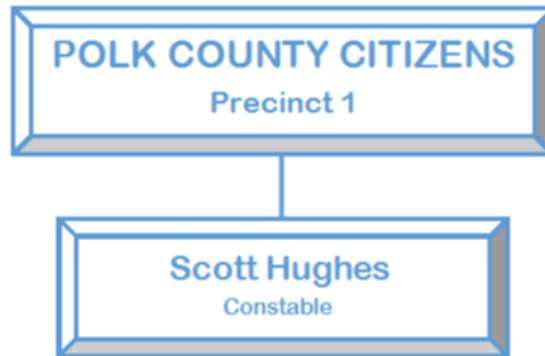
# Constable, Pct. 1

Scott Hughes  
Constable

**Constable Hughes began his first term in office on January 1, 2013, and was most recently re-elected for the term ending December 31, 2024.**

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 is temporarily located at the County Office Annex - 602 E. Church St. Ste. 147, in Livingston.

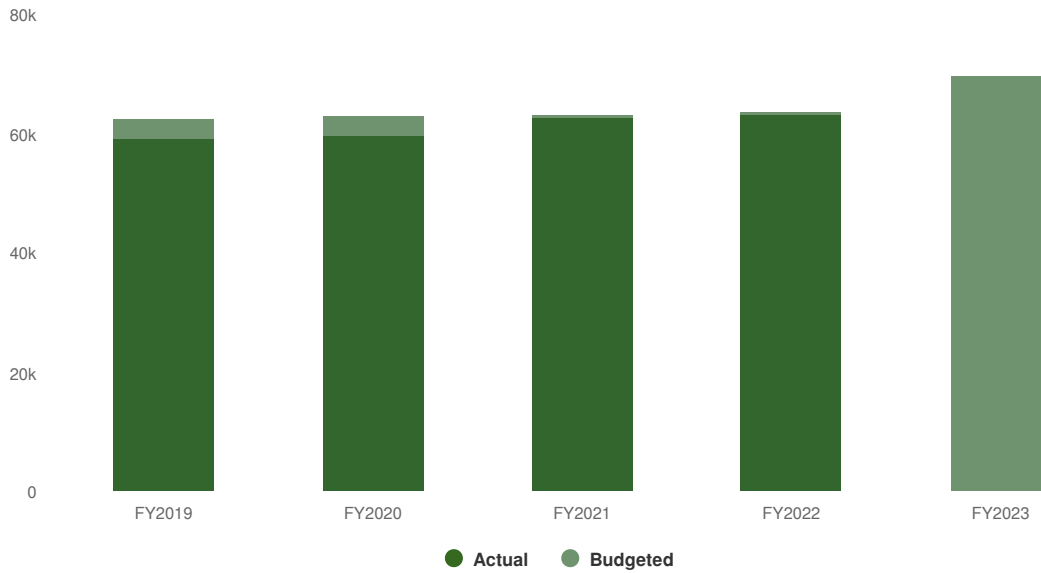
## Organizational Chart



# Expenditures Summary

**\$69,648** **\$5,895**  
 (9.25% vs. prior year)

## Constable, Pct. 1 Proposed and Historical Budget vs. Actual



## Budgeted and Historical Expenditures by Expense Type



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2551-1010	\$17,126	\$17,862	\$17,920	\$18,755	\$18,755
LONGEVITY PAY	010-2551-2000	\$480	\$540	\$540	\$2,000	\$2,000
SOCIAL SECURITY	010-2551-2010	\$1,894	\$2,173	\$1,155	\$2,353	\$2,353
HEALTH INSURANCE	010-2551-2020	\$10,195	\$10,249	\$9,926	\$11,014	\$11,014
RETIREMENT	010-2551-2030	\$3,906	\$4,303	\$4,321	\$4,469	\$4,469
WORKERS COMPENSATION	010-2551-2040	\$464	\$627	\$517	\$557	\$557
WARRANT SALARY SUPPLEMENT	010-2551-2150	\$9,885	\$10,000	\$10,026	\$10,000	\$10,000
<b>Total Salary And Benefits:</b>		<b>\$43,950</b>	<b>\$45,753</b>	<b>\$44,405</b>	<b>\$49,148</b>	<b>\$49,148</b>
<b>Operating Expenses</b>						
UNIFORMS	010-2551-3000	\$1,273	\$500	\$504	\$500	\$500
OFFICE SUPPLIES	010-2551-3150	\$852	\$2,750	\$1,136	\$2,750	\$2,750
FURNISHED TRANSPORTATION	010-2551-3300	\$12,746	\$12,000	\$12,529	\$14,000	\$14,000
COMMUNICATIONS EXPENSE	010-2551-4230	\$1,876	\$2,000	\$2,233	\$2,000	\$2,000
TRAVEL TRAINING	010-2551-4270	\$1,657	\$750	\$2,297	\$894	\$894
BONDS	010-2551-4800	\$356			\$356	\$356
<b>Total Operating Expenses:</b>		<b>\$18,759</b>	<b>\$18,000</b>	<b>\$18,700</b>	<b>\$20,500</b>	<b>\$20,500</b>
<b>Total Expense Objects:</b>		<b>\$62,709</b>	<b>\$63,753</b>	<b>\$63,105</b>	<b>\$69,648</b>	<b>\$69,648</b>

## Constable, Pct. 2

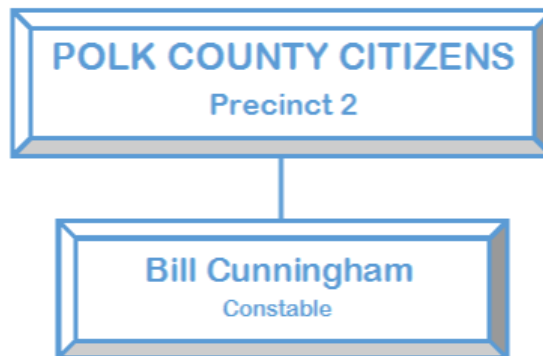
**Bill Cunningham**  
Constable

**Constable Cunningham began his first term in office in May, 1998, and was most recently re-elected for the term ending December 31, 2024.**

William R. (Bill) Cunningham is committed to providing the highest levels of customer service to his community. He and his team of highly experienced veteran police officers assist individuals, families, schools, churches, businesses, non-profit groups, the courts and other law enforcement agencies with civil process, hot checks, child support, service of criminal warrants, searches for criminal suspects, crime prevention, traffic control, crowd control, motorcycle patrol, escorts and court security. Constable Cunningham looks forward to continuing his service to the citizens of the city of Onalaska, Livingston and the entire county of Polk.

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 ten uncompensated) Reserve Deputy Constables, as approved by the Commissioners Court. The Precinct 2 Constable maintains an office in the Sub-Courthouse located in Onalaska.

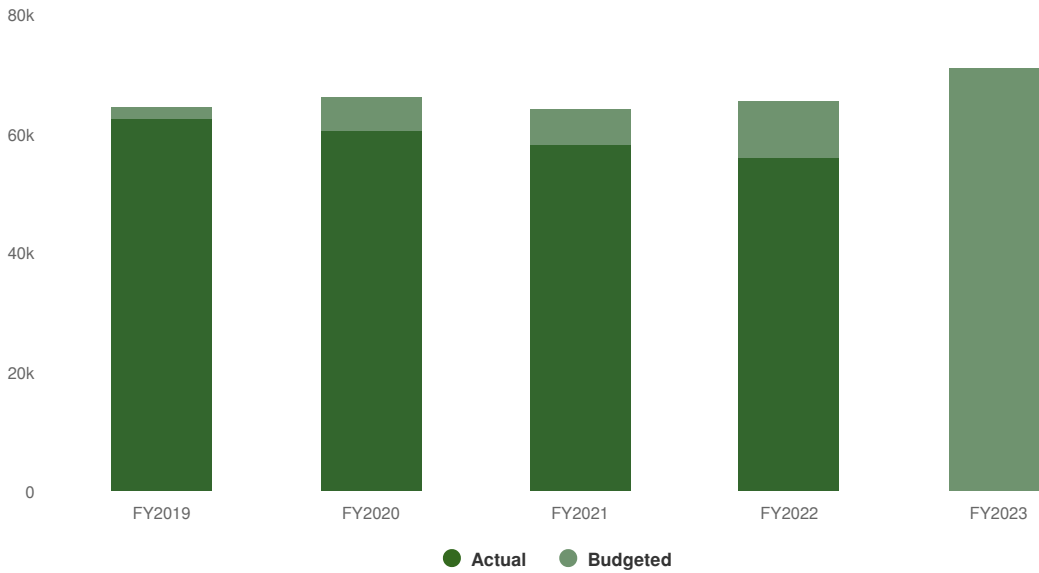
### Organizational Chart



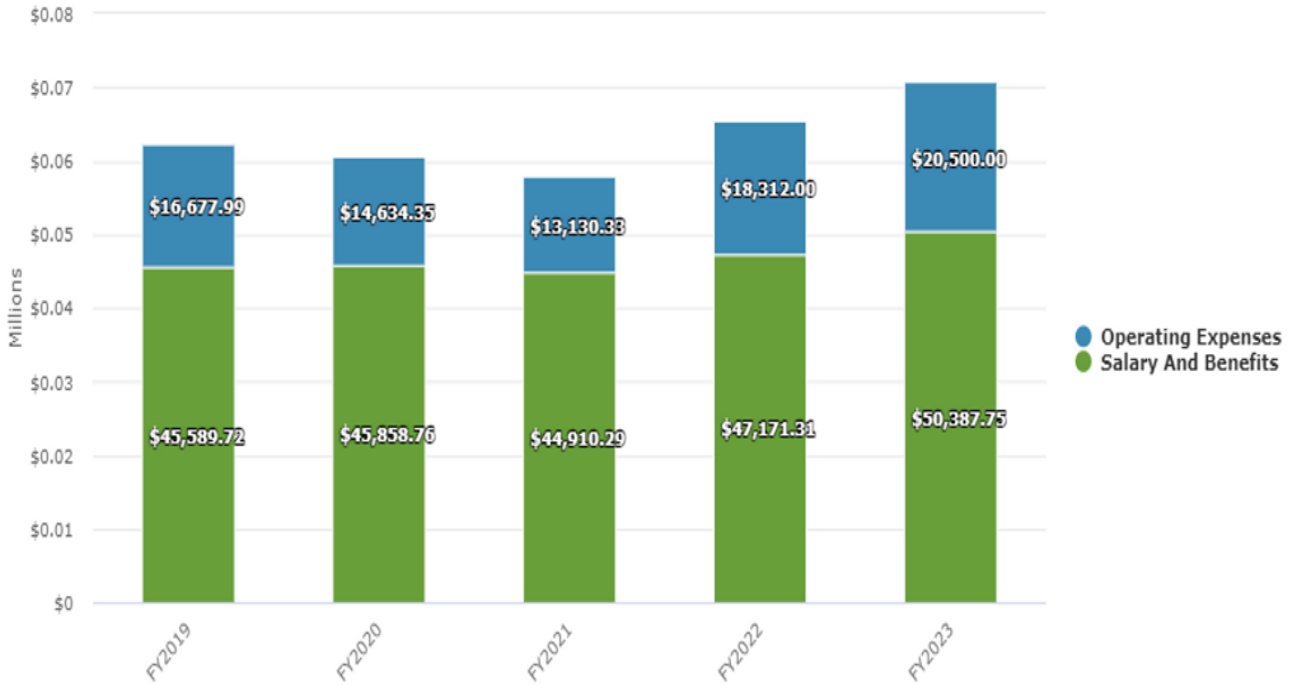
# Expenditures Summary

**\$70,888** **\$5,404**  
 (8.25% vs. prior year)

## Constable, Pct. 2 Proposed and Historical Budget vs. Actual



## Budgeted and Historical Expenditures by Expense Type





## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2552-1010	\$17,131	\$17,862	\$18,383	\$18,755	\$18,755
CELL PHONE ALLOWANCE - CONSTABLE	010-2552-1030	\$474	\$480	\$18		
LONGEVITY PAY	010-2552-2000	\$1,200	\$1,200	\$1,200	\$3,000	\$3,000
SOCIAL SECURITY	010-2552-2010	\$1,462	\$2,260	\$1,555	\$2,429	\$2,429
HEALTH INSURANCE	010-2552-2020	\$10,195	\$10,249	\$9,926	\$11,014	\$11,014
RETIREMENT	010-2552-2030	\$4,077	\$4,476	\$4,488	\$4,614	\$4,614
WORKERS COMPENSATION	010-2552-2040	\$485	\$645	\$537	\$575	\$575
WARRANT SALARY SUPPLEMENT	010-2552-2150	\$9,885	\$10,000	\$10,026	\$10,000	\$10,000
<b>Total Salary And Benefits:</b>		<b>\$44,910</b>	<b>\$47,171</b>	<b>\$46,132</b>	<b>\$50,388</b>	<b>\$50,388</b>
<b>Operating Expenses</b>						
UNIFORMS	010-2552-3000	\$1,414	\$1,150	\$4,088	\$1,150	\$1,150
OFFICE SUPPLIES	010-2552-3150	\$982	\$2,750	\$3,066	\$2,750	\$2,750
FURNISHED TRANSPORTATION	010-2552-3300	\$7,902	\$12,500	\$688	\$13,876	\$13,876
COMMUNICATIONS EXPENSE	010-2552-4230	\$912	\$912	\$1,502	\$1,368	\$1,368
TRAVEL TRAINING	010-2552-4270	\$1,565	\$1,000	\$395	\$1,000	\$1,000
BONDS	010-2552-4800	\$356			\$356	\$356
<b>Total Operating Expenses:</b>		<b>\$13,130</b>	<b>\$18,312</b>	<b>\$9,739</b>	<b>\$20,500</b>	<b>\$20,500</b>
<b>Total Expense Objects:</b>		<b>\$58,041</b>	<b>\$65,483</b>	<b>\$55,871</b>	<b>\$70,888</b>	<b>\$70,888</b>

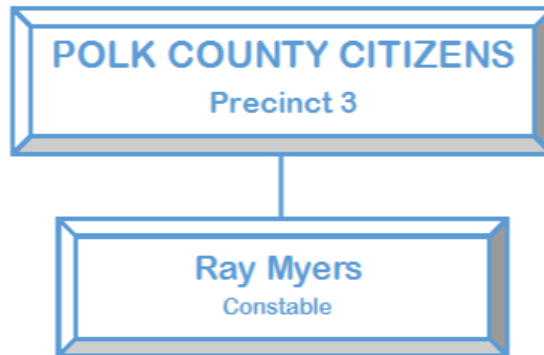
## Constable, Pct. 3

Ray Myers  
Constable

Constable Myers began his first term in office on January 1, 1993, and was most recently re-elected for the term ending December 31, 2024.

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.

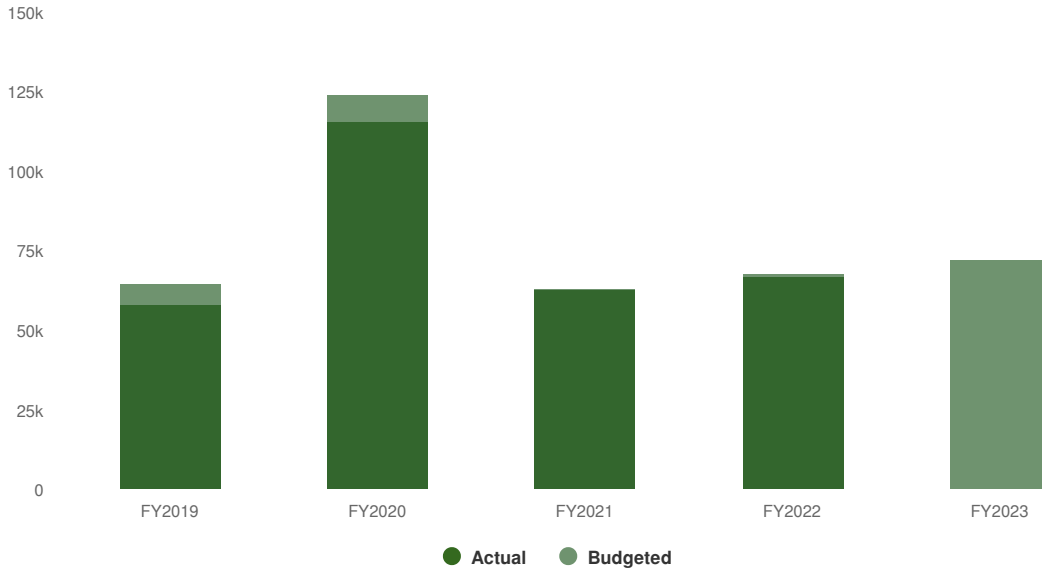
### Organizational Chart



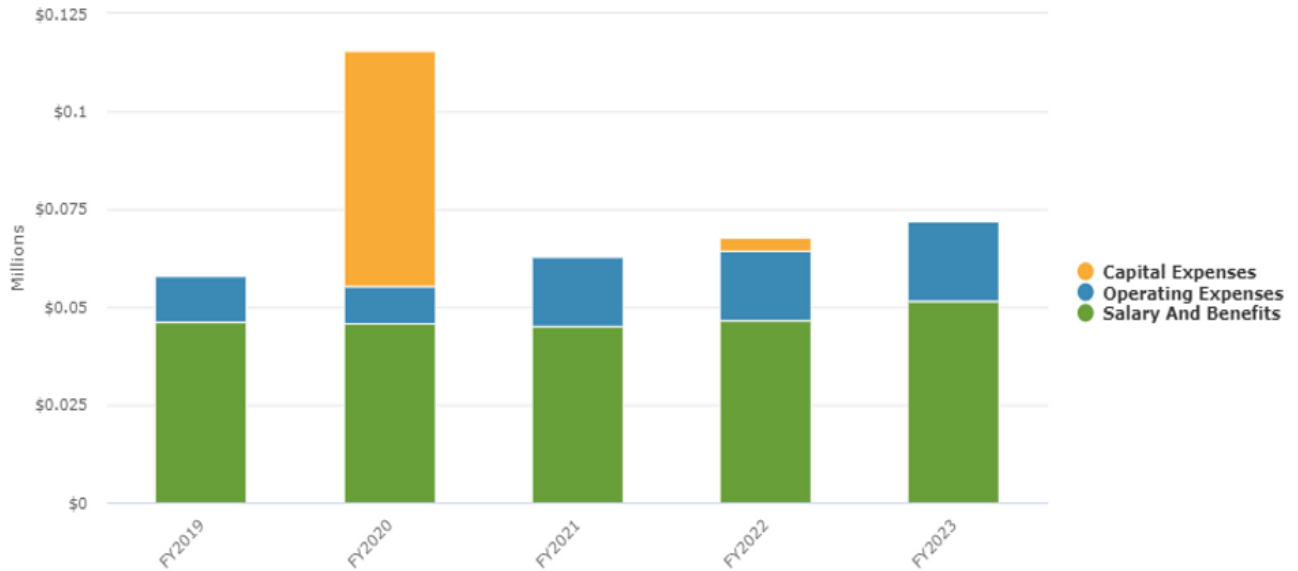
## Expenditures Summary

**\$72,128** **\$4,399**  
(6.49% vs. prior year)

### Constable, Pct. 3 Proposed and Historical Budget vs. Actual



### Budgeted and Historical Expenditures by Expense Type



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2553-1010	\$17,126	\$17,862	\$17,920	\$18,755	\$18,755
LONGEVITY PAY	010-2553-2000	\$1,200	\$1,200	\$1,200	\$4,000	\$4,000
SOCIAL SECURITY	010-2553-2010	\$2,101	\$2,223	\$2,175	\$2,506	\$2,506
HEALTH INSURANCE	010-2553-2020	\$10,195	\$10,249	\$9,926	\$11,014	\$11,014
RETIREMENT	010-2553-2030	\$4,009	\$4,403	\$4,415	\$4,759	\$4,759
WORKERS COMPENSATION	010-2553-2040	\$477	\$637	\$528	\$593	\$593
WARRANT SALARY SUPPLEMENT	010-2553-2150	\$9,885	\$10,000	\$10,026	\$10,000	\$10,000
<b>Total Salary And Benefits:</b>		<b>\$44,993</b>	<b>\$46,574</b>	<b>\$46,189</b>	<b>\$51,628</b>	<b>\$51,628</b>
<b>Operating Expenses</b>						
UNIFORMS	010-2553-3000	\$1,710	\$2,130	\$4,159	\$1,664	\$1,664
OFFICE SUPPLIES	010-2553-3150	\$7,286	\$2,500	\$1,672	\$2,500	\$2,500
FURNISHED TRANSPORTATION	010-2553-3300	\$6,551	\$11,000	\$9,401	\$13,500	\$13,500
COMMUNICATIONS EXPENSE	010-2553-4230	\$1,479	\$1,370	\$2,002	\$1,836	\$1,836
TRAVEL TRAINING	010-2553-4270	\$342	\$1,000	\$325	\$1,000	\$1,000
BONDS	010-2553-4800	\$406				
<b>Total Operating Expenses:</b>		<b>\$17,774</b>	<b>\$18,000</b>	<b>\$17,560</b>	<b>\$20,500</b>	<b>\$20,500</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY PROJECTS	010-2553-5730		\$0	\$3,155		
<b>Total Capital Expenses:</b>			<b>\$0</b>	<b>\$3,155</b>		
<b>Total Expense Objects:</b>		<b>\$62,766</b>	<b>\$64,574</b>	<b>\$66,904</b>	<b>\$72,128</b>	<b>\$72,128</b>

## Constable, Pct. 4

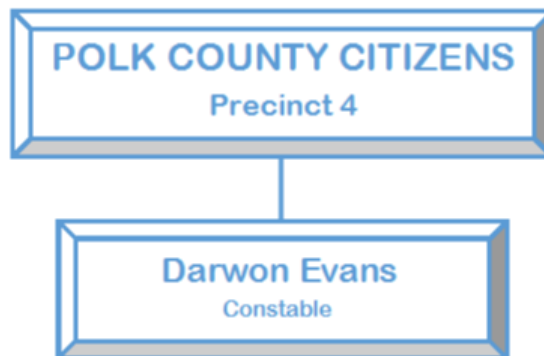
Darwon Evans  
Constable

Constable Evans began his first term in office on March 24, 2020, and was most recently re-elected for the term ending December 31, 2024.

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 Office Annex at 602 E. Church, Suite 117 in Livingston.

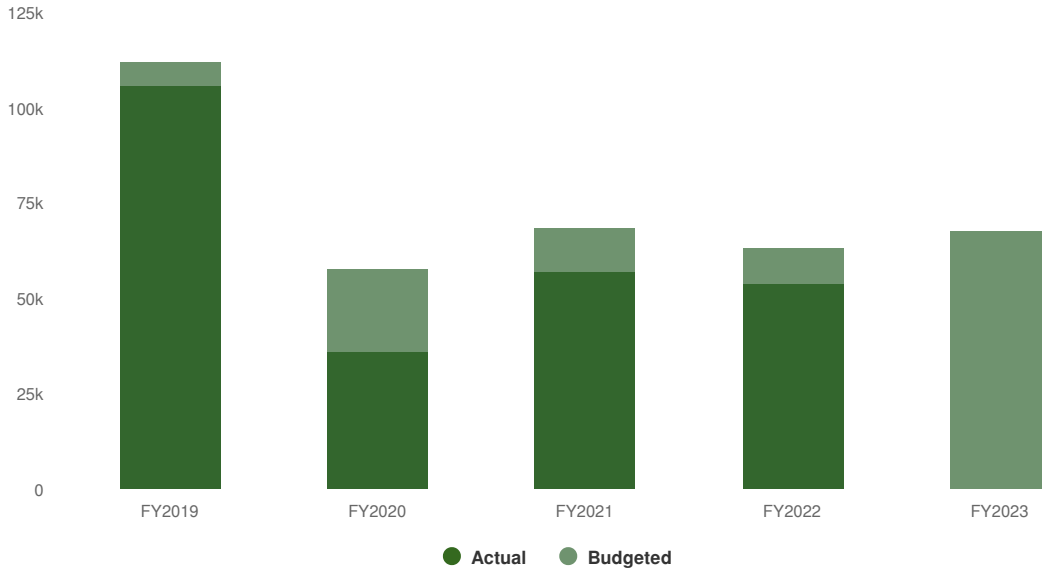
### Organizational Chart



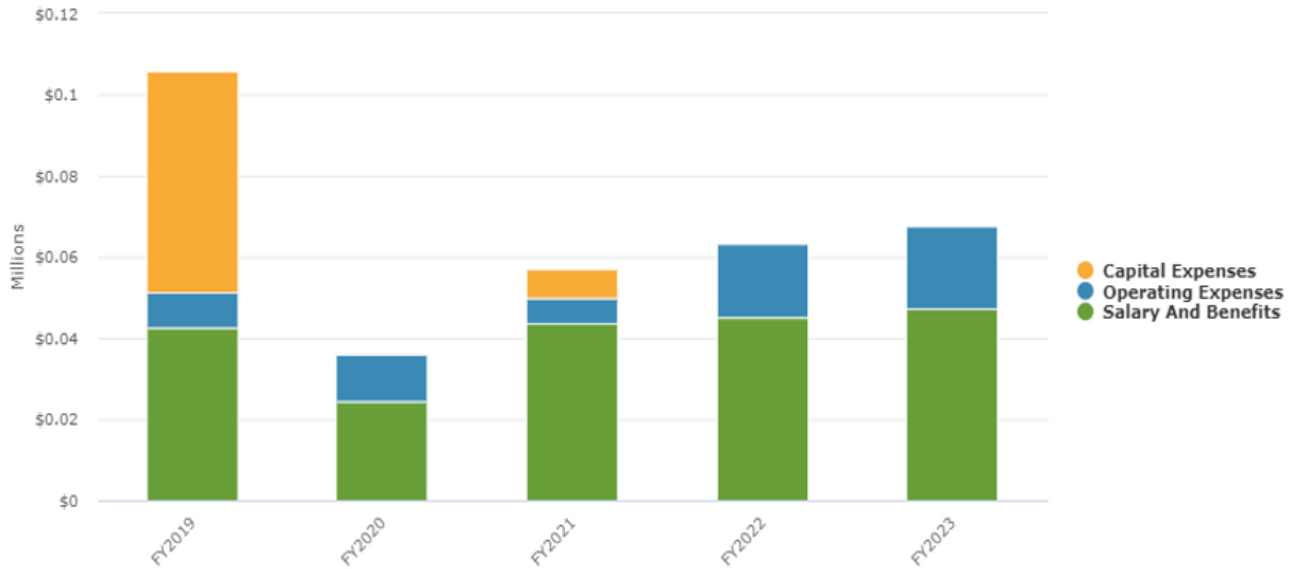
## Expenditures Summary

\$67,788
\$4,632  
(7.33% vs. prior year)

### Constable, Pct. 4 Proposed and Historical Budget vs. Actual



### Budgeted and Historical Expenditures by Expense Type



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2554-1010	\$17,126	\$17,862	\$17,920	\$18,755	\$18,755
LONGEVITY PAY	010-2554-2000		\$60	\$60	\$500	\$500
SOCIAL SECURITY	010-2554-2010	\$2,066	\$2,136	\$2,143	\$2,238	\$2,238
HEALTH INSURANCE	010-2554-2020	\$10,195	\$10,249	\$9,926	\$11,014	\$11,014
RETIREMENT	010-2554-2030	\$3,838	\$4,230	\$4,253	\$4,251	\$4,251
WORKERS COMPENSATION	010-2554-2040	\$455	\$619	\$510	\$530	\$530
WARRANT SALARY SUPPLEMENT	010-2554-2150	\$9,885	\$10,000	\$10,026	\$10,000	\$10,000
<b>Total Salary And Benefits:</b>		<b>\$43,565</b>	<b>\$45,156</b>	<b>\$44,837</b>	<b>\$47,288</b>	<b>\$47,288</b>
<b>Operating Expenses</b>						
UNIFORMS	010-2554-3000	\$1,424	\$1,000	\$1,643	\$1,000	\$1,000
OFFICE SUPPLIES	010-2554-3150	\$104	\$3,570	\$2,537	\$3,570	\$3,570
FURNISHED TRANSPORTATION	010-2554-3300	\$1,385	\$10,000	\$3,284	\$12,500	\$12,500
COMMUNICATIONS EXPENSE	010-2554-4230	\$1,196	\$2,430	\$1,454	\$2,430	\$2,430
TRAVEL TRAINING	010-2554-4270	\$1,883	\$1,000	\$162	\$1,000	\$1,000
BONDS	010-2554-4800	\$198				
<b>Total Operating Expenses:</b>		<b>\$6,190</b>	<b>\$18,000</b>	<b>\$9,080</b>	<b>\$20,500</b>	<b>\$20,500</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2554-5720	\$7,401				
<b>Total Capital Expenses:</b>		<b>\$7,401</b>				
<b>Total Expense Objects:</b>		<b>\$57,156</b>	<b>\$63,156</b>	<b>\$53,916</b>	<b>\$67,788</b>	<b>\$67,788</b>

# Sheriff's Office



**Byron Lyons**  
Sheriff

The mission of the Polk County Sheriff's Office is to maintain social order and provide professional law enforcement services to citizens in the community, within prescribed ethical, budgetary, and constitutional constraints. This office strives to enforce the law and maintain order in a fair and impartial manner, recognizing the need for justice, and a consistent appearance of justice. The Sheriff recognizes that no law enforcement agency can operate at its maximum potential without supportive input from the citizens it serves. This office actively solicits and encourages the cooperation of all citizens to reduce and limit the opportunities for crime and to assist in bringing to justice those who break the law.

The Polk County Sheriff's Office was established in 1846. It was one of the first of a series of 23 counties, formulated, constituted, and established by the State of Texas after annexation to the United States. It is composed of the Sheriff, Chief Deputy, Administrative Assistant, Patrol Captain, Patrol Lieutenant, 4 Patrol Sergeants, 7 Detectives, 30 Patrol Deputies, 9 Dispatchers, 2 Record Clerks, 1 Warrant Clerk, 1 Inventory/Evidence Technician, 1 Special Liaison, 1 Crime Victim Liaison, 1 Civil Deputy who is responsible for the service of all civil papers, 2 Animal Control Deputies and 2 K9's. Our command staff consists of:

## Sheriff Byron Lyons

- Raised in Polk County, TX
- Attended Livingston I.S.D.
- Started law enforcement career 1986 – Jailer PCSO
- Attended Kilgore College Police Academy
- 1990 – Deputy PCSO
- 1991 – Livingston P.D.
- 2001 – Polk County D. A.'s Investigator
- 2005 – Polk County S.O. Chief Deputy
- 2021 – Elected Sheriff of Polk County
- Master Peace Officer
- TCOLE Instructor/Firearms Instructor
- FBI- Command College
- FBI-LEEDA- Leadership Institute
- Fingerprint Comparison Examiner
- 1999 - Elected to the LISD School Board
- 2018 – President Texas Chief's Deputies Association

## Chief Deputy Rickie Childers

- Raised in Livingston, TX
- Attended Angelina College Police Academy in 1996
- Started with Polk County Sheriff's Office in 1997
- Deputy 1997
- Detective 2000
- Lieutenant Detective 2005
- Captain 2007
- Accepted Chief Deputy position January 2021
- Board Member Childrens Haven
- FBI-LEEDA-Leadership Institute
- TCOLE Instructor/Firearms Instructor
- Awards-Detective of the Year/Supervisor of the year
- Master Peace Officer

Captain of Law Enforcement Division,



Dave Sottosanti

- Raised in Groveton, Trinity County, Texas
- Entered US Navy 1994 and Honorably discharged in 2000
- Started Law Enforcement career in 2000 in Prince William County, Virginia.
- Patrol Officer / Senior Squad Officer
- Certified as FTO, CST
- Moved back to Groveton, Texas 2015
- Started with Polk County Sheriff's Office 2015 as Patrol Deputy
- Promoted to Detective 2019
- Promoted to Captain of the Law Enforcement Division 2021
- Obtained Master Peace Officer License

Lieutenant of Criminal Investigation Division, Craig Finegan

- Born in Lufkin, Tx, Graduated from Apple Springs HS 1982
- Attended Angelina College majoring in Criminal Justice
- Began career with Angelina County Juvenile Probation and Juvenile Detention Center
- Graduated Kilgore Police Academy 1992
- Trinity County Sheriff's Office 1992-1996
- Groveton Police Department 1996-1997
- Polk County Sheriff's Office 1997-Present
- Promoted through the ranks of Deputy to Sergeant to Detective to currently as Lieutenant since 2007
- Detective of the year award 2005-2006
- Master Peace Officer / TCOLE Instructor with 3400 training hours
- Served on Polk County Child Advocacy Center Board, Serving as President for 3 years
- Polk County Multi-Disciplinary Team / Polk County Sexual Assault Team

Lieutenant of Patrol Division, Glenn Edwards

- Raised in Polk County
- Graduated Big Sandy ISD
- Graduated Angelina College Police Academy in 2000
- Began Law Enforcement career in 2001
- Reserve Officer Livingston Police Department 2002-2003
- San Jacinto County Constable's Office 2004-2005
- Polk County Sheriff's Office 2007 to present

Lieutenant of Narcotics Division, Jacob Hopper

- Born in Lufkin, Texas, Graduated Central HS 2009
- Graduated Angelina Police Academy 2013 with Valedictorian Recognition
- Corrigan Police Department 2013 Patrol Officer
- Polk County Sheriff's Office 2014-Present
- 2014- Deputy
- 2015- Outstanding Service Award
- 2016- Detective/ K9 Handler
- 2019- Meritorious Award
- 2019- Detective of the Year
- 2020- Lieutenant
- 2020- Meritorious Award
- 2021- Life Saving Award
- TCOLE/Firearms/Taser Instructor
- Marine Safety Enforcement Officer
- Advanced Peace Officer with over 3300 training hours

Lieutenant of Jail Division, Matt Brown

- Born in Houston, Texas 1975
- Graduated Livingston HS 1994
- Began Career at Polk County Sheriff's Office in 2012



- Promoted to Corporal of Correctional Officers in 2014 to 2017
- Promoted to Sergeant of Correctional Officers in 2017 to 2021
- Promoted to Assistant Jail Administrator 2021 to current
- 2017- Current Texas Jail Association Member
- 2020 Field Training Officer

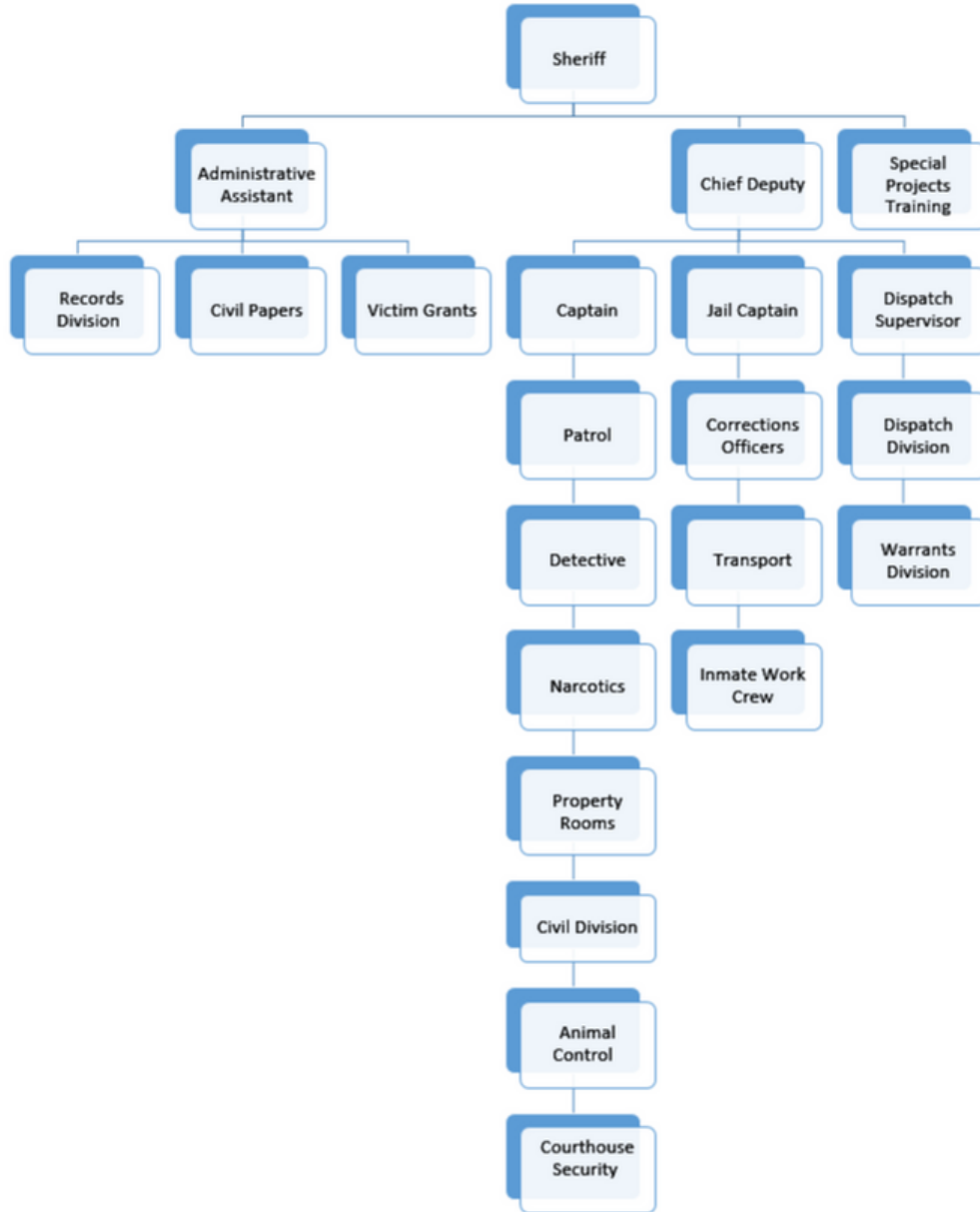
The Polk County Sheriff's Office responds to calls of service within a 1057 square mile area. Polk County is home to Lake Livingston, Escapees RV Community, The Alabama Coushatta Indian Reservation, Naskila Casino, Georgia Pacific in Corrigan and Camden, and Roy O'Martin Lumber industries. Texas Department of Criminal Justice Allan B Polunsky (Death Row) is located in Polk County. We are located on Hwy 59 with intersecting Highway 287 and Highway 190. Polk County is a very culturally diverse county, population 50,155 in 2021. The racial makeup of the county is 71% White, 16% Hispanic, 11% Black, 2% Native American and 1% Asian. Holidays and Weekends can often see the county population triple due to Lake Livingston area attractions as well as visitors to the Alabama Coushatta Reservation and visit Naskila Casino, 1 of only 2 casinos located in Texas. An influx of people can also see and increase for service needs, whether criminal or civil. We are in close proximity to Houston. We strive to offer continuing education to all our staff and all new hires must go through a rigorous field training for 8 weeks with a veteran officer. During this field training they are introduced to Polk County Sheriff's Office Policies and Procedures. They are observed in the field and evaluated before embarking as a lone deputy. The Sheriff's Office also offers continuing training throughout the year in our training room with various TCOLE courses at no cost and covers the cost of training outside the agency.

