

# Polk County, Texas

## ANNUAL BUDGET

October 1, 2024 - September 30, 2025

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 \$2,064,826 which is an 8.17 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 \$713,540.

The vote to adopt the FY2025 Budget is as follows:

Voting Yes: Sydney Murphy, Guylene Robertson, Mark DuBose,  
Milton Purvis and Jerry Cassity

Voting No: None Absent: None

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

Property Tax Rate : (2023) 0.5830/\$100 (2024) 0.6092/\$100  
(Calculated)

No New Revenue Tax Rate: (2023) 0.4697 (2024) 0.5719

No New Revenue Maintenance & Operations Tax Rate:  
(2023) 0.4617 (2024) 0.5104

Voter-Approval Tax Rate: (2023) 0.5834 (2024) 0.609239

Debt Rate: (2023) 0.068151 (2024) 0.064413

The total amount of County Debt Obligation (10/1/24) is  
\$12,042,488

Presented by County Judge

**SYDNEY MURPHY**

And Commissioners

**GUYLENE ROBERTSON**  
**MILTON PURVIS**

**MARK DUBOSE**  
**JERRY CASSITY**



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# INTRODUCTION

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## A Message from Polk County Judge, Sydney Murphy

To the Citizens of Polk County, Texas:

I am delighted to present to you the Polk County Budget for the fiscal year 2025, which was formally adopted by the Commissioners Court on August 27, 2024. This document has been thoughtfully designed to offer you an annual update on the budgeting process, key issues, and the data that informs the creation of the county's yearly budget. It serves as a valuable resource to enhance your understanding of how, why, and where county funds are generated and allocated.

For the fiscal year 2025, we anticipate total revenues of \$48,650,541 and expenditures amounting to \$48,419,489, spanning from October 1, 2024, to September 30, 2025. This budget reflects a positive overall balance of \$231,052, which is a combined sum of the balances in the General Fund and specific (Special) funds designated for particular purposes. The largest budget balance of \$187,315 in the Retiree Health Benefits Trust is allocated to meet actuarial projections for future benefits.

The Commissioners Court unanimously voted to adopt the County Tax Rate to 0.6092/\$100 and adopt a balanced FY2025 Budget - without utilizing the County's reserves. County governments are mandated by law to adopt a balanced budget. In this case, our projected FY2025 expenditures align with the estimated revenues for the year, eliminating the need to draw upon fund balances.

Our Certified Net Taxable Values, which determine the county's primary revenue source through ad valorem tax, have increased by 5.37% to \$5,263,358,957. Mineral values, a less predictable source of tax revenue, decreased by 11.83%, and real property values rose by 4.38%. Personal property values increased by 0.18%, and the value of railroad rolling stock certified by the Comptroller has surged by 6.83%.

As we look at the General Fund Balance (Reserve) at the outset of FY2025, the County Auditor's estimate stands at \$17,003,179. This marks an increase of \$3,325,375 from the preceding year's (FY2024) starting balance of \$13,677,804. Two major revenue streams significantly contributed to this substantial growth in reserves. First, the County realized remarkable surplus revenue from its detention facility operations—primarily housing Immigration and Customs Enforcement (ICE) detainees—generating \$1,262,355 in funds above initial estimates. Additionally, favorable interest rates on deposits yielded a notable \$1,184,323 in surplus depository interest revenues, further fortifying the County's financial position.

Additionally, improved property tax collection efforts contributed \$410,532 above projections, while sales tax and vehicle sales tax revenues surpassed expectations by \$75,292 and \$54,776, respectively. The County also benefited from a lower-than-anticipated expense profile in several areas. Notably, \$425,156 budgeted for health insurance remained unused due to vacancies across multiple departments, including \$110,122 in the Sheriff's Office and \$182,278 in the jail. Delays in the delivery of vehicles ordered early in the fiscal year led to \$222,584 in avoided lease payments, while the sale of surplus materials brought in an unexpected \$155,097.

These combined factors reflect prudent fiscal management, more efficient tax collections, conservative budgeting, and effective use of County resources. As a result, Polk County enters the new fiscal year with enhanced financial stability and greater flexibility to meet the evolving needs of its community.

Capital purchases and improvements remain a central focus in our budget planning. Historically, the Commissioners Court has worked with the County's financial advisors and bond counsel to strategically leverage favorable financial markets for capital expenditures. Over the past two years, however, favorable market trends have allowed the Court to fund capital purchases using excess depository interest revenues instead of issuing debt, which would have come at higher interest rates compared to prior issuances. For the

upcoming budget year, the Court successfully incorporated all planned capital purchases into the adopted budget, eliminating the need for tax notes again this year. The Capital Expense Plan includes departmental requests for capital purchases, which the Commissioners Court may review and approve on a case-by-case basis during this fiscal year.

Several revenue trends have a significant impact on our annual budgeting:

◦ **Certification of Taxable Value:**

- The Polk Central Appraisal District certified the County's 2024 Net Taxable Value for FY2025 at \$5,263,358,957, signifying an increase of \$268,051,271 compared to the prior year's certified value of \$4,995,307,686. This increase is attributed to several factors, including an \$171,411 transfer adjustment in Certified Value, and a \$545,743 growth in Railroad Rolling Stock (certified by the Comptroller). With an increase of \$126,018,923 in value due to the County's "Over 65/Disabled" tax liability freeze, our Net Taxable Value expanded by \$143,209,145.
- The Tax Assessor Collector certified a 96% Tax Collection Rate for 2024. These combined elements resulted in a noteworthy \$2,902,963 increase in ad valorem tax revenues across all tax-based funds without exceeding the voter approval tax rate. For a more detailed examination of our tax revenue budgeting, please refer to the Major Revenue Sources discussion.

◦ **Sales Tax Projections:**

- Our Sales Tax revenue projection for FY2025 anticipates growth, with an estimated increase from \$3,800,000 (as estimated in the FY2024 Budget) to \$3,900,000. This projection is grounded in our expectations of continued population and residential development, which are poised for expansion in the upcoming budget year. This revenue forecast aligns with state-wide trends reported by the Texas State Comptroller.
- Polk County initiated its 1/2¢ sales tax in 1988, and we provide an in-depth analysis of the County's sales tax history and trends in the [Funding Sources](#) discussion.

◦ **Charges & Fees and Court Fines:**

- In FY2025, we foresee an increase in Charges & Fees for Services, amounting to \$1,689,751, reflecting a growth of \$6,999. Similarly, Court Fines, Fees & Forfeitures are projected to increase by \$52,745 compared to last year's budget estimate, reaching a total of \$757,885.
- It is important to note that statutory limits govern the majority of fees for county services and fines/fees imposed through the courts. Additionally, the County employs contracted services for the collection of delinquent amounts.

◦ **Auto Registration & Vehicle License Renewals:**

- Auto Registration & Vehicle License renewals remain a substantial and stable revenue source for the County, with an estimated value of \$970,000 in FY2025.

◦ **Direct Federal and State Funding:**

- The County's budget includes an anticipated increase of \$849,514 in Direct Federal and State Funding, resulting in a total of \$1,694,361. These funds encompass grants and financial assistance allocated to the County for various purposes, including law enforcement activities, indigent defense, the judiciary, emergency management, road & bridge departments, rural addressing, economic development projects, and senior citizen nutrition services. The bulk of this increase is due to the Rural Law Enforcement Grant, established by Senate Bill 22 in the 88th Texas Legislative Session, which provides \$500,000 for our Sheriff's Office, \$275,000 for our District Attorney's Office, and \$55,711 for our Constables' Offices. These funds are dedicated solely to payroll.

◦ **Other-Miscellaneous Revenues:**

- "Other-Miscellaneous" revenues, derived from reimbursements, contracts, road & bridge capital lease buybacks, non-government grants, and various sources, amount to \$7,334,732 in FY2025. This category also encompasses transfers of revenues between funds. Our projections for FY2025 indicate an increase of \$207,658 compared to last year's budgeted revenue.



◦ **Interest Earnings:**

- In FY2024, interest earnings on funds held in deposit significantly exceeded budget projections due to the higher interest rate set by the Federal Reserve and substantial fund balances. Actual earnings surpassed our FY2024 revenue projections of \$409,750 by a remarkable \$2,205,832. These surplus revenues enabled the Commissioners Court to finance all FY2024 Capital Purchases without the need for debt issuance.

Responsible fiscal management in county government is undeniably a collective effort, and I take pride in acknowledging the valuable contribution of our Commissioners Court, Elected Officials, Department Heads, County Employees, and you, our Citizens, in the budget process. This budget not only reflects our collaborative endeavors but also aligns with the relevant financial policies. By providing accurate information and enhancing the public's understanding of County operations, we foster trust in government. I am honored to be part of this crucial process, and as we navigate the challenges of each year, I urge you to actively engage with your County Officials. The synergy between people and government is the cornerstone of efficient County operation and the key to our future success.

The subsequent pages of this section offer a deeper dive 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



Polk County, named in honor of President James K. Polk, was one of twenty-three counties formed by the first state legislature of Texas in 1846. Subsequently, in 1870, much of the area now known as San Jacinto County was divided out of the larger Polk County. The present area of Polk County was fixed on March 11, 1875, when a portion of Trinity County was annexed.

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 5,651 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 over 155,000 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 Lamar College and offers much needed public auditorium space.

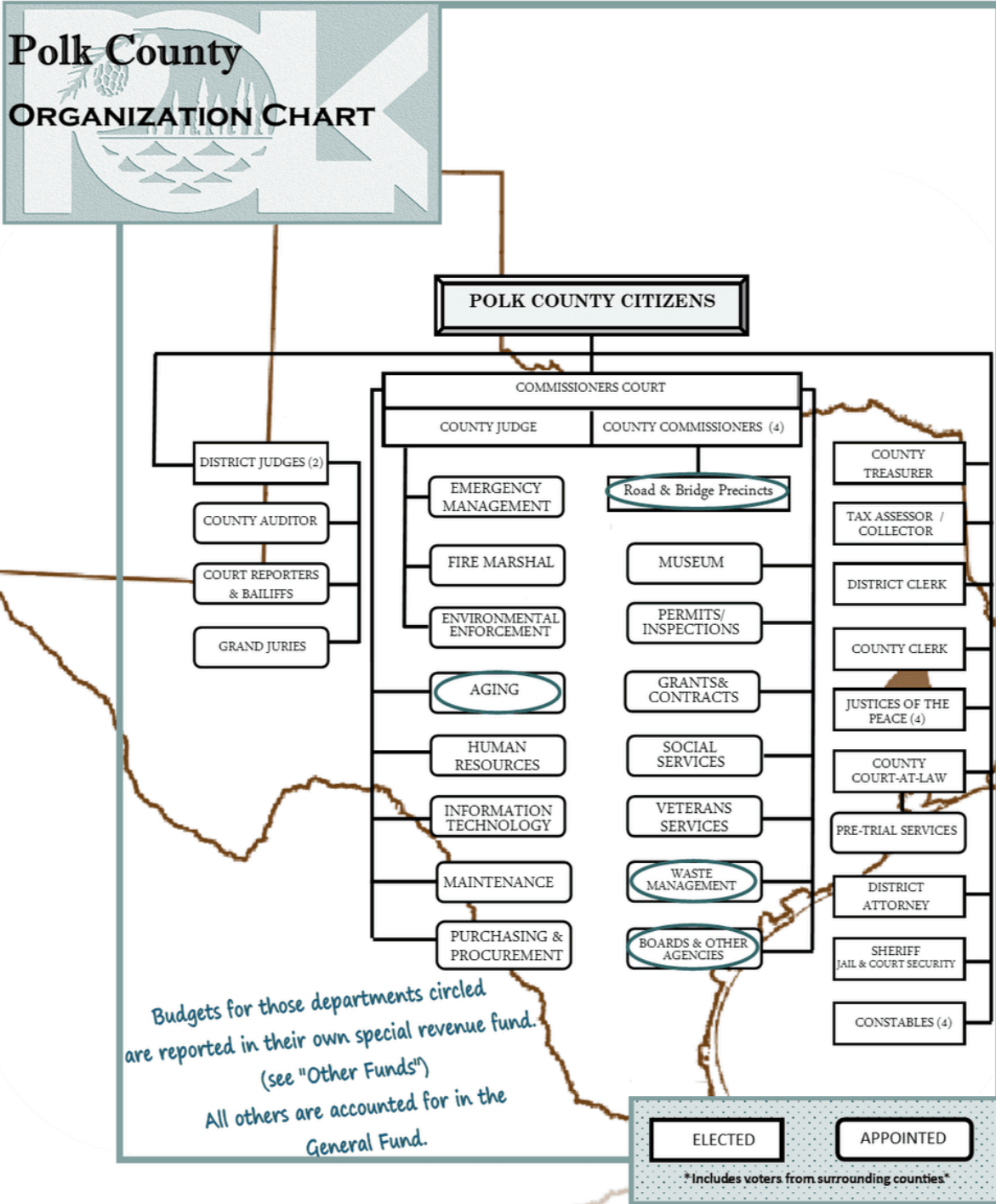
The county boasts one of the most enjoyed environments in the state. Pleasant springs and falls, long warm summers and mild winters entice vacationers year round and encourage relocation to the area. The average annual rainfall of 48 inches provides abundant forest vegetation and feeds major rivers in the area, making conditions favorable for principal activities such as agriculture, forestry, 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.](#)