Responsibilities include responding to criminal and civil calls for service, traffic safety, complex investigations, maintaining law enforcement records and providing friendly and efficient customer service.

The Field Services Division consists of five units:

- Uniform Services - Uniformed deputies responsible for response to emergency and nonemergency calls for service within Polk County, Texas.
- Investigative Services - Responsible for investigating complex and serious criminal investigations within Polk County, Texas.
- Bailiff Services – Responsible for security of Polk County Judicial Center as well as bailiffs for the County Court of Law.
- Animal Control Unit – 2 uniformed Deputies engage in programs and activities that protect, preserve, and promote the safety and health of Livingston County residents and domestic animals.
- Special Services - Provide administrative support for the Sheriff's Office, which includes reception staff, central records, public information requests, grant management which provides positions for Special Victim Liaison, Crime Victim Liaison, and Evidence Procurement Manager.

# Organizational Chart



## Goals

Create a common vision of safety:

Goal 1: Provide a safe community for all

- Monitor communities for criminal activities
- Take appropriate enforcement actions on those involved with criminal activities
- Respond to all calls for service, both criminal and civil in nature
- Conduct thorough complex criminal investigations
- Maintain a safe and secure Jail for staff and inmates

Goal 2: Enhance relations with communities through quality of life and problem solving for youth and educations

- Work closely with students and administrators at educational institutions
  - Provide safety and crime prevention information to businesses and residents
  - Provide swift and targeted response to community problems
- SHERIFF'S OFFICE TARGET POPULATIONS
- Livingston County Citizens
  - All who visit and work in Livingston County

Core Values

- Integrity - We shall serve with a strong sense of honesty, morality and ethical character; as we are sworn to do.
- Respect - We shall treat people with courtesy, compassion and dignity.
- Accountability - We shall be responsible for our actions; personally and professionally

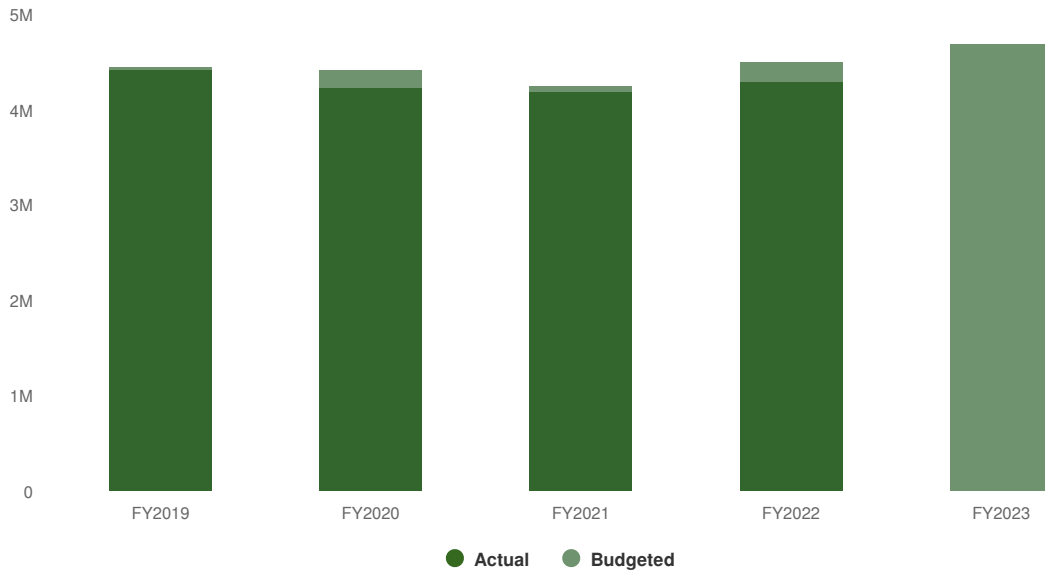
	Dispatch Calls	9-1-1 Calls	Calls for Service	Radio Transmissions	Indident Reports	Misdemeanor warrants cleared	Felony Warrants Cleared	Civil Papers Processed	Sex Offenders Registered
2021									
October	42,926	4,023	3,200	17,389	152	191	64	165	34
November	32,991	3,463	3,085	8,654	133	134	62	183	36
December	36,132	4,316	3,245	8,936	150	153	68	183	37
2022									
January	32,658	3,625	3,703	8,308	163	236	33	118	43
February	30,342	3,067	3,329	8,029	159	169	56	196	18
March	33,345	3,067	3,551	9,642	178	173	88	158	56
April	35,371	4,016	3,363	9,366	187	146	54	201	43
May	33,408	3,836	3,759	7,187	132	138	63	235	39
June	24,466	4,303	3,239	*43	205	118	55	175	31
July	34,159	3,685	3,790	7,925	181	151	73	171	39
August	36,747	3,973	3,889	9,597	190	174	116	188	36
September	33,883	3,574	4,002	9,774	147	130	62	189	40

\*Recorder Down

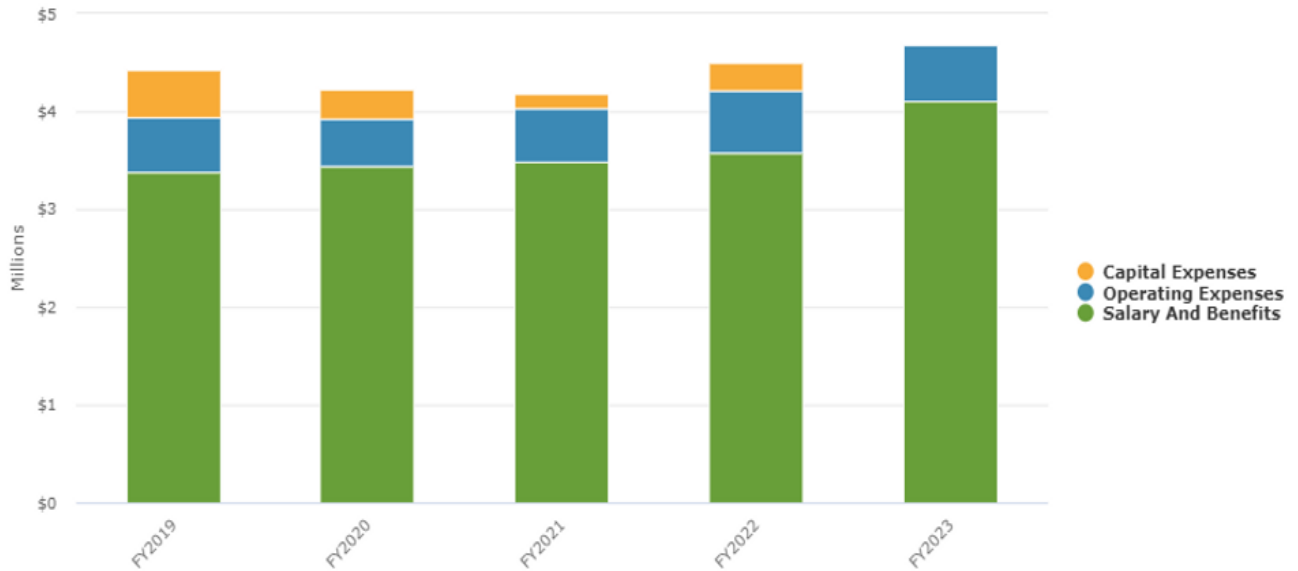
## Expenditures Summary

**\$4,678,862** **\$178,689**  
 (3.97% vs. prior year)

Sheriff's Office Proposed and Historical Budget vs. Actual



Budgeted and Historical Expenditures by Expense Type



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2560-1010	\$52,085	\$54,281	\$54,322	\$56,995	\$56,995
SALARIES	010-2560-1050	\$1,993,361	\$2,118,478	\$1,948,878	\$2,323,181	\$2,323,181
DISCRETIONARY SALARY	010-2560-1055	\$0			\$41,480	\$41,480
TRA-OT SALARIES	010-2560-1060	\$228,410	\$200,000	\$243,872	\$240,000	\$240,000
BIG SANDY SRO SALARY	010-2560-1075	\$29,396				
SALARIES-PART TIME	010-2560-1080	\$56,923	\$50,000	\$66,380	\$80,162	\$80,162
STEP GRANT SALARIES	010-2560-1090		\$0	\$999		
CERTIFICATE PAY	010-2560-1200	\$25,418	\$30,600	\$28,059	\$32,400	\$32,400
LONGEVITY PAY	010-2560-2000	\$20,904	\$17,580	\$18,120	\$48,000	\$48,000
SOCIAL SECURITY	010-2560-2010	\$178,650	\$190,561	\$175,801	\$217,433	\$217,433
HEALTH INSURANCE	010-2560-2020	\$498,082	\$543,182	\$443,650	\$594,773	\$594,773
RETIREMENT	010-2560-2030	\$344,748	\$377,385	\$361,095	\$412,981	\$412,981
WORKERS COMPENSATION	010-2560-2040	\$35,012	\$34,898	\$33,694	\$43,135	\$43,135
UNEMPLOYMENT INSURANCE	010-2560-2060	\$1,913	\$1,993	\$1,465	\$2,208	\$2,208
TRAVEL ALLOWANCE-SHERIFF	010-2560-2250	\$19,817	\$20,048	\$20,100	\$20,048	\$20,048
<b>Total Salary And Benefits:</b>		<b>\$3,484,718</b>	<b>\$3,639,005</b>	<b>\$3,396,433</b>	<b>\$4,112,796</b>	<b>\$4,112,796</b>
<b>Operating Expenses</b>						
UNIFORMS	010-2560-3000	\$16,763	\$20,000	\$19,718	\$20,000	\$20,000
OFFICE SUPPLIES	010-2560-3150	\$3,927	\$4,000	\$4,056	\$4,000	\$4,000
FURNISHED TRANSPORTATION	010-2560-3300	\$174,192	\$185,000	\$265,077	\$220,000	\$220,000
911 MONIES DETCOG	010-2560-3401	\$30,646				
TIRES	010-2560-3540	\$19,835	\$30,000	\$20,216	\$30,000	\$30,000
LAW ENFORCEMENT SUPPLIES	010-2560-3930	\$45,350	\$37,500	\$43,408	\$37,500	\$37,500
SEXUAL ASSUALT KITS	010-2560-3960	\$0	\$15,000	\$0	\$15,000	\$15,000



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
ANIMAL SHELTER	010-2560-3970	\$10,221	\$10,000	\$8,308	\$10,000	\$10,000
K9 EXPENSES	010-2560-3980	\$4,416	\$4,500	\$4,459	\$4,500	\$4,500
SVLG 4297301 EXPENSES	010-2560-4125		\$0	\$1,869		
VCLG 2215184 EQUIPMENT	010-2560-4126		\$0	\$1,068		
COMMUNICATION EXP	010-2560-4200	\$12,716	\$25,756	\$17,239	\$23,684	\$23,684
TXDPS REMOTE RECORDS	010-2560-4210	\$32,103	\$32,103	\$32,271	\$32,362	\$32,362
TRAVEL TRAINING	010-2560-4270	\$16,355	\$25,000	\$18,250	\$25,000	\$25,000
INVESTIGATOR SPECIAL TRAINING	010-2560-4280	\$4,147	\$5,000	\$5,825	\$5,000	\$5,000
VEHICLE REPAIRS-INSURANCE CLAIMS	010-2560-4500	\$34,397	\$0	\$8,295		
EQUIPMENT MAINTENANCE	010-2560-4520				\$10,000	\$10,000
VEHICLE MAINTENANCE	010-2560-4540	\$84,359	\$55,940	\$78,617	\$55,940	\$55,940
TOWER EXPENSES	010-2560-4630	\$0	\$10,080	\$0	\$10,080	\$10,080
BONDS/INSURANCE	010-2560-4800	\$51,291	\$63,000	\$76,718	\$63,000	\$63,000
<b>Total Operating Expenses:</b>		<b>\$540,719</b>	<b>\$522,879</b>	<b>\$605,392</b>	<b>\$566,065</b>	<b>\$566,065</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-BUILDINGS	010-2560-5740		\$0	\$88,359		
CAPITAL OUTLAY-VEHICLES	010-2560-5750	\$151,581	\$0	\$200,805		
<b>Total Capital Expenses:</b>		<b>\$151,581</b>	<b>\$0</b>	<b>\$289,164</b>		
<b>Total Expense Objects:</b>		<b>\$4,177,017</b>	<b>\$4,161,883</b>	<b>\$4,290,989</b>	<b>\$4,678,862</b>	<b>\$4,678,862</b>

# Veteran Services

**Melissa Gates**

Veteran Service Officer

The Polk County Veteran Services Office is proud to serve the 4,268 Veterans residing in Polk County. County Veteran Service Officers (CVSOs) are located in virtually every county in the state for the purpose of assisting Veterans and their families to receive the benefits they are entitled to from the Department of Veterans Affairs. CVSOs are trained by the Texas Veterans Commission, and must either be Certified or Accredited by the State to hold this position.

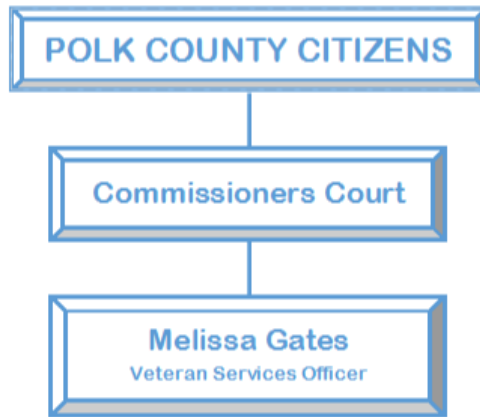
The most common benefits sought are Service-Connected Compensation, Non-Service-Connected Pension, Survivor Benefits and Burial Benefits. Service-Connected Compensation is a benefit Veterans are entitled to when they incur a chronic disability or disease while in service. The Non-Service-Connected Pension is a monetary benefit which is available for Veterans who either have a permanent and total non-service-connected disability or are 65 years of age or older. This benefit has at least a one-day wartime service requirement as well as income limits. There is also what's referred to as a Special Monthly Pension, which is better known as Aid and Attendance. For those Veterans who are in need of assistance with their Activities of Daily Living (ADLs) and their medical expenses have now increased due to the need for additional assistance in-home, assisted living, or nursing home care, this benefit can supply the additional funds necessary to help cover those additional care expenses. For Surviving Spouses there are also two monetary benefits available, Dependency and Indemnity Compensation (DIC) or Survivor's Pension. DIC is the benefit a survivor would receive if the Veteran's death was directly related to a Service-Connected Disability. The Survivor's Pension, like the Veteran's Non-Service-Connected Pension, is an income-based program, and the deceased Veteran had to meet the same wartime service requirement for the Surviving Spouse to also be eligible for this benefit. There is also an Aid and Attendance rate available for the surviving spouse if needed.

Some other day to day tasks that the Veteran Service Officer can assist with are filling out and submitting enrollments to the Veterans Health Administration, VHA audits, requests for DD214s and other service related records, or if you just don't know where to start and you need advice about a VA related issue.

The current Veteran Service Officer, Melissa Gates, has been with the department since April 2008. For most of that time, all visits were on a walk-in basis. However, since the onset of COVID, the office is now by appointment only. Please call 936-327-6838 or email [Melissa.gates@co.polk.tx.us](mailto:Melissa.gates@co.polk.tx.us) for assistance or to schedule an appointment Monday through Thursday.



## Organizational Chart



## Goals

The primary objective of the Veterans Services Office is to ensure that Polk County Veterans and their dependents receive all the benefits that they are entitled to by completing and filing claims with the Department of Veterans Affairs and applicable referrals.

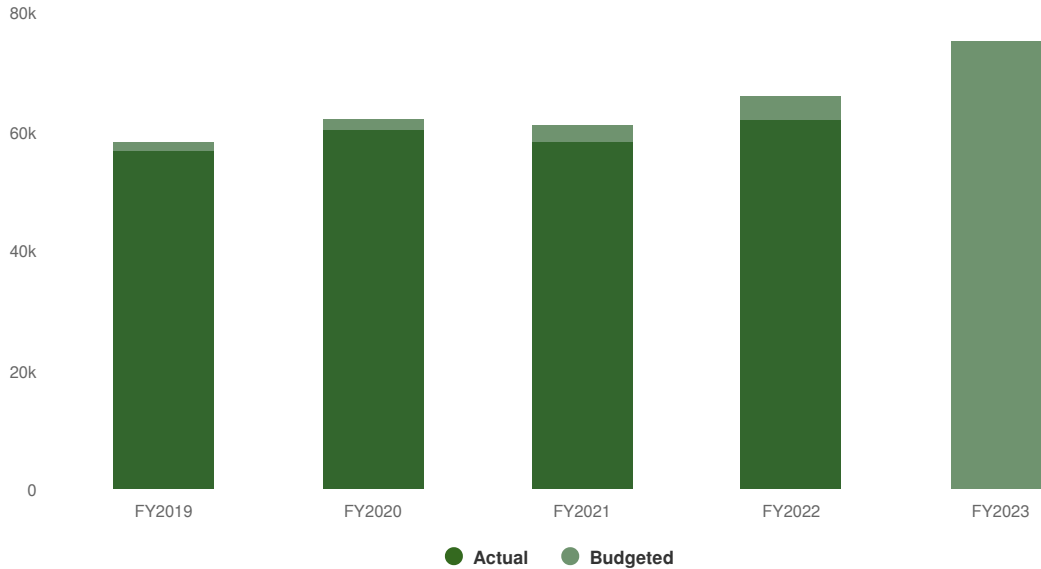
- Stay up to date on changes in VA benefits and regulations.
- Maximize the use of technology to help veterans and their dependents receive benefits in a timely manner.

# Expenditures Summary

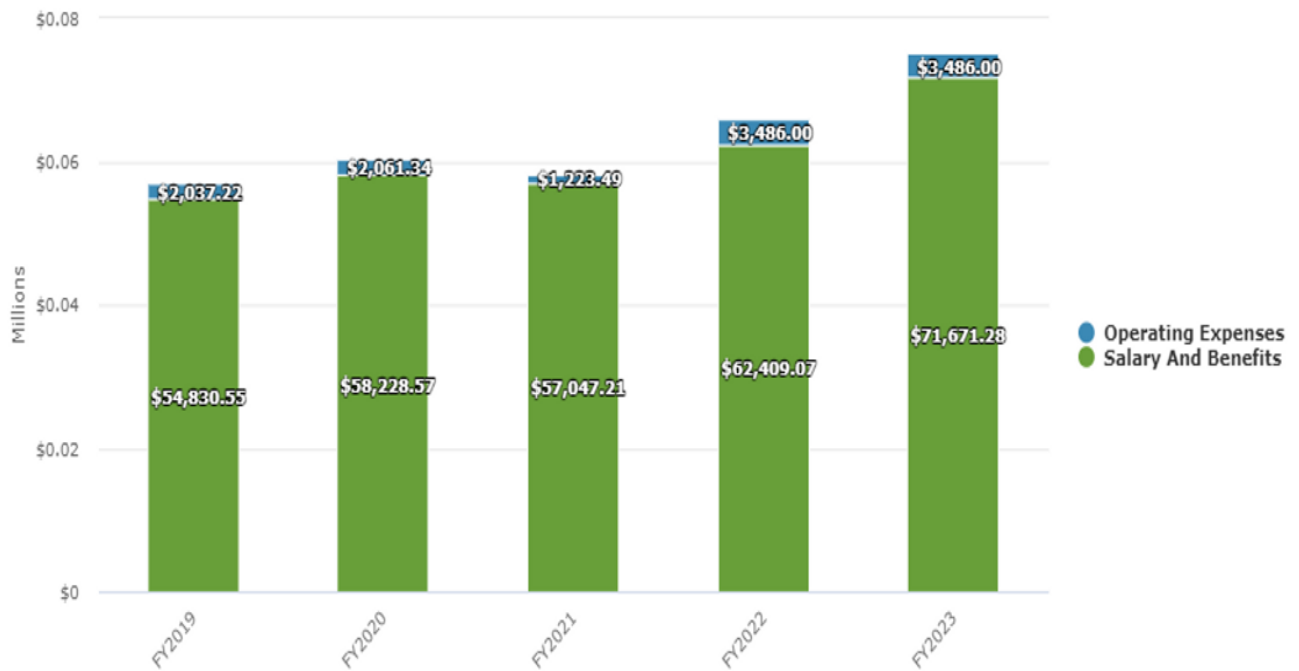
**\$75,157** **\$9,262**

(14.06% vs. prior year)

## Veteran Services Proposed and Historical Budget vs. Actual



## Budgeted and Historical Expenditures by Expense Type



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-3405-1050	\$37,697	\$40,588	\$40,766	\$45,943	\$45,943
SALARIES-PART TIME	010-3405-1080	\$0	\$981	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-3405-2000	\$720	\$780	\$780	\$2,500	\$2,500
SOCIAL SECURITY	010-3405-2010	\$2,828	\$3,240	\$3,071	\$3,789	\$3,789
HEALTH INSURANCE	010-3405-2020	\$10,195	\$10,249	\$9,926	\$11,014	\$11,014
RETIREMENT	010-3405-2030	\$5,459	\$6,416	\$6,299	\$7,196	\$7,196
WORKERS COMPENSATION	010-3405-2040	\$116	\$121	\$100	\$106	\$106
UNEMPLOYMENT INSURANCE	010-3405-2060	\$32	\$35	\$27	\$40	\$40
<b>Total Salary And Benefits:</b>		<b>\$57,047</b>	<b>\$62,409</b>	<b>\$60,969</b>	<b>\$71,671</b>	<b>\$71,671</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-3405-3150	\$720	\$1,500	\$354	\$1,500	\$1,500
COMPUTER EXPENSES	010-3405-3520	\$503	\$886	\$499	\$886	\$886
TRAVEL TRAINING	010-3405-4270	\$0	\$1,000	\$0	\$1,000	\$1,000
DUES	010-3405-4810	\$0	\$100	\$0	\$100	\$100
<b>Total Operating Expenses:</b>		<b>\$1,223</b>	<b>\$3,486</b>	<b>\$853</b>	<b>\$3,486</b>	<b>\$3,486</b>
<b>Total Expense Objects:</b>		<b>\$58,271</b>	<b>\$65,895</b>	<b>\$61,821</b>	<b>\$75,157</b>	<b>\$75,157</b>

# Social Services

**Amanda Mills**  
Social Services Director

The Polk County Social Services Department helps low-income residents in need of assistance in arranging medical services. This department administers the Indigent Health Care Program in Polk County and is also able to help residents find affordable healthcare options.

The Indigent Health Care Program is a medical program that allows very low-to-no income residents to see a physician for an immediate healthcare need. Benefits are limited to inpatient and outpatient hospital visits, and laboratory and radiology testing. The program is available to residents of Polk County with an income level at or below 21% of federal poverty guidelines, resources less than \$2,000, and who are not eligible for Medicaid. Our staff is available to answer questions about this program and verify eligibility, as well as provide information about other existing programs or services.

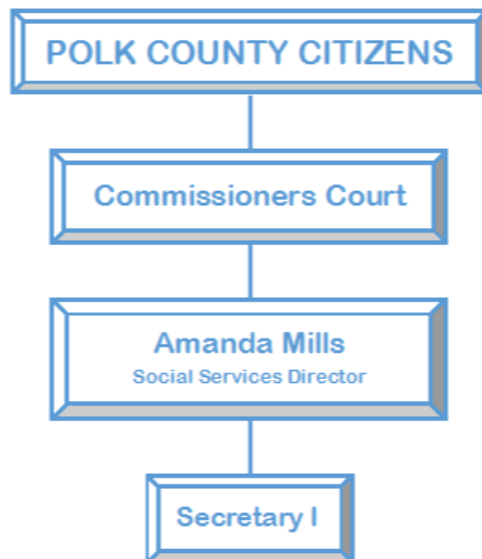
The Social Services Department is led by Director Amanda Mills and assisted by full-time Secretary Misty Murphy. We are very eager and look forward to helping the residents of Polk County.

Due to COVID-19, we ask that those in need of our services call our office rather than coming in person for the safety and health concerns of the residents of Polk County as well as our staff.

To apply for the Indigent Health Care Program, or to receive information on other programs available, please call our office at 936-327-6830, option 1. We are open Monday - Friday from 8:00 a.m. - 5:00 p.m. You can leave a message any time and we will return your call by the next business day.

Our office is located at 602 E. Church St. Suite 145 Livingston, TX 77351.

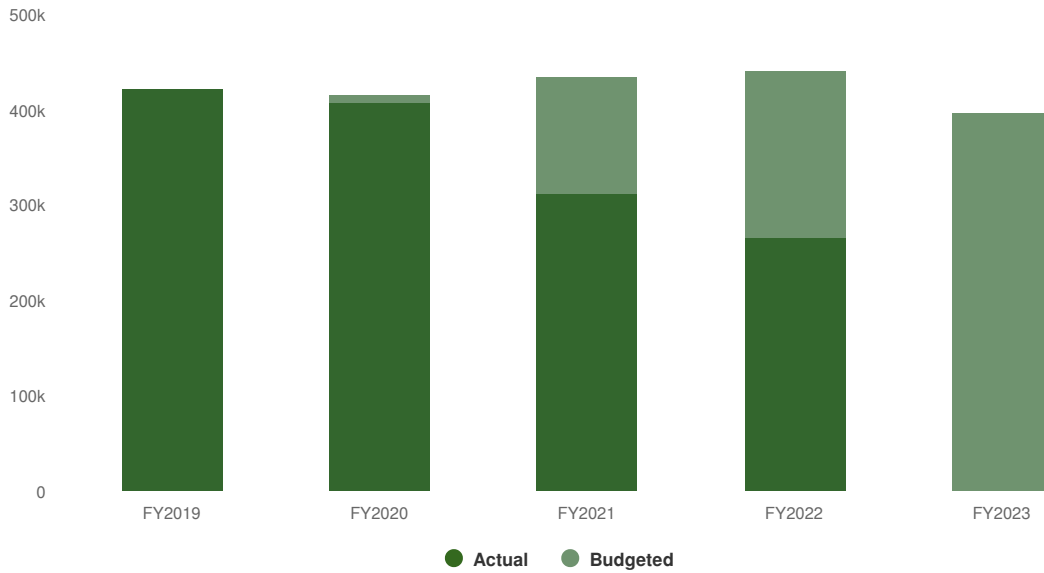
## Organizational Chart



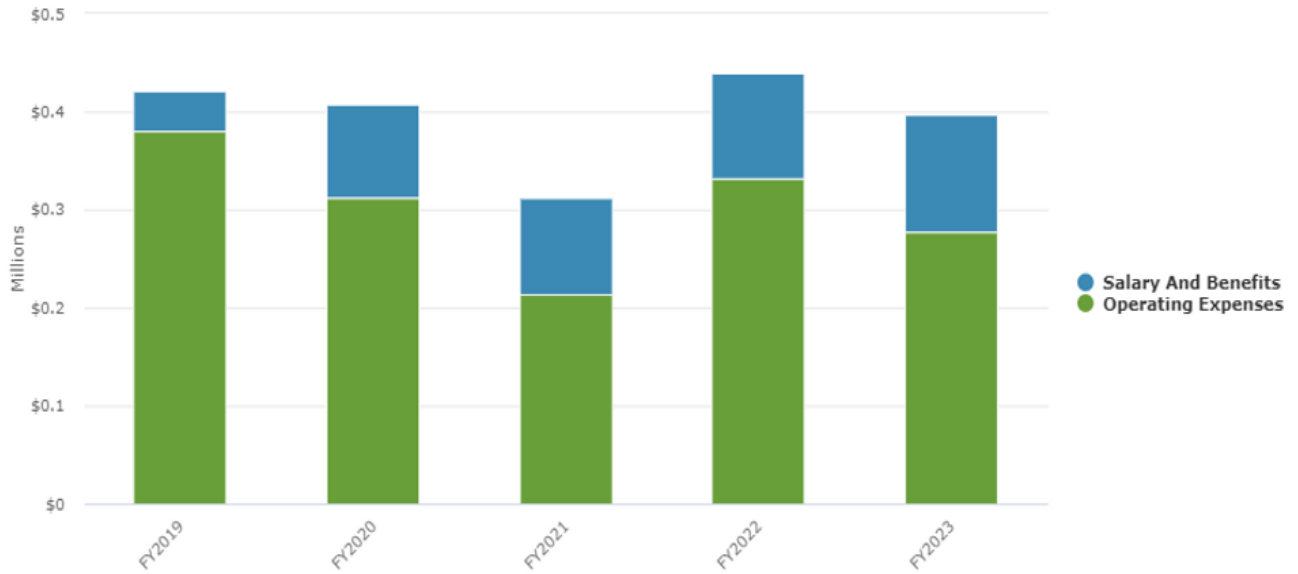
## Expenditures Summary

**\$396,727** **-\$43,258**  
 (-9.83% vs. prior year)

**Social Services Proposed and Historical Budget vs. Actual**



**Budgeted and Historical Expenditures by Expense Type**



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-3645-1050	\$63,824	\$70,055	\$69,626	\$76,614	\$76,614
DISCRETIONARY SALARY	010-3645-1055	\$0			\$743	\$743
SALARIES-PART TIME	010-3645-1080	\$93	\$981	\$294	\$1,083	\$1,083
LONGEVITY PAY	010-3645-2000	\$180	\$300	\$300	\$1,500	\$1,500
SOCIAL SECURITY	010-3645-2010	\$4,814	\$5,457	\$5,285	\$6,115	\$6,115
HEALTH INSURANCE	010-3645-2020	\$20,390	\$20,497	\$19,851	\$22,029	\$22,029
RETIREMENT	010-3645-2030	\$9,108	\$10,807	\$10,659	\$11,615	\$11,615
WORKERS COMPENSATION	010-3645-2040	\$191	\$204	\$169	\$171	\$171
UNEMPLOYMENT INSURANCE	010-3645-2060	\$53	\$59	\$45	\$64	\$64
<b>Total Salary And Benefits:</b>		<b>\$98,653</b>	<b>\$108,361</b>	<b>\$106,229</b>	<b>\$119,935</b>	<b>\$119,935</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-3645-3150	\$988	\$1,000	\$844	\$1,000	\$1,000
COMPUTER EXPENSES	010-3645-3520	\$496	\$800	\$821	\$800	\$800
CONTRACTS	010-3645-3560	\$18,192	\$18,024	\$16,676	\$18,192	\$18,192
INDIGENT HEALTH CARE	010-3645-4045	\$182,010	\$300,000	\$129,722	\$245,000	\$245,000
PAUPER CARE/LUNACY	010-3645-4110	\$11,648	\$10,500	\$9,510	\$10,500	\$10,500
TRAVEL TRAINING	010-3645-4270	\$0	\$1,000	\$1,092	\$1,000	\$1,000
DUES	010-3645-4810	\$0	\$300	\$200	\$300	\$300
<b>Total Operating Expenses:</b>		<b>\$213,335</b>	<b>\$331,624</b>	<b>\$158,864</b>	<b>\$276,792</b>	<b>\$276,792</b>
<b>Total Expense Objects:</b>		<b>\$311,988</b>	<b>\$439,985</b>	<b>\$265,092</b>	<b>\$396,727</b>	<b>\$396,727</b>

# Polk County Memorial Museum

## Polk County Memorial Museum

The Polk County Memorial Museum is your resource for local history, and is the keeper of historically significant objects and stories. The Museum Curator is tasked to represent all residents of Polk County, and research Polk County history to be able to tell her stories.

The Curator produces an average of seven temporary exhibits every year which have a limited run. The focus of these short-term exhibits varies, and include topics that are timely and attractive to a wide range of interests. Most of these exhibits have a local connection; some have universal appeal.

In Fiscal Year 2022 short-term exhibits:

October 2021: Texas Archeology Month

February 2022: The History, Legends and Traditions of Valentine's Day

March 2022: Is it Blarney, a Bunch of Malarkey, or Just Some Shenanigans? It's St. Patrick's Day!

May 2022: World Bee Day

June 2022: Livingston Art League Exhibition

July 2022: "Wrong Way" Corrigan

August 2022: US Coast Guard Anniversary

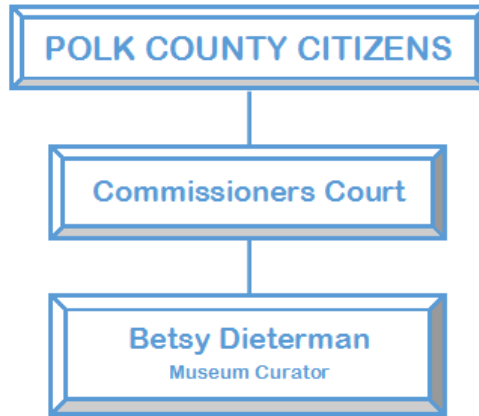
September – October 2022: Hispanic Heritage Month

In addition to researching and producing temporary exhibits, the permanent exhibits and descriptive text labels are regularly evaluated and updated as necessary. Some permanent features are rotated out to make room for new or revised narratives to better represent our residents. If you are looking for interesting stories, check out our collections to entertain and educate visitors. Researchers who are working on topics like local landmarks, families and personal genealogy can find assistance at our museum.

The museum collections are organized and cataloged on specialized software which includes detailed descriptions, measurements and photographs of objects, books and archives. The Curator is working on an extensive database which eventually will be available for viewing online. Potential donation items are evaluated for appropriateness to our mission and vision for the museum with the opportunity to enhance the Polk County narratives.

The Museum is located at 514 West Mill St, Livingston, Texas. (936) 327-8192. More information can be found at [www.polkcountymemorialmuseum.com](http://www.polkcountymemorialmuseum.com)

## Organizational Chart



## Goals

Recognizing that our past profoundly influences our future, the primary objective for the Polk County Museum is to collect, preserve, and interpret the rich heritage of Polk County and assume responsibility for all collections which are held in trust for the benefit & education of our citizens.