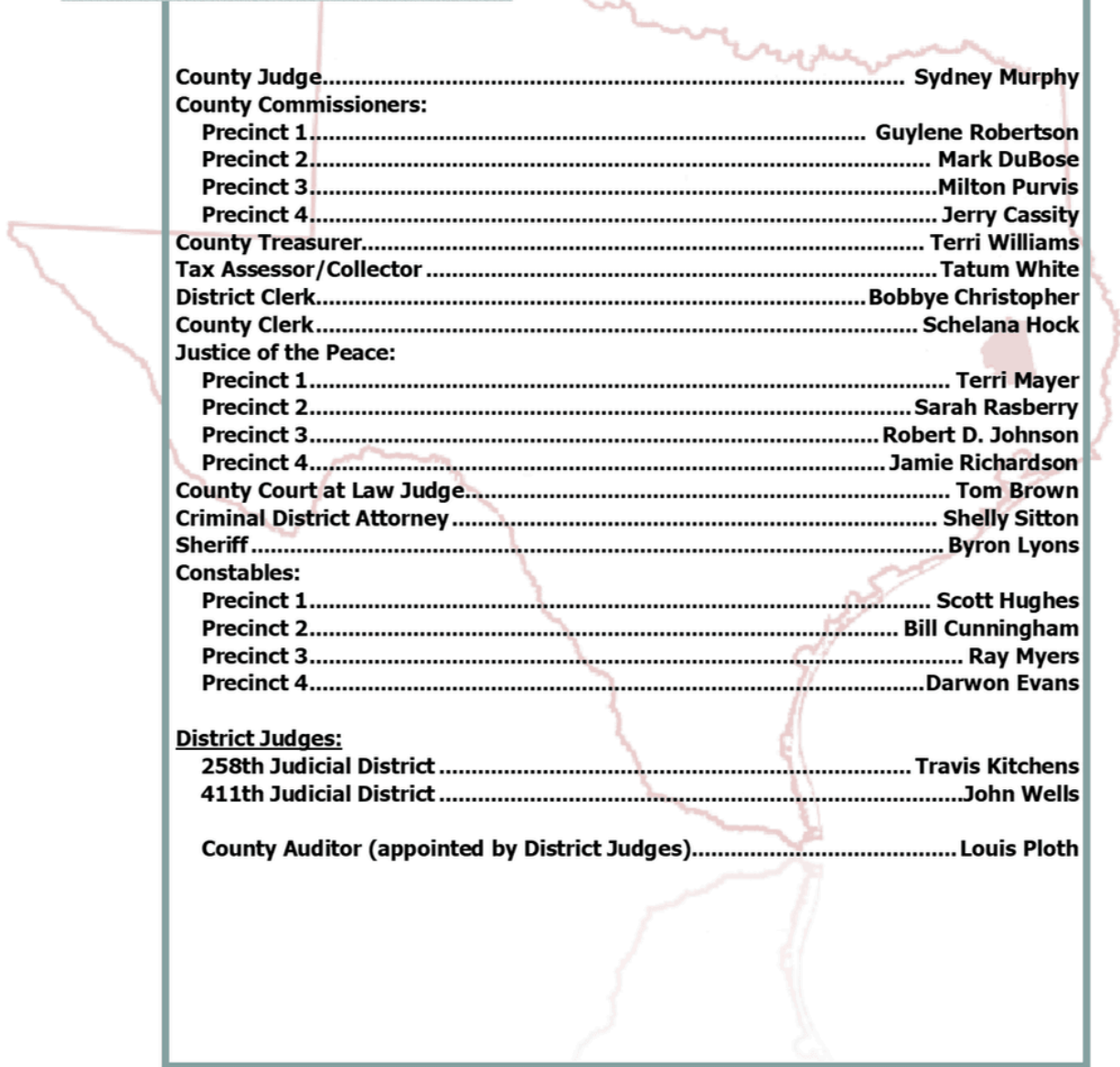
Located in the heart of East Texas, Polk County offers a unique blend of country living and urban accessibility. Additional information regarding the advantages and opportunities in Polk County is available from the Livingston-Polk County Chamber of Commerce by telephone at (936) 327-4929 or by visiting 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



# Elected Officials of Polk County



**County Judge**..... Sydney Murphy  
**County Commissioners:**  
 Precinct 1..... Guylene Robertson  
 Precinct 2..... Mark DuBose  
 Precinct 3..... Milton Purvis  
 Precinct 4..... Jerry Cassity  
**County Treasurer**..... Terri Williams  
**Tax Assessor/Collector** ..... Tatum White  
**District Clerk**..... Bobbye Christopher  
**County Clerk**..... Schelana Hock  
**Justice of the Peace:**  
 Precinct 1..... Terri Mayer  
 Precinct 2..... Sarah Rasberry  
 Precinct 3..... Robert D. Johnson  
 Precinct 4..... Jamie Richardson  
**County Court at Law Judge**..... Tom Brown  
**Criminal District Attorney** ..... Shelly Sitton  
**Sheriff** ..... Byron Lyons  
**Constables:**  
 Precinct 1..... Scott Hughes  
 Precinct 2..... Bill Cunningham  
 Precinct 3..... Ray Myers  
 Precinct 4..... Darwon Evans  
  
**District Judges:**  
 258th Judicial District ..... Travis Kitchens  
 411th Judicial District ..... John Wells  
  
**County Auditor (appointed by District Judges)**..... Louis Ploth

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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, and budget meetings are held with individual departments upon request.

The preliminary budget undergoes thorough scrutiny during multiple Budget Workshops conducted by the Commissioners Court in open session, in which the public are invited to attend. Each meeting of the Court has a public comment portion, in which anyone from the public may speak to the Court as a whole, or they also have the opportunity to meet with court members one-on-one by appointment at any time. Following this process, the County Judge files a proposed budget with the County Clerk for public inspection.

The determination of a tax rate to support the budget is made through a majority vote by the Commissioners Court. This is based upon the Tax Assessor/Collector's certification of the "No New Revenue" tax rate, "Voter Approval" tax rate, and the anticipated collection rate.

Notice of the proposed tax rate is published in the local newspaper and on the County's website. A public hearing is 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 budgeted vs. 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
	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
	Publication of No-New-Revenue and Voter Approval Tax Rates	Tax Assessor/Collector
	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
	(if applicable) "Notice of Public Hearing on Tax Increase: published on or before the 7th day prior to the public hearing.	Tax Assessor/Collector
	(if applicable) Post "Notice of Public Hearing on Tax Rate" (open meeting notice) at least 72 hours before said meeting.	County Judge
	Post "Notice of Public Hearing on Budget" at least 72 hours before said meeting.	County Judge
	Publish "Notice of Vote on Tax Rate" prior to said meeting.	Tax Assessor/Collector
	Public Hearing on Budget; Budget & Tax Rate adopted.	Commissioners Court
	The budget is filed with the County Clerk & posted on the county website.	County Judge
Reproduce, distribute & publish budget.	County Judge	

## Budget in Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2024, and ending September 30, 2025, and was developed in accordance with the [County's Financial Policies and the Budget Process](#).

Total revenues of \$48,650,541\*\* anticipated for FY2025 represent an increase of \$4,266,201 from revenues adopted in the prior budget. The decrease is a result of offsetting changes described in the listing below:

### CHANGES IN REVENUES (By Source) FOR FY2025

Source	Last Year (adopted)	This Year	Change
Ad Valorem Taxes	27,839,181	30,742,144	2,902,963
Sales Tax	3,800,000	3,900,000	100,000
Other Tax <b>(Hotel/Motel, Mixed Bvg, Vehicle Sales Tax Commission)</b>	415,000	490,000	75,000
Permits & Licenses <b>(Auto Reg/License, Bldg/Sewer, Alcoholic Bvg)</b>	1,297,775	1,309,425	11,650
Court Fines, Fees & Forfeitures	705,140	757,885	52,745
Charges/Fees for Services	1,682,752	1,689,751	6,999
Interest	407,800	468,750	60,950
Federal/State Funding <b>(including grants)</b>	977,412	1,827,598	850,186
Other Revenue <b>(includes reimbursements, lease &amp; contract revenue, Road &amp; Bridge Capital Lease/Buyback, transfers between funds)</b>	7,127,074	7,334,732	207,658
Less Transfers Between Funds	(1,659,488)	(1,657,785)	(1,703)

FY2025 expenditures were adopted totaling \$48,419,489\*\* and reflect a \$4,247,950 increase from expenditures adopted last year. The decrease is a result of offsetting changes described in the listing below:

### CHANGES IN EXPENDITURES (By Type) FOR FY2025

Type (Use)	Last Year (adopted)	This Year	Change
Personnel <b>(includes COLA, Merit Funds, and increased retirement costs &amp; health insurance premiums)</b>	21,392,983	23,943,136	2,550,153
Operating Costs	16,072,004	17,146,694	1,074,690
Capital Outlay <b>(includes Road &amp; Bridge Capital Lease Principal &amp; Interest)</b>	3,232,933	3,704,818	(32,322)
Debt Service	3,254,299	3,250,468	(3,831)
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	(1,659,488)	(1,657,785)	(1,703)

\*\* Includes reduction in revenue/expenditure transfers between funds totaling \$1,657,785 compared to FY2024 budgeted transfers totaling \$1,659,488.

The County's total Tax Rate of \$0.6092 per \$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$0.544787 and a Debt Service rate of \$0.064413. The Maintenance and Operation portion of the rate is further subdivided within the [Order Setting the Tax Rate](#) to reflect the \$0.1593 portion of the rate which funds the Road & Bridge Precincts and the \$0.385487 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:

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

- 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

Continuously striving for progress, the County's administration actively fosters collaboration among its various departments and endeavors to enhance communication with the broader community. In 2023, the Court sought the assistance of our recently revitalized Economic Development Office and Chamber of Commerce to spearhead the overhaul of our strategic plan. Comprehensive surveys were disseminated to gather insights from residents, business owners, and government offices. Drawing on these insights, the Court created several committees as part of the FY2025 budget process. Each committee will engage in detailed research and planning efforts to shape the Court's future priorities and guide informed decision-making:

#### Committee to Assess County Buildings

This committee will evaluate current county facilities, considering projected growth and future infrastructure needs. Their findings will lead to recommendations for adapting and improving these buildings to ensure long-term efficiency, safety, and service quality.

#### Central Dispatch Committee

Tasked with examining the feasibility of a centralized dispatch system, this committee seeks to streamline communication among emergency responders. By serving as a central hub for law enforcement, fire departments, and emergency medical services, a unified dispatch center would improve response times, coordination, and overall public safety.

#### Employee and Jail Health Clinic Committee

This committee will assess the potential establishment of a combined health clinic for both county employees and jail inmates. Their analysis—spanning costs, operational logistics, and regulatory requirements—aims to determine whether such a clinic could improve health outcomes and reduce long-term healthcare expenditures.

#### Mental Health Committee

Focusing on the strategic utilization of opioid settlement funds and available grants, this committee will explore avenues to enhance mental health services countywide. Their work includes identifying service gaps, pursuing partnerships, and recommending impactful programs—such as a specialized Mental Health Court—to promote long-term community well-being.



By maintaining fiscal responsibility, investing in critical infrastructure, and proactively responding to community feedback, Polk County continues to foster an environment that supports its citizens' needs today while building a stronger, more resilient future.

## 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 advised 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 mission is grounded in responsible financial management and delivering essential services that meet the evolving needs of our community. We maintain healthy reserves to cover unexpected costs—such as disasters—without undermining county services. At the heart of our philosophy is balancing required services with the lowest feasible tax rate.

To achieve this, we seek non-tax revenue sources and align budget growth with population increases. Any expansion beyond inflation is matched to service demand, protecting our fiscal stability and ensuring responsiveness to resident needs.