- Develop exhibits representative of true population of Polk County.
- Represent everyday life of Citizens and County's significant events.
- Digitize collections and make them searchable online.

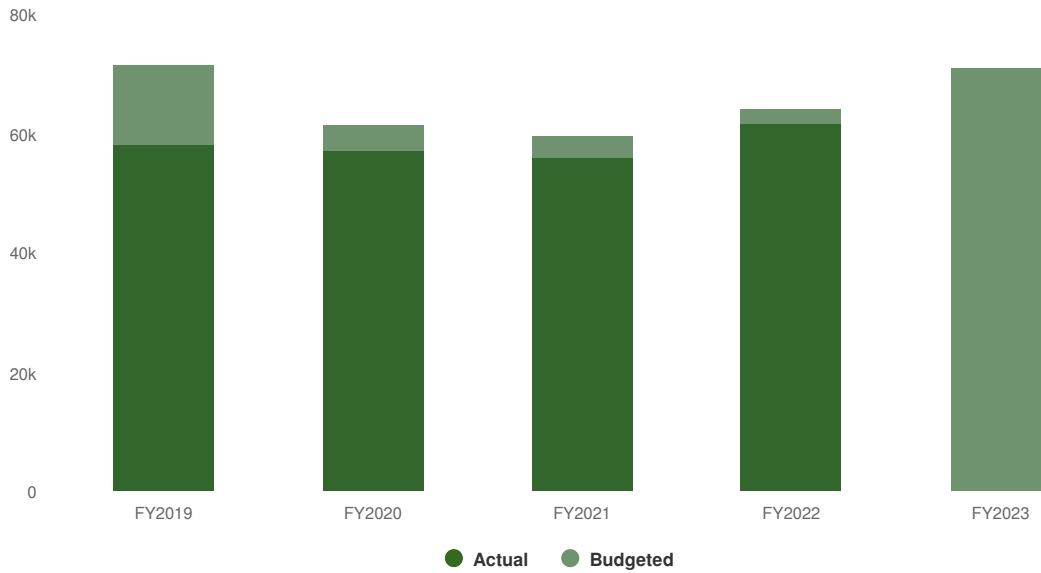
Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Output: Collections Documented Electronically	1,427	1,500	1,592	1650
Output: Temporary Exhibits Displayed	7	8	8	8
Output: Community Engagement Events	4	6	4	5
Effectiveness: Visitor Attendance	750	900	751	800



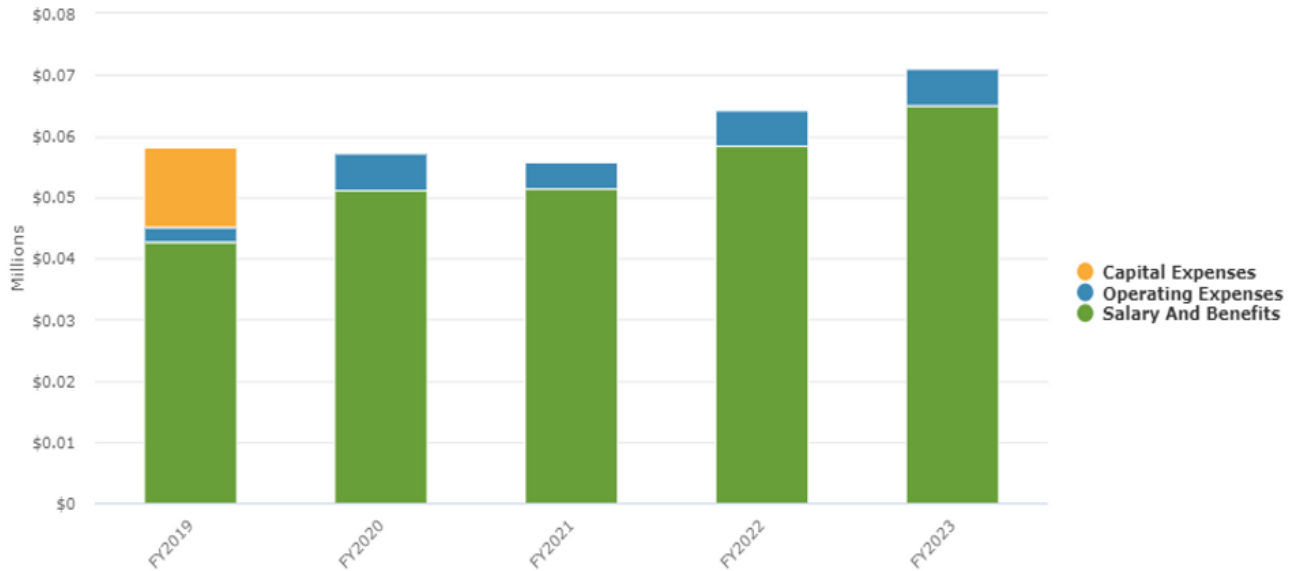
## Expenditures Summary

\$70,915
\$6,682  
(10.40% vs. prior year)

### Museum Proposed and Historical Budget vs. Actual



### Budgeted and Historical Expenditures by Expense Type



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-3650-1050	\$33,271	\$35,913	\$36,070	\$40,620	\$40,620
SALARIES-PART TIME	010-3650-1080	\$379	\$3,047	\$1,159	\$3,044	\$3,044
LONGEVITY PAY	010-3650-2000	\$60	\$120	\$120	\$500	\$500
SOCIAL SECURITY	010-3650-2010	\$2,534	\$2,990	\$2,814	\$3,379	\$3,379
HEALTH INSURANCE	010-3650-2020	\$10,195	\$10,249	\$9,926	\$11,014	\$11,014
RETIREMENT	010-3650-2030	\$4,790	\$5,921	\$5,674	\$6,417	\$6,417
WORKERS COMPENSATION	010-3650-2040	\$86	\$112	\$59	\$56	\$56
UNEMPLOYMENT INSURANCE	010-3650-2060	\$28	\$32	\$24	\$35	\$35
<b>Total Salary And Benefits:</b>		<b>\$51,343</b>	<b>\$58,383</b>	<b>\$55,845</b>	<b>\$65,065</b>	<b>\$65,065</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-3650-3150	\$1,454	\$1,500	\$1,746	\$1,500	\$1,500
SUBSCRIPTIONS	010-3650-3900	\$100	\$350	\$287	\$350	\$350
TRAVEL TRAINING	010-3650-4270	\$0	\$1,000	\$1,085	\$1,000	\$1,000
ADVERTISING	010-3650-4300	\$1,183	\$1,000	\$998	\$1,000	\$1,000
CONSERVATION/PRESERVATION	010-3650-4360	\$1,319	\$1,500	\$1,285	\$1,500	\$1,500
SECURITY ALARM EXPENSE	010-3650-4950	\$420	\$500	\$460	\$500	\$500
<b>Total Operating Expenses:</b>		<b>\$4,476</b>	<b>\$5,850</b>	<b>\$5,860</b>	<b>\$5,850</b>	<b>\$5,850</b>
<b>Total Expense Objects:</b>		<b>\$55,819</b>	<b>\$64,233</b>	<b>\$61,705</b>	<b>\$70,915</b>	<b>\$70,915</b>



## AgriLife Extension Office

The Polk County AgriLife Extension Service office is a collaborative effort supported by Polk County Commissioners Court and Texas A&M AgriLife Extension. The Polk County office works daily to make Texas better by providing innovative solutions at the intersection of agriculture, natural resources, youth, and health, thereby improving the well-being of individuals, families, businesses and communities through education and service. The office consists of an agriculture & natural resources agent, 4-H agent, and a health agent.

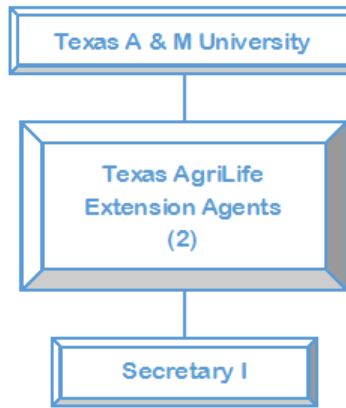
Agriculture and natural resources agent works directly with producers, landowners, forest owners, and homeowners. Subjects may include deer food plots, weed ID in a hay field, fishpond water quality, land management plans for new landowners, or lawn and garden. Additionally, this agent develops programming for workshops and conferences including beef and forage, pond management, pesticide CEU, East Texas fruits and vegetables, East Texas natural resources field tours, forest pest seminars, and produce growers breakfast meetings. Recent demonstrations include deer food plots, prescribed fire, fly control, armyworm trapping, and yaupon control. This agent also supervises volunteer groups such as Texas Master Naturalists that help with projects and educate the public.

4-H agent manages the 4-H program and provides curriculum enrichment to non-4-H youth (hunter education, Ag in the classroom, school gardens). The Polk County 4-H youth livestock project supports youth that raise livestock and show them at the Trinity Neches Youth Livestock Show, Houston Livestock Show and Rodeo, or State Fair of Texas. Other 4-H projects available to Polk County youth include archery, rifle shooting, horse show, horse judging, food show, fashion show, livestock judging, leadership camp, and forestry competition. The youth entrepreneurs program allows young people to develop life and job readiness skills with four topics: virtual photography, photography workshop, gourmet kids camp, and floral design workshop. Another important focus has been youth mental health.

The health agent splits time between Trinity and Polk Counties. The focus this last year in Polk County has been the senior citizen community garden at the extension office. A monthly "lunch and learn" at the senior citizen center provides healthy fresh produce for the seniors while also teaching them a simple recipe they can cook at their home. Additionally, this provides an opportunity to educate on the importance of a balanced diet, which includes vegetables. The health agent serves on the county health committee and is currently working with local school districts to implement programs such as school gardens, healthy school programs, and walk across Texas.

The website <https://polk.agrilife.org/> has links to a wealth of information, including events, resources, 4-H, and a social media channel with dozens of Polk County specific videos. The AgriLife Extension office is located at 602 E. Church St., Ste 127, Livingston, TX, and can be reached at 936-327-6828.

## Organizational Chart



## Goals

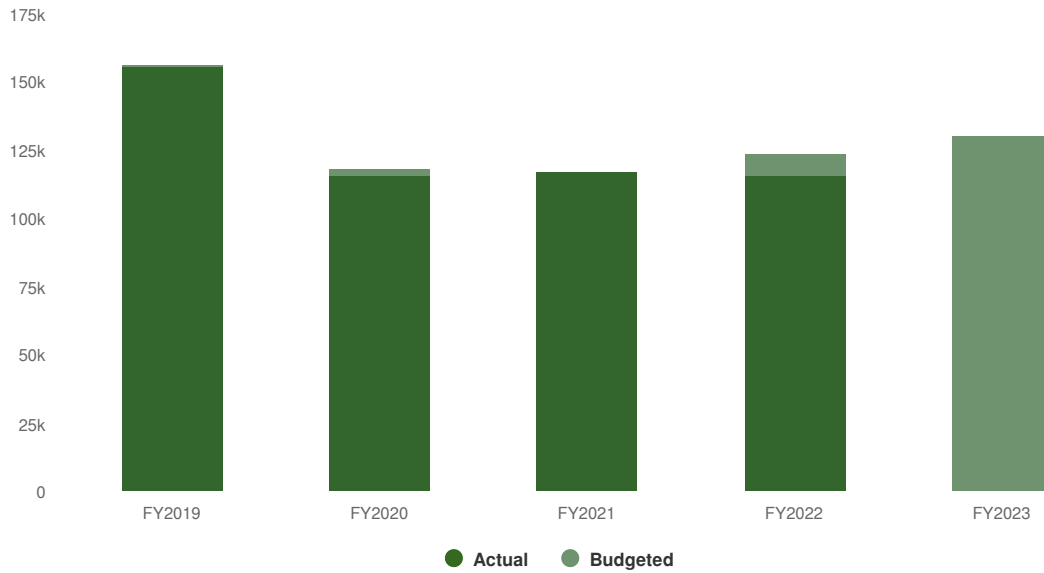
The main objective of the Polk County Texas AgriLife Extension Office is to make Texas better by providing innovative solutions at the intersection of agriculture, natural resources, youth, and health; thereby improving the well-being of individuals, families, businesses and communities through education & service.

- Implement, plan, and evaluate educational programs and activities.
- Support and assist educational programs and activities.

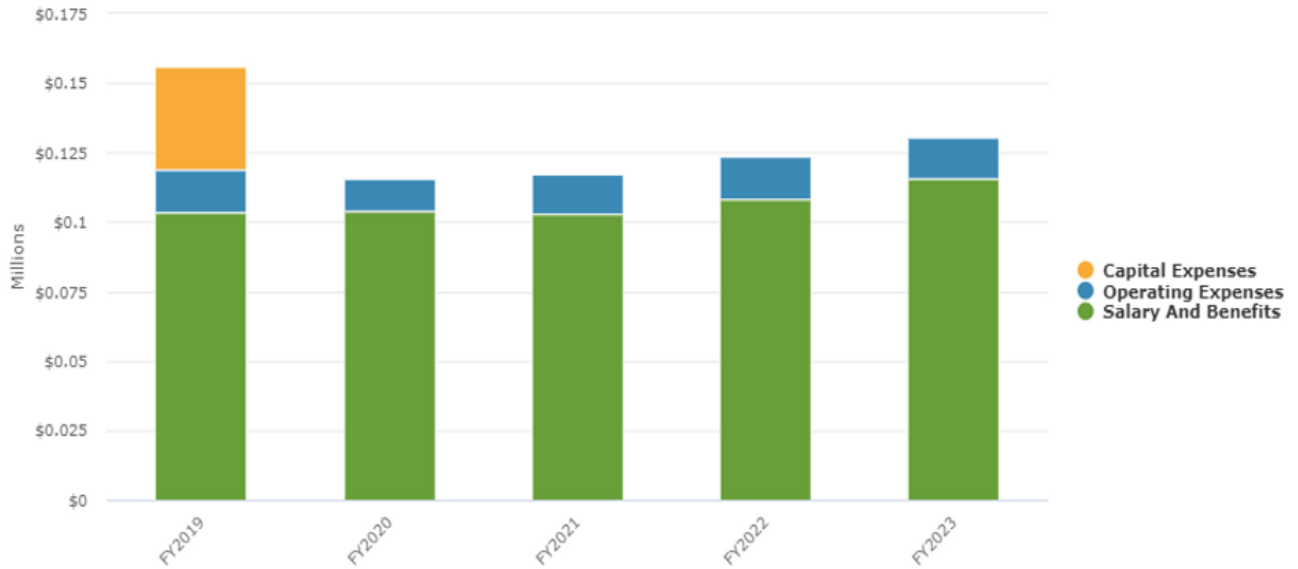
## Expenditures Summary

**\$130,634** **\$6,970**  
 (5.64% vs. prior year)

### AgriLife Extension Office Proposed and Historical Budget vs. Actual



### Budgeted and Historical Expenditures by Expense Type



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-3665-1050	\$75,374	\$79,971	\$76,716	\$85,911	\$85,911
SALARIES-PART TIME	010-3665-1080	\$986	\$981	\$1,129	\$1,083	\$1,083
LONGEVITY PAY	010-3665-2000	\$180	\$240	\$240		
SOCIAL SECURITY	010-3665-2010	\$6,245	\$6,298	\$6,265	\$7,114	\$7,114
HEALTH INSURANCE	010-3665-2020	\$10,195	\$10,249	\$7,363	\$11,014	\$11,014
RETIREMENT	010-3665-2030	\$3,774	\$4,347	\$3,830	\$4,249	\$4,249
WORKERS COMPENSATION	010-3665-2040	\$79	\$82	\$61	\$63	\$63
UNEMPLOYMENT INSURANCE	010-3665-2060	\$68	\$72	\$54	\$70	\$70
TRAVEL ALLOWANCE-EXTENSION	010-3665-2250	\$5,931	\$6,000	\$5,918	\$6,000	\$6,000
<b>Total Salary And Benefits:</b>		<b>\$102,831</b>	<b>\$108,240</b>	<b>\$101,577</b>	<b>\$115,504</b>	<b>\$115,504</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-3665-3150	\$1,892	\$2,000	\$1,758	\$2,000	\$2,000
OPERATING EXPENSES	010-3665-3340	\$1,055	\$500	\$1,283	\$750	\$750
CEA-4H SPECIAL TRAVEL	010-3665-4240	\$3,155	\$3,000	\$2,810	\$3,000	\$3,000
CEA SPECIAL TRAVEL	010-3665-4250	\$3,114	\$3,000	\$3,747	\$3,000	\$3,000
TRAVEL TRAINING	010-3665-4270	\$0	\$180	\$0	\$180	\$180
EQUIPMENT MAINTENANCE	010-3665-4520	\$448	\$500	\$0	\$500	\$500
FURNISHED TRANSPORTATION	010-3665-4540	\$949	\$1,200	\$167	\$1,200	\$1,200
4H EQUIPMENT/SUPPLIES	010-3665-4904	\$3,654	\$4,500	\$4,499	\$4,500	\$4,500
<b>Total Operating Expenses:</b>		<b>\$14,267</b>	<b>\$14,880</b>	<b>\$14,264</b>	<b>\$15,130</b>	<b>\$15,130</b>
<b>Total Expense Objects:</b>		<b>\$117,098</b>	<b>\$123,120</b>	<b>\$115,841</b>	<b>\$130,634</b>	<b>\$130,634</b>



# Permits / Inspections

## HOLLIE OLIVER

Designated Representative and Permit Supervisor

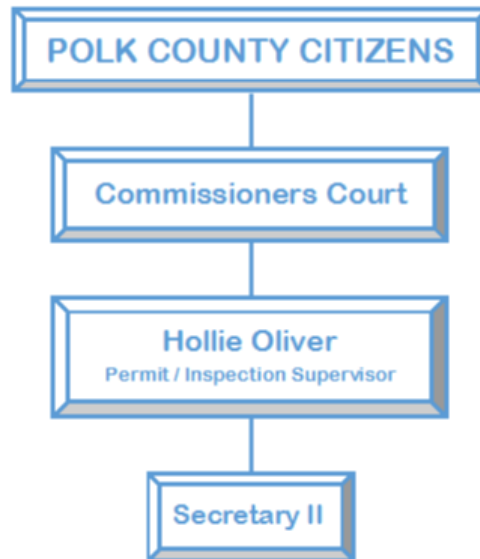
The duties of the Permit Inspector/Floodplain Administrator are to administer and implement the provisions of the Polk County Flood Damage Prevention Order and other appropriate sections of the Code of Federal Regulations pertaining to floodplain management. The Polk County Permit Office provides a permit application to the public, so that our citizens may be in compliance with the Polk County Flood Damage Prevention Order and National Flood Insurance Program. A permit is required for any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations or storage of equipment or materials. Our office also issues 911 address permits for the citizens of Polk County in unincorporated areas of Polk County.

The Designated Representative has the responsibility to enforce the rules and regulations of the Texas Health and Safety Code, Chapter 366, the Texas Water Code, chapter 285, and the permitting authority. Another duty is to make sure the citizens of Polk County are properly disposing of wastewater. In addition, there is also a duty to inspect new on-site septic facility installs, to make sure they are in compliance with the rules and regulations of Chapter 285, On-Site Sewage Facilities. This office provides information on how to obtain a permit for an on-site sewage facility.

The Permit Office is comprised of the Permit Supervisor/Inspector/ Floodplain Administrator/Designated Representative and a Secretary. The office also coordinates with 911 rural addressing.

The Permit Office is located at 602 E. Church St, Ste 141, Livingston, Texas. (936) 327-6820 ext. 1. More information can be found at [www.co.polk.tx.us/page/polk.Permits](http://www.co.polk.tx.us/page/polk.Permits)

## Organizational Chart



## Goals

The primary objective of the Permit / Inspections Office is to preserve the natural environment while promoting a vibrant and cohesive community through efficient communication and collaboration.

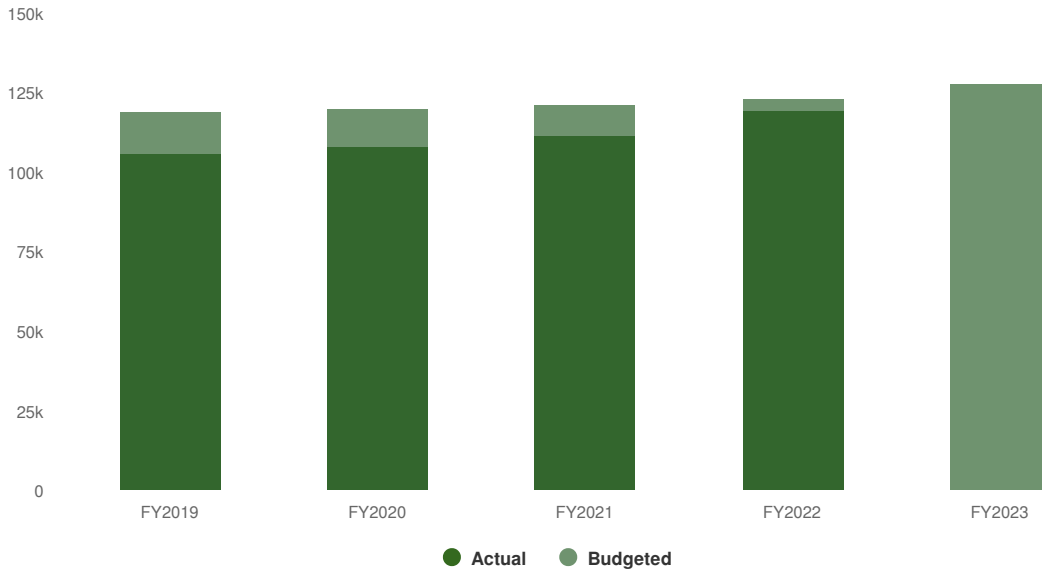
- Provide timely and accurate plan review and permit processing.
- Be proactive in TCEQ Code Enforcement regarding OSSF installation, maintenance and violations.

Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Output: # of OSSF Permits Issued	284	300	294	315
Output: # of Development Permits Issued	9	900	976	1,050
Output: # of 911 Address Permits Issued	769	NA	853	950
Output: # of Cell Tower Permits Issued	1	NA	1	3
Output: # of Solar Farm Permits Issued	0	NA	1	2
Output: # of Gas Line Permits Issued	0	NA	0	1
Output: # of Oil & Gas Well Permits Issued	0	NA	0	1
Output: # of Maintenance Contracts Issued	1,366	NA	1,621	1,750
Effectiveness: Revenues Collected	\$230,390	\$235,000	\$230,705	250,400

## Expenditures Summary

\$127,835
\$4,500  
 (3.65% vs. prior year)

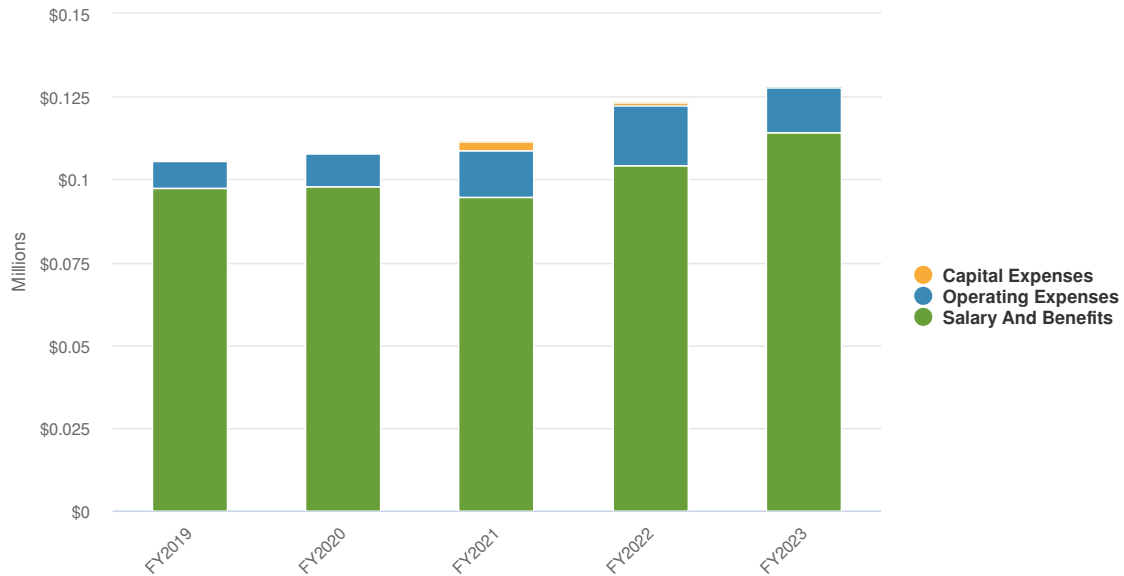
### Permits / Inspections Proposed and Historical Budget vs. Actual





# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-3694-1050	\$59,647	\$65,424	\$64,214	\$71,198	\$71,198
DISCRETIONARY SALARY	010-3694-1055	\$0			\$878	\$878
SALARIES-PART TIME	010-3694-1080	\$2,153	\$1,962	\$1,502	\$1,083	\$1,083
LONGEVITY PAY	010-3694-2000	\$1,440	\$720	\$720	\$2,000	\$2,000
SOCIAL SECURITY	010-3694-2010	\$4,594	\$5,210	\$4,767	\$5,750	\$5,750
HEALTH INSURANCE	010-3694-2020	\$17,842	\$20,497	\$19,851	\$22,029	\$22,029
RETIREMENT	010-3694-2030	\$8,986	\$10,318	\$10,081	\$10,921	\$10,921
WORKERS COMPENSATION	010-3694-2040	\$179	\$182	\$150	\$151	\$151
UNEMPLOYMENT INSURANCE	010-3694-2060	\$52	\$56	\$43	\$60	\$60
<b>Total Salary And Benefits:</b>		<b>\$94,893</b>	<b>\$104,369</b>	<b>\$101,327</b>	<b>\$114,069</b>	<b>\$114,069</b>
<b>Operating Expenses</b>						
UNIFORMS	010-3694-3000	\$425	\$400	\$124	\$400	\$400

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
POSTAGE	010-3694-3110	\$0	\$250	\$0	\$50	\$50
OFFICE SUPPLIES	010-3694-3150	\$3,047	\$1,500	\$1,615	\$2,700	\$2,700
FURNISHED TRANSPORTATION	010-3694-3300	\$1,145	\$1,500	\$4,035	\$4,000	\$4,000
TIRES	010-3694-3540				\$800	\$800
TRAVEL TRAINING	010-3694-4270	\$899	\$1,500	\$773	\$1,800	\$1,800
CONTRACT SERVICES	010-3694-4400	\$5,500	\$0	\$7,125		
EQUIPMENT MAINTENANCE	010-3694-4520	\$644	\$500	\$0	\$400	\$400
SOFTWARE MAINTENANCE	010-3694-4560	\$707	\$400	\$400	\$400	\$400
DUES	010-3694-4810	\$121	\$145	\$50	\$216	\$216
STATE SEWAGE FEES	010-3694-4911	\$1,536	\$1,600	\$2,720	\$3,000	\$3,000
<b>Total Operating Expenses:</b>		<b>\$14,023</b>	<b>\$7,795</b>	<b>\$16,842</b>	<b>\$13,766</b>	<b>\$13,766</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-3694-5720	\$2,500	\$0	\$936		
<b>Total Capital Expenses:</b>		<b>\$2,500</b>	<b>\$0</b>	<b>\$936</b>		
<b>Total Expense Objects:</b>		<b>\$111,417</b>	<b>\$112,164</b>	<b>\$119,105</b>	<b>\$127,835</b>	<b>\$127,835</b>

# Tax Assessor Collector

**Leslie Jones Burks**

Tax Assessor Collector

The Polk County Tax Office collects property taxes for all entities within Polk County. To date, we maintain over 85,000 property tax accounts. The Tax Office works closely with each entity to help set the entity's tax rate. We also have to work closely with the Polk County Central Appraisal District to help maintain these tax accounts. But that's not all we do...

Time to renew your auto registration? The Tax Office registers all automobiles for our county residents and transfers the titles to most of those automobiles. We maintain around 58,000 vehicle registrations and process over 12,000 vehicle titles a year. We work closely with the Texas Department of Motor Vehicles to keep up with the constant changing and implementation of laws and procedures.

Have a boat that needs to be registered? The Tax Office also works closely with the Texas Parks and Wildlife Department to keep residents informed and up to date with all the procedures concerning the registering and titling of boat and motors. There are over 6,000 boat and motor transactions that have been processed through our office. Some of these boats come from out of county due to the fact that some counties do not process Parks and Wildlife transactions.

Are you registered to VOTE? The Tax Office has historically been responsible for voter registration, with over 40,000 voters on the roll. As of January 1, 2023, voter registration will be handled in the County Clerk's Office.

What else does the Tax Office do? The Tax Office maintains 86 liquor licenses for the different stores and restaurants within the county. This requires that the office maintains a line of communication with the Texas Alcohol and Beverage Commission.

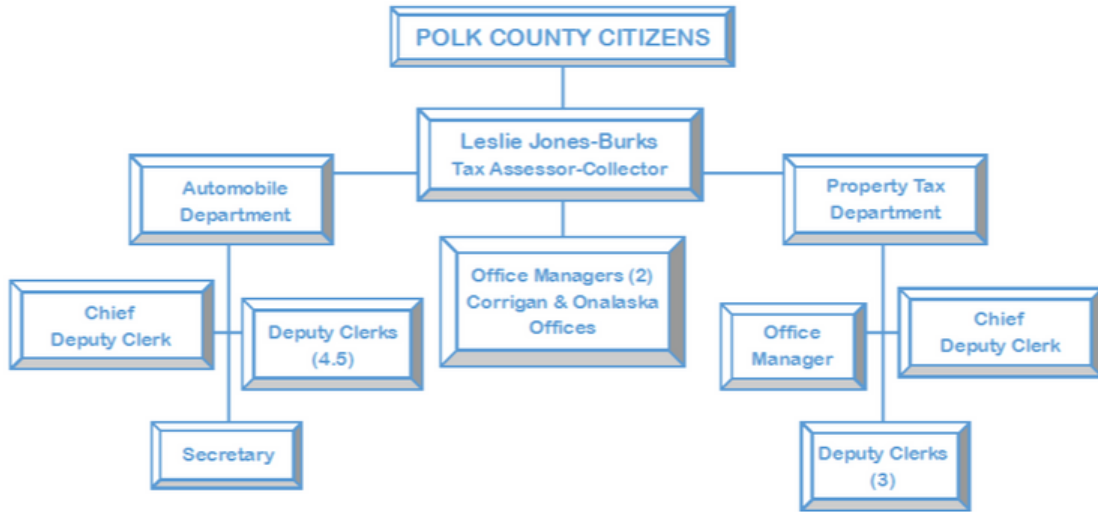
Where is the Polk County Tax Office located? The Tax Office has three locations:

416 North Washington in Livingston ~ 936-327-6801

Corrigan sub-office at 201 W. Ben Franklin ~936-398-2154

Onalaska sub-office at 14115 US Hwy 190 W. ~ 936-646-3211

## Organizational Chart



## Goals

The main objective of the Tax Assessor/Collector's Office is to serve Polk County citizens in the most efficient and effective way possible.

- Provide excellent customer service
- Keep up with evolving technology for tax assessor/collectors
- Keep operating expenses to a minimum

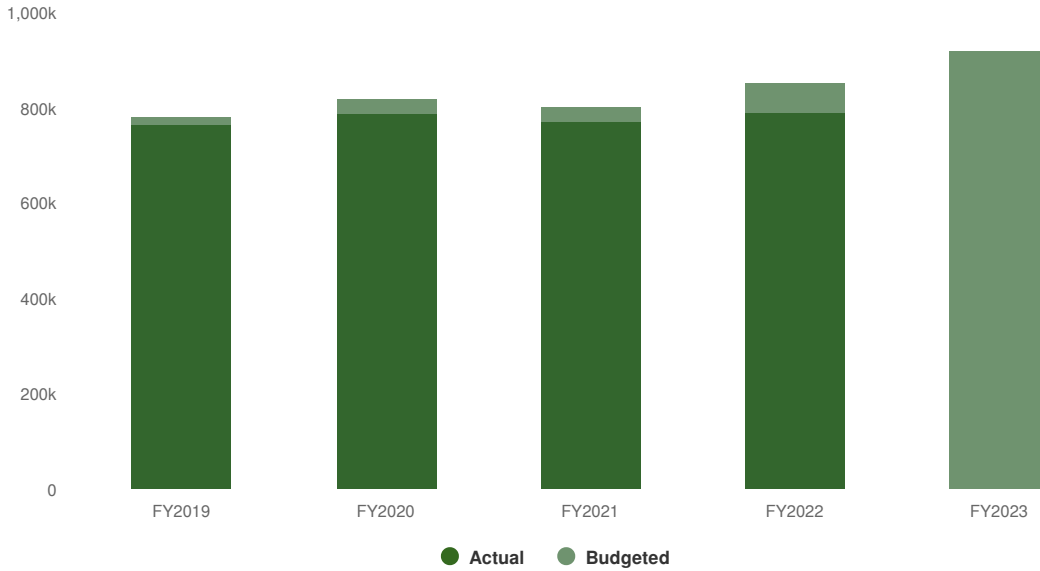
Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Output: # of Property Tax Accounts	85,950	87,000	86,383	87,000
Output: # of Registered Voters	N/A	41,600	42,711	NA
Output: # of Vehicle Registrations	58,594	61,000	58,291	61,000
Outcome: # of Boat Registrations	7,233	8,000	6,240	6,500

# Expenditures Summary

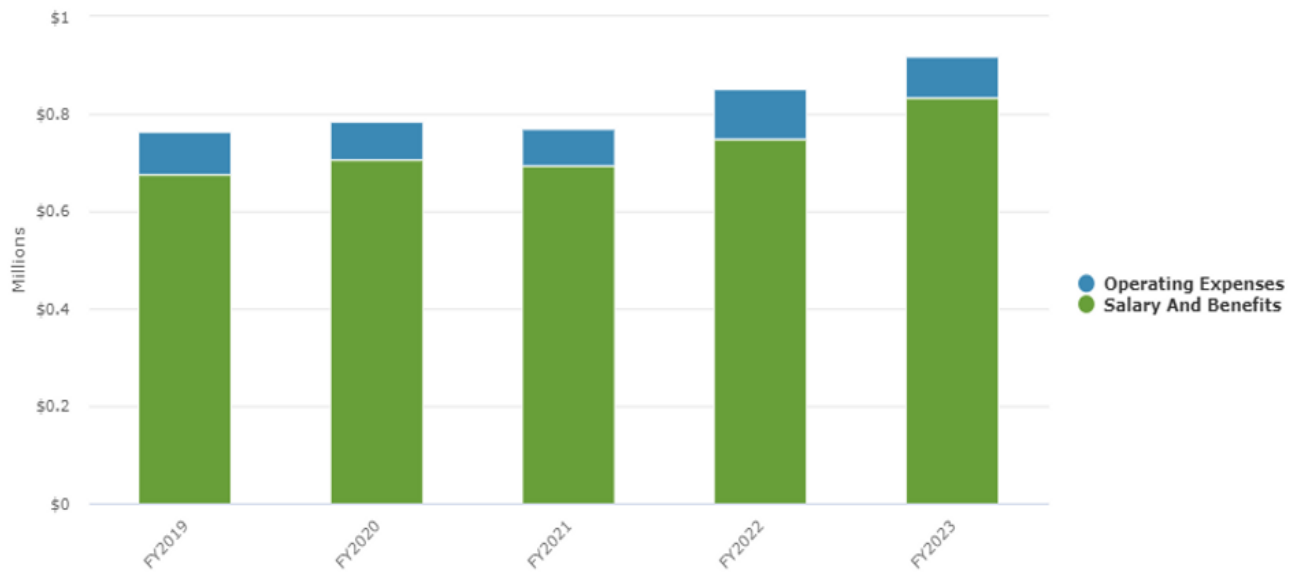
**\$919,352** **\$68,088**

(8.00% vs. prior year)

## Tax Assessor Collector Proposed and Historical Budget vs. Actual



## Budgeted and Historical Expenditures by Expense Type



## Expenditures by Expense Type

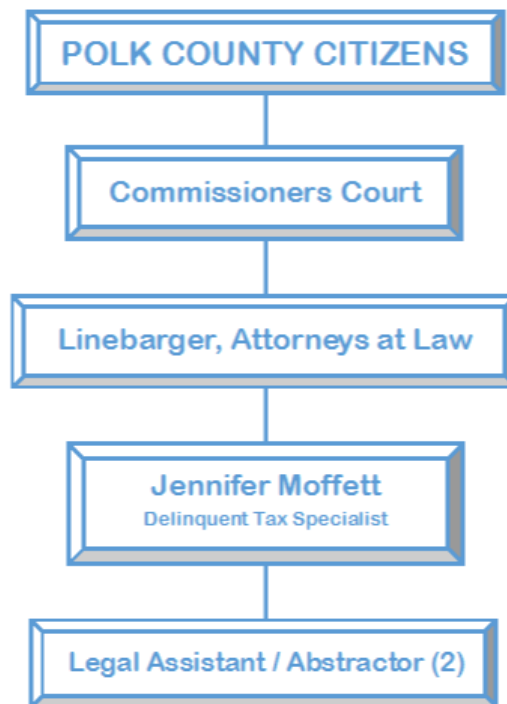
Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-4499-1010	\$51,705	\$54,281	\$54,458	\$56,995	\$56,995
SALARIES	010-4499-1050	\$380,408	\$413,380	\$387,879	\$447,794	\$447,794
DISCRETIONARY SALARY	010-4499-1055	\$0			\$8,048	\$8,048
SALARIES-PART TIME	010-4499-1080	\$15,224	\$16,474	\$13,292	\$17,747	\$17,747
LONGEVITY PAY	010-4499-2000	\$7,980	\$7,620	\$7,560	\$23,000	\$23,000
SOCIAL SECURITY	010-4499-2010	\$33,884	\$37,619	\$33,952	\$42,349	\$42,349
HEALTH INSURANCE	010-4499-2020	\$136,914	\$143,482	\$126,761	\$154,200	\$154,200
RETIREMENT	010-4499-2030	\$64,701	\$74,501	\$70,238	\$80,436	\$80,436
WORKERS COMPENSATION	010-4499-2040	\$1,361	\$1,406	\$1,121	\$1,187	\$1,187
UNEMPLOYMENT INSURANCE	010-4499-2060	\$331	\$360	\$264	\$394	\$394
<b>Total Salary And Benefits:</b>		<b>\$692,509</b>	<b>\$749,122</b>	<b>\$695,525</b>	<b>\$832,150</b>	<b>\$832,150</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-4499-3150	\$8,833	\$10,000	\$7,112	\$10,000	\$10,000
TRAVEL TRAINING	010-4499-4270	\$3,592	\$6,500	\$2,731	\$6,500	\$6,500
EQUIPMENT MAINTENANCE	010-4499-4520	\$28,426	\$29,337	\$29,337	\$29,337	\$29,337
DUES	010-4499-4810	\$1,365	\$1,365	\$1,455	\$1,365	\$1,365
CH 19 VOTER EXPENSE	010-4499-4840	\$2,040	\$7,000	\$6,024		
VOTER REGISTRATION CARDS	010-4499-4841		\$13,000	\$10,724		
TAX STATEMENT EXPENSES	010-4499-4871	\$33,621	\$35,000	\$35,177	\$40,000	\$40,000
<b>Total Operating Expenses:</b>		<b>\$77,876</b>	<b>\$102,202</b>	<b>\$92,562</b>	<b>\$87,202</b>	<b>\$87,202</b>
<b>Total Expense Objects:</b>		<b>\$770,385</b>	<b>\$851,325</b>	<b>\$788,087</b>	<b>\$919,352</b>	<b>\$919,352</b>

# Delinquent Tax Collection

**Jennifer Moffett**  
Delinquent Tax Specialist

The Commissioners Court has contracted with Linebarger, Attorneys at Law to manage and oversee the Delinquent Tax Collection Office. Linebarger is committed to providing the highest level of legal representation for Polk County, which includes prosecuting the pending suits to conclusion, writing demand letters on a regular basis, and filing additional suits in those cases where our letters and request for payment are ignored. They work closely with the County to provide assistance and advice on all property tax matters, including changes in the law brought about by the Property Tax Code.

## Organizational Chart



## Goals

The main objective of the Delinquent Tax Collection Office is to generate revenue for taxing entities in Polk County through delinquent mailings, legal action, and sheriff sales.

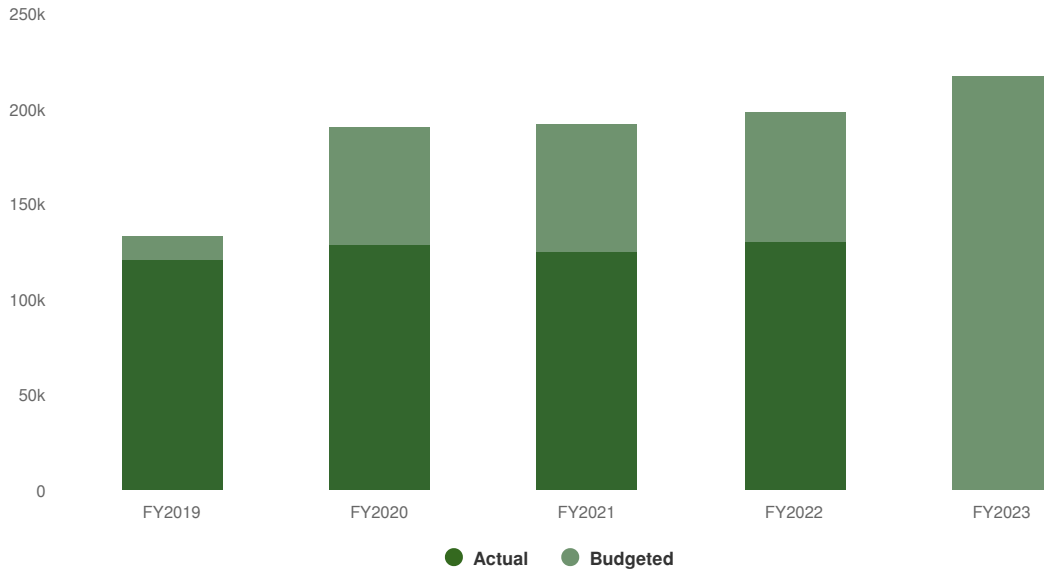
They work closely with the Tax Office and Appraisal District to identify accounts that are currently in payment agreements, involved in open bankruptcy proceedings, and/or in active Deferral status.

Performance Indicators	Prior Years			2023 Projected
	2021 Actual	2022 Projected	2022 Actual	
Output: Delinquent Taxpayer Warning Letters	15,704	19,700	22,693	20,000
Output: Lawsuits Filed	275	280	254	225
Effectiveness: Funds Collected	\$1,343,588	\$1,235,000	\$1,301,020	\$1,275,000

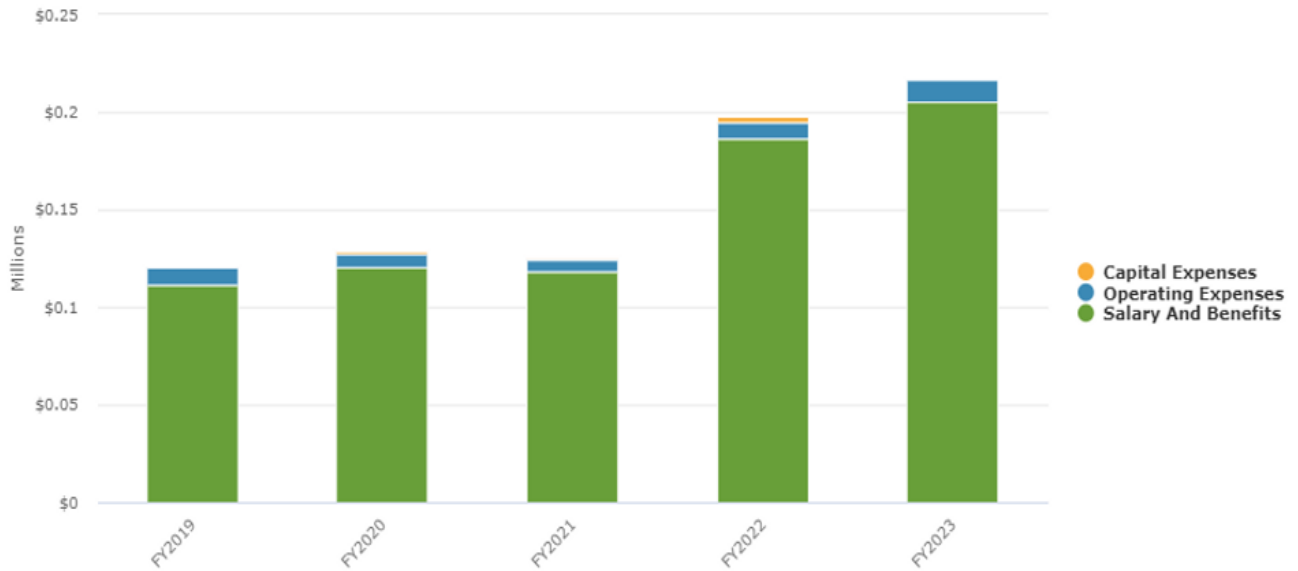
## Expenditures Summary

\$216,648
\$18,654  
(9.42% vs. prior year)

### Delinquent Tax Collection Proposed and Historical Budget vs. Actual



### Budgeted and Historical Expenditures by Expense Type





## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-4501-1050	\$80,620	\$125,452	\$85,041	\$135,135	\$135,135
DISCRETIONARY SALARY	010-4501-1055	\$0			\$3,228	\$3,228
LONGEVITY PAY	010-4501-2000	\$720	\$840	\$840	\$2,000	\$2,000
SOCIAL SECURITY	010-4501-2010	\$4,719	\$9,661	\$5,150	\$10,738	\$10,738
HEALTH INSURANCE	010-4501-2020	\$20,390	\$30,746	\$19,851	\$33,043	\$33,043
RETIREMENT	010-4501-2030	\$11,558	\$19,133	\$13,034	\$20,395	\$20,395
WORKERS COMPENSATION	010-4501-2040	\$243	\$361	\$207	\$301	\$301
UNEMPLOYMENT INSURANCE	010-4501-2060	\$67	\$104	\$56	\$112	\$112
<b>Total Salary And Benefits:</b>		<b>\$118,317</b>	<b>\$186,298</b>	<b>\$124,178</b>	<b>\$204,952</b>	<b>\$204,952</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-4501-3150	\$1,322	\$3,000	\$1,402	\$3,000	\$3,000
COMMUNICATION EXP	010-4501-4200	\$4,907	\$2,446	\$4,580	\$2,446	\$2,446
TRAVEL TRAINING	010-4501-4270	\$0	\$3,000	\$0	\$3,000	\$3,000
DUES	010-4501-4810	\$0	\$250	\$0	\$250	\$250
OFFICE FURNISHINGS/EQUIPMENT	010-4501-4980				\$3,000	\$3,000
<b>Total Operating Expenses:</b>		<b>\$6,229</b>	<b>\$8,696</b>	<b>\$5,982</b>	<b>\$11,696</b>	<b>\$11,696</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-4501-5720	\$170	\$3,000	\$0		
<b>Total Capital Expenses:</b>		<b>\$170</b>	<b>\$3,000</b>	<b>\$0</b>		
<b>Total Expense Objects:</b>		<b>\$124,716</b>	<b>\$197,994</b>	<b>\$130,160</b>	<b>\$216,648</b>	<b>\$216,648</b>

## Operational Transfers

Operational Transfers accounts for all transfers from the General Fund to other funds that are subsidized by the General Fund, such as Courthouse Security, Justice Court Technology, and Aging. Ideally, these funds would earn enough revenue to be self-sufficient, but when that doesn't occur, transfers are included in the budget to balance them.

A large amount is budgeted annually for transfer to the Retiree Health Benefits Trust Fund, which is necessary to maintain control over this liability.

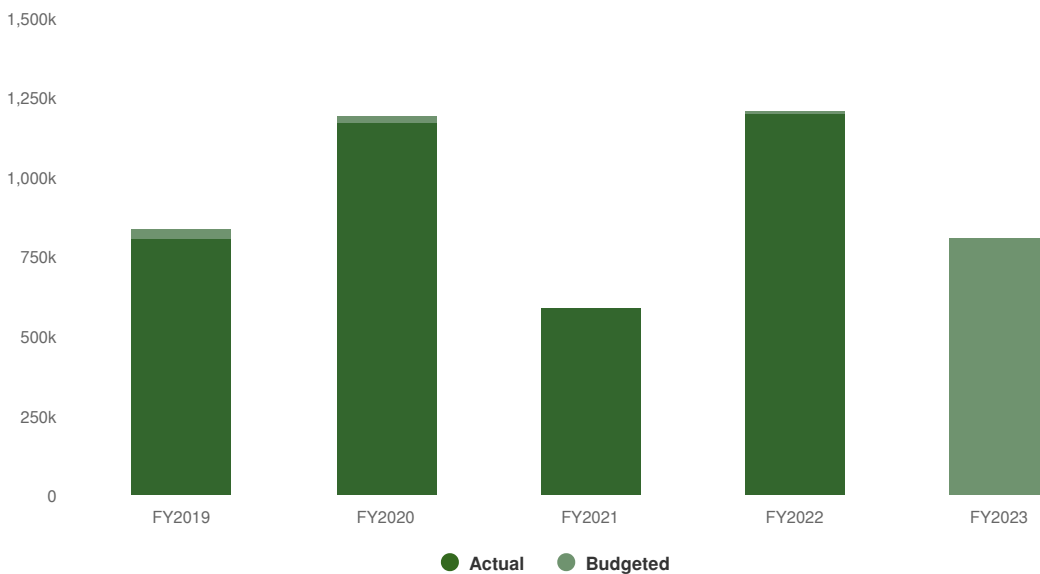
The Road & Bridge Precincts occasionally receive funding from the General Fund when revenues come in above projections or when they are receiving funds to abate a nuisance. Historically, Road & Bridge Precincts had to cover 100% of nuisance abatements. To encourage the commissioners to clean up problem areas in their precincts, the County Judge proposed, and the commissioners readily agreed, that the General Fund would reimburse them 75% of the cost to remove a nuisance once an Order to Abate Nuisance has been approved by the Court.

In FY2022, the Court included \$250,000 in the General Fund for Disaster Recovery & Mitigation, and a large portion of that was approved for transfer to Road & Bridge Precinct 2 to help improve roads in that precinct following the tornado that struck the county in April 2020.

## Expenditures Summary

**\$812,056** **-\$397,000**  
(-32.84% vs. prior year)

### Transfers Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Transfers</b>						
<b>General &amp; Administrative</b>						
TRANSFER TO JUSTICE CRT TECH	010-8700-0130		\$36,000	\$60,838	\$63,355	\$63,355
TRANSFER TO R&B PCT 1	010-8700-0210		\$32,200	\$109,621		
TRANSFER TO R&B PCT 2	010-8700-0220	\$30,139	\$32,200	\$238,773		
TRANSFER TO R&B PCT 3	010-8700-0230		\$37,800	\$32,200		
TRANSFER TO R&B PCT 4	010-8700-0240		\$37,800	\$32,200		
TRANSFER TO CRTHOUSE SECU	010-8700-0270	\$158,976	\$168,077	\$168,077	\$170,500	\$170,500
TRANSFER TO WASTE MANAGEMENT	010-8700-0320		\$0	\$4,900		
TRANSFER TO AGING	010-8700-0510				\$78,201	\$78,201
TRANSFER TO HEALTH TRUST083	010-8700-0830	\$400,000	\$500,000	\$500,000	\$500,000	\$500,000
TRANSFER TO RECORDS MAN	010-8700-0940		\$0	\$51,247		
<b>Total General &amp; Administrative:</b>		<b>\$589,115</b>	<b>\$844,077</b>	<b>\$1,197,857</b>	<b>\$812,056</b>	<b>\$812,056</b>
<b>Total Transfers:</b>		<b>\$589,115</b>	<b>\$844,077</b>	<b>\$1,197,857</b>	<b>\$812,056</b>	<b>\$812,056</b>
<b>Total Expense Objects:</b>		<b>\$589,115</b>	<b>\$844,077</b>	<b>\$1,197,857</b>	<b>\$812,056</b>	<b>\$812,056</b>

# Road & Bridge, Pct. 1



**Gylene Robertson**  
Commissioner

936-365-2222 ~ 200 Tyler Ave. Goodrich, TX 77335

The four County Commissioners, each elected by 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 recommendations to the Commissioners' Court on 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.

What is a County Commissioner?

The county commissioner is responsible for roads and bridges within their precinct and makes policy-making budget decisions. Four commissioners, elected from a quarter of the county's population, serve along with the county judge on the commissioner's court.

What does a County Commissioner do in Texas?

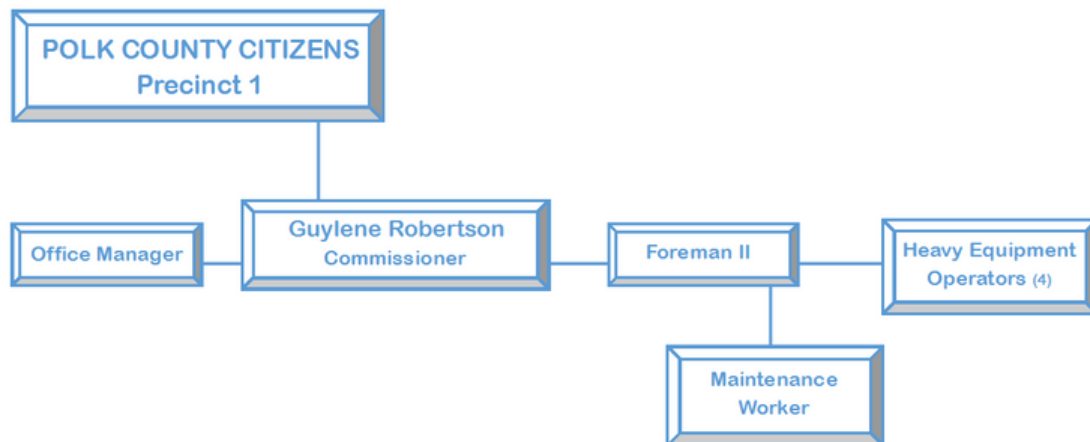
A county commissioner in Polk County, Texas has the following duties:

- As a member of the commissioners court, exercises broad policy-making authority
- Represents one of four precincts within the county
- Responsible for building and maintaining county-maintained roads and bridges within the precinct

The commissioners court conducts the general business of the county and consists of the county judge and four commissioners. The court:

- Adopts the county's budget and tax rate
- Approves all budgeted purchases of the county
- Fills vacancies in elective and appointive offices
- Sets all salaries and benefits
- Has exclusive authority to authorize contracts
- Provides and maintains all county buildings and facilities

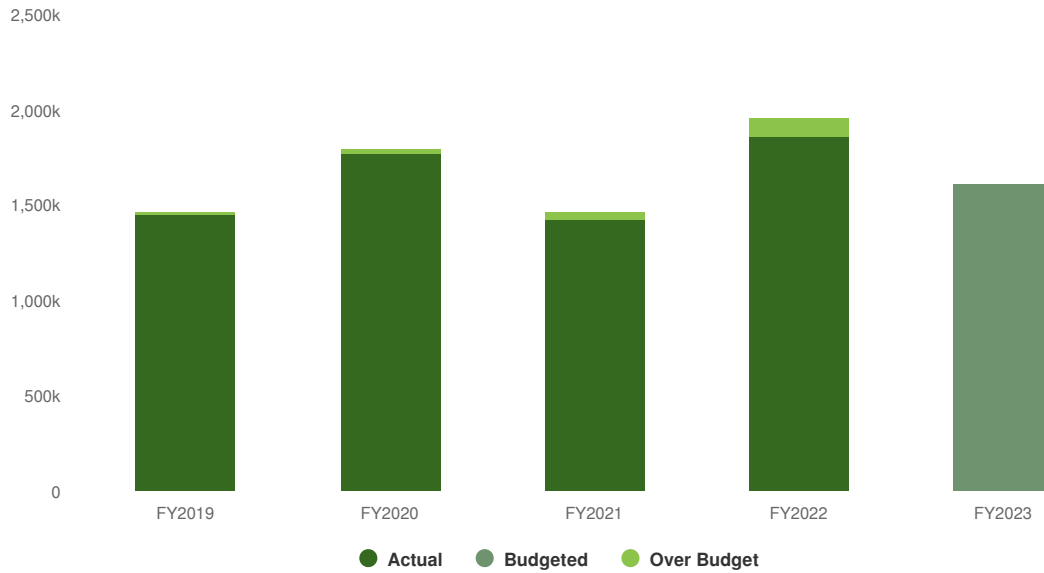
## Organizational Chart



## Revenues Summary

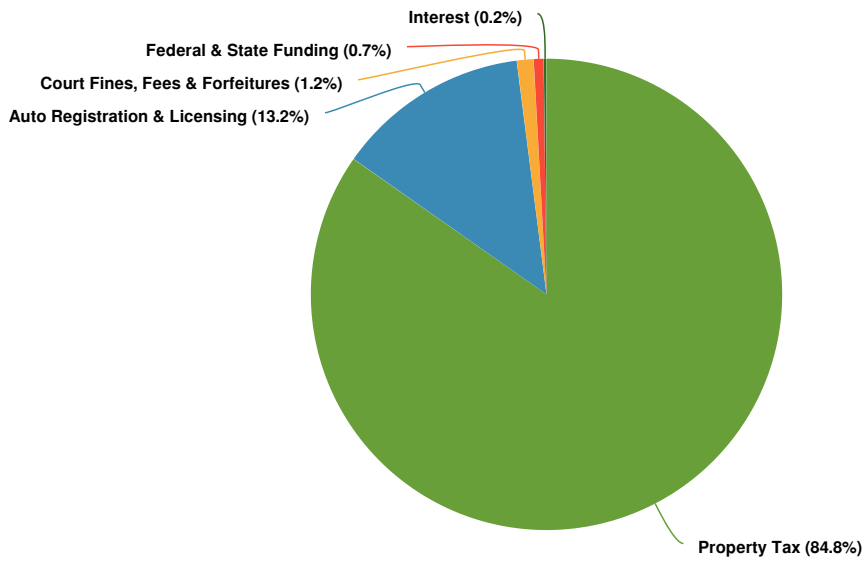
**\$1,612,842** **-\$245,065**  
(-13.19% vs. prior year)

### Road & Bridge, Pct. 1 Proposed and Historical Budget vs. Actual

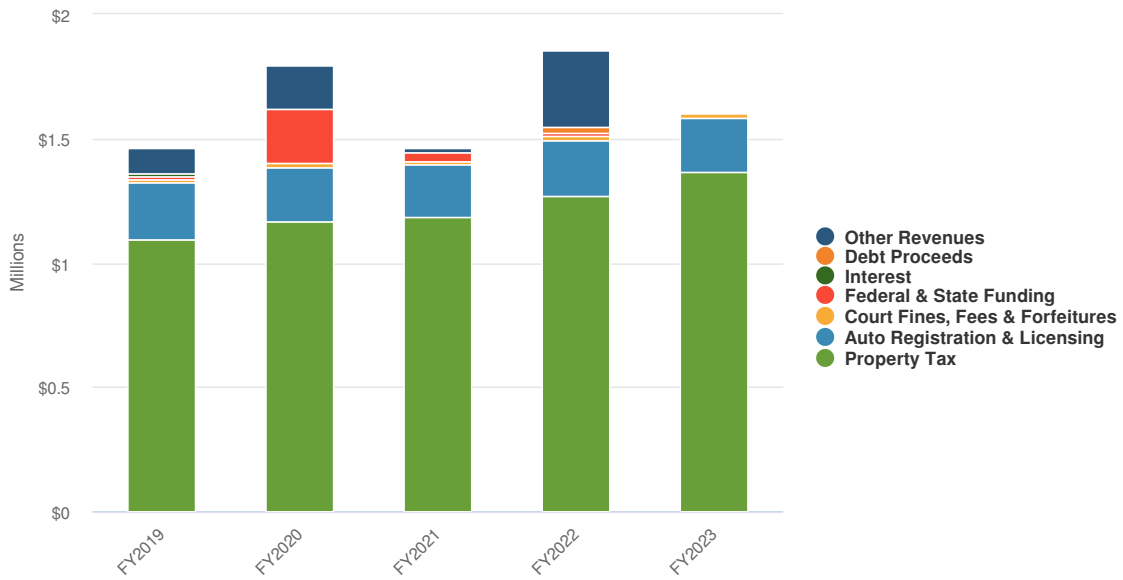


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Property Tax</b>						
TAXES - CURRENT	021-310-1110	\$1,120,543	\$1,234,527	\$1,203,160	\$1,314,479	\$1,314,479
TAXES - DELINQUENT	021-310-1120	\$34,095	\$31,806	\$34,726	\$52,417	\$52,417
P&I CURRENT TAXES	021-310-1115	\$12,817	\$0	\$12,338		
P&I DELIQUENT TAXES	021-310-1125	\$15,387	\$0	\$14,295		
<b>Total Property Tax:</b>		<b>\$1,182,842</b>	<b>\$1,266,333</b>	<b>\$1,264,519</b>	<b>\$1,366,896</b>	<b>\$1,366,896</b>
<b>Court Fines, Fees &amp; Forfeitures</b>						
FINES	021-319-1300	\$12,722	\$16,675	\$21,046	\$18,700	\$18,700
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$12,722</b>	<b>\$16,675</b>	<b>\$21,046</b>	<b>\$18,700</b>	<b>\$18,700</b>
<b>Auto Registration &amp; Licensing</b>						
AUTO REGISTRATION FEES	021-321-2200	\$83,199	\$82,800	\$82,437	\$79,200	\$79,200
LICENSE TAX	021-321-2300	\$118,516	\$120,750	\$119,570	\$115,500	\$115,500
TXDOT GROSS WEIGHT & AXLE	021-321-2400	\$9,316	\$23,000	\$19,524	\$18,700	\$18,700
<b>Total Auto Registration &amp; Licensing:</b>		<b>\$211,030</b>	<b>\$226,550</b>	<b>\$221,531</b>	<b>\$213,400</b>	<b>\$213,400</b>
<b>Interest</b>						
DEPOSITORY INTEREST	021-360-6100	\$173	\$200	\$1,704	\$3,000	\$3,000
LATERAL ROAD INTEREST	021-360-6102	\$24	\$0	\$490		
<b>Total Interest:</b>		<b>\$196</b>	<b>\$200</b>	<b>\$2,194</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	021-370-7010		\$32,200	\$109,621		
ROAD REPAIR REIMB.	021-342-4621	\$18,609				
MISCELLANEOUS REVENUE	021-360-6200		\$0	\$55		
SALE OF SURPLUS	021-364-6100	\$1,924	\$0	\$105,679		
MATERIAL REIMBURSEMENT	021-369-6100		\$0	\$96,366		
<b>Total Other Revenues:</b>		<b>\$20,532</b>	<b>\$32,200</b>	<b>\$311,721</b>	<b>\$0</b>	<b>\$0</b>



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Debt Proceeds</b>						
TAX NOTE PROCEEDS	021-390-9400		\$0	\$28,500		
<b>Total Debt Proceeds:</b>			<b>\$0</b>	<b>\$28,500</b>		
<b>Federal &amp; State Funding</b>						
LATERAL RD (STATE) MONIES	021-333-3330	\$11,300	\$11,339	\$11,291	\$10,846	\$10,846
CTIF GRANT PROGRAM	021-333-3335		\$0	\$95,778		
FEMA	021-333-3336	\$23,685				
<b>Total Federal &amp; State Funding:</b>		<b>\$34,985</b>	<b>\$11,339</b>	<b>\$107,069</b>	<b>\$10,846</b>	<b>\$10,846</b>
<b>Total Revenue Source:</b>		<b>\$1,462,309</b>	<b>\$1,553,297</b>	<b>\$1,956,581</b>	<b>\$1,612,842</b>	<b>\$1,612,842</b>

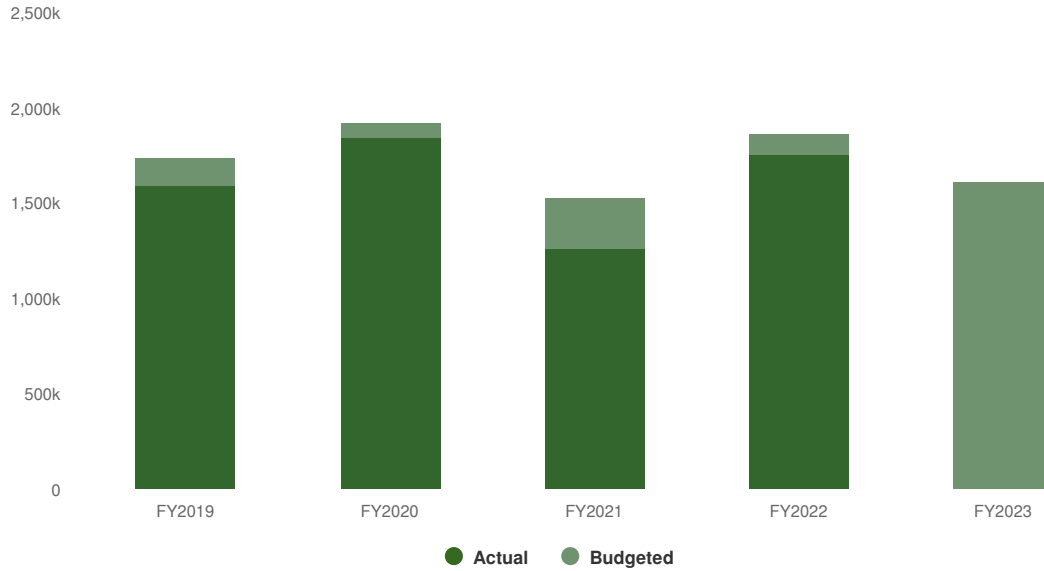




## Expenditures Summary

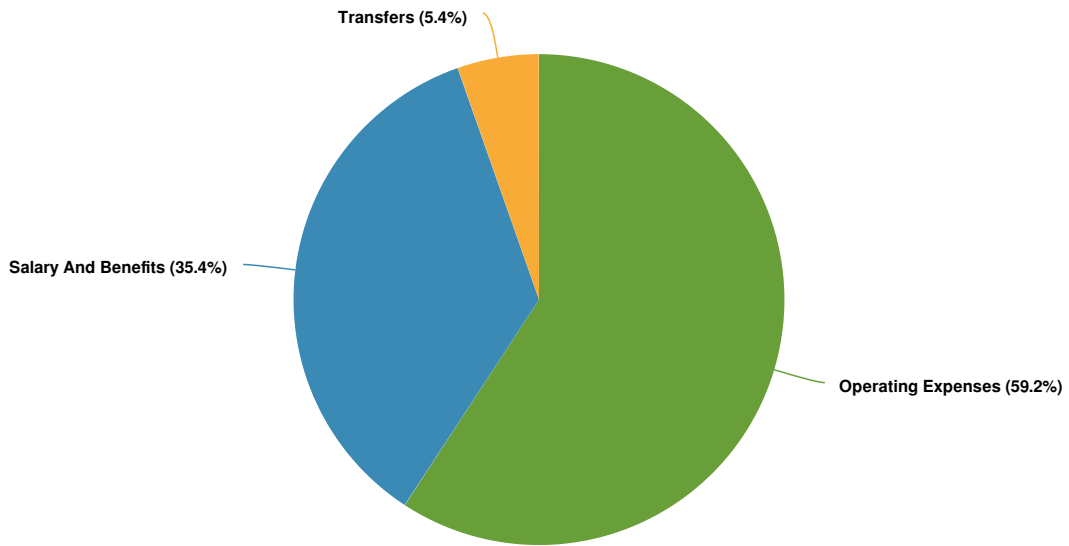
**\$1,612,842** **-\$251,506**  
(-13.49% vs. prior year)

### Road & Bridge, Pct. 1 Proposed and Historical Budget vs. Actual

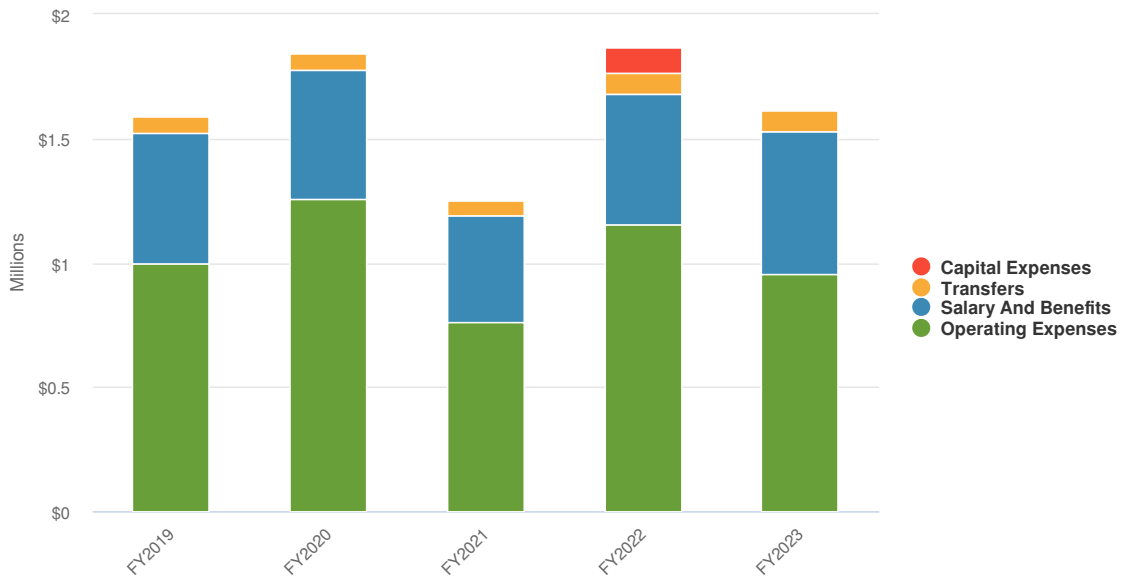


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	021-6621-1010	\$51,705	\$54,281	\$55,402	\$56,995	\$56,995
SALARIES	021-6621-1050	\$217,153	\$258,705	\$245,367	\$283,749	\$290,868
SALARIES-PART TIME	021-6621-1080	\$8,477	\$18,031	\$1,526	\$18,034	\$18,034
LONGEVITY PAY	021-6621-2000	\$3,960	\$660	\$720	\$5,000	\$5,000
SOCIAL SECURITY	021-6621-2010	\$22,502	\$26,907	\$24,189	\$29,363	\$29,907
HEALTH INSURANCE	021-6621-2020	\$58,315	\$81,990	\$77,454	\$88,115	\$88,115
RETIREMENT	021-6621-2030	\$42,820	\$53,286	\$49,008	\$55,770	\$56,804
WORKERS COMPENSATION	021-6621-2040	\$5,837	\$7,132	\$4,897	\$4,920	\$5,039
UNEMPLOYMENT INSURANCE	021-6621-2060	\$188	\$228	\$160	\$245	\$251
TRAVEL ALLOWANCE-COMMISSIONER	021-6621-2250	\$20,040	\$20,048	\$20,100	\$20,048	\$20,048
<b>Total Salary And Benefits:</b>		<b>\$430,997</b>	<b>\$521,269</b>	<b>\$478,824</b>	<b>\$562,238</b>	<b>\$571,061</b>
<b>Operating Expenses</b>						
UNIFORMS	021-6621-3000	\$11,459	\$14,000	\$12,863	\$14,000	\$14,000
OFFICE SUPPLIES	021-6621-3150	\$2,309	\$300	\$3,690	\$300	\$300
FURNISHED TRANSPORTATION	021-6621-3300	\$47,012	\$50,000	\$94,570	\$50,000	\$50,000
SHOP MATERIALS/SUPPLIES	021-6621-3370	\$6,872	\$1,000	\$16,573	\$1,000	\$1,000
CULVERTS	021-6621-3380	\$1,525	\$7,000	\$6,846	\$7,000	\$7,000
ROAD MATERIALS	021-6621-3390	\$623,631	\$623,547	\$742,213	\$650,000	\$650,000
TIRES	021-6621-3540	\$2,315	\$10,000	\$16,084	\$10,000	\$10,000
SIGNS	021-6621-3770	\$343	\$3,000	\$1,681	\$3,000	\$3,000
COMMUNICATION EXP	021-6621-4200	\$4,215	\$3,800	\$4,418	\$3,800	\$3,800
TRAVEL TRAINING	021-6621-4270	\$4,432	\$200	\$3,080	\$200	\$200
ELECTRICITY	021-6621-4400	\$3,147	\$3,500	\$3,414	\$3,500	\$3,500
GAS/HEAT	021-6621-4410	\$0	\$600	\$433	\$600	\$600
WATER	021-6621-4420	\$619	\$600	\$697	\$600	\$600



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
PARTS & REPAIRS	021-6621-4560	\$40,422	\$35,000	\$38,495	\$35,000	\$35,000
EQUIPMENT RENTAL	021-6621-4610	\$2,920	\$2,000	\$0	\$2,000	\$2,000
TOWER EXPENSES	021-6621-4630	\$792	\$396	\$396	\$396	\$396
LEASE PAYMENTS	021-6621-4660		\$0	\$17,759	\$30,260	\$30,260
BONDS	021-6621-4800	\$178				
MOBILE EQUIPM INSURANCE	021-6621-4821	\$4,207	\$3,208	\$4,558	\$4,900	\$4,900
MISCELLANEOUS	021-6621-4900	\$2,568	\$188,058	\$18,428	\$173,770	\$138,653
NUISANCE ABATEMENT	021-6621-4912		\$0	\$103,229		
<b>Total Operating Expenses:</b>		<b>\$758,968</b>	<b>\$946,209</b>	<b>\$1,089,426</b>	<b>\$990,326</b>	<b>\$955,208</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY	021-6621-5710		\$0	\$99,550		
CAPITAL OUTLAY-OFFICE FURN/EQUIP	021-6621-5720	\$6,250				
<b>Total Capital Expenses:</b>		<b>\$6,250</b>	<b>\$0</b>	<b>\$99,550</b>		
<b>Transfers</b>						
TRANSFER TO GEN FUND	021-8700-0100	\$7,103				
TRANSFER TO LEASE PMT	021-8700-0150	\$56,149	\$85,819	\$86,727	\$60,278	\$86,573
<b>Total Transfers:</b>		<b>\$63,252</b>	<b>\$85,819</b>	<b>\$86,727</b>	<b>\$60,278</b>	<b>\$86,573</b>
<b>Total Expense Objects:</b>		<b>\$1,259,467</b>	<b>\$1,553,297</b>	<b>\$1,754,527</b>	<b>\$1,612,842</b>	<b>\$1,612,842</b>

# Road & Bridge, Pct. 2



**Ronnie Vincent**  
Commissioner

936-646-5929 ~ 14115 US HWY 190 West, Onalaska, TX 77360

The four County Commissioners, each elected by 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 recommendations to the Commissioners' Court on 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.