Polk County also remains focused on responsible infrastructure maintenance and enhancement. When appropriate, we employ long-term debt judiciously, promoting sustainable growth and vitality.

These principles guide our goals: to manage growth, enhance revenues and financial stability, improve efficiency and productivity, foster a supportive employee environment, and increase communication and services to citizens. Each goal is key to securing a prosperous future for Polk County.

### To Manage Growth

Polk County continues to advance strategic initiatives that guide our community toward sustainable, well-managed growth. In recent years, we have leveraged federal American Rescue Plan Act (ARPA) funds to strengthen our critical infrastructure. These investments include expanding broadband fiber connectivity and enhancing interoperable communications to ensure seamless, reliable service across our region. We have improved water infrastructure in unincorporated areas, providing community water systems with essential upgrades to serve an expanding population. ARPA funds have also enabled the purchase of vital equipment for our volunteer fire departments and emergency medical services, and for our road and bridge crews, ensuring safer travel and more efficient emergency response. Additionally, these resources supported preserving and digitizing historic documents for the county and district clerks' offices, updating courtroom technology for more efficient legal proceedings, and establishing a new recycling drop-off station to support environmental stewardship.

In conjunction with ARPA investments, Polk County has put Hurricane Harvey Disaster Mitigation Funds to work strengthening water infrastructure in unincorporated areas of the county. These funds are also being utilized to develop community resource centers that will bolster our emergency preparedness, enabling us to distribute necessities and services more effectively in times of crisis.

As we look toward the future, Polk County remains committed to anticipating growth-related needs and ensuring that new development aligns with our community's vision. In FY2025, a newly appointed committee will comprehensively assess all county buildings, identifying opportunities to maximize space, promote operational efficiency, and meet the evolving demands of our citizens. Another committee will evaluate the feasibility and potential challenges of establishing a Central Dispatch System—an essential step toward improving emergency response times, enhancing inter-agency coordination, and ensuring public safety as our population grows.

Recognizing the importance of thoughtful planning in the face of expansion, the Commissioners Court continues to engage with legislators and refine regulations that encourage development beneficial to our community's long-term well-being. Our commitment to sustainable, infrastructure-focused growth is also reflected in the active role of the County Judge, who serves as Chair of the I-69 Alliance in Texas, advocating for transportation infrastructure improvements that facilitate economic opportunity and efficient mobility.

Along with local partnerships and collaborative efforts which include Texas AgriLife, Texas Department of Transportation, Polk County Recycling & Beautification, Texas Master Naturalists, Trinity River Authority, and many more, the Court continues to support local growth and investments that support agricultural initiatives and educational programs essential to our county's heritage and economic diversity. Polk County also maintains active memberships in key regional partnerships, including the Texas Forest Country Partnership, the Deep East Texas Economic Development Council, and the Polk County Economic Development Corporation. These affiliations strengthen our regional collaborations, connect us to critical resources, and ensure that as we grow, we do so wisely and in concert with the broader economic landscape.



Through these measures—strategic investments, proactive planning, interagency collaboration, and responsible regulatory oversight—Polk County is fostering an environment where growth is not only managed, but harnessed as a force that improves the quality of life for present and future generations.

## To Enhance Revenues and Ensure Financial Stability

Polk County is committed to strengthening its financial foundation through a diverse set of strategies designed to enhance revenues, ensure stability, and maintain a balanced fiscal posture. We continuously review all fees collected to ensure that they accurately reflect the cost of providing services, and we work diligently to maintain or improve both current and delinquent tax collection rates. At the same time, the County actively pursues federal, state, and private reimbursements and grant opportunities, recognizing that external funding streams are integral to our ability to provide essential services—including law enforcement, indigent defense, judicial functions, emergency management, road and bridge projects, rural addressing, economic development, and senior citizen nutrition programs.

A pillar of our long-term financial strategy is maintaining or improving our bond rating. A higher credit rating translates into more favorable borrowing terms and lower interest rates, enabling the County to manage debt responsibly and invest more efficiently. In addition, we continually monitor our long-term debt strategy, ensuring that any new obligations align with the County's growth patterns and service demands. Prudent investments and careful management of our assets help us secure the highest possible returns without straying from established standards and procedures.

Economic development remains central to our revenue-enhancement efforts. By attracting new businesses and promoting the growth of existing industries, we expand local job opportunities and broaden access to goods and services. The resulting increases in ad valorem tax revenues directly improve the quality and scope of the County's public services. Although the State Legislature limits tax revenue growth from existing properties to 3.5% without voter approval, new construction value is not subject to this cap. As our tax base grows through ongoing development, it drives significant revenue increases that fund infrastructure improvements, staff expansions, and operational enhancements, ensuring our public services keep pace with community needs.

Major projects currently underway illustrate our commitment to securing long-term financial stability. Renovations to the historic Polk County Courthouse promise to attract additional economic development and tourism, while also providing necessary space to accommodate the growing demands of our expanding population. On the environmental front, we are partnering with our landfill operators to develop a landfill gas-to-energy project. By capturing, storing, and selling methane gas, we can turn waste into a new revenue stream, further diversifying our funding sources.

Our long-term financial health will also benefit as we near payoff of the secure adult detention facility. Once retired, the costs associated with this debt will be freed up for other capital purchases and infrastructure projects. This shift not only bolsters our ability to fund vital improvements but also lessens the burden on our taxpayers.

Throughout all of these efforts, the Commissioners Court remains committed to preserving a strong General Fund Balance—often called a “Rainy Day Fund”—to cushion against unexpected emergencies. This conservative fiscal stance, paired with a strategy of maintaining minimal debt, enabled Polk County to respond swiftly to the April 2020 tornado disaster and April-May 2024 floods without resorting to burdensome borrowing. Such resilience safeguards our community, avoids undue financial strain on our taxpayers, and preserves fiscal flexibility for future challenges.

Our ongoing efforts to maintain a robust fund balance and low debt levels have earned us recognition in the form of a recent credit rating upgrade from A+ to AA- by Standard & Poor's. This improved rating not only reduces our borrowing costs today, but also reflects our long-term commitment to fiscal responsibility. As we continue to refine our practices, seek cost-effective funding solutions, and manage our resources prudently, we aim to enhance our credit rating even further, ensuring that Polk County remains financially strong and well-positioned for future growth and prosperity.

## To Improve Efficiency and Productivity

Polk County remains focused on enhancing efficiency and productivity across all levels of government operations. Key to these efforts is the modernization of our digital infrastructure, including the increased computerization of departmental processes. This ongoing transition allows us to eliminate redundant tasks,



improve interoperability between systems, and streamline communication among county departments. By continuing to develop policies, procedures, and systems that foster direct electronic communication, we reduce administrative overhead, save valuable staff time, and ensure a more responsive county government.

New and updated software applications are bolstering our capacities in several critical areas. Human resources, Commissioners Court administration, the County Clerk's office, and our information technology department are all integrating upgraded systems—strengthening cybersecurity protocols and enhancing data management. In addition, we are investing in new handheld and mobile radios for public safety and road & bridge crews, as well as upgrading IT equipment in the Tax Office and the Sheriff's Office. These improvements not only promote operational efficiency but also support a safer, more secure environment for county employees and residents.

Our commitment to improved service delivery extends beyond technology infrastructure. We are expanding mental health services for county jail inmates, ensuring more timely and appropriate care that ultimately benefits the entire criminal justice system and those in our care. Concurrently, county departments are working to increase the amount of information and services accessible through our website ([www.co.polk.tx.us](http://www.co.polk.tx.us)) and other hosted platforms. Providing digital access to public records, forms, and resources allows residents to quickly find the information they need without lengthy in-person visits, improving responsiveness and productivity on both sides of the counter.

Performance measurement is another cornerstone of our approach to efficiency. Every county official and department head is tasked with establishing meaningful performance metrics, tracking goal attainment, and identifying areas that demand improvement. By re-evaluating objectives at least once each year, our leaders maintain a clear focus on continuous improvement. Although some departments may face challenges in developing and refining their metrics, they remain committed to using these tools as a foundation for more targeted budgets, strategic planning, and better services for the people of Polk County.

Through modernization, expanded electronic access, data-driven decision-making, and consistent progress evaluation, Polk County is creating an environment where efficiency and productivity thrive—ensuring that we meet the evolving needs of our growing community.

## To Improve Employee Environment

Polk County is committed to cultivating a supportive, rewarding work environment that recognizes the importance of our employees' well-being, professional growth, and overall satisfaction. Key to this effort is our ongoing evaluation of the County's compensation and benefits structure, including periodic market surveys and comparisons with other counties as well as other employers. These evaluations guide meaningful adjustments to pay and benefits, ensuring that our employees are fairly compensated and that our policies remain competitive and responsive to changing economic conditions. We also maintain a comprehensive employee handbook—recently overhauled—detailing personnel policies and procedures, encouraging clear communication and consistent standards.

Following the completion of a Compensation Study in 2018, the Commissioners Court has worked diligently to strengthen and expand upon that framework. Recognizing that recent economic fluctuations and inflationary pressures could erode past progress, we have made strategic, data-driven compensation adjustments to preserve equity and fairness. In mid-FY2024, the Court introduced a new pay scale for law enforcement to incorporate Rural Law Enforcement Grant Funds—raising minimum annual salaries for jailers to \$40,000 and for deputies to \$45,000. Although these increases were essential, they temporarily disrupted our pay structure. To address this, the Court took the first step in FY2025 by adjusting the base pay for all employees not covered by the grant funds by \$3,000 and by \$1,400 for those who were eligible. We anticipate completing this rebalancing in FY2026, and we foresee another comprehensive compensation study in FY2028 to ensure that our pay scales remain aligned with market conditions and employee needs.

The commissioners court is equally dedicated to supporting our employees' health and wellness. Polk County provides fully-funded healthcare coverage through the Texas Association of Counties (TAC), offering low deductibles, co-pays, and out-of-pocket maximums. Beyond standard benefits, TAC's Healthy County program includes specialized resources for weight management, diabetes care, pain management, and counseling. User-friendly mobile applications help employees navigate their benefits, track their progress, make informed dietary choices, and stay active, often with the added encouragement of friendly competition among co-workers. Through these resources, as well as virtual access to nursing services and mental health providers, employees have convenient, reliable support at their fingertips.



Our focus on long-term wellness is not limited to the present workforce. The County regularly contributes to the Retiree Health Benefits Trust, ensuring employees who have dedicated decades of service can enjoy fully or partially funded health insurance benefits in retirement. In fact, employees with twenty or more years of service who qualify for retirement receive insurance coverage of up to \$800 per month, or \$400 per month to supplement Medicare. Polk County also stands out for its generous retirement plan: the County provides a 250% match on employee contributions and guarantees 7% interest on retirement accounts, reflecting our deep commitment to securing our employees' financial futures.

Additionally, the County values excellence and encourages employees to strive for higher performance levels. We offer certificate pay for advanced law enforcement and justice court clerk training, incentives for bilingual proficiency, and safety awards that recognize accident-free work records. Employees also benefit from personal leave policies that foster a balanced work-life environment. To further acknowledge long-term dedication and commitment, Polk County provides annual longevity payments ranging from \$500 to \$4,000 for employees who have served at least two continuous years. Through these programs, we not only celebrate exceptional performance but also inspire continuous growth, professional development, and a culture of safety and respect.

By maintaining competitive compensation, supporting professional development, investing in comprehensive health and retirement benefits, and celebrating achievements, Polk County ensures that its employees feel valued, supported, and prepared to meet the needs of our growing community—both today and in the future.

## To Increase Communications & Services to Citizens

Polk County is dedicated to improving communication and accessibility for its citizens, ensuring that essential information and services are readily available and easy to navigate. We actively leverage technology and innovation to enhance online resources, guiding every County department to expand and refine their digital presence. At the center of these efforts is the County's official website ([www.co.polk.tx.us](http://www.co.polk.tx.us) (<http://www.co.polk.tx.us>)), which serves as a comprehensive gateway to a wide range of public information and services. Many departments have made significant upgrades to their web pages, creating user-friendly interfaces that simplify access to critical documents, records, and payment portals. Additionally, Polk County and various departments maintain an active presence on social media platforms like Facebook, distributing timely public service announcements to keep the community informed.

Our commitment to transparency is reflected in the breadth of information we provide online. Residents can easily review budgets and financial data, perform records research, and conveniently address fines, fees, and tax payments with just a few clicks. This dedication to openness and accountability has earned Polk County the "Gold Star Award" for Financial Transparency from the Texas State Comptroller—further evidence of our pursuit of honest, accessible governance.

In an effort to broaden civic engagement, the Polk County Commissioners Court live streams its meetings on YouTube at "Polk County Commissioners Court." By making these proceedings readily available, we ensure that citizens can stay current on policy discussions, decisions, and community updates at their convenience. This approach nurtures an informed and engaged public, fostering greater trust and participation in local government.

Beyond digital enhancements, Polk County is continually improving tangible services that benefit residents' quality of life. Our Recycling Center on Hwy 146—established in 2021—is a prime example. Funded by grants and revenue that exceeded waste management projections, this initiative offers no-cost drop-off of recyclable materials, including electronics, cardboard, single-use plastics, aluminum cans, and steel cans. Operated through a partnership with the local nonprofit Polk County Recycling & Beautification, and supplemented by a satellite drop-off site in Onalaska, this program not only enriches community services but also reduces landfill waste, conserves resources, and bolsters environmental sustainability.

Meanwhile, the ongoing restoration of the Historic Polk County Courthouse exemplifies our dedication to enhancing public spaces that blend tradition and modern utility. This long-sought endeavor—partially funded by the Texas Historical Commission Courthouse Restoration Grant Program—will yield a revitalized courthouse by December 2025, offering more space, improved functionality, and an enriched environment for conducting county business. The restored courthouse promises to become a centerpiece of Downtown Livingston Main Street, drawing tourists, fostering economic growth, and increasing the availability of services as several county offices return to a vibrant, centrally located facility.



Collectively, these efforts underscore Polk County's commitment to meeting citizens' needs through improved communications, cutting-edge technology, sustainable initiatives, and thoughtful infrastructure improvements. By continuing to invest in both online accessibility and brick-and-mortar enhancements, we strive to create a more transparent, responsive, and service-oriented County for current and future generations.



# Key Elements of the Budget

## Budget Priorities

THIS YEAR	LAST YEAR
Adopt a Balanced Budget without the use of reserves and a tax rate below the Voter Approval Rate	Adopt a Balanced Budget without the use of reserves and a tax rate below the Voter Approval Rate
Adjust Pay Scale to address disparities created by Rural Law Enforcement Grant Funds	Add Public Safety & Purchasing Personnel
Incorporate capital projections into the budget to avoid debt issuance while interest rates remain high	Add funds for employee salary increases
	Continue expanding technology for operational efficiencies

- **As always, balancing this year's budget without tapping into our reserves was our primary objective, closely coupled with setting a tax rate below the Voter Approval Rate.** For the FY2025 budget, we maintained our unwavering commitment to fiscal prudence and sustainability, striving once again to fund county operations without dipping into our reserve balance. After the inflationary pressures and extraordinary challenges experienced in recent years, the stabilization of economic conditions has allowed us to refocus on maintaining a balanced budget strictly from current revenues.

Building on the progress and tough decisions made during the FY2024 budget cycle, we worked diligently to set a tax rate below the Voter Approval Rate and to preserve the maximum allowable 20% homestead exemption. This ensures that while we meet the demands of a growing community and responsibly manage rising costs, we also keep property tax burdens in check. Through careful planning and disciplined resource allocation, the FY2025 budget continues Polk County's tradition of strong financial stewardship and reflects our steadfast commitment to serving our residents both effectively and affordably.

FUND	FY2025 (2024 Tax Year)	FY2024 (2023 Tax Year)
General	0.385487	0.367449
Road & Bridge	0.159300	0.147400
<b>M&amp;O Rate =</b>	<b>0.544787</b>	<b>0.514849</b>
<b>Debt (Service) Rate =</b>	<b>0.064413</b>	<b>0.068151</b>
<b>TOTAL TAX RATE</b>	<b>0.609200</b>	<b>0.583000</b>

- **A key priority in the FY2025 budget is to rectify the pay scale imbalances that arose following the mid-year implementation of salary increases funded by the Rural Law Enforcement Grant.** While the grant-supported raises support our law enforcement personnel—resulting in a roughly 17% increase for jailers and 8% for deputies—the adjustments inadvertently disrupted the pay equity that had been established following our comprehensive compensation study implemented in FY2019. The challenge we now face lies in preserving the integrity and fairness of our pay structure. Last year's mid-year increases were limited to law enforcement personnel, leaving other county employees—including dispatch personnel—without comparable adjustments. This not only created disparities between law enforcement and non-law enforcement staff, but also introduced new pay groups that were never intended to be part of our long-term compensation framework.

In the FY2025 budget, we have taken an initial step toward restoring balance by increasing base pay for all employees. Specifically, we approved a \$1,400 increase for law enforcement and a \$3,000 increase for non-law enforcement staff. This approach represents a compromise. While it continues to recognize the important, grant-related adjustments that were made, it also begins the process of bringing everyone back onto a unified, equitable pay scale.

Looking ahead, the County Judge will continue to advocate for realigning our pay scale so that all employees return to the same compensation framework established by the original compensation study. The goal is to eliminate the specially-created pay groups and ensure that everyone is on equal footing by





FY2026. Ultimately, this priority reflects our ongoing commitment to fairness, transparency, and consistency in how we value the contributions of every member of our team.

- **A key component of our FY2025 budget strategy involves carefully planning for upcoming capital needs without resorting to borrowing.** In recent years, we have successfully certified surplus depository interest and used these funds to “reimburse” the General Fund for previously approved capital purchases that would otherwise have required debt issuance. By doing so, we mitigated debt obligations and preserved our financial flexibility.

In this year’s budget, we have chosen a more proactive approach. With just \$361,375 proposed for capital purchases, we have integrated these expenditures directly into the budget rather than scheduling them for future debt issuance. This decision reflects our continued commitment to minimizing long-term liabilities, particularly in an environment where interest rates remain unfavorable. By funding capital projects from existing revenues, we safeguard our fiscal health, keep borrowing costs at bay, and ensure that our community’s future capital needs are met responsibly.



## Personnel Changes

For FY2025, Polk County made key staffing adjustments aimed at bolstering efficiency, addressing evolving service demands, and ensuring effective use of resources. Readers will note from the table below that the Purchasing & Procurement Coordinator position that was created last year in the Commissioners Court Department is now in its own department under the Commissioners Court. Once the position was well established and its budgetary and operational needs were defined, the Court was able to move the position into a standalone department.

Several departments receiving new staff reflect the County's ongoing commitment to meeting the growing needs of its residents. In the County Clerk and District Clerk's Offices, a total of four new full-time clerks were added—one for the County Clerk, two for the District Clerk, and the conversion of one part-time District Clerk position into a full-time role. This decision supports the surge in court proceedings as the district judges work to clear the pandemic-related backlog. The added staff will help expedite records processing, improve courtroom efficiency, and support expanded workloads in our justice system.

Our Maintenance Department also experienced strategic growth. One full-time maintenance technician was added, and a part-time laborer position was converted to full-time. Strengthening the maintenance team ensures that County facilities remain well-kept, safe, and capable of meeting increased usage demands, ultimately benefiting both employees and the public.

In the justice courts, the former part-time secretary in Justice of the Peace Precinct 2 was elevated to a full-time Pretrial Services Coordinator serving all four JP offices. This reclassification acknowledges the vital role that pretrial services play in streamlining case management and ensuring due process. By focusing these responsibilities into a single full-time position, the County enhances consistency and efficiency within the judicial system.

Law enforcement and public safety also received additional support. Funded by the Rural Law Enforcement Grant, the District Attorney's Office was able to add a full-time prosecutor, enabling more timely legal proceedings and a strengthened response to criminal cases. The Sheriff's Office gained one full-time CID Evidence Officer, reinforcing investigative capabilities. Meanwhile, the County Jail introduced three new corrections officers to maintain proper staffing levels and meet current inmate supervision needs, while simultaneously removing two jail nurse positions that had never been filled. This realignment ensures that staffing resources are put to best use where they are most effective.

Finally, to improve the County's infrastructure services, an additional full-time Road & Bridge position was approved in both Precinct 1 and Precinct 4. These new roles facilitate road maintenance, repairs, and improvements essential to supporting our growing population and maintaining safe transportation networks.

All of these staffing changes for FY2025 are the product of careful consideration, long-term planning, and a measured approach to resource allocation. They reflect Polk County's broader commitment to responsibly expanding its workforce, optimizing departmental operations, and delivering the high-quality services that our residents deserve.

A 5-year history of departmental staffing changes is shown in the table below.



## Staffing Levels & Budgeted Changes

FUND	2021	2022	2023	2024	2025	Difference
	Budget	Budget	Budget	Budget	Budget	2024-2025
County Judge	3.04	3.04	3.04	3	3.04	0.04
Commissioners Court	1.04	1.04	1.04	2.04	1.04	(1.00)
Purchasing & Procurement	0	0	0	0	1	1.00
County Clerk	12	12	13	13	14	1.00
Grants & Contracts	1	1	1	1	1	0.00
County Auditor	5.54	6.04	6.04	6.04	6.04	0.00
County Treasurer	3.04	3.04	3.04	3.04	3.04	0.00
Information Technology	3.04	4.04	4.04	5.04	5.04	0.00
Maintenance	11.51	11.52	11.52	11.52	13.04	1.52
Emergency Mgmt.	4.04	4.04	7.04	4.04	4.04	0.00
Human Resources	3.25	3.25	3.25	3.25	4.25	1.00
DPS (Tx Dept of Public Safety)	1.04	1.04	1.04	1.04	1.04	0.00
County Court at Law	5	5	5	5	5	0.00
District Clerk	11.54	11.5	11.5	11.5	14	2.50
Justice of the Peace #1	4.21	4.1	4.04	4.04	4.04	0.00
Justice of the Peace #2	3.4	3.54	3.54	3.54	4.04	0.50
Justice of the Peace #3	3.12	3.04	3.04	3.04	3.04	0.00
Justice of the Peace #4	3.04	3.54	4.04	4.04	4.04	0.00
258 <sup>th</sup> Judicial District	3.06	3.06	3.06	3.06	3.06	0.00
411 <sup>th</sup> Judicial District	3.06	3.06	3.06	3.06	3.06	0.00
District Attorney	18.08	18	18	18	19	1.00
Jail	50.82	50.8	52.72	52.72	53.72	1.00
Constables 1,2,3&4	4	4	4	4	4	0.00
Sheriff	55.26	56.05	56.32	61.32	62.32	1.00
Veterans Service	1.04	1.04	1.04	1.04	1.04	0.00
Social Services	2.04	2.04	2.04	2.04	2.04	0.00
Museum	1.13	1.13	1.12	1.12	1.12	0.00
Extension	3.04	3.04	3.04	3.04	3.04	0.00
Permits/Inspections	2.08	2.08	2.04	2.08	2.08	0.00
Environ. Enforcement	1.5	1.54	0	2	2	0.00
Fire Marshal	1.5	1.54	0	1	1	0.00
Tax Assessor Collector	14.61	14.6	14.6	14.6	14.6	0.00
Delinquent Tax Collect	3	3	3	3	3	0.00
<b>Total: General Fund</b>	<b>243.07</b>	<b>245.75</b>	<b>248.63</b>	<b>256.25</b>	<b>265.81</b>	<b>9.56</b>
Precinct 1	8.61	8.58	8.53	8.53	9.46	0.93
Precinct 2	8.71	8.68	10.61	10.61	10.19	(0.42)
Precinct 3	13.42	13.24	13.98	13.98	13.98	0.00
Precinct 4	11.27	11.28	11.26	11.26	12.26	1.00
<b>Total: Road &amp; Bridge</b>	<b>42.01</b>	<b>41.78</b>	<b>44.38</b>	<b>44.38</b>	<b>45.89</b>	<b>1.51</b>
<b>Total: Security Fund</b>	<b>3.24</b>	<b>3.23</b>	<b>3.21</b>	<b>3.21</b>	<b>3.21</b>	<b>0.00</b>
<b>Total: Aging Fund</b>	<b>5.7</b>	<b>5.7</b>	<b>6.45</b>	<b>6.45</b>	<b>6.45</b>	<b>0.00</b>
<b>TOTAL ALL FUNDS</b>	<b>294.02</b>	<b>296.46</b>	<b>303.65</b>	<b>310.29</b>	<b>321.36</b>	<b>11.07</b>

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



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# FUNDING SOURCES

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# FY2025 Major Revenue Sources with Forecasting & Assumptions