What is a County Commissioner?

The county commissioner is responsible for roads and bridges within their precinct and makes policy-making budget decisions. Four commissioners, elected from a quarter of the county's population, serve along with the county judge on the commissioner's court.

What does a County Commissioner do in Texas?

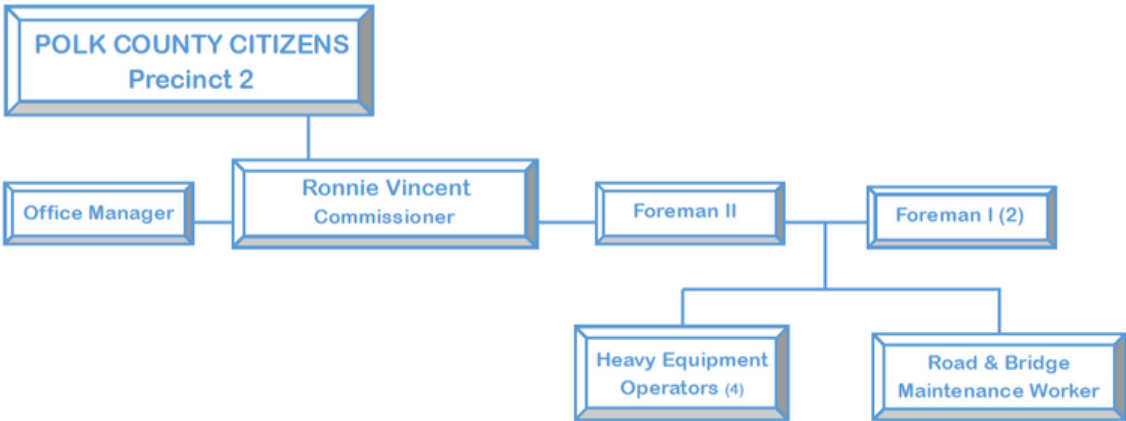
A county commissioner in Polk County, Texas has the following duties:

- As a member of the commissioners court, exercises broad policy-making authority
- Represents one of four precincts within the county
- Responsible for building and maintaining county-maintained roads and bridges within the precinct

The commissioners court conducts the general business of the county and consists of the county judge and four commissioners. The court:

- Adopts the county's budget and tax rate
- Approves all budgeted purchases of the county
- Fills vacancies in elective and appointive offices
- Sets all salaries and benefits
- Has exclusive authority to authorize contracts
- Provides and maintains all county buildings and facilities

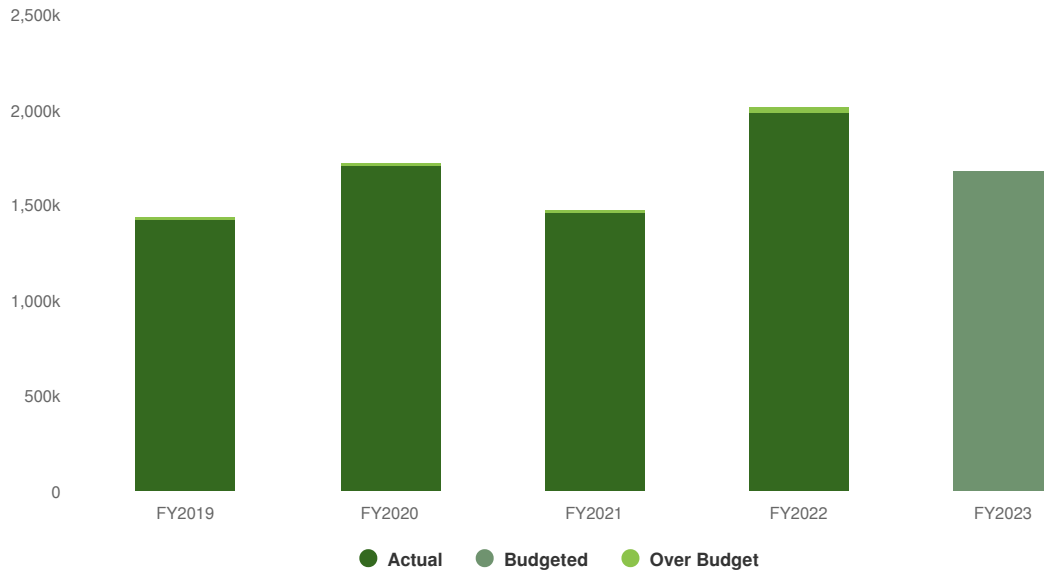
## Organizational Chart



## Revenues Summary

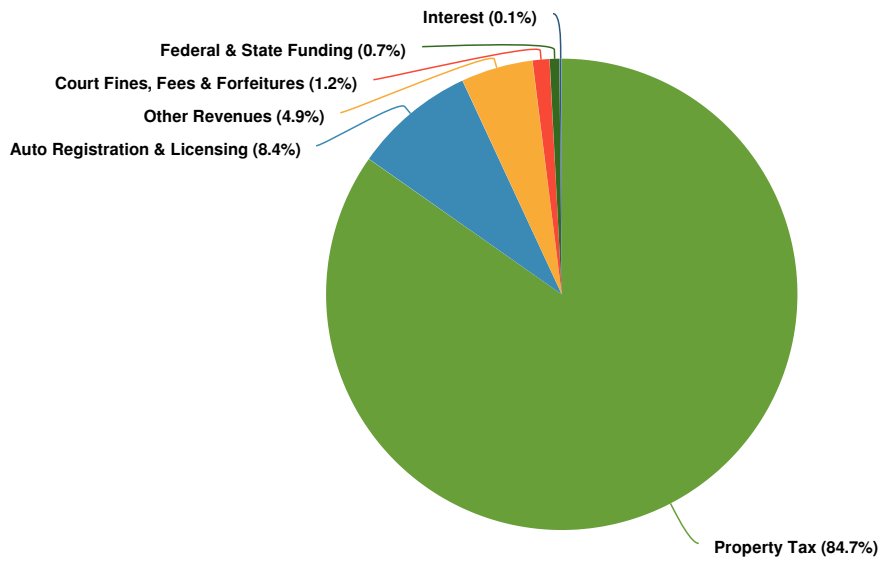
**\$1,680,023** **-\$298,373**  
(-15.08% vs. prior year)

### Road & Bridge, Pct. 2 Proposed and Historical Budget vs. Actual

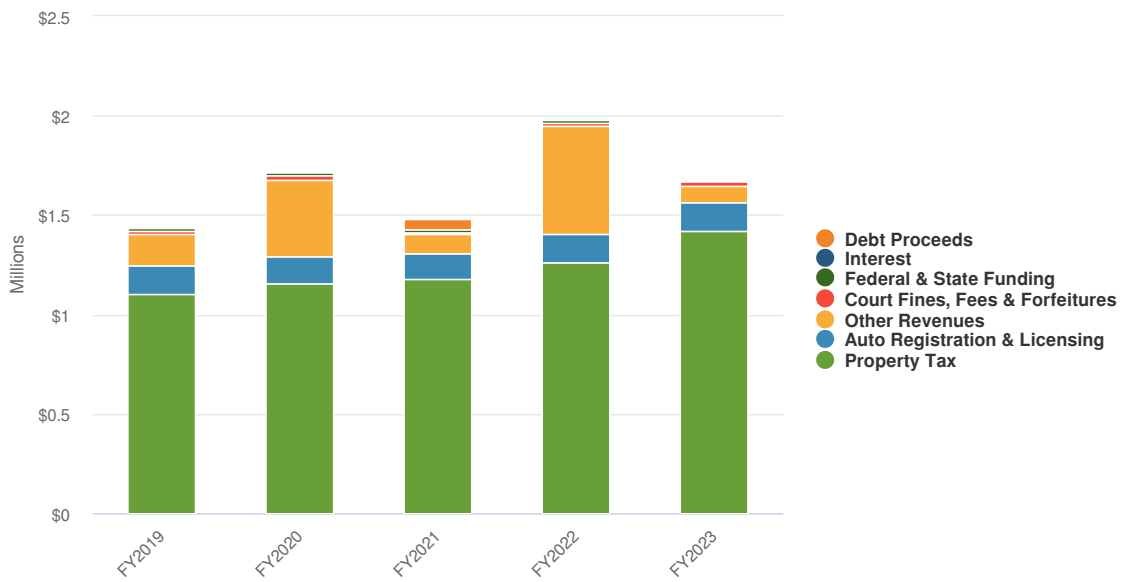


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Property Tax</b>						
TAXES - CURRENT	022-310-1110	\$1,116,355	\$1,228,125	\$1,196,919	\$1,369,041	\$1,369,041
TAXES - DELINQUENT	022-310-1120	\$34,214	\$31,641	\$33,969	\$54,593	\$54,593
P&I CURRENT TAXES	022-310-1115	\$12,767	\$0	\$12,275		
P&I DELIQUENT TAXES	022-310-1125	\$15,207	\$0	\$14,798		
<b>Total Property Tax:</b>		<b>\$1,178,544</b>	<b>\$1,259,766</b>	<b>\$1,257,961</b>	<b>\$1,423,634</b>	<b>\$1,423,634</b>
<b>Court Fines, Fees &amp; Forfeitures</b>						
FINES	022-319-1300	\$14,133	\$16,675	\$21,046	\$19,550	\$19,550
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$14,133</b>	<b>\$16,675</b>	<b>\$21,046</b>	<b>\$19,550</b>	<b>\$19,550</b>
<b>Auto Registration &amp; Licensing</b>						
LICENSE TAX	022-321-2300	\$120,655	\$120,750	\$119,570	\$120,750	\$120,750
TXDOT GROSS WEIGHT & AXLE	022-321-2400	\$9,316	\$23,000	\$19,524	\$19,550	\$19,550
<b>Total Auto Registration &amp; Licensing:</b>		<b>\$129,971</b>	<b>\$143,750</b>	<b>\$139,095</b>	<b>\$140,300</b>	<b>\$140,300</b>
<b>Interest</b>						
DEPOSITORY INTEREST	022-360-6100	\$117	\$150	\$1,586	\$2,400	\$2,400
LATERAL ROAD INTEREST	022-360-6102	\$3	\$0	\$393		
<b>Total Interest:</b>		<b>\$120</b>	<b>\$150</b>	<b>\$1,979</b>	<b>\$2,400</b>	<b>\$2,400</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	022-370-7010		\$32,200	\$238,773		
AUTO REGISTRATION FEES	022-321-2200	\$83,199	\$82,800	\$82,437	\$82,800	\$82,800
INSURANCE CLAIMS	022-342-4600		\$0	\$8,481		
MISCELLANEOUS REVENUE	022-360-6200		\$0	\$123		
MATERIAL REIMBURSEMENT	022-369-6100	\$9,972	\$0	\$216,662		
<b>Total Other Revenues:</b>		<b>\$93,171</b>	<b>\$115,000</b>	<b>\$546,476</b>	<b>\$82,800</b>	<b>\$82,800</b>
<b>Debt Proceeds</b>						



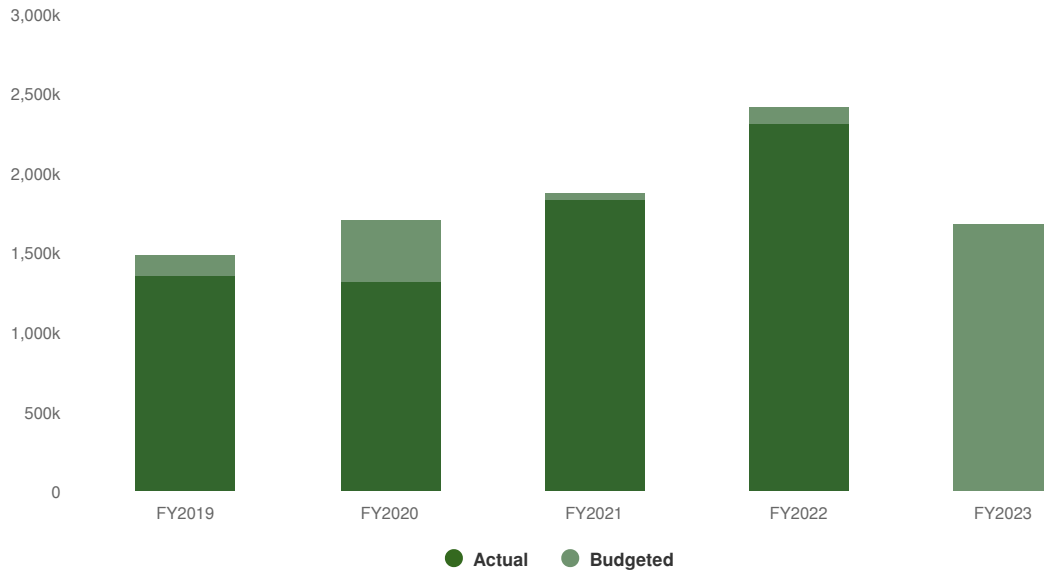


Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
TAX NOTE PROCEEDS	022-390-9400	\$53,921				
<b>Total Debt Proceeds:</b>		<b>\$53,921</b>				
<b>Federal &amp; State Funding</b>						
LATERAL RD (STATE) MONIES	022-333-3330	\$11,258	\$11,339	\$11,291	\$11,339	\$11,339
CTIF GRANT PROGRAM	022-333-3335		\$0	\$36,043		
<b>Total Federal &amp; State Funding:</b>		<b>\$11,258</b>	<b>\$11,339</b>	<b>\$47,334</b>	<b>\$11,339</b>	<b>\$11,339</b>
<b>Total Revenue Source:</b>		<b>\$1,481,117</b>	<b>\$1,546,680</b>	<b>\$2,013,891</b>	<b>\$1,680,023</b>	<b>\$1,680,023</b>

# Expenditures Summary

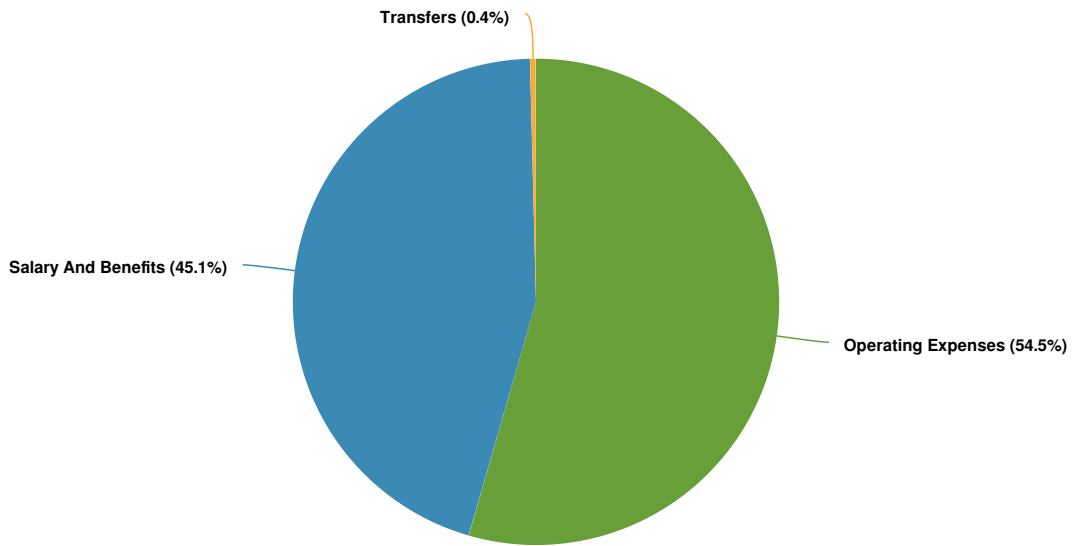
**\$1,680,023** **-\$739,215**  
(-30.56% vs. prior year)

## Road & Bridge, Pct. 2 Proposed and Historical Budget vs. Actual

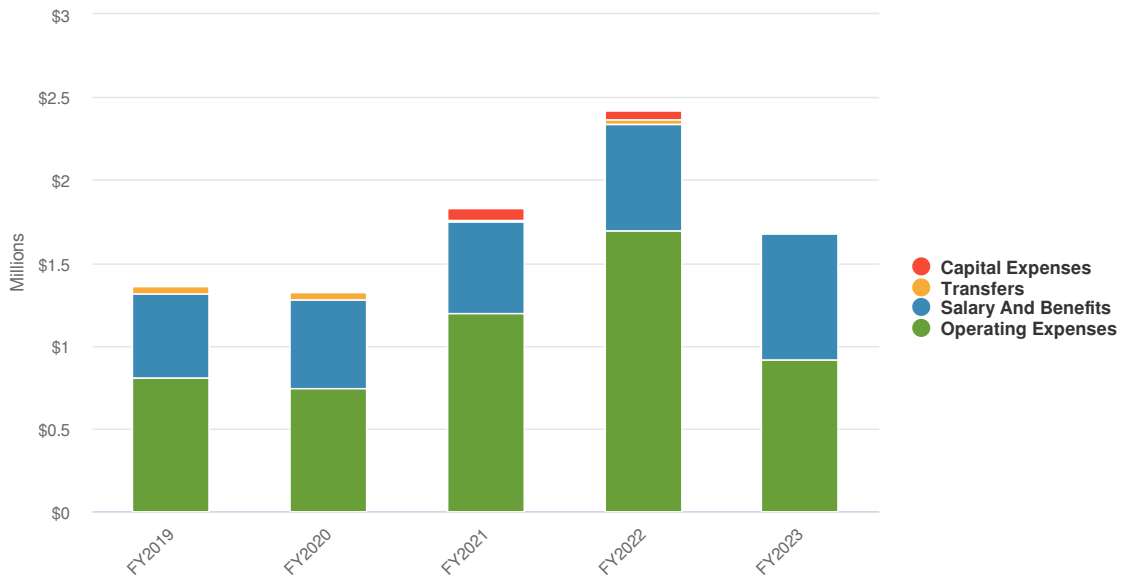


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	022-6622-1010	\$51,705	\$54,281	\$54,458	\$56,995	\$56,995
SALARIES	022-6622-1050	\$296,155	\$303,581	\$359,691	\$407,796	\$407,796
SALARIES-PART TIME	022-6622-1080	\$2,416	\$20,026	\$1,177	\$20,026	\$20,026
LONGEVITY PAY	022-6622-2000	\$6,000	\$6,960	\$6,960	\$20,000	\$20,000
SOCIAL SECURITY	022-6622-2010	\$28,268	\$30,975	\$33,401	\$39,311	\$39,311
HEALTH INSURANCE	022-6622-2020	\$80,448	\$81,990	\$88,813	\$110,143	\$110,143
RETIREMENT	022-6622-2030	\$53,474	\$61,342	\$67,113	\$76,263	\$76,263
WORKERS COMPENSATION	022-6622-2040	\$8,099	\$8,452	\$7,198	\$7,385	\$7,385
UNEMPLOYMENT INSURANCE	022-6622-2060	\$249	\$272	\$237	\$356	\$356
TRAVEL ALLOWANCE-COMMISSIONER	022-6622-2250	\$20,040	\$20,048	\$20,100	\$20,048	\$20,048
<b>Total Salary And Benefits:</b>		<b>\$546,855</b>	<b>\$587,926</b>	<b>\$639,148</b>	<b>\$758,324</b>	<b>\$758,324</b>
<b>Operating Expenses</b>						
UNIFORMS	022-6622-3000	\$2,301	\$2,400	\$2,396	\$2,400	\$2,400
OFFICE SUPPLIES	022-6622-3150	\$3,348	\$1,000	\$588	\$1,000	\$1,000
FURNISHED TRANSPORTATION	022-6622-3300	\$60,224	\$70,000	\$139,133	\$70,000	\$70,000
SHOP MATERIALS/SUPPLIES	022-6622-3370	\$6,284	\$6,000	\$9,711	\$6,000	\$6,000
CULVERTS	022-6622-3380	\$25,059	\$25,000	\$49,121	\$25,000	\$25,000
ROAD MATERIALS	022-6622-3390	\$889,179	\$626,650	\$1,180,227	\$650,000	\$650,000
TIRES	022-6622-3540	\$16,112	\$7,500	\$18,480	\$7,500	\$7,500
SIGNS	022-6622-3770	\$2,311	\$2,500	\$4,207	\$2,500	\$2,500
COMMUNICATION EXP	022-6622-4200	\$3,508	\$3,700	\$3,508	\$3,700	\$3,700
TRAVEL TRAINING	022-6622-4270	\$639	\$3,000	\$1,410	\$3,000	\$3,000
ELECTRICITY	022-6622-4400	\$3,244	\$3,500	\$2,778	\$3,500	\$3,500
GAS/HEAT	022-6622-4410	\$0	\$350	\$85	\$350	\$350

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
WATER	022-6622-4420	\$1,264	\$1,000	\$1,289	\$1,000	\$1,000
PARTS & REPAIRS	022-6622-4560	\$123,898	\$40,000	\$107,622	\$40,000	\$40,000
EQUIPMENT RENTAL	022-6622-4610	\$47,234	\$0	\$44,424		
TOWER EXPENSES	022-6622-4630	\$792	\$396	\$396	\$396	\$396
MOBILE EQUIPM INSURANCE	022-6622-4821	\$3,823	\$3,587	\$4,231	\$4,600	\$4,600
MISCELLANEOUS	022-6622-4900		\$130,190	\$4,910	\$94,313	\$94,313
NUISANCE ABATEMENT	022-6622-4912	\$10,046	\$0	\$16,764		
<b>Total Operating Expenses:</b>		<b>\$1,199,268</b>	<b>\$926,773</b>	<b>\$1,591,282</b>	<b>\$915,259</b>	<b>\$915,259</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY	022-6622-5710	\$76,621	\$0	\$50,964		
<b>Total Capital Expenses:</b>		<b>\$76,621</b>	<b>\$0</b>	<b>\$50,964</b>		
<b>Transfers</b>						
TRANSFER TO GEN FUND	022-8700-0100	\$7,103				
TRANSFER TO LEASE PMT	022-8700-0150	\$2,311	\$31,981	\$32,889	\$6,440	\$6,440
<b>Total Transfers:</b>		<b>\$9,414</b>	<b>\$31,981</b>	<b>\$32,889</b>	<b>\$6,440</b>	<b>\$6,440</b>
<b>Total Expense Objects:</b>		<b>\$1,832,157</b>	<b>\$1,546,680</b>	<b>\$2,314,283</b>	<b>\$1,680,023</b>	<b>\$1,680,023</b>

# Road & Bridge, Pct. 3



**Milt Purvis**  
Commissioner

936-398-4171 ~ 921 South Home St, Corrigan, TX 75939

The four County Commissioners, each elected by 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 recommendations to the Commissioners' Court on 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.

What is a County Commissioner?

The county commissioner is responsible for roads and bridges within their precinct and makes policy-making budget decisions. Four commissioners, elected from a quarter of the county's population, serve along with the county judge on the commissioner's court.

What does a County Commissioner do in Texas?

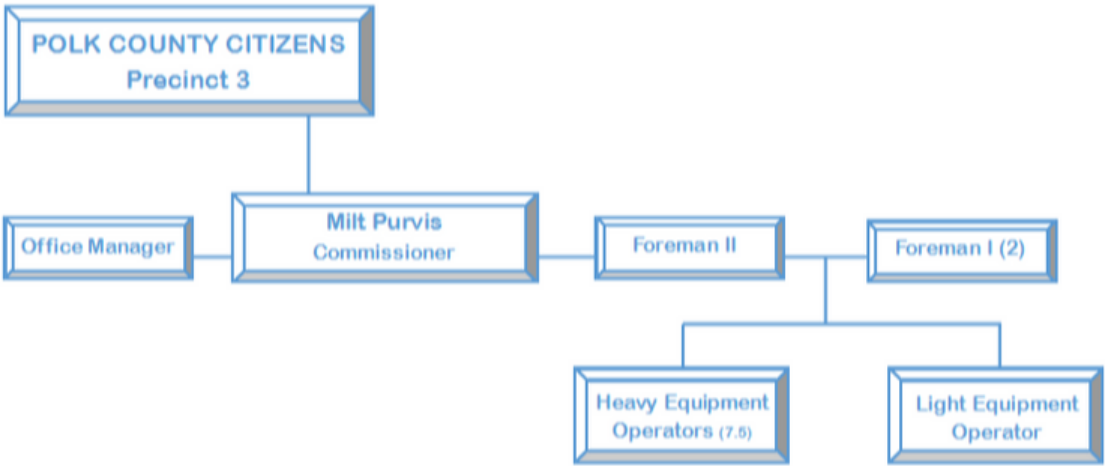
A county commissioner in Polk County, Texas has the following duties:

- As a member of the commissioners court, exercises broad policy-making authority
- Represents one of four precincts within the county
- Responsible for building and maintaining county-maintained roads and bridges within the precinct

The commissioners court conducts the general business of the county and consists of the county judge and four commissioners. The court:

- Adopts the county's budget and tax rate
- Approves all budgeted purchases of the county
- Fills vacancies in elective and appointive offices
- Sets all salaries and benefits
- Has exclusive authority to authorize contracts
- Provides and maintains all county buildings and facilities

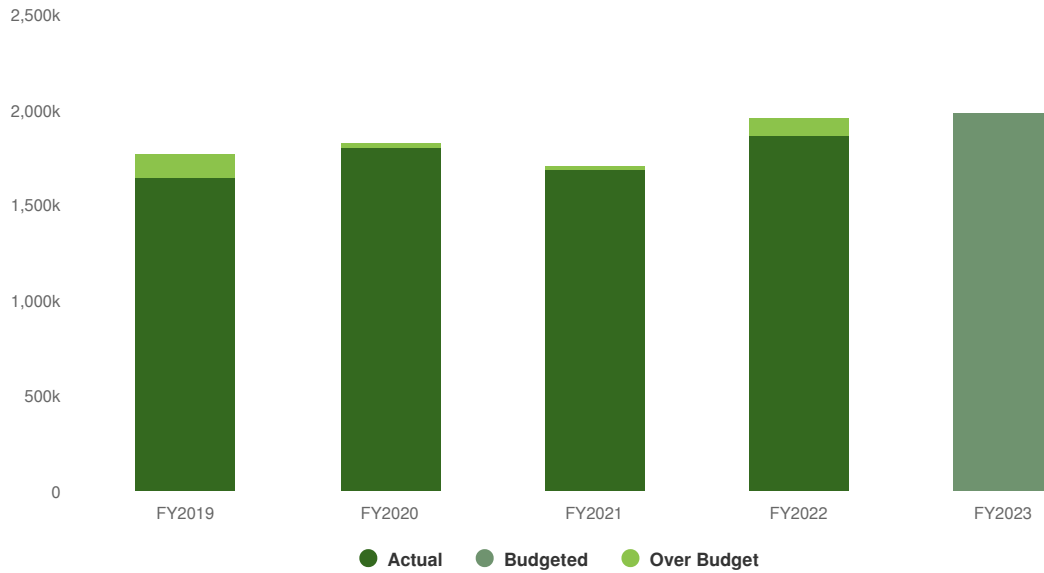
## Organizational Chart



## Revenues Summary

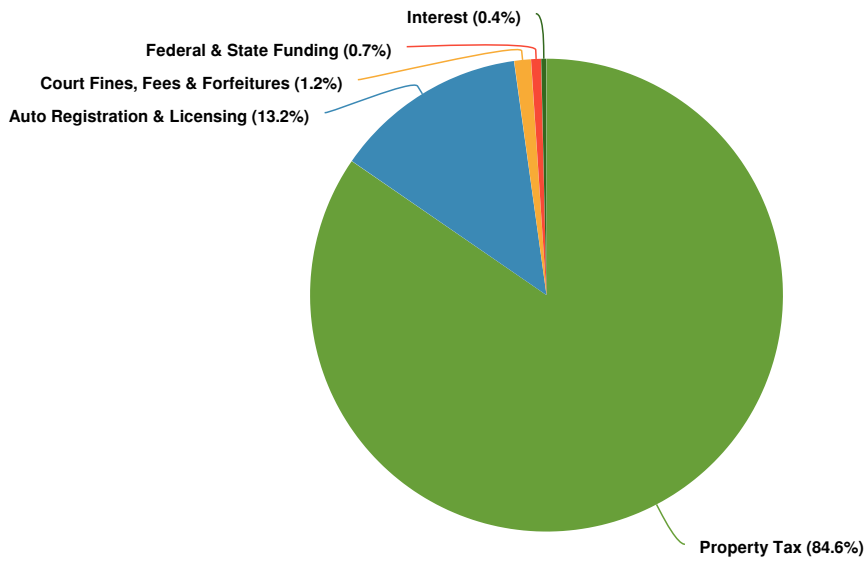
**\$1,982,725** **\$121,213**  
(6.51% vs. prior year)

### Road & Bridge, Pct. 3 Proposed and Historical Budget vs. Actual

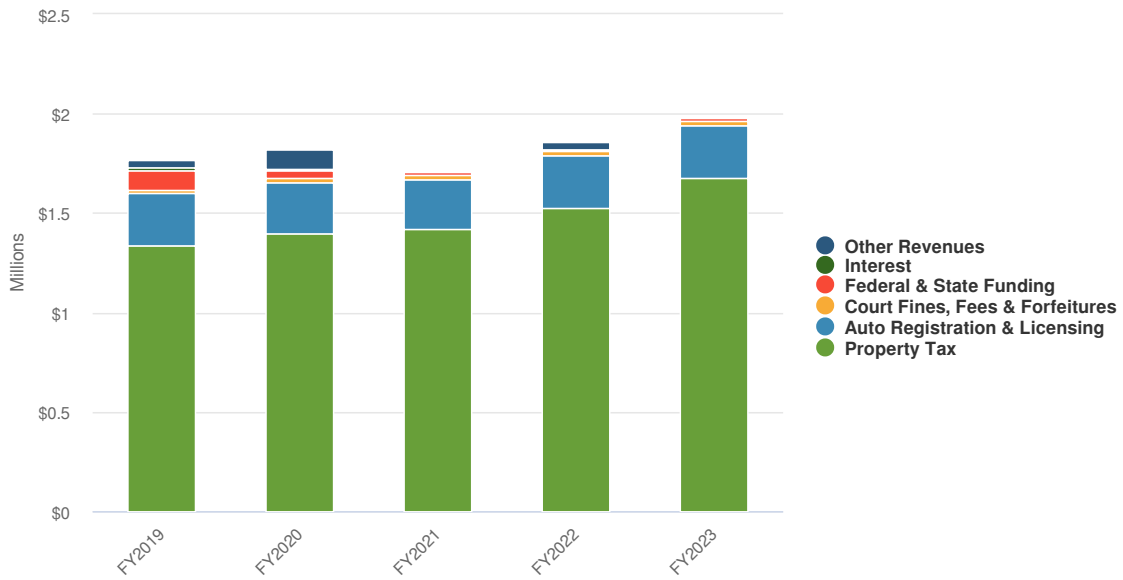


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical Revenues by Source





Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Property Tax</b>						
TAXES - CURRENT	023-310-1110	\$1,345,861	\$1,486,138	\$1,448,374	\$1,613,041	\$1,613,041
TAXES - DELINQUENT	023-310-1120	\$42,488	\$38,288	\$41,442	\$64,323	\$64,323
P&I CURRENT TAXES	023-310-1115	\$13,609	\$0	\$14,856		
P&I DELIQUENT TAXES	023-310-1125	\$18,337	\$0	\$17,570		
<b>Total Property Tax:</b>		<b>\$1,420,295</b>	<b>\$1,524,426</b>	<b>\$1,522,242</b>	<b>\$1,677,364</b>	<b>\$1,677,364</b>
<b>Court Fines, Fees &amp; Forfeitures</b>						
FINES	023-319-1300	\$17,775	\$19,575	\$24,707	\$22,950	\$22,950
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$17,775</b>	<b>\$19,575</b>	<b>\$24,707</b>	<b>\$22,950</b>	<b>\$22,950</b>
<b>Auto Registration &amp; Licensing</b>						
AUTO REGISTRATION FEES	023-321-2200	\$97,668	\$97,200	\$96,774	\$97,200	\$97,200
LICENSE TAX	023-321-2300	\$143,777	\$141,750	\$140,365	\$141,750	\$141,750
TXDOT GROSS WEIGHT & AXLE	023-321-2400	\$10,936	\$27,000	\$22,920	\$22,950	\$22,950
<b>Total Auto Registration &amp; Licensing:</b>		<b>\$252,381</b>	<b>\$265,950</b>	<b>\$260,059</b>	<b>\$261,900</b>	<b>\$261,900</b>
<b>Interest</b>						
DEPOSITORY INTEREST	023-360-6100	\$374	\$450	\$5,858	\$7,200	\$7,200
LATERAL ROAD INTEREST	023-360-6102	\$44	\$0	\$803		
<b>Total Interest:</b>		<b>\$418</b>	<b>\$450</b>	<b>\$6,661</b>	<b>\$7,200</b>	<b>\$7,200</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	023-370-7010		\$37,800	\$32,200		
SALE OF SURPLUS	023-364-6100		\$0	\$1,238		
<b>Total Other Revenues:</b>		<b>\$0</b>	<b>\$37,800</b>	<b>\$33,438</b>	<b>\$0</b>	<b>\$0</b>
<b>Federal &amp; State Funding</b>						
LATERAL RD (STATE) MONIES	023-333-3330	\$13,572	\$13,311	\$13,255	\$13,311	\$13,311
CTIF GRANT PROGRAM	023-333-3335		\$0	\$96,872		