## Property Taxes = 63.2% of Total Revenue

**Property Taxes** - or “ad valorem taxes” are the County’s primary revenue source, representing 65.5% of General Fund revenue, 87.5% of Road & Bridge revenue and 100% of the amount needed to fund the County’s principal and interest payments (Debt Service) for the FY2025 budget year. The County’s 2024 Tax Rate (for the FY2025 budget year) is .6092 or 60.92¢ per \$100 valuation. This rate reflects an increase in taxes, but is lower than the Voter Approval Tax Rate (0.609239) calculated for the 2024 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 the certified estimates provided by the Polk Central Appraisal District, and the second being that collection rates would be 96%, as verified by the Tax Assessor-Collector. The Certified Net Taxable Value for this budget year is \$5,263,358,957 compared to last year’s certified value of \$4,995,307,686 and represents an increase of \$268,051,271 (before adjustments) in the following categories of value;

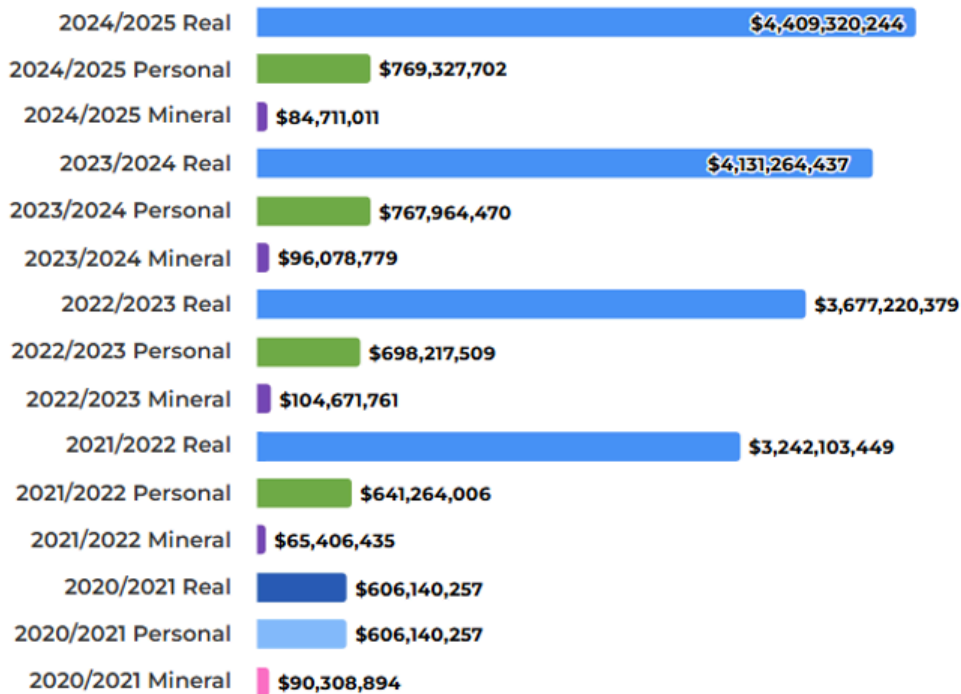
- Increase of \$152,036,884 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
- Increase of \$1,363,232 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
- Decrease of \$11,367,768 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 at (936) 327-2461.

Value subject to the County’s “freeze” on tax liability for persons over 65 or disabled increased by \$126,018,923 to a total of \$784,166,180. Current property taxes in FY2025 are expected to generate \$30,092,144 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$650,000.

In comparison to last year’s projections, combined county ad valorem tax revenue will realize an estimated increase of \$2,902,963 in FY2025 after consideration of revenue lost to tax freezes and other exemptions, such as those provided to Veterans.

**Net Taxable Value by Type (5 Year)**

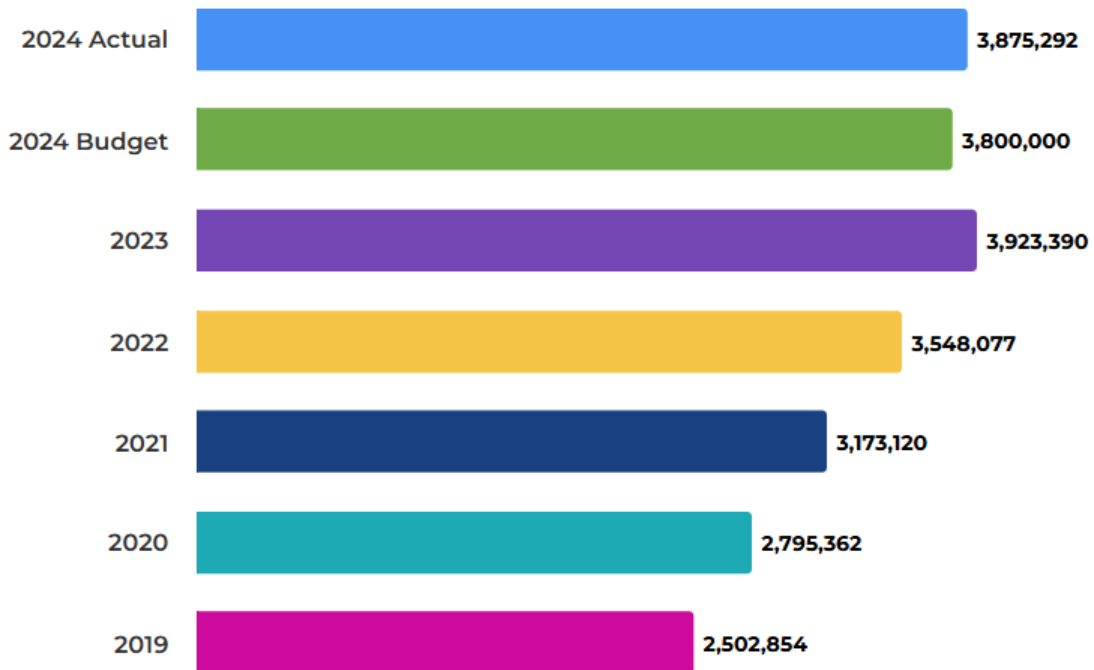


## Sales Tax = 8.02% of Total Revenue

**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 \$3,900,000 for the 2025 fiscal year - representing over 13.1% 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 0.5¢ (one-half cent) is returned to the County monthly. Within the Cities of Corrigan, Goodrich, Livingston, Onalaska, and Seven Oaks, an additional 1.5¢ is collected and returned to the cities - bringing the total sales tax within 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 FY2025 budget preparation included a review of new business and industry potential.

### Sales Tax Trends - by County Fiscal Year



Annual sales tax revenue has been up over \$2.4 million since FY2016, exceeding \$3.8 million in FY2023 and FY2024, suggesting that new construction and new businesses in the county are having a profound impact on our economy. We included a modest increase of \$100,000 in sales tax revenues over the FY2024 Budget. As Polk County continues to grow, so may our sales tax projections, though we will continue to be conservative with our projections to avoid the potential negative impact of an economic downturn.

## Other Funding Sources Summary

### Charges / Fees for Services = 3.47% 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 \$1,689,751 estimated in FY2025, an increase of \$7,179 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 = 1.59% of Total Revenue

**Court Fines/Fees/Forfeitures** assessed through Justice, County and District Courts will account for revenue totaling \$757,885 – a \$52,715 increase from the prior budget. The fiscal activity for Court fines, fees and forfeitures in FY2024 brought in \$117,490 more than was budgeted, substantially due to income from drug and asset forfeitures which can only be used for law enforcement purposes (and cannot be included in projected revenues) and increases in Court Facility Fees, Law Library Fees, and Pretrial Intervention Fees collected. Justice Court fines and fees in Precincts 1 and 2 continue to fall short of projections, while Precinct 3 exceeded their (far lower) projections. Precinct 4 Justice of the Peace, who significantly increased revenue over projections in Fiscal Years 2021 - 2024, expects this trend to continue. The revenue brought in by Precinct 4 indicates their activity is more than double the activity in any other precinct.

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 FY2025 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; court reporter and language access services; records management and preservation by the County and District Clerks; courthouse, courtroom and Justice Court security and facility fees, 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 = 1.99% 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 FY2025, \$970,000 in auto registration and licensing revenues accounts for 10.56% of Road & Bridge funding. Forecasting this particular revenue is fairly straightforward and varies only slightly, if at all, 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 = 3.48% of Total Revenue

**Federal & State Funding** received through direct grant and government assistance programs will account for an estimated \$1,694,361 in FY2025 revenue, a \$849,514 increase from FY2024 projections of \$844,847. The majority of that, \$830,711, is projected revenue from the State Comptroller's Office for the Rural Law Enforcement Grant, which funds a portion of the salaries for the Sheriff's Office, District Attorney's Office, and the four Constables.

The second most significant source of budgeted federal and state revenue, \$440,000, is received in support of services and meals provided to our senior population. Other funding includes \$210,350 in support of the judiciary; \$54,000 relating to law enforcement and victims assistance; \$60,000 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. These figures are provided by the Elected Officials and Department Heads that regularly apply for Federal & State funding.

## Other Revenue = 15.08% of Total Revenue

"Other Revenue" consists of miscellaneous reimbursements, contracts for services, intra-fund transfers and other varied sources of revenue totaling \$7,334,732, an increase of \$207,658 compared to the FY2024 budget.

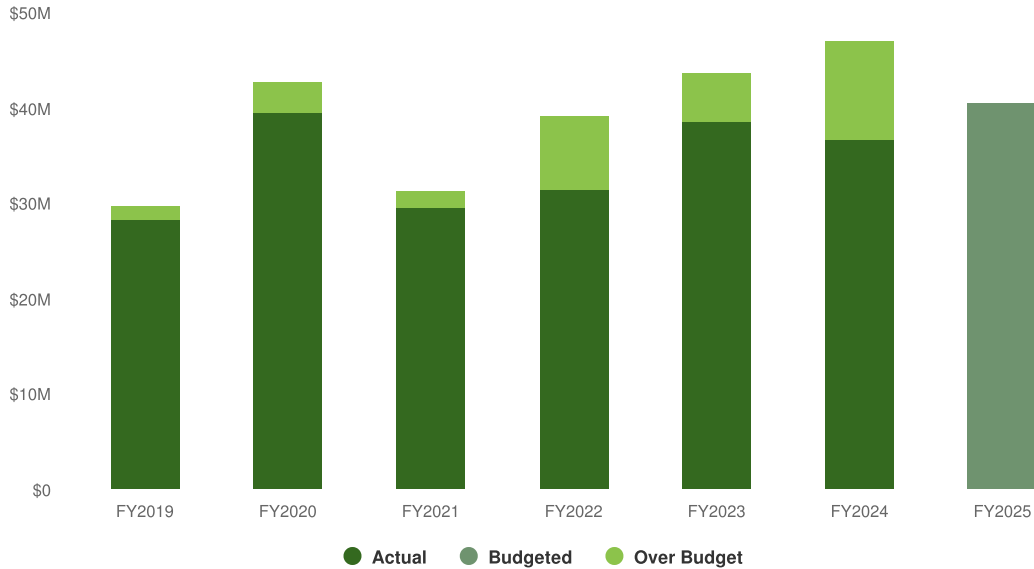
Of the total in this category, \$1,657,785 represents transfers between a particular fund to support expenses budgeted within another – such as transfers to the General fund, including a \$430,000 transfer of tipping fees from Waste Management and \$163,417 transfer from County Clerk Records Management; and transfers from the General Fund, including \$500,000 to Retiree Health Trust, \$20,135 to JP Justice Court Technology, \$168,693 to Courthouse Security, and \$112,145 to the Department of Aging (up \$28,309 from the FY2024 transfer to Aging). The remaining revenues in this category include Road & Bridge lease/purchase revenues (\$2,982,301); county jail and detention facility housing and phone revenues (\$1,040,000); 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 (\$239,837); reimbursements from the Trinity River Authority's for Sheriff's Office security provided at the Lake Livingston Dam (\$401,449); reimbursements from Trinity and San Jacinto Counties for operations of the (shared) District Courts (\$253,534); lease payments and property insurance reimbursements on various county-owned properties (\$129,937); and a combined total of various other revenues (\$198,963).

**Other sources of revenue include Other Taxes (1.01%), Permits & Licensing (0.7%), and Depository Interest (0.86%).**



**\$40,571,524** **\$4,012,798**  
 (10.98% vs. prior year)

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



In the role of Chief Budget Officer, the County Judge dedicates extensive efforts to ensure the fiscal stability of the county by meticulously managing the budget. Striking a delicate balance between accurate budget projections, conservative financial planning, and flexibility when appropriate, Judge Murphy aims to create a budget framework that anticipates potential variations in revenue, safeguarding against shortfalls while optimizing surplus resources.

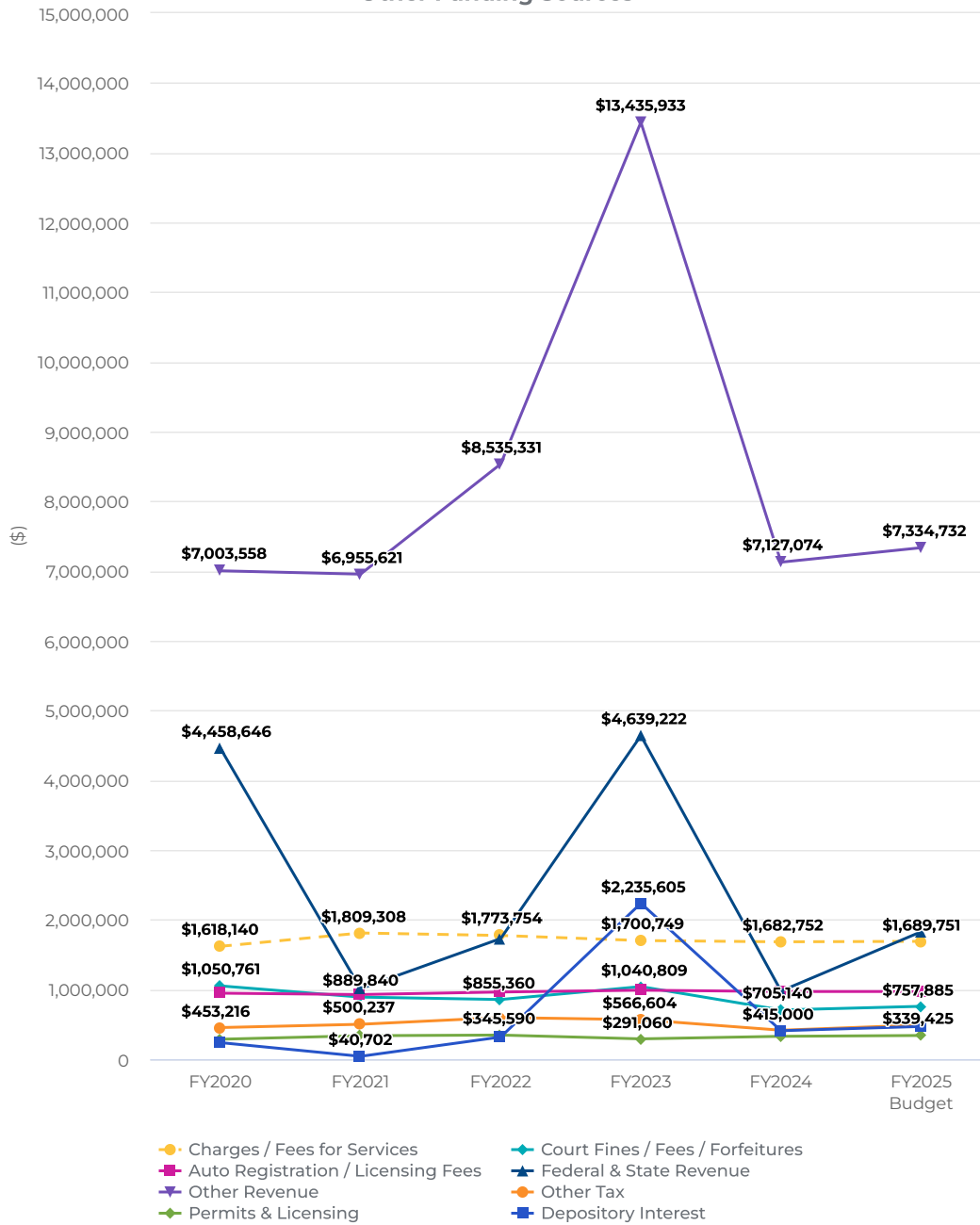
An integral aspect of this budgeting strategy is the decision not to include grant revenues that are not guaranteed for receipt and expenditure within the fiscal year. This fiscally responsible approach aligns with a commitment to financial transparency and accountability. This principle is reinforced by the trend highlighted in the accompanying chart, which visually underscores the judicious handling of budgetary allocations.

It is noteworthy that in Fiscal Years 2022 through 2024, the county experienced an extraordinary surge in revenues, surpassing initial projections significantly. This windfall can be attributed primarily to the substantial infusion of Federal funds from the American Rescue Plan Act. In response, the Commissioners Court has undertaken a deliberate and conscientious effort to utilize these funds in a manner that maximally benefits the majority of Polk County residents. Special attention has been directed towards areas with the most urgent needs, leading to strategic investments in crucial sectors such as communications and water infrastructure improvements.

By prioritizing projects and initiatives that address pressing community needs, the Commissioners Court aims to enhance the overall well-being of Polk County residents while ensuring the responsible and effective use of available financial resources. This comprehensive and forward-thinking approach reflects the Court's commitment to fiscal prudence and community-centric governance.



### Other Funding Sources



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# FUND SUMMARIES

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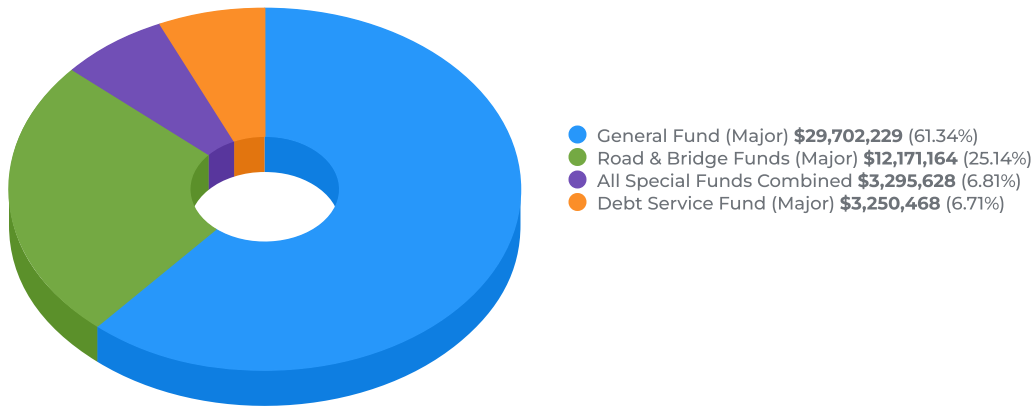
## Fund Structure

### 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 Funds by Precinct** (Pct. 1 - 021, Pct. 2 - 022, Pct. 3 - 023 & Pct. 4 - 024) and **Lease Fund** (015) 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.

### Major and Special Funds

FY2025 Budgeted Expenses by Fund



## Special Revenue Funds

**Hotel Tax (011)** - Funded by revenue from the Hotel/Motel Occupancy Tax, this fund supports the promotion of tourism within the County through various marketing initiatives, events, and related activities.

**Justice Court Technology (013)** - Created by statute, this fund collects fees from the County's four Justice Courts and is dedicated exclusively to technological enhancements—such as hardware, software, and digital systems—to improve court operations.

**Child Abuse Prevention (014)** - Established by law, this fund derives fees from individuals convicted of certain child-related offenses. Proceeds are used strictly to support local programs aimed at preventing child abuse.

**Fire Marshal Inspection Fees (017)** - These fees, restricted by law, are generated from Fire Marshal inspections and support administrative, operational, and enforcement responsibilities under the fire code.

**Guardianship (019)** - Backed by legislated fees in probate cases, this fund is administered by the Commissioners Court to provide guardianship services, ensuring proper oversight and care for individuals who need assistance.

**Court Facility Fees (020)** - Revenues from these fees are utilized for constructing, renovating, or enhancing facilities that house the courts, as well as paying bond obligations (principal, interest, issuance costs) tied to those improvements.

**County Specialty Court Fee (025)** (<https://county-polk-tx-budget-book.cleargov.com/15784/fund-summaries/county-specialty-court-fund>) - Collects revenue specifically to fund the County's specialty courts (e.g., drug, veterans, mental health). Expenditures focus on supporting operations, rehabilitative services, and program compliance requirements.

**Justice Court Building Security (026)** - Legislated fees collected by Justice Courts outside the Courthouse are deposited here to fund security-related expenditures exclusively for those courts.

**Courthouse Security (027)** - This fund comprises fees gathered by District and County Clerks, dedicated to maintaining and improving security measures within County courtrooms.

**Polk County Historical Commission (028)** - Holds donations dedicated to preserving Polk County's history and heritage. While recorded in County accounts, expenditures are not budgeted by the Commissioners Court.

**Court Reporter Service (029)** - Contains legislated fees assessed in civil cases to help cover costs for court reporting services, supporting the accurate documentation of legal proceedings.

**Waste Management (032)** - Established to manage revenue generated by the County's contracted landfill operator and collection stations, this fund supports overall waste disposal and environmental services.

**American Rescue Plan Act (033)** - Holds federal funds from the U.S. Treasury, earmarked for projects such as water or broadband infrastructure. Expenditures must align with ARPA's specified public health and economic recovery goals.

**Grant (035)** - Aggregates funds awarded by State or Federal grant programs, which can only be used for authorized purposes, including disaster recovery and other designated projects.

**CDBG Buyout Program (037)** - Financed by State funds strictly for the Hurricane Harvey CDBG Buyout Program, used to acquire and remove properties in high-risk flood areas.

**Language Access (038)** - Supports services like interpreting and translation for non-English-speaking individuals involved in court proceedings or seeking court services.

**Law Library (040)** - Collects special fees to maintain the law library at the County Courthouse, aiding legal research for judges, attorneys, and the public.

**Local Assistance & Tribal Consistency ARPA Fund (041)** - Receives ARPA funds aimed at revenue replacement to sustain local government operations. Spending follows federal guidelines and focuses on economic recovery and essential services.



**Opioid Abatement Trust Funds (042)** - Derived from opioid litigation settlements or grants, these funds are dedicated to opioid abuse prevention, treatment, and recovery efforts in the community.

**Salary Grants (043)** - Supports salaries and benefits for specific positions identified in grant agreements. These funds are restricted to personnel costs approved under the grant's terms.

**Restoration Projects (045)** - Reserved for restoration efforts—such as the Courthouse Restoration—ensuring the preservation of historically and architecturally significant County facilities.

**Rural Law Enforcement Grant (046)** - Supports law enforcement operations by funding personnel, equipment, and other essential resources through the Texas Rural Law Enforcement Grant Program.

**Pre-Trial Intervention (047)** - Collects special fees managed by the District Attorney, focusing on pre-trial programs that aim to reduce recidivism and support rehabilitation prior to trial.

**District Attorney Special (048)** - Holds State allocations that bolster the Criminal District Attorney's operations, with spending overseen by the District Attorney for prosecutorial functions.

**District Attorney Hot Check (049)** - Uses fees gathered under Code of Criminal Procedure Art. 102.007(f) related to hot checks, administered by the District Attorney for authorized expenditures.

**Truancy Court Cost (050)** - Collected in school-attendance-violation cases, this fund supports truancy prevention and intervention programs designed to enhance student attendance.

**Aging (051)** - Finances nutritional services for senior citizens in Polk County, drawing on participant contributions, federal funding via DETCOG, and a County subsidy to sustain these programs.

**Sheriff Commissary Commission (Jail) (056)** - Operates from proceeds of the Jail Commissary, with expenditures restricted by law (L.G.C. Sec. 351.0415) to benefit inmates through approved goods and services.

**Retiree Health Benefits Trust (083)** - Accounts for the County's Other Post-Employment Benefits (OPEB), currently covering eligible retirees' health insurance premiums.

**Drug Forfeiture (090)** - Manages funds seized in certain drug-related cases, which are expended by the Sheriff, District Attorney, or Constable for lawfully approved enforcement operations.

**Permanent School (091)** - Funded by proceeds from the sale of State-granted school lands. Oil royalties increase the principal, while interest flows to the Available School Fund.

**Available School (092)** - Collects revenues from the lease of school lands, distributing funds to county school districts for their educational programs.

**Co. Clerks Records Management (093)** - Supported by fees for filing official documents with the County Clerk. Monies are devoted to preserving, restoring, or automating those records.

**County Records Management (094)** - Utilizes fees from District and County Clerks (excluding those for the County Clerk's own records management) to fund approved records management and digital modernization initiatives.

**Sheriff's Federal Revenue Sharing (095)** - Accounts for federal funds allocated to the Sheriff's Office, used at the Sheriff's discretion to enhance law enforcement resources.

**District Clerk Records Management (098)** - Collects fees from District Clerk filings, dedicated to preserving, restoring, or automating court records in the District Clerk's office.

**County & District Court Technology (099)** - Formed by statute to gather fees from District Courts for specified cases, with expenditures limited to technology improvements for County and District Courts.