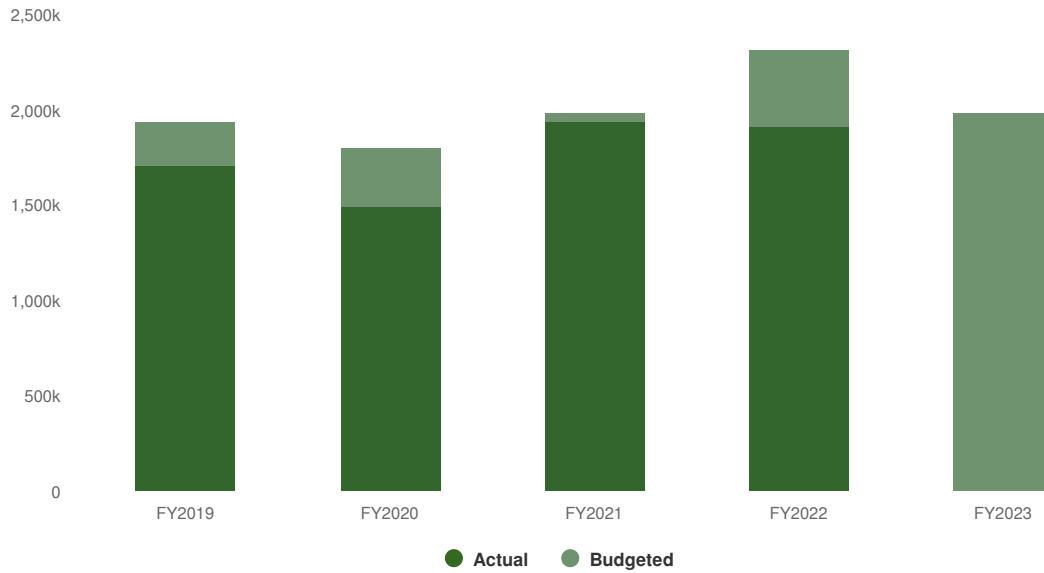
Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
Total Federal & State Funding:		\$13,572	\$13,311	\$110,127	\$13,311	\$13,311
Total Revenue Source:		\$1,704,442	\$1,861,512	\$1,957,234	\$1,982,725	\$1,982,725



## Expenditures Summary

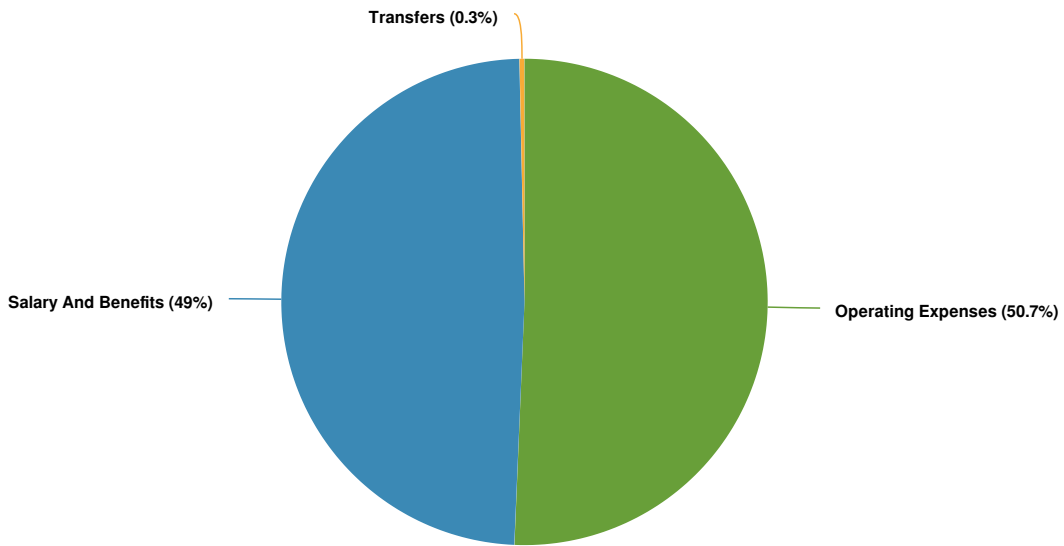
**\$1,982,725** **-\$329,596**  
(-14.25% vs. prior year)

### Road & Bridge, Pct. 3 Proposed and Historical Budget vs. Actual

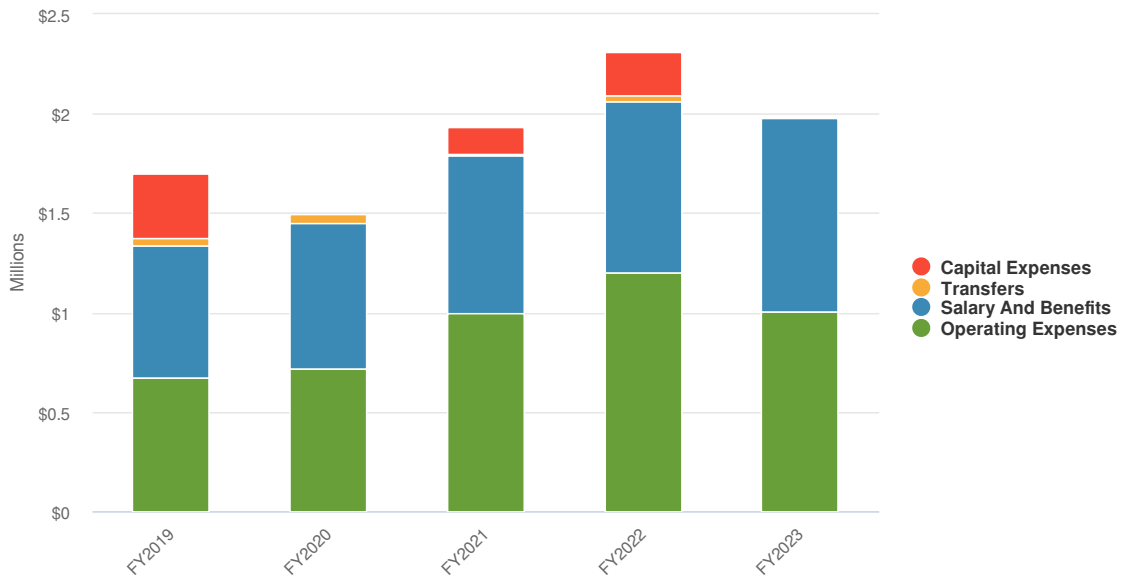


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	023-6623-1010	\$51,705	\$54,281	\$54,673	\$56,995	\$56,995
SALARIES	023-6623-1050	\$457,535	\$492,170	\$450,948	\$539,119	\$539,119
SALARIES-PART TIME	023-6623-1080	\$0	\$7,217	\$10,912	\$34,390	\$34,390
LONGEVITY PAY	023-6623-2000	\$8,040	\$8,640	\$7,380	\$18,500	\$18,500
SOCIAL SECURITY	023-6623-2010	\$39,938	\$44,550	\$40,440	\$51,182	\$51,182
HEALTH INSURANCE	023-6623-2020	\$126,426	\$133,233	\$116,609	\$143,186	\$143,186
RETIREMENT	023-6623-2030	\$76,353	\$86,974	\$82,446	\$97,213	\$97,213
WORKERS COMPENSATION	023-6623-2040	\$12,417	\$13,523	\$9,722	\$10,377	\$10,377
UNEMPLOYMENT INSURANCE	023-6623-2060	\$383	\$418	\$304	\$472	\$472
TRAVEL ALLOWANCE-COMMISSIONER	023-6623-2250	\$20,040	\$20,048	\$20,100	\$20,048	\$20,048
<b>Total Salary And Benefits:</b>		<b>\$792,836</b>	<b>\$861,055</b>	<b>\$793,534</b>	<b>\$971,482</b>	<b>\$971,482</b>
<b>Operating Expenses</b>						
UNIFORMS	023-6623-3000	\$4,459	\$5,000	\$2,073	\$5,000	\$5,000
OFFICE SUPPLIES	023-6623-3150	\$335	\$1,500	\$1,640	\$1,500	\$1,500
FURNISHED TRANSPORTATION	023-6623-3300	\$109,178	\$125,000	\$176,953	\$125,000	\$125,000
SHOP MATERIALS/SUPPLIES	023-6623-3370	\$2,769	\$15,000	\$3,081	\$15,000	\$15,000
CULVERTS	023-6623-3380	\$194,279	\$30,000	\$8,992	\$30,000	\$30,000
ROAD MATERIALS	023-6623-3390	\$490,073	\$450,000	\$641,476	\$600,000	\$600,000
TIRES	023-6623-3540	\$26,307	\$25,000	\$14,641	\$25,000	\$25,000
SIGNS	023-6623-3770	\$0	\$4,000	\$0	\$4,000	\$4,000
COMMUNICATION EXP	023-6623-4200	\$8,744	\$4,000	\$11,105	\$4,000	\$4,000
MOBILE PHONES & PAGERS	023-6623-4230	\$156	\$4,000	\$0	\$4,000	\$4,000
TRAVEL TRAINING	023-6623-4270	\$2,102	\$4,000	\$1,181	\$4,000	\$4,000
ELECTRICITY	023-6623-4400	\$3,016	\$4,000	\$3,455	\$4,000	\$4,000

Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
WATER	023-6623-4420	\$1,200	\$1,500	\$1,224	\$1,500	\$1,500
PARTS & REPAIRS	023-6623-4560	\$85,307	\$100,000	\$121,244	\$100,000	\$100,000
EQUIPMENT RENTAL	023-6623-4610	\$25,570	\$20,000	\$14,000	\$20,000	\$20,000
TOWER EXPENSES	023-6623-4630	\$792	\$396	\$396	\$396	\$396
MOBILE EQUIPM INSURANCE	023-6623-4821	\$4,337	\$3,976	\$4,748	\$5,200	\$5,200
MISCELLANEOUS	023-6623-4900	\$39,254	\$171,104	\$75,268	\$56,206	\$56,206
<b>Total Operating Expenses:</b>		<b>\$997,878</b>	<b>\$968,476</b>	<b>\$1,081,476</b>	<b>\$1,004,802</b>	<b>\$1,004,802</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY RD MACHINERY	023-6623-5710	\$135,000	\$0	\$0		
<b>Total Capital Expenses:</b>		<b>\$135,000</b>	<b>\$0</b>	<b>\$0</b>		
<b>Transfers</b>						
TRANSFER TO GEN FUND	023-8700-0100	\$7,103				
TRANSFER TO LEASE PMT	023-8700-0150	\$2,311	\$31,981	\$32,889	\$6,440	\$6,440
<b>Total Transfers:</b>		<b>\$9,414</b>	<b>\$31,981</b>	<b>\$32,889</b>	<b>\$6,440</b>	<b>\$6,440</b>
<b>Total Expense Objects:</b>		<b>\$1,935,128</b>	<b>\$1,861,512</b>	<b>\$1,907,898</b>	<b>\$1,982,725</b>	<b>\$1,982,725</b>

## Road & Bridge, Pct. 4



**Tommy Overstreet**  
Commissioner

936-327-6866 ~ 5009 HWY 190 East, Livingston, TX 77351

The four County Commissioners, each elected by 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 recommendations to the Commissioners' Court on 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.

What is a County Commissioner?

The county commissioner is responsible for roads and bridges within their precinct and makes policy-making budget decisions. Four commissioners, elected from a quarter of the county's population, serve along with the county judge on the commissioner's court.

What does a County Commissioner do in Texas?

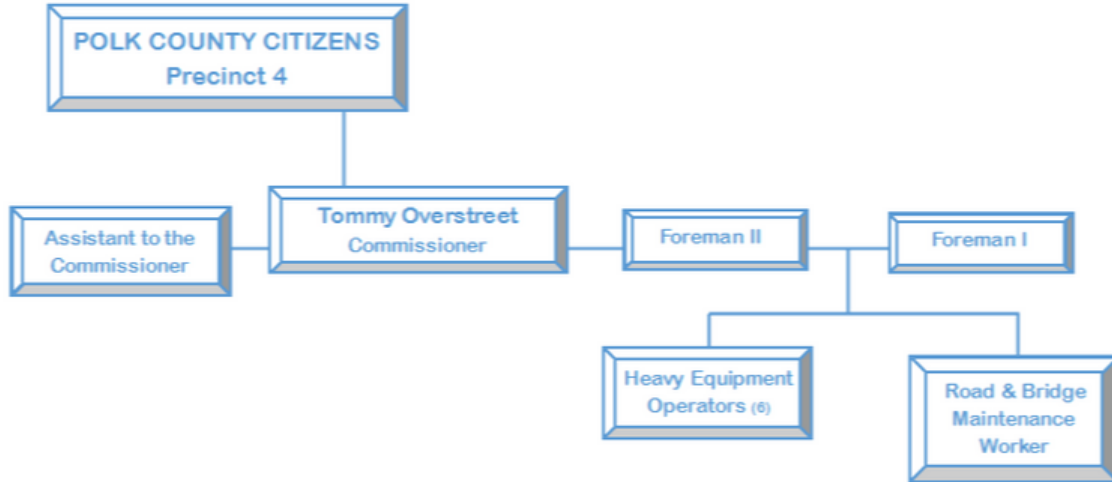
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- As a member of the commissioners court, exercises broad policy-making authority
- Represents one of four precincts within the county
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The commissioners court conducts the general business of the county and consists of the county judge and four commissioners. The court:

- Adopts the county's budget and tax rate
- Approves all budgeted purchases of the county
- Fills vacancies in elective and appointive offices
- Sets all salaries and benefits
- Has exclusive authority to authorize contracts
- Provides and maintains all county buildings and facilities

# Organizational Chart

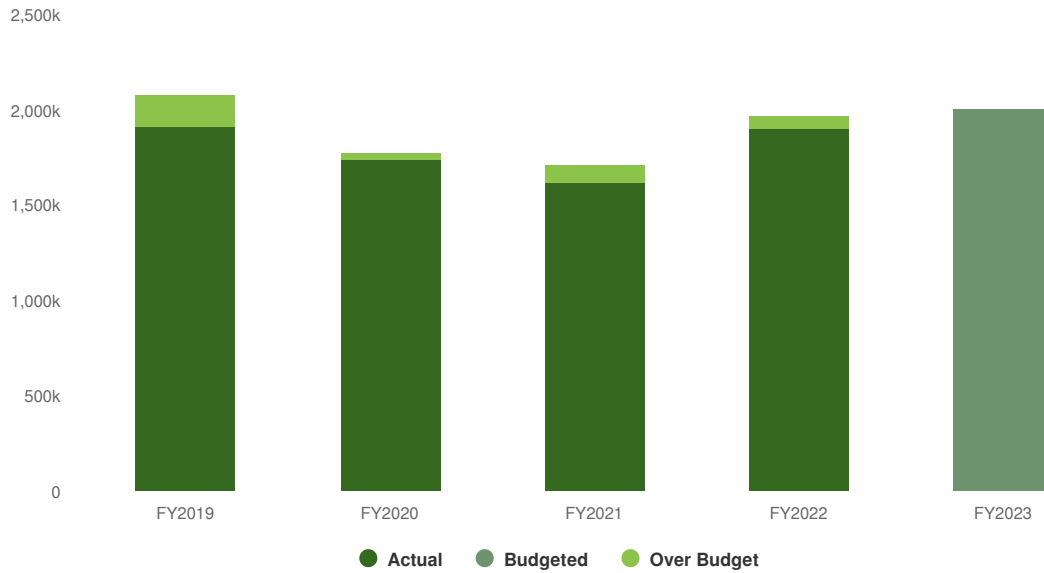




# Revenues Summary

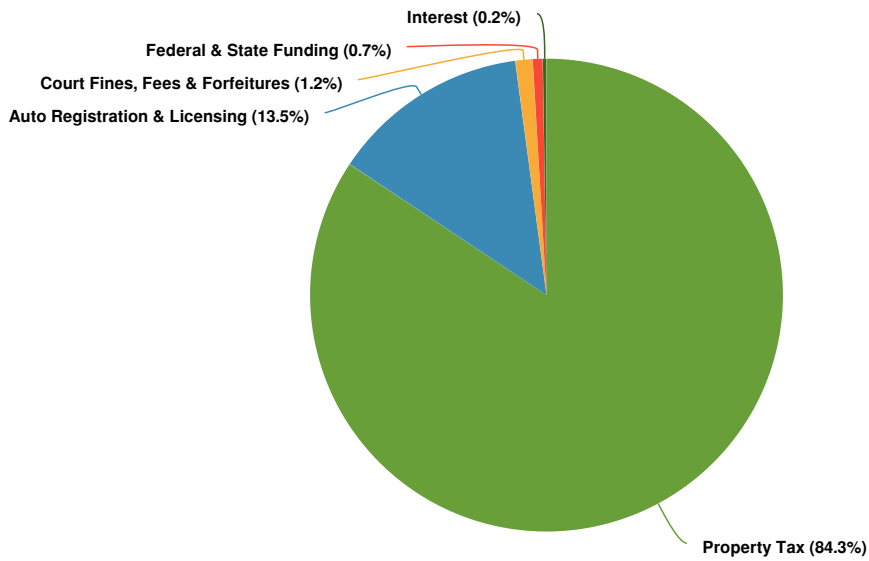
**\$2,006,308** **\$107,259**  
(5.65% vs. prior year)

## Road & Bridge, Pct. 4 Proposed and Historical Budget vs. Actual

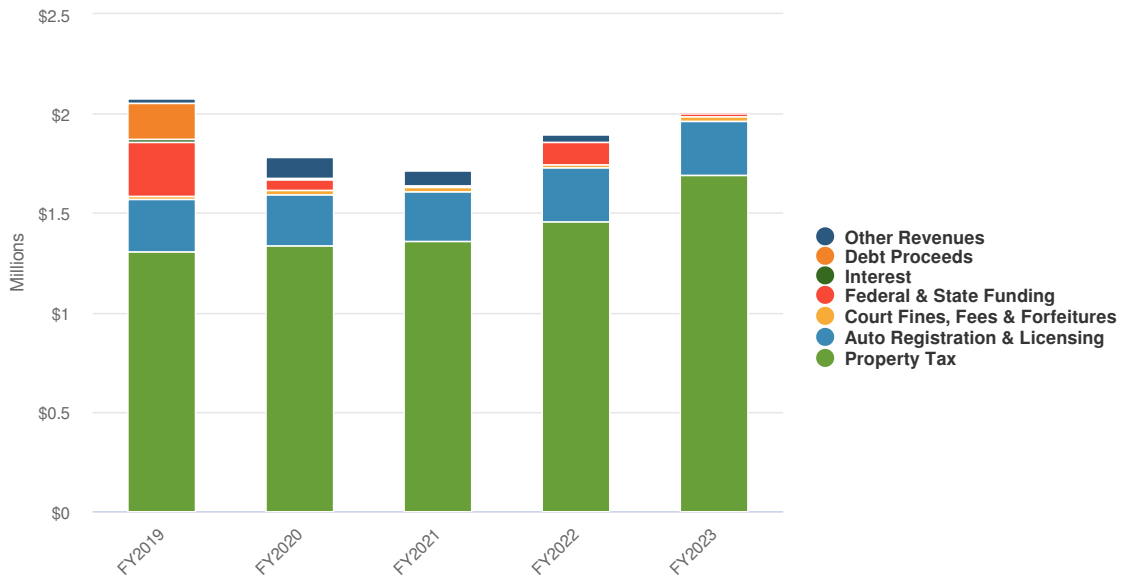


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Property Tax</b>						
TAXES - CURRENT	024-310-1110	\$1,288,358	\$1,424,132	\$1,387,943	\$1,627,408	\$1,627,408
TAXES - DELINQUENT	024-310-1120	\$39,201	\$36,691	\$39,340	\$64,896	\$64,896
P&I CURRENT TAXES	024-310-1115	\$14,736	\$0	\$14,236		
P&I DELIQUENT TAXES	024-310-1125	\$17,428	\$0	\$17,210		
<b>Total Property Tax:</b>		<b>\$1,359,722</b>	<b>\$1,460,823</b>	<b>\$1,458,730</b>	<b>\$1,692,304</b>	<b>\$1,692,304</b>
<b>Court Fines, Fees &amp; Forfeitures</b>						
FINES	024-319-1300	\$19,352	\$19,575	\$24,707	\$23,800	\$23,800
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$19,352</b>	<b>\$19,575</b>	<b>\$24,707</b>	<b>\$23,800</b>	<b>\$23,800</b>
<b>Auto Registration &amp; Licensing</b>						
AUTO REGISTRATION FEES	024-321-2200	\$100,104	\$97,200	\$96,774	\$100,800	\$100,800
LICENSE TAX	024-321-2300	\$139,203	\$141,750	\$140,365	\$147,000	\$147,000
TXDOT GROSS WEIGHT & AXLE	024-321-2400	\$10,936	\$27,000	\$22,920	\$23,800	\$23,800
<b>Total Auto Registration &amp; Licensing:</b>		<b>\$250,242</b>	<b>\$265,950</b>	<b>\$260,059</b>	<b>\$271,600</b>	<b>\$271,600</b>
<b>Interest</b>						
DEPOSITORY INTEREST	024-360-6100	\$337	\$400	\$3,889	\$4,800	\$4,800
LATERAL ROAD INTEREST	024-360-6102	\$38	\$0	\$325		
<b>Total Interest:</b>		<b>\$375</b>	<b>\$400</b>	<b>\$4,214</b>	<b>\$4,800</b>	<b>\$4,800</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	024-370-7010		\$37,800	\$32,200		
ROAD REPAIR REIMB.	024-342-4621	\$4,708				
MISCELLANEOUS REVENUE	024-360-6200	\$449	\$0	\$2,890		
CULVERT/MATERIAL REIMBURSEMENT	024-369-6100	\$67,678				
<b>Total Other Revenues:</b>		<b>\$72,835</b>	<b>\$37,800</b>	<b>\$35,090</b>	<b>\$0</b>	<b>\$0</b>
<b>Federal &amp; State Funding</b>						

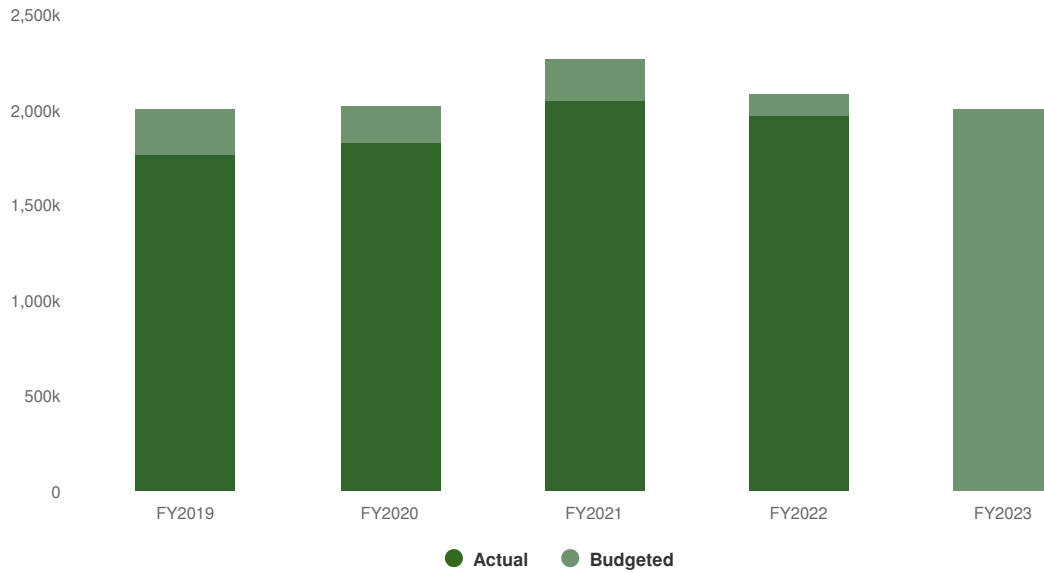


Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
LATERAL RD (STATE) MONIES	024-333-3330	\$12,993	\$13,311	\$13,255	\$13,804	\$13,804
CTIF GRANT PROGRAM	024-333-3335		\$0	\$101,190		
FEMA	024-333-3336		\$0	\$65,225		
<b>Total Federal &amp; State Funding:</b>		<b>\$12,993</b>	<b>\$13,311</b>	<b>\$179,670</b>	<b>\$13,804</b>	<b>\$13,804</b>
<b>Total Revenue Source:</b>		<b>\$1,715,519</b>	<b>\$1,797,859</b>	<b>\$1,962,468</b>	<b>\$2,006,308</b>	<b>\$2,006,308</b>

# Expenditures Summary

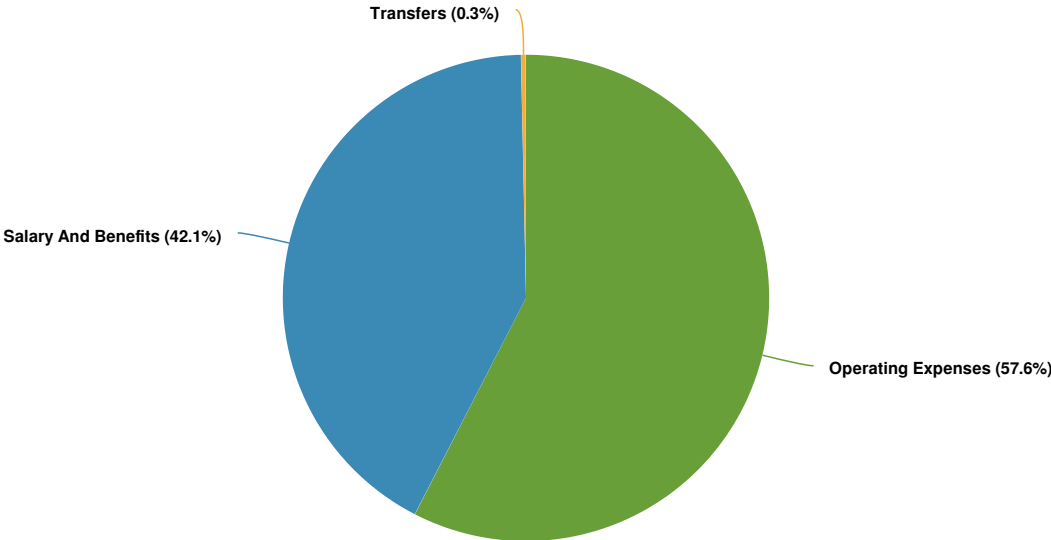
**\$2,006,308** **-\$77,941**  
(-3.74% vs. prior year)

## Road & Bridge, Pct. 4 Proposed and Historical Budget vs. Actual

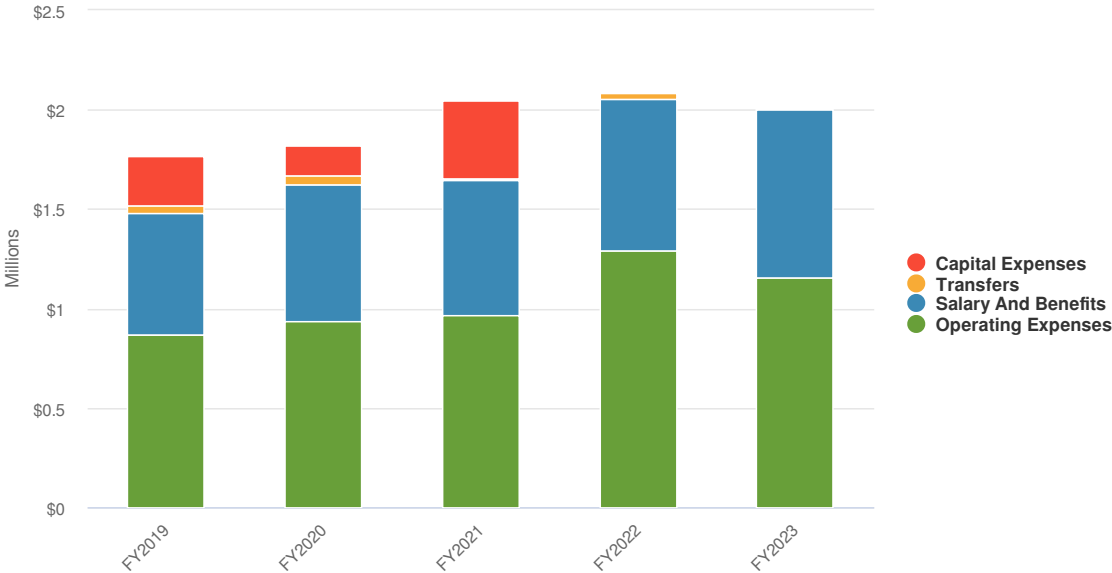


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	024-6624-1010	\$51,705	\$54,281	\$54,458	\$56,995	\$56,995
SALARIES	024-6624-1050	\$380,468	\$419,928	\$423,478	\$479,251	\$479,251
SALARIES-PART TIME	024-6624-1080	\$2,403	\$8,350	\$687	\$8,349	\$8,349
LONGEVITY PAY	024-6624-2000	\$6,600	\$6,660	\$6,720	\$20,500	\$20,500
SOCIAL SECURITY	024-6624-2010	\$33,719	\$38,959	\$38,263	\$44,763	\$44,763
HEALTH INSURANCE	024-6624-2020	\$105,351	\$112,736	\$104,847	\$121,158	\$121,158
RETIREMENT	024-6624-2030	\$65,539	\$77,154	\$76,699	\$85,021	\$85,021
WORKERS COMPENSATION	024-6624-2040	\$10,186	\$11,034	\$8,489	\$8,448	\$8,448
UNEMPLOYMENT INSURANCE	024-6624-2060	\$320	\$358	\$277	\$404	\$404
TRAVEL ALLOWANCE-COMMISSIONER	024-6624-2250	\$20,040	\$20,048	\$20,100	\$20,048	\$20,048
<b>Total Salary And Benefits:</b>		<b>\$676,330</b>	<b>\$749,507</b>	<b>\$734,019</b>	<b>\$844,937</b>	<b>\$844,937</b>
<b>Operating Expenses</b>						
UNIFORMS	024-6624-3000	\$6,489	\$9,900	\$3,996	\$9,900	\$9,900
OFFICE SUPPLIES	024-6624-3150	\$1,018	\$2,000	\$848	\$2,000	\$2,000
FURNISHED TRANSPORTATION	024-6624-3300	\$82,125	\$100,000	\$160,015	\$200,000	\$200,000
SHOP MATERIALS/SUPPLIES	024-6624-3370	\$1,532	\$7,500	\$4,431	\$7,500	\$7,500
CULVERTS	024-6624-3380	\$4,681	\$40,000	\$26,268	\$40,000	\$40,000
ROAD MATERIALS	024-6624-3390	\$635,827	\$450,000	\$658,383	\$600,000	\$600,000
LATERAL ROAD EXPENSE	024-6624-3395		\$0	\$105,200		
TIRES	024-6624-3540	\$15,031	\$25,000	\$22,706	\$25,000	\$25,000
SIGNS	024-6624-3770	\$2,441	\$4,000	\$140	\$4,000	\$4,000
COMMUNICATION EXP	024-6624-4200	\$1,560	\$1,675	\$1,560	\$1,675	\$1,675
TRAVEL TRAINING	024-6624-4270	\$2,944	\$5,500	\$3,335	\$5,500	\$5,500
ELECTRICITY	024-6624-4400	\$3,711	\$4,450	\$4,097	\$4,450	\$4,450



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
WATER	024-6624-4420	\$623	\$1,000	\$603	\$1,000	\$1,000
PARTS & REPAIRS	024-6624-4560	\$87,351	\$125,000	\$52,392	\$125,000	\$125,000
EQUIPMENT RENTAL	024-6624-4610	\$6,900	\$15,000	\$7,500	\$15,000	\$15,000
TOWER EXPENSES	024-6624-4630	\$792	\$396	\$396	\$396	\$396
MOBILE EQUIPM INSURANCE	024-6624-4821	\$6,080	\$4,872	\$6,679	\$7,200	\$7,200
MISCELLANEOUS	024-6624-4900	\$107,992	\$220,078	\$137,388	\$106,310	\$106,310
<b>Total Operating Expenses:</b>		<b>\$967,097</b>	<b>\$1,016,371</b>	<b>\$1,195,938</b>	<b>\$1,154,931</b>	<b>\$1,154,931</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY PROJECTS	024-6624-5730	\$390,566				
<b>Total Capital Expenses:</b>		<b>\$390,566</b>				
<b>Transfers</b>						
TRANSFER TO GEN FUND	024-8700-0100	\$7,103				
TRANSFER TO LEASE PMT	024-8700-0150	\$2,311	\$31,981	\$32,889	\$6,440	\$6,440
<b>Total Transfers:</b>		<b>\$9,414</b>	<b>\$31,981</b>	<b>\$32,889</b>	<b>\$6,440</b>	<b>\$6,440</b>
<b>Total Expense Objects:</b>		<b>\$2,043,407</b>	<b>\$1,797,859</b>	<b>\$1,962,845</b>	<b>\$2,006,308</b>	<b>\$2,006,308</b>

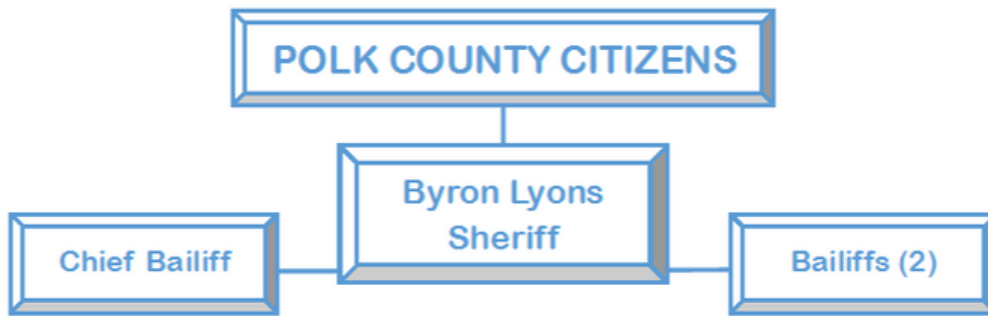


# Courthouse Security

John Sexton  
Chief Bailliff

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 costs related to providing security in County and District courtrooms.