## Fund Balance Summary

Category / Department	Beginning Fund Balance	FY2025 Budgeted Revenues	FY2025 Budgeted Expenditures	(Est.) Ending Fund Balance		Target* Fund Balance
<b>Major Funds:</b>	<i>Estimated by Co. Auditor</i>			<i>Balance as a % of expense in Operating Funds</i>		
<b>General</b>	17,111,178	29,702,229	29,702,229	17,111,178	58%	7,425,557
<b>Road &amp; Bridge</b>						
Road & Bridge Lease Fund	0	2,982,301	2,982,301	0		N/A
Road & Bridge Precinct 1	1,480,328	2,024,451	2,024,451	1,480,328	73%	506,113
Road & Bridge Precinct 2	330,421	2,120,251	2,120,251	330,421	16%	530,063
Road & Bridge Precinct 3	1,129,001	2,489,662	2,489,662	1,129,001	45%	622,416
Road & Bridge Precinct 4	612,358	2,554,500	2,554,500	612,358	24%	638,625
<b>Debt Service</b>	112,484	3,254,317	3,254,299	112,502		N/A
Reserved for Landfill Post Closure	902,424			902,424		
<b>Special Revenue Funds:</b>						
<b>Hotel Tax</b>	181,390	50,000	50,000	181,390		N/A
<b>Justice Court Technology</b>	15,120	27,200	27,200	15,120		N/A
<b>Child Abuse Prevention</b>	2,706	400	0	3,106		N/A
<b>Fire Marshal Inspection Fees</b>	41,491	5,000	5,000	41,491		N/A
<b>Guardianship</b>	32,377	5,000	5,000	32,377		N/A
<b>Court Facility Fees</b>	63,542	0	0	63,542		N/A
<b>County Specialty Court Fee</b>	4,503			4,503		
<b>Justice Court Building Security</b>	43,272	220	0	43,492		N/A
<b>Security</b>	226,572	224,993	224,993	226,572	101%	56,248
<b>Polk County Historical Comm.</b>	356,985	0	0	356,985		N/A
<b>Court Reporter Service</b>	1,739	300	300	1,739		N/A
<b>Waste Management</b>	555,743	450,000	450,000	555,743		N/A
<b>American Rescue Plan Act Fund</b>	740,456	0	0	740,456		N/A
<b>Grant Funds</b>	0	0	0	0		N/A
<b>CDBG Buyout Program</b>	0	0	0	0		N/A
<b>Language Access</b>	8,206	3,000	3,000	8,206		N/A
<b>Law Library</b>	167,757	36,000	15,000	188,757		NA
<b>Local Assistance &amp; Tribal Consistency ARPA Funds</b>	8,881	0	0	8,881		N/A
<b>Opioid Abatement Trust</b>	139,059	0	0	139,059		N/A
<b>Salary Grants</b>	0	0	0	0		N/A
<b>Restoration Projects</b>	8,832,358	1,950	1,950	8,832,358		N/A
<b>SB22 Salary Assistance Program</b>	100,632	830,711	830,711	0		N/A
<b>Pre-Trial intervention</b>	177,141	35,000	34,844	177,297		N/A
<b>District Attorney Special Funds</b>	1,652	28,200	28,200	1,652		N/A

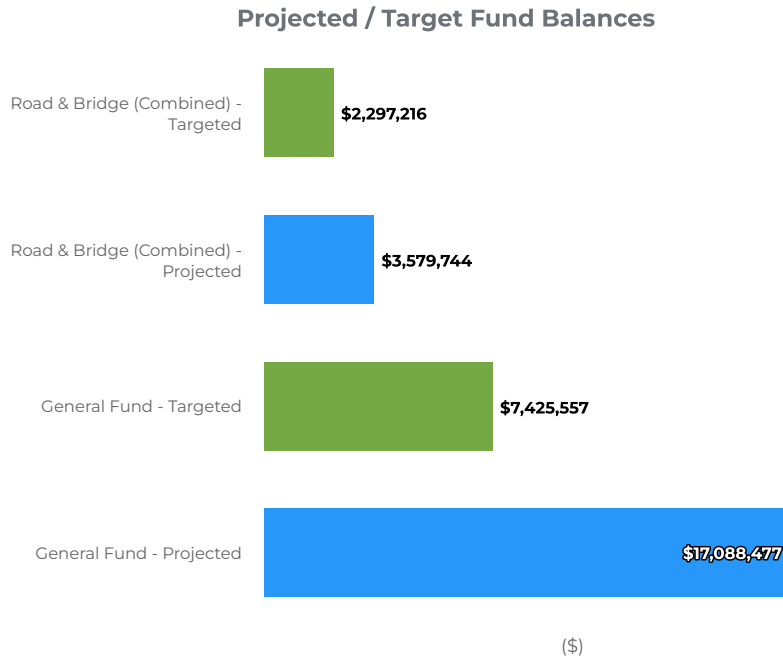


Category / Department	Beginning Fund Balance	FY2025 Budgeted Revenues	FY2025 Budgeted Expenditures	(Est.) Ending Fund Balance		Target* Fund Balance
District Attorney Hot Check	25,144	0	0	25,144		N/A
Truancy Court Costs	6,593	0	0	6,593		N/A
Aging	73,566	555,745.31	555,745.31	73,566	13%	138,936
Sheriff Commissary (Jail)	204,684	26,500	26,500	204,684		N/A
Retiree Health Benefits	4,307,007	567,131	379,816	4,494,316		N/A
Drug Forfeiture	604,257	0	0	604,257		N/A
Permanent School	563,987	25,000	25,000	563,987		N/A
Available School	332,477	192,821	192,821	332,477		N/A
Co. Clerk Records Management	629,207	235,100	233,585	630,722		N/A
County Records Management	17,119	4,900	4,900	17,119		N/A
Sheriff's Federal Rev. Sharing	68,518	0	0	68,518		N/A
District Clerk Records Mgt.	122,719	36,650	16,626	142,743		N/A
Co. & Dist. Court Technology	7,478	1,600	1,200	7,878		N/A
(Less Transfers Between Funds)		-1,657,785	-1,657,785			
<b>Total</b>	<b>40,342,514</b>	<b>46,813,347</b>	<b>46,582,299</b>	<b>40,472,930</b>		<b>9,976,354</b>

\*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.



## Comparison of Projected/Target Fund Balances of Major (Tax-Based) Operating Funds



### Fund Balance Summary (continued)

Although reaching all target fund balances remains a priority, several funds have not met their goals due to both planned investments in infrastructure and unexpected environmental events. Road & Bridge Precinct 2, for example, still falls below its target fund balance, which was depleted to repair damage from a tornado in April 2020, but has shown notable improvement—from 7.2% in FY2024 to 15.9% in FY2025. This positive trend reflects a concerted effort to rebuild reserves while continuing to address ongoing road and bridge repairs.

The recent April/May floods and Hurricane Beryl in July required the use of available fund balances throughout the county to restore critical infrastructure. Road & Bridge Precinct 4, which previously met its target fund balance, decreased from 30.9% to 23.9%, moving it below the threshold this year.

The Aging Services Fund remains under its target level, inching up only modestly from 12.9% to 13.2%. This fund currently relies on subsidies from the General Fund, which maintains a strong balance and supports essential services during a period of cost pressures and gradually recovering revenues.

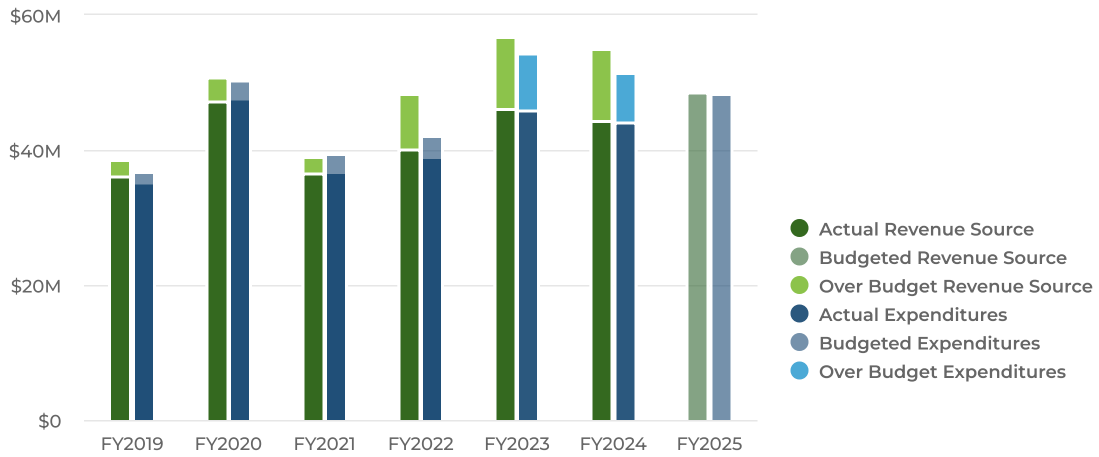
In contrast, some operating funds have significantly strengthened their positions. Road & Bridge Precinct 1's fund balance increased by 40.6%, while Precinct 3's rose by 13.4%. These gains are largely attributable to strategic savings earmarked for future infrastructure enhancements within their respective jurisdictions. By setting aside resources for special projects, these precincts are proactively planning for sustained improvements rather than reacting to emergencies.

Overall, while certain fund balances have not met established targets, the County continues to make progress in building healthier reserves. The General Fund remains sound, bolstering the County's financial stability and its ability to invest in long-term initiatives. The County remains committed to prudent management and responsible planning, striving to achieve and maintain target fund balances across all operating funds.

# Summary

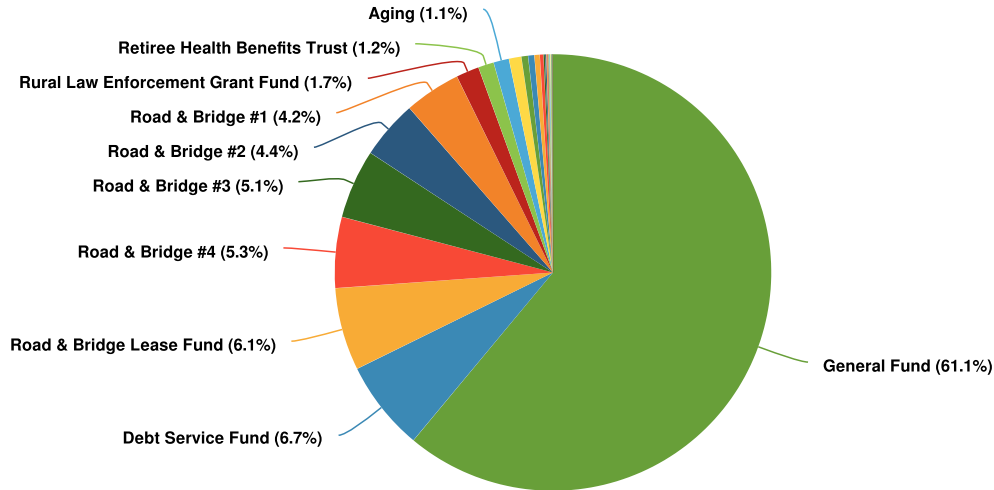
Polk County is projecting \$48.7M of revenue in FY2025, which represents an 8.93% increase over the prior year. Budgeted expenditures are projected to increase by 9.6% or \$4.25M to \$48.4M in FY2025. See the [Budget in Brief](#) for a clearer picture of changes in anticipated revenues and expenses from FY2024 to FY2025.

The chart below shows the budgeted and actual trend in revenues and expenses from FY2019 through FY2025.