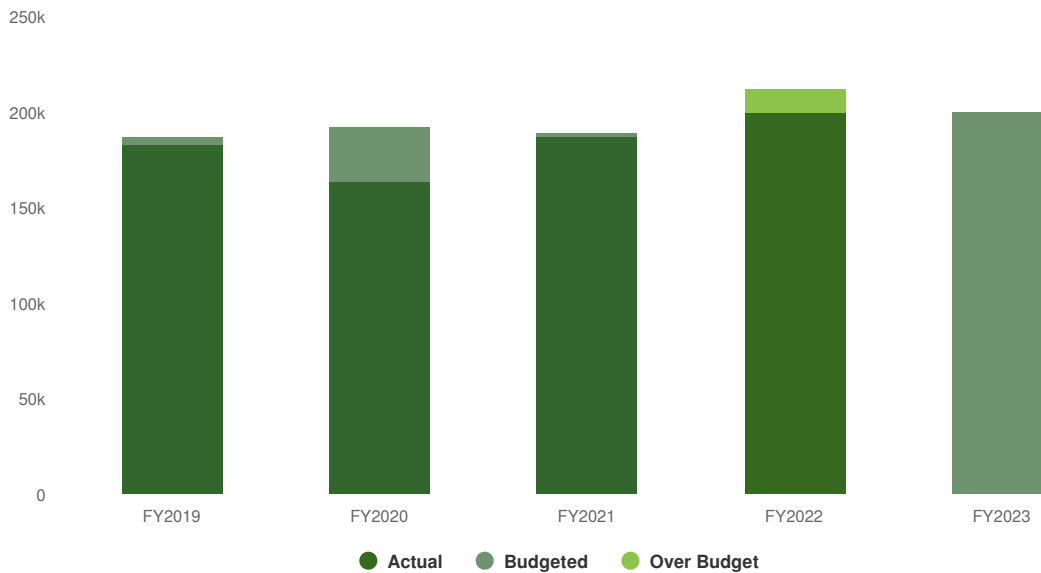
## Organizational Chart



## Revenues Summary

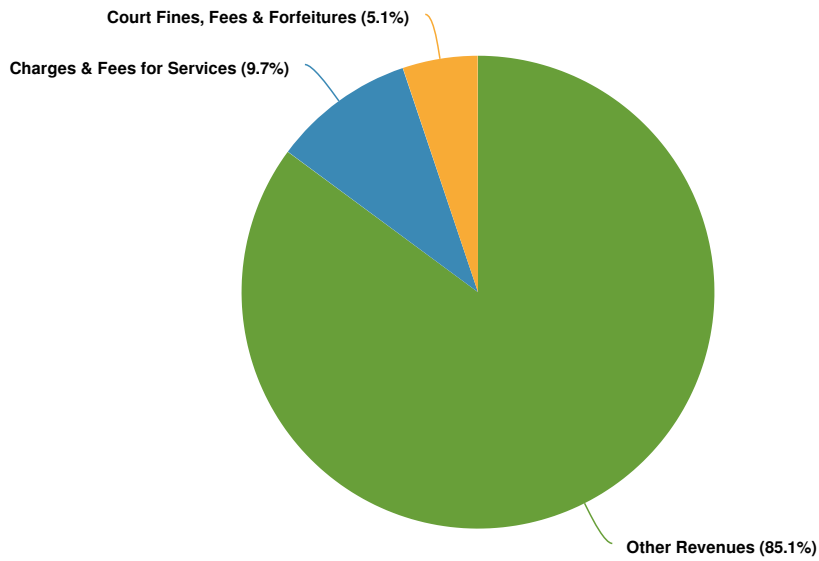
**\$200,300** **\$896**  
(0.45% vs. prior year)

### Courthouse Security Proposed and Historical Budget vs. Actual

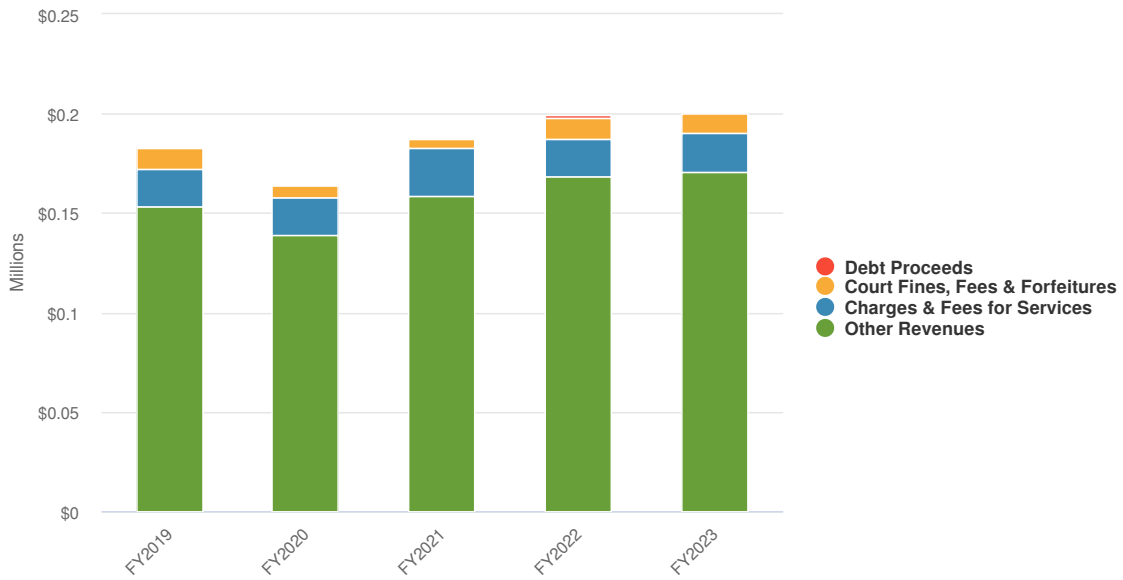


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical Revenues by Source



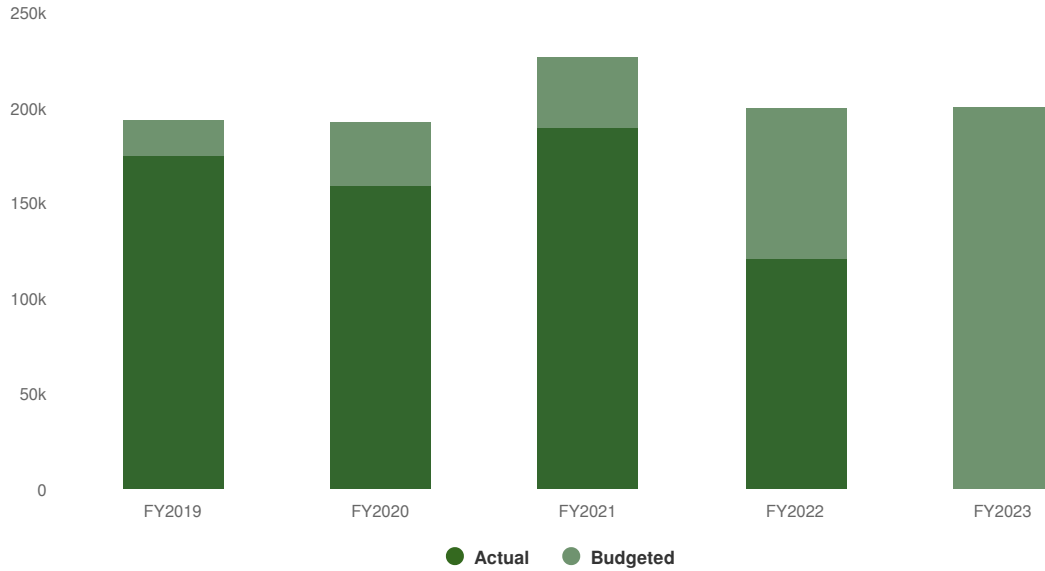
Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
LOCAL CONS COURT COSTS	027-325-2805	\$1,801	\$0	\$8,085		
C/H SECURITY, JP #1	027-340-4801	\$563	\$3,500	\$647	\$3,500	\$3,500
C/H SECURITY, JP #2	027-340-4802	\$330	\$2,500	\$170	\$2,500	\$2,500
C/H SECURITY, JP #3	027-340-4803	\$1,343	\$2,400	\$530	\$2,400	\$2,400
C/H SECURITY, JP #4	027-340-4804	\$266	\$1,900	\$206	\$1,900	\$1,900
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$4,303</b>	<b>\$10,300</b>	<b>\$9,638</b>	<b>\$10,300</b>	<b>\$10,300</b>
<b>Charges &amp; Fees for Services</b>						
COUNTY CLERK FEES	027-340-4400	\$17,974	\$14,000	\$22,422	\$14,000	\$14,000
DISTRICT CLERK FEES	027-340-4700	\$5,707	\$5,500	\$10,672	\$5,500	\$5,500
<b>Total Charges &amp; Fees for Services:</b>		<b>\$23,681</b>	<b>\$19,500</b>	<b>\$33,094</b>	<b>\$19,500</b>	<b>\$19,500</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL/SUBSIDY	027-340-4010	\$158,976	\$168,077	\$168,077	\$170,500	\$170,500
<b>Total Other Revenues:</b>		<b>\$158,976</b>	<b>\$168,077</b>	<b>\$168,077</b>	<b>\$170,500</b>	<b>\$170,500</b>
<b>Debt Proceeds</b>						
TAX NOTES PROCEEDS	027-390-9400		\$0	\$1,527		
<b>Total Debt Proceeds:</b>			<b>\$0</b>	<b>\$1,527</b>		
<b>Total Revenue Source:</b>		<b>\$186,960</b>	<b>\$197,877</b>	<b>\$212,337</b>	<b>\$200,300</b>	<b>\$200,300</b>



# Expenditures Summary

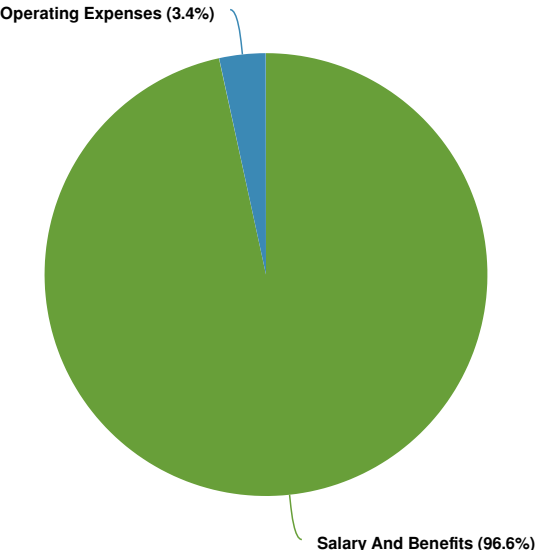
**\$200,297** **\$893**  
(0.45% vs. prior year)

**Courthouse Security Proposed and Historical Budget vs. Actual**

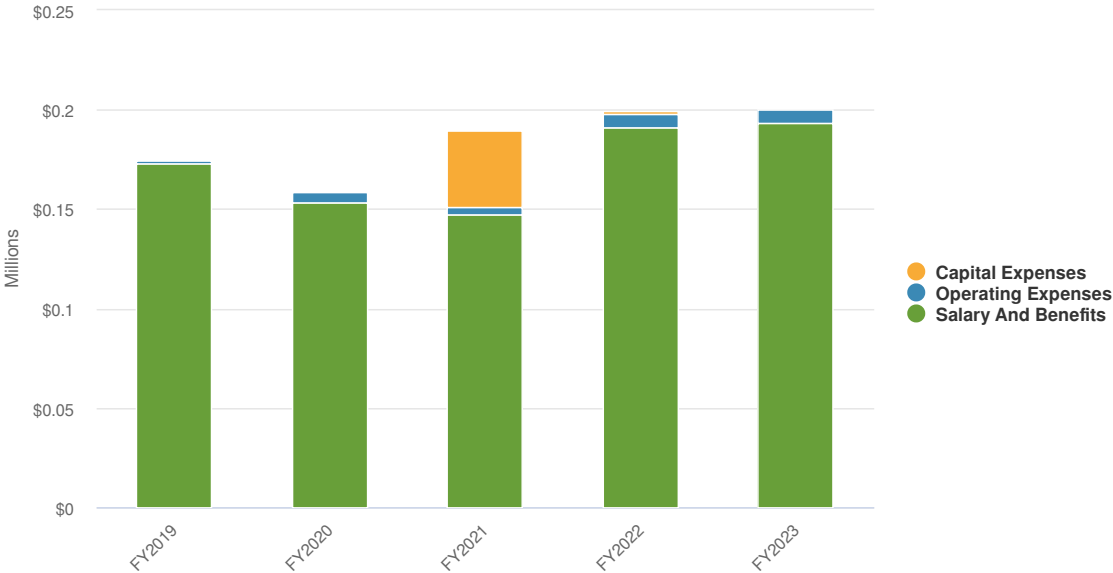


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	027-7680-1050	\$102,090	\$118,043	\$84,958	\$117,825	\$117,825
SALARIES-PART TIME	027-7680-1080	\$685	\$7,500	\$125	\$7,500	\$7,500
CERTIFICATE PAY	027-7680-1200	\$2,405	\$3,000	\$2,315	\$3,000	\$3,000
LONGEVITY PAY	027-7680-2000	\$780	\$240	\$180	\$1,000	\$1,000
SOCIAL SECURITY	027-7680-2010	\$7,876	\$9,852	\$6,570	\$9,893	\$9,893
HEALTH INSURANCE	027-7680-2020	\$16,497	\$30,746	\$7,478	\$33,043	\$33,043
RETIREMENT	027-7680-2030	\$15,057	\$19,511	\$13,276	\$18,790	\$18,790
WORKERS COMPENSATION	027-7680-2040	\$1,738	\$2,079	\$1,603	\$2,342	\$2,342
UNEMPLOYMENT INSURANCE	027-7680-2060	\$87	\$106	\$57	\$103	\$103
<b>Total Salary And Benefits:</b>		<b>\$147,214</b>	<b>\$191,077</b>	<b>\$116,563</b>	<b>\$193,497</b>	<b>\$193,497</b>
<b>Operating Expenses</b>						
UNIFORMS	027-7680-3000	\$751	\$1,000	\$0	\$1,000	\$1,000
OFFICE SUPPLIES	027-7680-3150	\$477	\$500	\$0	\$500	\$500
TRAVEL TRAINING	027-7680-4270	\$0	\$2,000	\$807	\$2,000	\$2,000
SECURITY EXPENSES	027-7680-4950	\$2,519	\$3,300	\$2,401	\$3,300	\$3,300
<b>Total Operating Expenses:</b>		<b>\$3,747</b>	<b>\$6,800</b>	<b>\$3,208</b>	<b>\$6,800</b>	<b>\$6,800</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY PROJECTS	027-7680-5730	\$38,500	\$0	\$1,527		
<b>Total Capital Expenses:</b>		<b>\$38,500</b>	<b>\$0</b>	<b>\$1,527</b>		
<b>Total Expense Objects:</b>		<b>\$189,461</b>	<b>\$197,877</b>	<b>\$121,297</b>	<b>\$200,297</b>	<b>\$200,297</b>



# Aging Services Fund

**Dee Couch**

Aging Services Director

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 Polk County Aging Services Department proudly serves the entire Polk County area, all 1,058 square miles, with the home delivered meals program, "Meals on Wheels", and we also operate three congregant sites for seniors in Livingston, Corrigan and Onalaska. Our Department has four full-time ladies on staff to keep us organized and prepare meals and also three part-time ladies that work on site at the Senior Centers. All of us have been with the department for seven to eleven years. We are a self-sufficient department and we enjoy getting to know our clients and their families. We love what we do and the ones we do it for!

The home bound "Meals on Wheels" program currently has about 200 clients, though this number does fluctuate. Under normal operations, five frozen meals, prepared and packaged on site each week, are delivered weekly to all of our home-delivered clients. We also call each home-bound client twice a week to check in on them. We've divided the county into 5 routes in order to cover the number of miles in the time frame we have to make deliveries. During the COVID-19 Pandemic, we had to double up on the number of meals delivered and only make deliveries every other week in order to limit exposure to our elderly clients, but we continue to call and check in with each client twice a week. To apply for Meals on Wheels, reach out to the Health & Human Services Commission @ 1-866-449-1919 or call the number on the back of your insurance card and let them know that you want home delivered meals.

Our congregant sites, the Senior Centers in Livingston, Onalaska and Corrigan, are normally open Monday through Friday from 9:00 AM until 1:00 PM for coffee, games and socializing. Lunch is prepared at the central kitchen in Livingston and we deliver fresh-cooked meals daily to each center for our congregant clients. Currently, we have about 100 seniors participating. Regrettably, because of COVID-19, we have had to temporarily close the Senior Centers, but our congregant clients can still come to the centers each Monday from 10:30 AM to Noon to pick up five frozen, well-balanced meals. To be able to eat at the Senior Centers, you must be at least 60 years of age and you must complete an application with our department each year. There is no cost to our clients, but donations are accepted and greatly appreciated!

The Polk County Aging Department is led by Aging Services Director Dee Couch. We're located at 602 East Church Street, Suite 145, Livingston, TX 77351, and can be reached at 936-327-6830, Option 2. Our hours are Monday through Friday, 6:00 AM to 2:00 PM, but messages can be left 24/7.

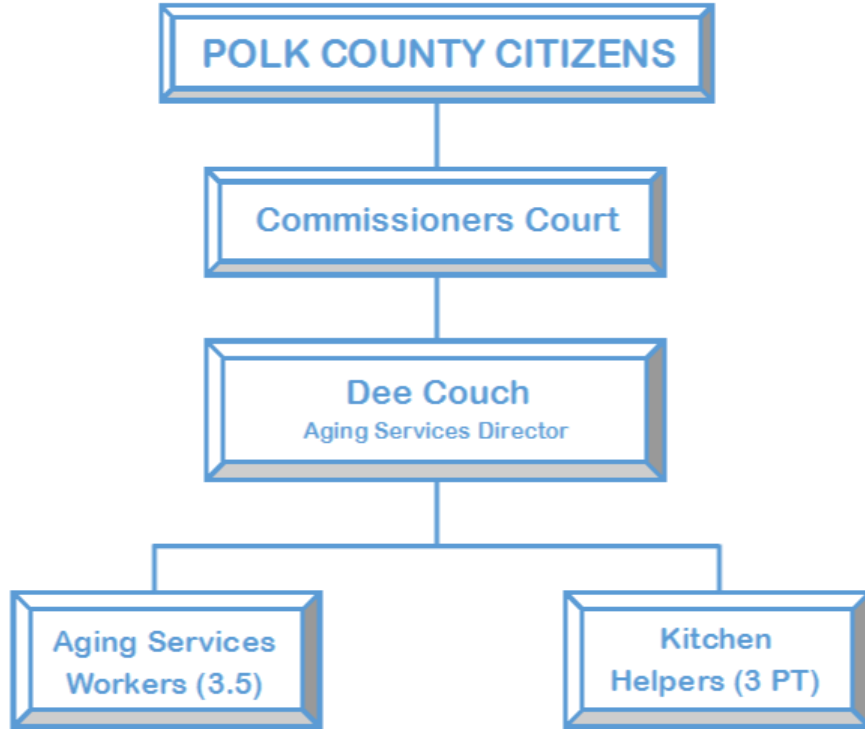
The Livingston Senior Center is located at 605 East Abby Street, Livingston, TX 77351, and can be reached at 936-327-6817. Lunch is served Monday through Friday at 11:30 AM.

The Onalaska Senior Center is located at 150 Town Plaza, Onalaska, TX 77360, and can be reached at 936-646-5914. Lunch is served Monday through Friday at Noon.

The Corrigan Senior Center is located at 209 West Ben Franklin, Corrigan, TX 75939, and can be reached at 936-398-4090. Lunch is served Monday through Friday at 11:30 AM.



## Organizational Chart



## Goals

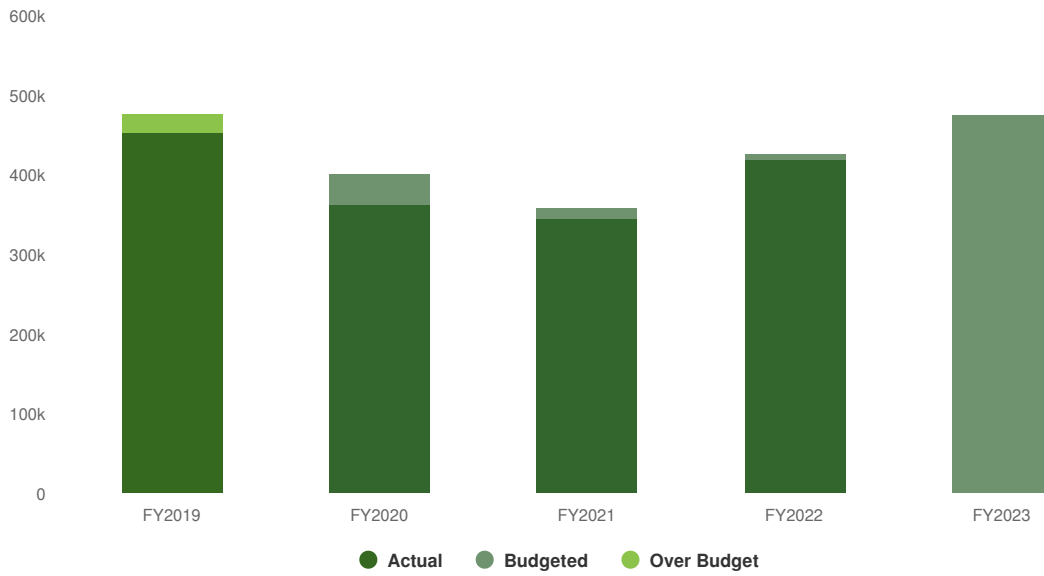
- Provide quality nutrition and support services to senior citizens in a cost-effective manner.
- Continue review of operations to consolidate labor and reduce costs in order to better utilize available grant funding.



## Revenues Summary

**\$476,410** **\$49,295**  
(11.54% vs. prior year)

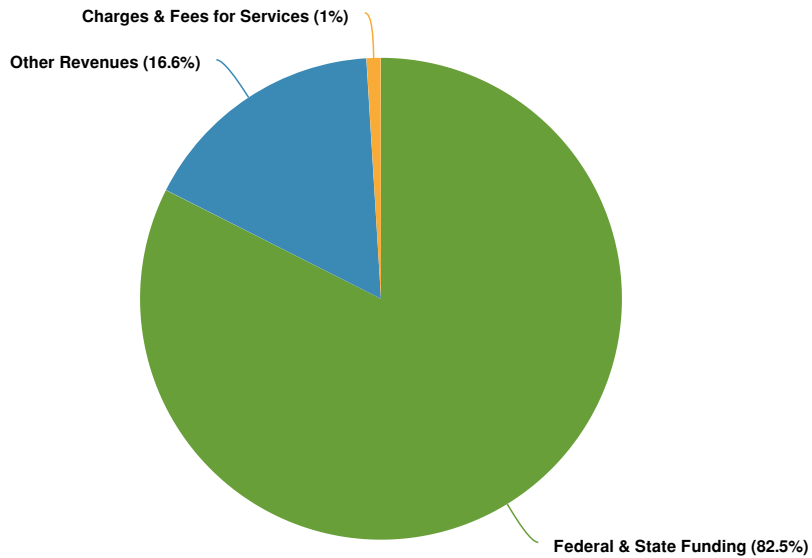
### Aging Proposed and Historical Budget vs. Actual



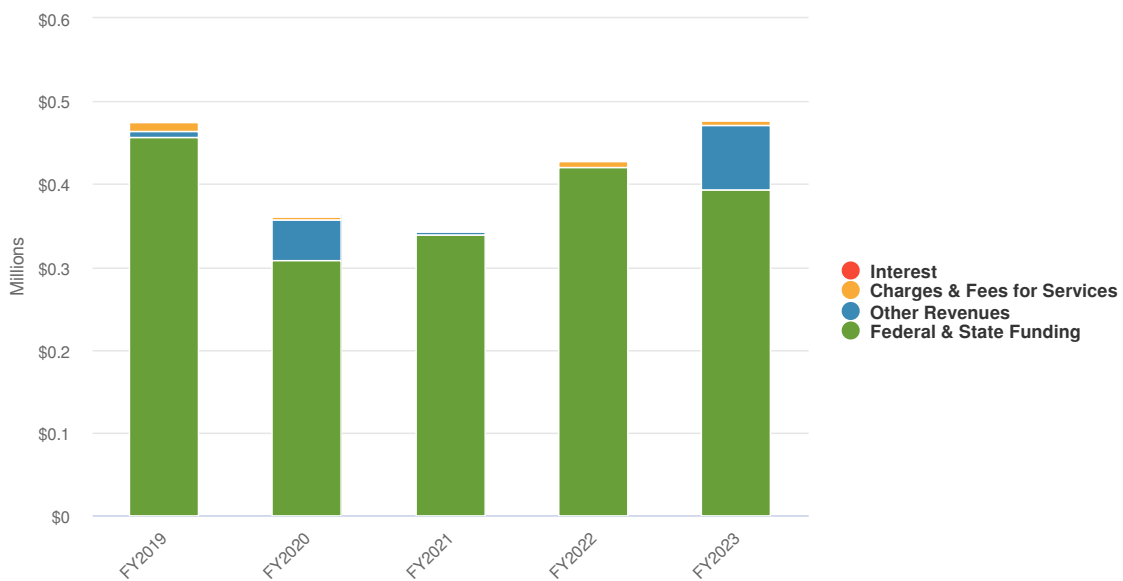
## Revenues by Source

The Aging Services Department relies heavily on grant funds from Federal & State agencies. Our Commissioners Court adopted the FY2023 Budget with a transfer from the General Fund to the Aging Fund to make up the difference in the revenue coming in - which used to fully fund the department - and the projected expenses which have increased by so much since the onset of the COVID pandemic.

### Projected 2023 Revenues by Source



### Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Revenue Source</b>						
<b>Charges &amp; Fees for Services</b>						
LIVINGSTON CONTRIBUTIONS	051-339-3190	\$108	\$1,000	\$618	\$500	\$500
CORRIGAN CONTRIBUTIONS	051-339-3193	\$90	\$100	\$65	\$100	\$100
ONALASKA CONTRIBUTIONS	051-339-3195	\$1,787	\$6,000	\$4,797	\$4,000	\$4,000
<b>Total Charges &amp; Fees for Services:</b>		<b>\$1,985</b>	<b>\$7,100</b>	<b>\$5,480</b>	<b>\$4,600</b>	<b>\$4,600</b>
<b>Interest</b>						
DEPOSITORY INTEREST	051-360-6100	\$66	\$0	\$485		
<b>Total Interest:</b>		<b>\$66</b>	<b>\$0</b>	<b>\$485</b>		
<b>Other Revenues</b>						
TRANSFER FROM GEN FUND	051-370-7010				\$78,201	\$78,201
TAX NOTES/LOAN PROCEEDS	051-390-9400				\$800	\$800
MISCELLANEOUS REVENUE	051-360-6150	\$4,119	\$0	\$40		
<b>Total Other Revenues:</b>		<b>\$4,119</b>	<b>\$0</b>	<b>\$40</b>	<b>\$79,001</b>	<b>\$79,001</b>
<b>Federal &amp; State Funding</b>						
TITLE IIIC1 CONGREGATE MEALS	051-339-3120	\$20,257	\$70,000	\$114,113	\$90,000	\$90,000
TITLE IIIC2 HOME DELIVERY MEAL	051-339-3130	\$82,597	\$50,000	\$25,428	\$26,104	\$26,104
TITLE XX / DHS	051-339-3140	\$235,561	\$300,015	\$273,784	\$276,705	\$276,705
<b>Total Federal &amp; State Funding:</b>		<b>\$338,415</b>	<b>\$420,015</b>	<b>\$413,325</b>	<b>\$392,809</b>	<b>\$392,809</b>
<b>Total Revenue Source:</b>		<b>\$344,585</b>	<b>\$427,115</b>	<b>\$419,329</b>	<b>\$476,410</b>	<b>\$476,410</b>

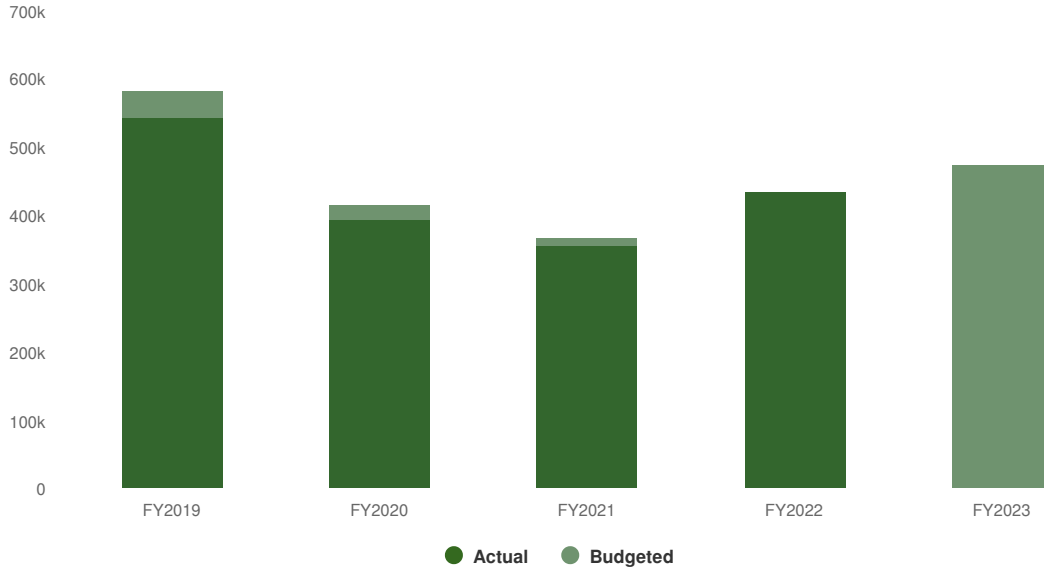


## Expenditures Summary

Food costs have more than doubled in price, and we've had to seek out new items because we're unable to get the products we once received due to ongoing supply chain issues. This caused us to go over budget last year, and have to accept funds from the General Fund in order to increase our budget for this year.

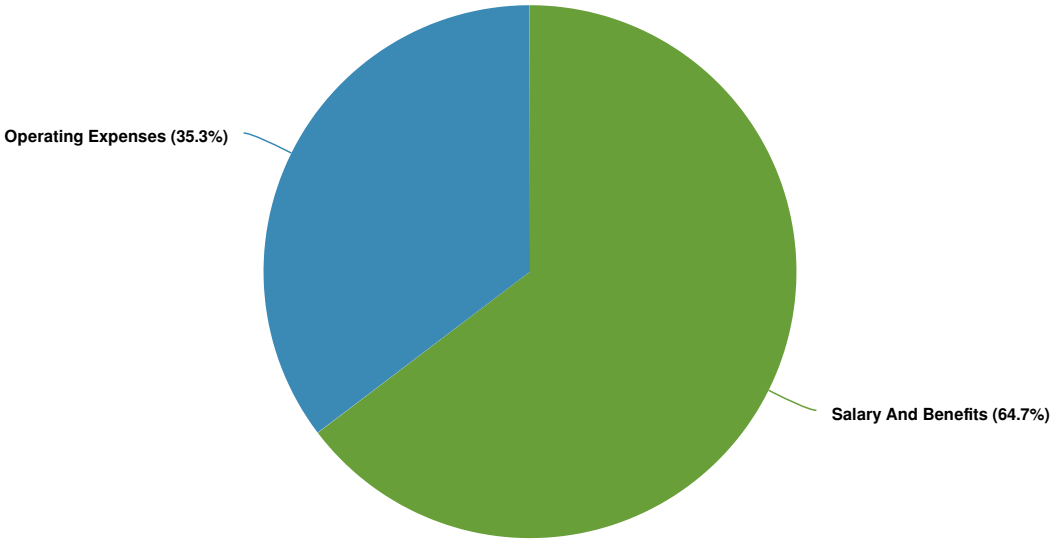
**\$476,410** **\$39,696**  
(9.09% vs. prior year)

### Aging Proposed and Historical Budget vs. Actual

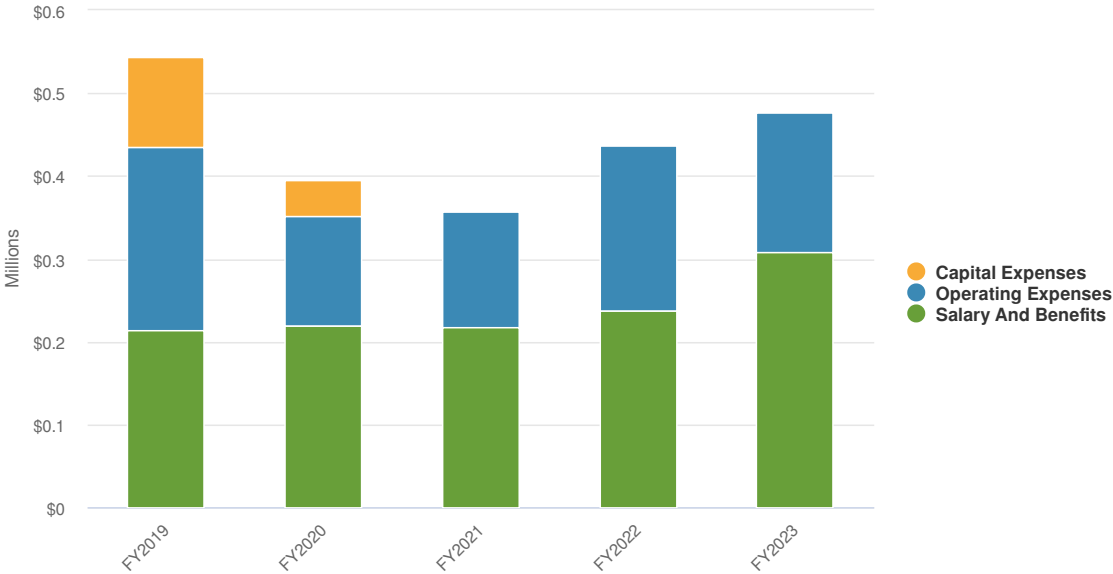


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actuals	FY2022 Adopted Budget	FY2022 Actuals	FY2023 Proposed Budget	FY2023 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	051-7845-1050	\$115,563	\$124,325	\$124,077	\$137,284	\$137,284
SALARIES-PART TIME	051-7845-1080	\$27,145	\$34,830	\$34,766	\$69,674	\$69,674
LONGEVITY PAY	051-7845-2000	\$2,640	\$2,280	\$3,000	\$8,500	\$8,500
SOCIAL SECURITY	051-7845-2010	\$10,753	\$9,172	\$12,019	\$16,483	\$16,483
HEALTH INSURANCE	051-7845-2020	\$40,780	\$40,995	\$39,702	\$44,057	\$44,057
RETIREMENT	051-7845-2030	\$20,654	\$18,164	\$24,552	\$31,306	\$31,306
WORKERS COMPENSATION	051-7845-2040	\$710	\$565	\$599	\$685	\$685
UNEMPLOYMENT INSURANCE	051-7845-2060	\$119	\$99	\$104	\$172	\$172
<b>Total Salary And Benefits:</b>		<b>\$218,364</b>	<b>\$230,429</b>	<b>\$238,819</b>	<b>\$308,160</b>	<b>\$308,160</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	051-7845-3150	\$1,421	\$1,700	\$1,377	\$2,000	\$2,000
FURNISHED TRANSPORTATION	051-7845-3300	\$4,496	\$4,000	\$7,457	\$7,000	\$7,000
FOOD-AGING	051-7845-3330	\$108,306	\$110,000	\$161,751	\$120,000	\$120,000
PAPER SUPPLIES	051-7845-3430	\$16,951	\$18,000	\$16,607	\$25,000	\$25,000
KITCHEN SUPPLIES	051-7845-3440	\$1,290	\$2,000	\$2,694	\$2,500	\$2,500
EQUIPMENT MAINTENANCE	051-7845-3510	\$754	\$2,000	\$3,733	\$500	\$500
CABLE TV	051-7845-4190	\$0	\$1,200	\$0		
COMMUNICATION EXP	051-7845-4200	\$925	\$2,700	\$1,133	\$1,200	\$1,200
VEHICLE MAINTENANCE	051-7845-4540	\$4,389	\$5,500	\$1,143	\$7,000	\$7,000
LIABILITY INS VAN	051-7845-4910	\$0	\$1,250	\$1,201	\$1,250	\$1,250
OFFICE FURNISHINGS/EQUIPMENT	051-7845-4980				\$800	\$800
STATE NUTRITIONIST FEE	051-7645-4310	\$0	\$800	\$0	\$1,000	\$1,000
<b>Total Operating Expenses:</b>		<b>\$138,531</b>	<b>\$149,150</b>	<b>\$197,096</b>	<b>\$168,250</b>	<b>\$168,250</b>
<b>Total Expense Objects:</b>		<b>\$356,895</b>	<b>\$379,579</b>	<b>\$435,915</b>	<b>\$476,410</b>	<b>\$476,410</b>



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# **CAPITAL IMPROVEMENTS**

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## 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 to 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;

GOAL: To Manage Growth

OBJECTIVE: Provide quality roads and bridges in a safe environment for our citizens.

- **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;**

GOALS: To Improve Efficiency and Productivity & To Improve Employee Environment

OBJECTIVE: Address increased usage, need and functionality of County facilities and reduce repair and maintenance costs of building and vehicles.

- **Construction of and Improvements to County buildings;**
- **Acquisition of Vehicles/After-Market Equipment;**

GOALS: 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.

- **Acquisition of Computer Equipment, Software,**
- **Acquisition of Office Furnishings & Equipment;**
- **Scanning, Organization and Computer Digital Imaging of County Records.**

## FY2023 Capital Purchase Projections

The following represents capital purchase requests received from Departments and included by Commissioners Court (July 26, 2022 Budget Workshop) in FY2023 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 Purchase 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>\$ 215,000.00</b>
Pct. 3 Subcourthouse	Renovation	Not to Exceed \$ 150,000.00	
Museum	New Shingle Roof	Not to Exceed \$ 65,000.00	
<b>The Acquisition of Vehicles/After-Market Equipment</b>			<b>\$ 28,554.75</b>
Sheriff	After Market Equipment on Leased Vehicles	\$ 28,554.75	
<b>The Acquisition of Computer Equipment and Software</b>			<b>\$ 188,825.00</b>
IT	Tech Rotation & Upgrades		
	Scheduled Computer Rotation	\$ 39,840.00	
	Surface Pros w/Software & Accessories x7 (DA)	\$ 11,289.00	
	100 IP Cameras (Jail)	\$ 102,000.00	
District Clerk	Desktop Scanners x2	\$ 901.00	
	Desktop Printer	\$ 855.00	
JP1	Desktop Scanner	\$ 1,000.00	
Human Resources	Tyler Attendance Tracker	\$ 32,140.00	
Aging	Desktop Printer	\$ 800.00	
<b>The Acquisition of Office Furnishings/Equipment</b>			<b>\$ 25,026.00</b>
Emergency Management	13 AED Units	\$ 18,096.00	
Justice Courts	Courtroom Furnishings		
JP 2	Courtroom Chairs (Plaint./Def.) x4	\$ 1,600.00	
JP 2	Jury Panel Chairs x6	\$ 1,170.00	
JP 3	Courtroom Bench	\$ 2,000.00	
JP 3	Judge's Desk	\$ 1,200.00	
JP 4	Auto Date & Time Stamper	\$ 960.00	
<b>The Scanning, organization and computer digital imaging of County Records</b>			<b>\$ -</b>
<b>TOTAL</b>			<b>\$ 457,405.75</b>
			<b>2023 Tax Note Principal</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 in 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, as debt issued in the current budget year will be payable in subsequent years. Capital Expenses - whether funded through the issuance of debt or funded in whole or in part in the annual operating budget - may also impact future operational budgets by increasing or decreasing maintenance costs, staffing expenses, etc.

The Commissioners Court is steadily working to upgrade county buildings and IT equipment to stay ahead of the County’s growth and avoid any sudden, jarring impacts on future budgets. The ongoing restoration of the historic courthouse building will allow us to move several offices that were not previously housed there into that building in early FY2025 – if the current construction schedule holds – allowing the Court to begin necessary improvements in the Polk County Office Annex, which is currently housing the majority of those offices. The renovation of the Subcourthouse in the north end of the county approved for this year will make that facility safer for the staff as well as improve accessibility to the public.

Our IT Department has developed a tech rotation schedule to swap out computers about every seven years. With the number of new computers purchased during the pandemic to allow people to work remotely when needed, the amount needed for this annual rotation will need to increase in the future. However, they have also identified ways to save on software costs necessary for new computers to help limit that future impact.

As of FY2022, the Commissioners Court has committed to a lease program with Enterprise Fleet Management, with the goal of obtaining and maintaining a younger, safer fleet with lower operational costs. Prior to that year, all vehicles were purchased, typically with tax notes, leading to very large debt issuances each year. In many cases, this has led to the county paying notes on vehicles that we no longer own, because vehicles do not always last 7 years. Since FY2021, vehicle lease payments have been built into the operations budget, and only the after-market equipment is included on the tax notes. With vehicles rotating out every 4 years, the after-market equipment should be transferrable to a replacement vehicle at least one time, saving the taxpayers down the road. It will take several years to realize the full impact of this transition to leased vehicles, but we have seen the positive results of this policy when utilized in other counties and municipalities.

## **Current (FY2023) Impact of the Plan**

The FY2023 Budget includes certain estimated operational costs directly related to non-routine capital projects for which debt was previously issued, as discussed in the Strategic Plan. Capital planning for the fiscal year included the purchase/upgrade of various furnishings, computer equipment and software requested by Departments, the purchase of after-market equipment for leased vehicles, and certain improvements to county buildings for which current funds are not available. In this budget year, this includes the renovation of the Corrigan Subcourthouse, an upgrade to the Jail Camera System, and the replacement of the Museum Roof. These projects are necessary to preserve the County's assets and ensure the safety of our employees and residents, and will reduce maintenance and operations costs at these locations for at least the next 5 to 10 years.

Some software & equipment purchased with tax notes may require subscription or maintenance fees to be built into the operations budget. The NeoGov Insight software that was purchased in FY2021, the NeoGov Onboard software that was purchased in FY2022, and the Tyler Attendance Tracker software approved for purchase in FY2023 (all designed to increase efficiency for the Human Resources Office) require annual software fees to maintain the programs. In situations like these, the one-time fees are paid for under capital purchases and the annual fees are added into the proposed budget.

On the surface, the issuance of tax notes negatively impacts our debt ratio. However, regularly updating critical infrastructure is essential as the population of Polk County continues to grow, and issuing debt allows the court to dedicate more funds necessary for operations.

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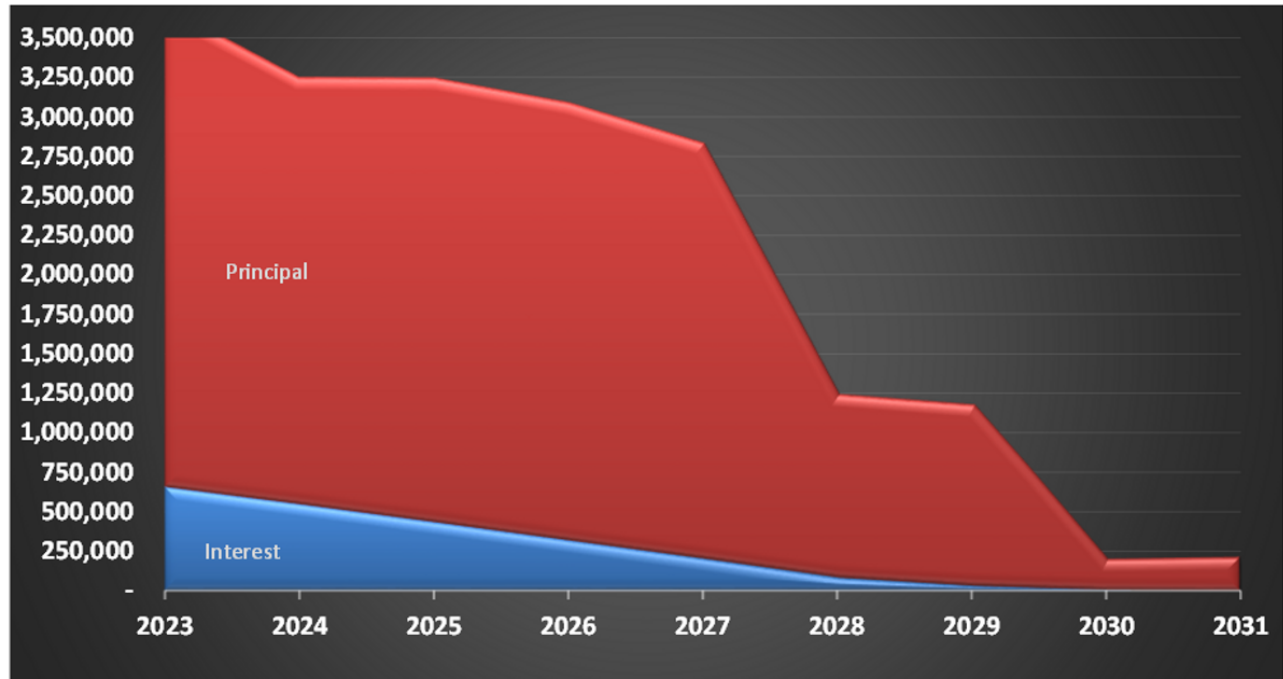
# DEBT

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## Debt Service Requirements by Year

	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL	
<b>OBLIGATIONS AND BONDS</b>											
<b>2016 SERIES - Contractual Obligations</b>	Principal	135,000	145,000	155,000	160,000	170,000	180,000	190,000	200,000	215,000	1,550,000
<b>Energy Savings Program</b>	Interest	28,686	25,977	23,075	20,027	16,835	13,448	9,869	6,095	2,080	146,093
<b>2017 SERIES - Gen. Oblig. Refunding Bonds</b>	Principal	840,000									840,000
(\$3,850,000 - Balance of 2008 C.O.'s - Judicial Ctr)	Interest	21,000									21,000
<b>2020 SERIES - Gen. Oblig. Refunding Bonds</b>	Principal	1,125,000	1,190,000	1,240,000	1,310,000	1,375,000					6,240,000
(\$8,340,000 - Balance of 2007 C.O.'s - Jail Expansion)	Interest	312,000	255,750	196,250	134,250	68,750					967,000
	<b>Subtotal - Principal</b>	2,100,000	1,335,000	1,395,000	1,470,000	1,545,000	180,000	190,000	200,000	215,000	8,630,000
	<b>Subtotal - Interest</b>	361,686	281,727	219,325	154,277	85,585	13,448	9,869	6,095	2,080	1,134,093
<b>TAX NOTES</b>											
SERIES 2016 TAX NOTES	Principal	25,000									25,000
\$145,000 Total Issued @ 2.04%	Interest	255									255
SERIES 2018 TAX NOTES	Principal	160,000	160,000	165,000							485,000
\$995,000 Total Issued @ 2.87%	Interest	11,624	7,032	2,368							21,023
SERIES 2019 TAX NOTES	Principal	250,000	255,000	260,000	265,000						1,030,000
\$1,750,000 Total Issued @ 2.3%	Interest	20,815	15,008	9,085	3,048						47,955
SERIES 2020 TAX NOTES	Principal	130,000	130,000	130,000	135,000	135,000					660,000
\$855,000 Total Issued @ 1.291459%	Interest	8,400	7,100	5,605	3,915	2,025					27,045
SERIES 2021 TAX NOTES	Principal	70,000	70,000	70,000	70,000	75,000	75,000				430,000
\$500,000 Total Issued @ 1.209991%	Interest	4,780	3,933	3,086	2,239	1,361	454				15,851
SERIES 2022 TAX NOTES	Principal	305,000	750,000	790,000	830,000	875,000	915,000	965,000			5,430,000
\$5,875,000 Total Issued @ True Interest Cost 2.325311%	Interest	256,333	237,500	199,000	158,500	115,875	71,125	24,125			1,062,458
	<b>Subtotal - Principal</b>	940,000	1,365,000	1,415,000	1,300,000	1,085,000	990,000	965,000	-	-	8,060,000
	<b>Subtotal - Interest</b>	302,206	270,572	219,143	167,701	119,261	71,579	24,125	-	-	1,174,587
	<b>Total - Principal</b>	3,040,000	2,700,000	2,810,000	2,770,000	2,630,000	1,170,000	1,155,000	200,000	215,000	16,690,000
	<b>Total - Interest</b>	663,893	552,299	438,468	321,978	204,846	85,027	33,994	6,095	2,080	2,308,680
<b>TOTAL ANNUAL DEBT SERVICE REQUIREMENTS</b>		3,703,893	3,252,299	3,248,468	3,091,978	2,834,846	1,255,027	1,188,994	206,095	217,080	18,998,680



## Statement of Legal Debt Limits

**As of October 1, 2022 (the beginning of this budget year), the County's outstanding (principal) debt obligation totals \$16,690,000.**

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>2022 Assessed valuation of Real Property:</b>	<b>\$4,290,102,820</b>
<b>Debt Limit (25% of above value):</b>	<b>\$1,072,525,705</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>2022 Total County Tax Rate:</b>	<b>\$0.610000 per \$100</b>
<b>2022 Debt Portion of (Total) Rate:</b>	<b>\$0.085221</b>
<b>Amount of Debt Applicable to Limit:</b>	<b>\$16,690,000</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>2022 Assessed valuation of Real Property:</b>	<b>\$5,410,079,321</b>
<b>Debt Limit (25% of above value):</b>	<b>\$270,503,966</b>
<b>Amount of Debt Applicable to Limit:</b>	<b>\$0</b>

## 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 earned 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 was upgraded from A+ Stable to AA- Stable by Standard & Poor's in July 2022. Moody's Investor Service issued a rating update in June 2017 which affirmed the County's outstanding general obligation limited tax debt at A2, and revised the outlook from negative to stable. The stable outlook represents Moody's expectation that financial operations have stabilized due to the county no longer relying on an uncertain revenue stream from the IAH Secure Adult Detention Facility.



# Use of 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 obligations to be incurred in connection with the acquisition or purchase of personal property and to pay for professional services and costs of issuance.

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

## General Obligation Refunding Bonds

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

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

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

## Certificates 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 receipt 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.

**Series 2016:** 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's 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.

**Series 2018:** 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.





**Series 2019:** The County issued \$1,750,000 in Tax Notes at FY2019 end to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$30,321.06 for Annual Technology Rotation initiated by Information Technology Department to replace outdated coomputers; \$26,290 for Industrial Washer & Dryer at the Jail; \$486.77 for computer monitors & electric bill counter for Treasurer; 870.12 for scanner for Human Resources; \$24,316.99 for Incident Response Equipment for the Jail; \$635,260 for twelve new vehicles, including 1 Constable Unit, 1 Extension Office Truck, 5 Sheriff Patrol Units, 1 Sheriff K-9 Unit, 1 Sheriff Animal Control Truck, 1 Sheriff School Resource Officer Unit, and 2 Jail Transport Units; \$13,000 for Museum Sprinkler System; \$28,795 for Jail Fingerprint System; \$1,783.02 for 2 scanners for JP2 Office; \$11,822 for 1 Emergency Command Station for Emergency Management; \$754,881 for Judicial Software System; and \$180,476 for an Excavator for Road & Bridge Precinct 4. The Series total also includes the costs of issuance.

**Series 2020:** The County issued \$855,000 in Tax Notes at FY2020 end to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$308,000 for Dispatch Console & Radio Tower Upgrade for the Sheriff's Office; \$251,926 for six new vehicles, including 2 Investigation Units for the District Attorney's Office, 1 Constable Unit, 2 Maintenance Pickup Trucks and 1 Transport SUV for Aging's Meals On Wheels service; \$117,346 for a Jail Cell Surveillance System; \$50,213 for a new Ballot Counter with Hardware for the County Clerk's election needs; \$46,495 for Security Upgrades in various county buildings; \$24,574.72 for 8 Portable Radios and 1 Satellite Phone for Emergency Management; \$17,300 for a Crash Data Retrieval system for the local DPS officer; \$5,500 for Orion Disaster & Damage Assessment software for Emergency Management; \$2,745 for Livescan Equipment Upgrade for the District Clerk; and \$1,870.28 for twelve 2-way Radios for the Jail. The Series total also includes the costs of issuance.

**Series 2021:** The County issued \$500,000 in Tax Notes at FY2021 end to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$305,341 for (8) vehicles assigned to Maintenance, Information Technology, the Sheriff, Jail and Road & Bridge Pct. 2; \$121,410 for Server & Software updates at the Jail and Judicial Center; \$43,881 for equipment and computer hardware/software in the offices of Permits, Environmental Enforcement, Fire Marshal, County Clerk, District Clerk, District Attorney, Justice of the Peace Pct. 3, and Constable Precinct 4. The Series Total also includes the cost of issuance.

**Series 2022:** The County issued \$5.43 M in Tax Notes with a \$556,734 Premium at the end of FY2022 to fund a portion of the Historic Courthouse Restoration Project (\$5.73M) and to reimburse fund balances for capital purchases made during the fiscal year, as follows: \$53,194.46 for Floor repair at the Sheriff's Office; \$19,162.74 for Computer Equipment & Software for IT, Constable Pct. 3, County Clerk, Human Resources and Permits; \$13,005 for Office Furnishings & Equipment for Human Resources, County Clerk, Auditor, Justice of the Peace Pct. 1, District Attorney, District Clerk, and County Court at Law; \$30,499 for Public Safety Equipment for the Fire Marshal, Environmental Enforcement, Emergency management, the 411th District Court, and Courthouse Security; and, \$28,500 for Road Maintenance Equipment for Precinct 1. The Series Total also includes the cost of issuance.

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# APPENDIX

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# Statement of Financial Policies

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 in 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 the 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 efficiency 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 March 1 each year. Departments and Elected Officials must return their proposals no later than April 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 of job classifications and salary ranges.
- A detailed schedule of equipment to be purchased by each 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 County Judge's Office.

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 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 Commissioners Court. At no time will funds be transferred into or from the Personnel, Fringe Benefit, or Capital categories without the County Judge's 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 fees.
- 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 Commissioners Court.

The County will support a portion of the operations of the Road and Bridge precincts with 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 the Commissioners Court for consideration and approval.

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

The County shall strive to maintain a balance in the Debt Service Fund sufficient to cover any costs the County may owe for landfill closure and post-closure activities.

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 authority. In governmental funds other than the general fund, the 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.

The 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.

The commissioners Court is authorized to assign a 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 at least 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 the 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 the 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 official's request or if a review of workload statistics indicates that a reduction in force is practical in a department. Reductions in an 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 the Purchasing Dept.

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 earned 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 Investment 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 on 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 the 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, terms, and other conditions as authorized by the Local Government Code inclusive of the Revised Statutes of Texas.

# General Financial and Other Information

## I. 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.

## II. 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.

## III. 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.

## IV. Debt Administration

The presently outstanding tax supported debt of the county is rated "A3" by Moody's Investors Service, Inc. and "AA-" 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.

## V. 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.

## VI. 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.

## VII. 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 in the introduction 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, 2020. 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/) (<http://www.co.polk.tx.us/>) - includes a menu tab for "Financial Transparency", where the County's financial information may be viewed.



## **Distinguished Budget Presentation Award for Fiscal Year 2022**

In May 2022, the Government Finance Officers Association awarded Polk County, Texas, with the GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**Polk County  
Texas**

For the Fiscal Year Beginning

**October 01, 2021**

*Christopher P. Morill*

Executive Director

## Excellence in Financial Reporting for Fiscal Year 2020

In January 2022, the Government Finance Officers Association awarded Polk County, Texas with the GFOA's Certificate of Achievement for Excellence in Financial Reporting. This is the highest form of recognition in government accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.



Government Finance Officers Association

### Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Polk County  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2020

*Christopher P. Morill*

Executive Director/CEO

# Population Overview



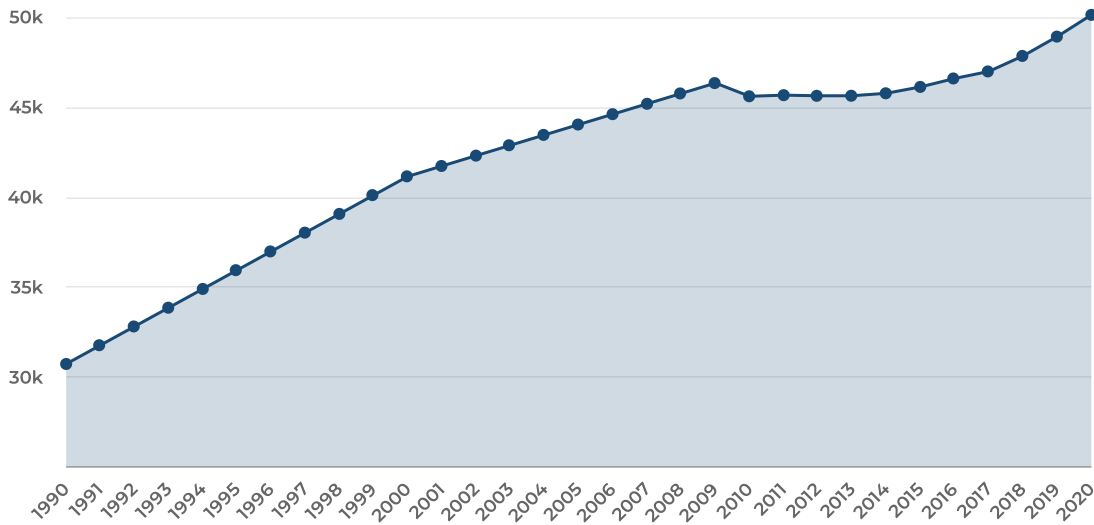
TOTAL POPULATION

**50,123**

▲ **2.5%**  
vs. 2019

GROWTH RANK

**59** out of **254**  
Counties in Texas



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



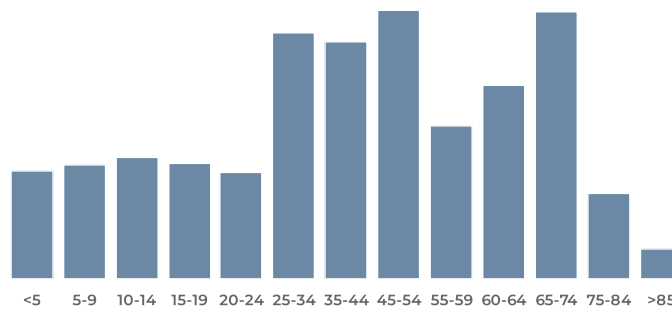
DAYTIME POPULATION

**47,281**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

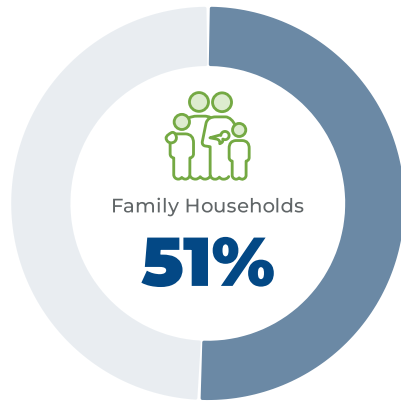
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS

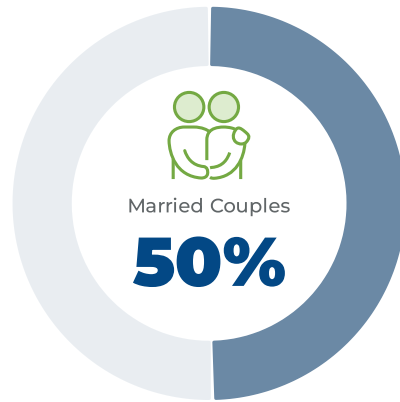
# 17,945

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



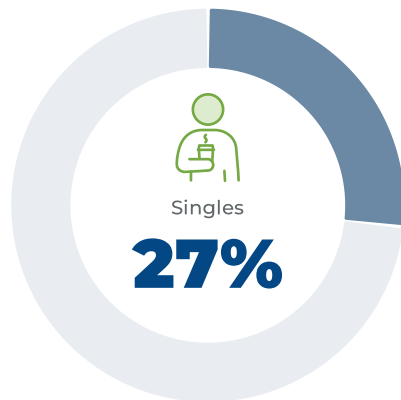
▲ 1%

higher than state average



▼ 1%

lower than state average



▲ 6%

higher than state average



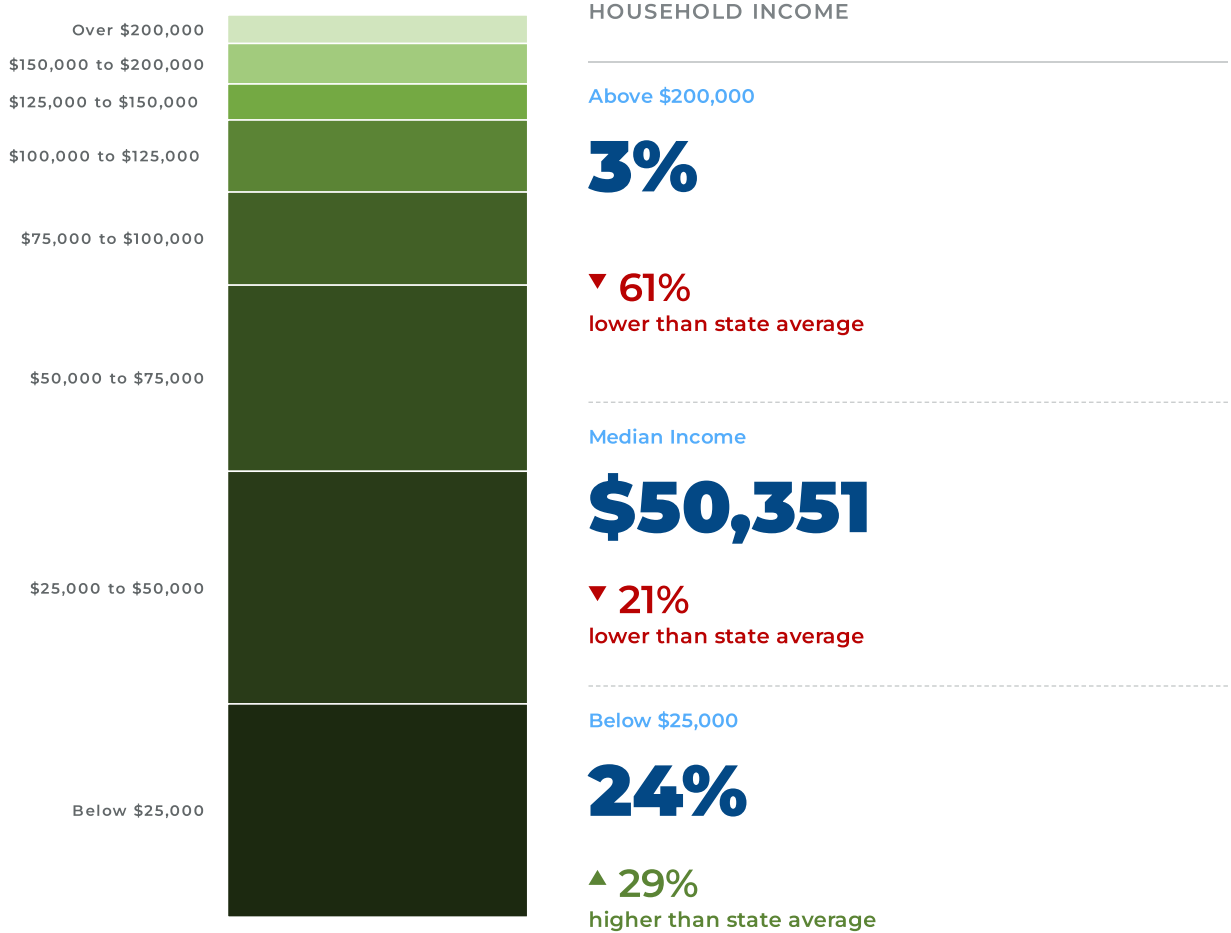
▲ 12%

higher than state average

*\* Data Source: American Community Survey 5-year estimates*

# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



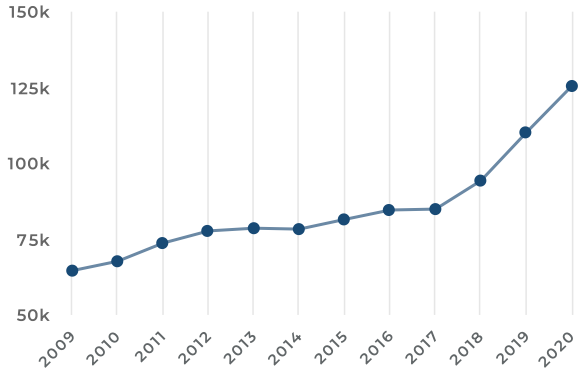
\* Data Source: American Community Survey 5-year estimates

# Housing Overview



2020 MEDIAN HOME VALUE

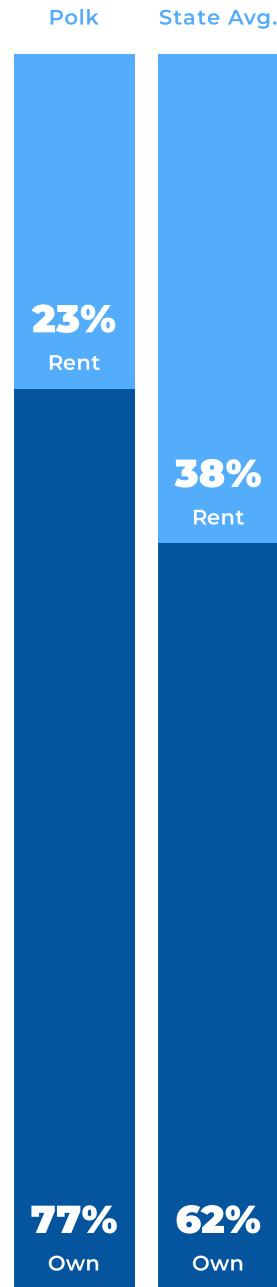
**\$125,500**



\* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

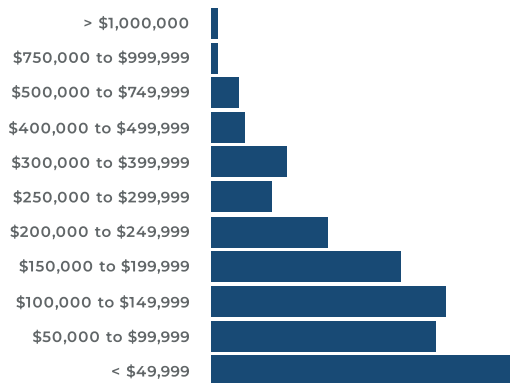
## HOME OWNERS VS RENTERS



\* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## Top 20 Polk County Employers

1. Georgia Pacific	1000	11. Management & Training Corporation (MTC) (IAH Detention Facility Operator)	185
2. Texas Department of Criminal Justice, Polunsky Unit	691	12. Sam Houston Electric Cooperative	168
3. Alabama-Coushatta Tribe of Texas <small>includes Naskila Entertainment Center</small>	652	13. Corrigan O.S.B.	165
4. Livingston I.S.D.	465	14. Lowe's Home Improvement	144
5. Wal-Mart Super Center	367	15. Timberwood Nursing & Rehabilitation	135
6. Polk County (Gov't)	336	16. Chick-Fil-A	124
7. CHI St. Luke's Health Memorial Livingston	323	17. The Bradford	107
8. Brookshire Bros. (Corrigan, Livingston, Onalaska)	209	18. City of Livingston	103
9. Onalaska ISD	198	19. First National Bank (and Church Street Financial)	97
10. Corrigan/Camden ISD	188	20. Pine Ridge Health Care	84

Source: (August 2022) Current data collection from Employers as provided to Polk County Judge's Office.

## Top 10 Polk County Taxpayers

TAXPAYER	2022 Market Value	2022 Taxable Value	% of Net Taxable Value (\$4,480,109,649)
Georgia Pacific LLC (Timberland / Plant)	142,472,360	123,046,980	2.75%
TransCanada Keystone Pipeline LP (Oil & Gas)	98,745,368	98,745,368	2.20%
Gulf South Pipeline Co LP	48,200,610	48,200,610	1.08%
Union Pacific Railroad Co	35,872,810	35,872,810	0.80%
East Texas Electric Cooperative	69,130,250	24,589,075	0.55%
Unit Petroleum Company	23,828,755	23,812,155	0.53%
Midcoast Pipelines (East Texas) LP	20,570,030	20,570,030	0.46%
Kinder Morgan Tejas Pipeline LP	19,079,160	19,079,160	0.43%
Eastex Telephone Coop Inc	18,092,749	18,092,749	0.40%
Sam Houston Electric Coop Inc	15,534,306	15,534,306	0.35%



# Order Setting the 2022 Tax Rate



## OF THE POLK COUNTY COMMISSIONERS COURT Setting the 2022 Tax Rate (to fund the FY2023 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 2022 Tax Rate have been satisfied;

THE COMMISSIONERS COURT, meeting on this the 15<sup>th</sup> day of August, 2022, in a properly called session with the following Members present:

Sydney Murphy	County Judge
Guylene Robertson	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 Tommy Overstreet, Commissioner Precinct 4 and second by Milton Purvis, Commissioner Precinct 3 that the 2022 property tax rate be adopted as 0.6100, which is greater than the 2022 No New Revenue Tax Rate of 0.5728.

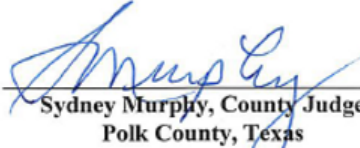
IN FAVOR: Sydney Murphy, Guylene Robertson, Ronnie Vincent, Milton Purvis, Tommy Overstreet

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 2022 Tax Rate is set as follows:

General Fund	0.380679
Road & Bridge (combined)	<u>0.144100</u>
<b>Maintenance &amp; Operation Rate</b>	<b>0.524779</b>
Debt (Service) Rate	<u>0.085221</u>
<b>TOTAL COUNTY TAX RATE</b>	<b>0.610000</b>

  
Sydney Murphy, County Judge  
Polk County, Texas

Attest  
BY: Schelana Hock  
Schelana Hock, County Clerk  
Date: August 15, 2022

(SEAL)



# Glossary of Terms

## A

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**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 circumstances and procedure by which amendments are made to the adopted budget.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**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 Valuation:** A value assigned to real estate or other property by a government as the basis for levying 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.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

## B

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**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 Insurance, Longevity Pay and paid leaves. (See "OPEB) for Other Post-Employment Benefits.

**Bond:** A debt investment, in 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.

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from the community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating:** A credit rating assigned to the County to help investors assess the future ability, legal obligation, and willingness of the County (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A financial plan of operation that estimates revenues and designates expenditures for a fiscal year (October 1 - September 30). The term is also used to refer to the officially approved expenditure level under which the County, its Officials and its Departments operate within the fiscal year. **(Balanced Budget)** refers to a budget for which expenditures do not exceed revenues.

## C

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Capital Lease:** A lease considered to have the economic characteristics of asset ownership.

**Capital Outlay (Expenditure):** Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent road improvements, machinery, large tools, furniture and equipment.

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Basis: (Accounting)** Revenues are recognized when collected and expenditures are recognized when paid.

**Cash Management:** The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Certificate of Obligation (CO):** An alternative form of financing to bonds or time warrants. Interest rates of Certificates of Obligation are periodically restructured. The County historically uses Certificates of Obligation to fund major projects, such as jail expansion, the costs related to the prison construction, etc.

**CIRA:** Acronym for "County Information Resource Agency" - an interlocal government agency created under the authority of Government Code, Chapter 291. 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.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real property, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Contingency:** A budgetary reserve set aside for emergencies and unforeseen expenditures.

**Contractual Obligation:** 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 for professional services.

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Cost of Living (COL):** An "across-the-board" increase in wages for all positions, which is set on a percentage basis within the budget established by the Commissioners Court.

**Current Taxes:** Property taxes that are levied and due within one year.

## D

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes, debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The County's obligation to pay principal and interest on all bonds, time warrants, certificates of obligation, notes and other debt instruments according to a payment schedule designated at the time the debt instrument was issued.

**Dedicated Funds:** Monies (or funds in monies are accounted for) restricted by law to a specific purpose, such as the County Clerk Records Management Fund (and fees collected in said fund) which may be expended only for the preservation, restoration or automation of County Clerk's records.

**Delinquent Taxes:** Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.

**Department:** A major division or unit of the County responsible for a service, operation or related group of operations within a functional area.

**DETCOG:** Acronym for The Deep East Texas Council of Governments, one of many regional planning commissions authorized by the state legislature to work with local governments to improve the 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.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**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.

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by the County to provide the programs and services within their approved budget.

## F

**FEMA:** Federal Emergency Management Agency.

**Fiscal Year (FY):** 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.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**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 with a contract or law. The County maintains the minimum number of Funds consistent with legal and managerial requirements.



**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the county government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

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

## 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.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria for the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity accounts for and reports other post-employment benefits in its accounting statements. Through actuarial analysis, counties must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**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 fund used by the County to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a county for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

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

**Governing Body:** The Polk County Commissioners Court.

## 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).

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total

cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**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

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Longevity Pay:** A benefit provided to reward County employees for continued and uninterrupted employment with the County. The benefit is earned and awarded annually to an employee during the month of their anniversary, or effective longevity date, for each year of continuous employment.

## M

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**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).

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

## O

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**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.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

## 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 Budget:** A budget that stresses output both in terms of economy and efficiency.

**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 sue Permanent Road funds, a Precinct must obtain approval of the work from the Commissioners Court.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

## R

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**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.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.



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

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**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.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

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

## S

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

**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.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

## T

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

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

**Tax Title Foreclosure:** The procedure initiated by a county to obtain legal title to real property already in tax title and on which property taxes are overdue.

**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.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)





## 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 (REPUBLIC) .. 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.....398-2154	(& RURAL ADDRESSING) 327-6826	PROBATION (ADULT) ... 327-6872
ONALASKA BRANCH .....646-3211	PERMITS/INSPECT./FLOODPLAIN	(JUVENILE) .... 327-6850
DELINQUENT TAX.....327-6842	..... 327-6820	TX.DEPT. PUBLIC SAFETY (DPS)
COUNTY CLERK..... 327-6805	MAINTENANCE (ENG.)327-6808	..... 327-6858
LAND RECORDS..... 327-6804	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..... 327-2513
JAIL..... 327-6822	FIRE MARSHAL	LOWER TRINITY GCD .... 327-9531
CO. COURT-AT-LAW... 327-6856	..... 327-6820	<u>OTHER CONTACTS:</u>
DISTRICT ATTORNEY 327-6868	DISTRICT COURTS;	POLK CENTRAL
CONSTABLES:	258TH JUDICIAL DIST..... 327-6847	APPRAISAL DISTRICT ..... 327-2174
(CONTACT SHERIFF) .....327-6810	411TH JUDICIAL DIST..... 327-6848	
COUNTY AUDITOR..... 327-6811	(OR CONTACT DISTRICT CLERK)	