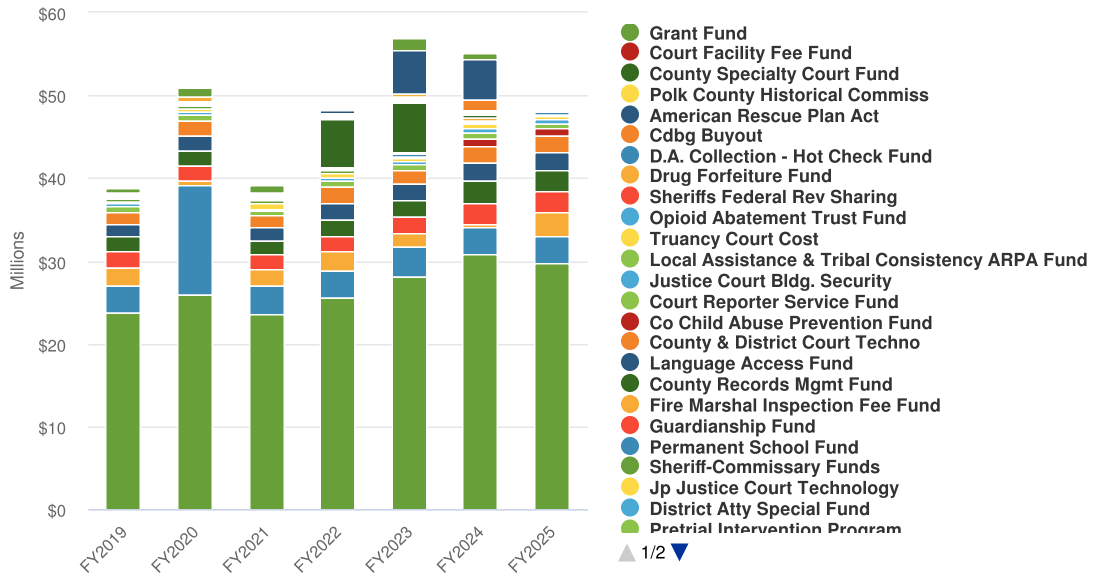


# Revenue by Fund

## Projected FY2025 Revenue by Fund



## Budgeted and Historical Revenue by Fund



Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
General Fund	\$28,152,819	\$27,516,658	\$30,799,032	\$29,702,229	\$29,702,229
Hotel Occupancy Tax Fund	\$74,064	\$25,000	\$113,601	\$50,000	\$50,000
Road & Bridge Lease Fund	\$1,529,368	\$2,929,955	\$245,803	\$2,982,301	\$2,982,301
Road & Bridge #1	\$1,649,364	\$1,806,540	\$2,081,369	\$2,024,451	\$2,024,451

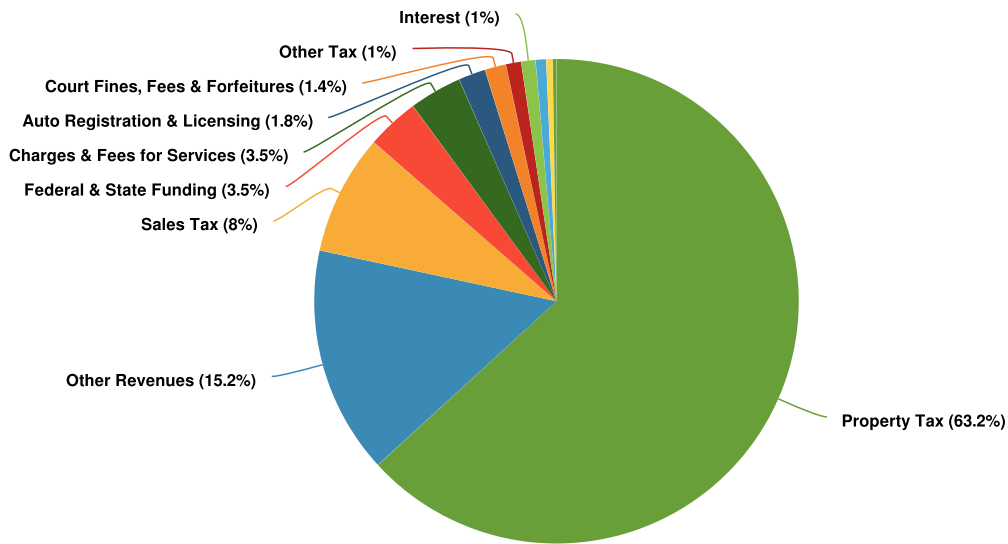


Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Road & Bridge #2	\$1,824,816	\$1,885,657	\$2,177,225	\$2,120,251	\$2,120,251
Road & Bridge #3	\$2,025,899	\$2,222,585	\$2,658,648	\$2,489,662	\$2,489,662
Road & Bridge #4	\$2,065,923	\$2,273,898	\$2,595,917	\$2,554,500	\$2,554,500
Grant Fund	\$1,414,960	\$0	\$641,876	\$0	\$0
Jp Justice Court Technology	\$70,989	\$65,830	\$69,143	\$27,200	\$27,200
Co Child Abuse Prevention Fund	\$51	\$400	\$65	\$400	\$400
Fire Marshal Inspection Fee Fund	\$25,455	\$5,000	\$16,467	\$5,000	\$5,000
Guardianship Fund	\$8,355	\$5,000	\$7,500	\$5,000	\$5,000
Court Facility Fee Fund	\$20,650	\$0	\$21,434	\$0	\$0
Justice Court Bldg. Security	\$258	\$3,400	\$208	\$220	\$220
Security	\$215,994	\$209,682	\$204,092	\$224,993	\$224,993
Polk County Historical Commiss	\$20,549	\$0	\$18,448	\$0	\$0
Court Reporter Service Fund	\$505	\$300	\$466	\$300	\$300
Waste Management	\$270,141	\$450,000	\$456,635	\$450,000	\$450,000
American Rescue Plan Act	\$5,234,352	\$0	\$4,954,000	\$0	\$0
Cdbg Buyout	\$0	\$0	\$1,259,563	\$0	\$0
Language Access Fund	\$3,097	\$0	\$3,218	\$3,000	\$3,000
Law Library Fund	\$36,226	\$15,000	\$37,480	\$36,000	\$36,000
Opioid Abatement Trust Fund	\$116,412	\$0	\$22,647	\$0	\$0
Restoration Projects	\$6,042,814	\$1,950	\$305,616	\$51,950	\$51,950
Rural Law Enforcement Grant Fund	\$0	\$0	\$788,177	\$830,711	\$830,711
Pretrial Intervention Program	\$24,549	\$10,000	\$34,530	\$35,000	\$35,000
District Atty Special Fund	\$39,907	\$28,200	\$18,153	\$28,200	\$28,200
D.A. Collection - Hot Check Fund	\$245	\$0	\$0	\$0	\$0
Truancy Court Cost	\$2,700	\$0	\$5,200	\$0	\$0
Aging	\$522,355	\$527,436	\$551,276	\$555,745	\$555,745
Sheriff-Commissary Funds	\$52,563	\$26,500	\$69,702	\$26,500	\$26,500
Drug Forfeiture Fund	\$321,161	\$0	\$68,738	\$0	\$0
Available School Fund Acct	\$242,590	\$192,821	\$245,598	\$192,821	\$192,821
Co Clerk Records Mgmt Fund	\$275,452	\$307,600	\$252,864	\$235,100	\$235,100
County Records Mgmt Fund	\$5,998	\$7,500	\$4,913	\$4,900	\$4,900
Sheriffs Federal Rev Sharing	\$41,980	\$0	\$0	\$0	\$0
District Clk Records Mgmt Fund	\$29,994	\$20,000	\$29,954	\$36,650	\$36,650
County & District Court Techno	\$1,389	\$1,200	\$1,979	\$1,600	\$1,600
Local Assistance & Tribal Consistency ARPA Fund	\$124,054	\$0	\$6,760	\$0	\$0
Salary Grants	\$0	\$0	\$105,517	\$133,236	\$133,236
Permanent School Fund	\$72,563	\$25,000	\$55,534	\$25,000	\$25,000
Debt Service Fund	\$3,653,093	\$3,254,317	\$3,350,066	\$3,250,490	\$3,250,490
Retiree Health Benefits Trust	\$700,425	\$566,911	\$820,388	\$567,131	\$567,131
<b>Total:</b>	<b>\$56,914,079</b>	<b>\$44,384,340</b>	<b>\$55,099,802</b>	<b>\$48,650,541</b>	<b>\$48,650,541</b>

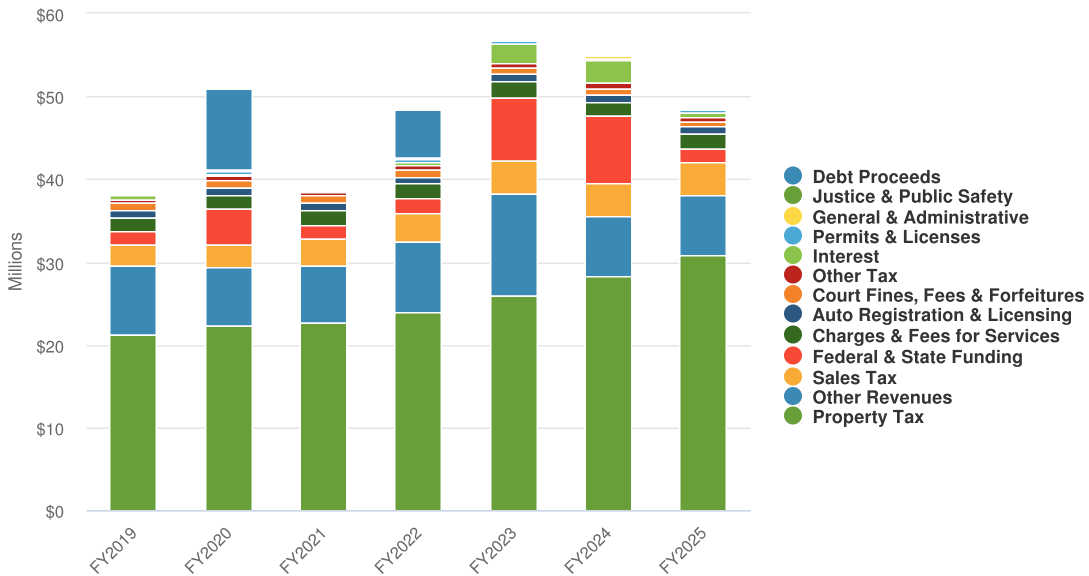


# Revenues by Source

## Projected FY2025 Revenues by Source



## Budgeted and Historical Revenues by Source



The table below unveils data that calls for detailed clarification:

### Total Revenue:

The overall revenue for FY2025 registers an increase from the projected revenues in the FY2024 Adopted Budget, but a decrease from the actual revenues received in FY2024.



**Interest Income:**

Depository Interest Income saw a significant increase in FY2023 and FY2024; however, we have opted for modest projections for this revenue source in FY2024 and FY2025. The rise in depository interest during FY2023 and FY2024 was primarily driven by elevated federal interest rates and robust fund balances. While we anticipate federal interest rates to remain high in FY2025, that is still uncertain, and we expect our reserve balances to decline as we advance the Historic Courthouse Restoration project and other initiatives supported by ARPA and Harvey Mitigation Funding. Considering these factors and the potential for revenue fluctuations, we have chosen a conservative approach in projecting depository interest. This strategy will help ensure that we maintain a strong financial position, particularly if other revenue sources under-perform.

**Fluctuations in Federal & State Funding:**

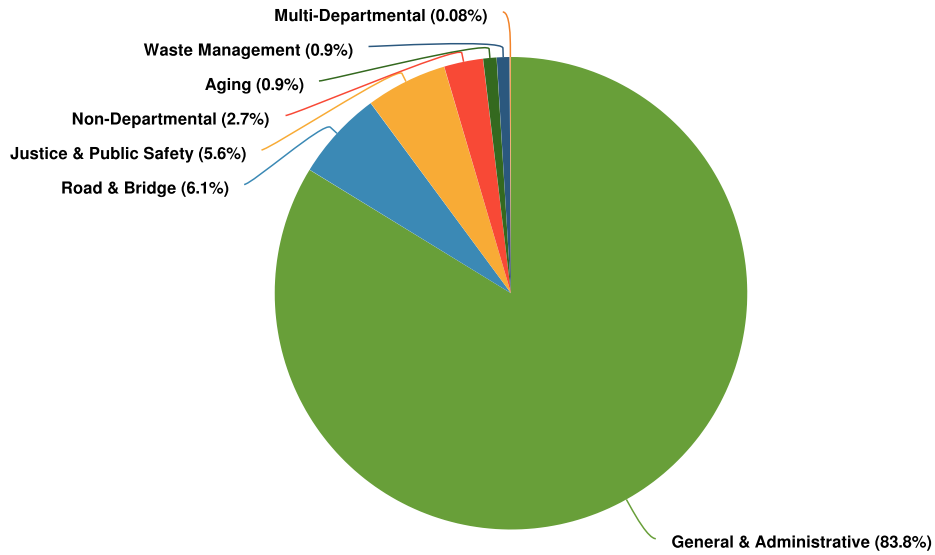
Actual revenue in this category has significantly surpassed budgeted revenue from fiscal years 2022 through 2024. During this period, we experienced a notable influx of federal funds from various sources, including the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the American Rescue Plan Act (ARPA), Hurricane Harvey Regional Mitigation Funds, and the Texas Historic Courthouse Restoration Grant. These projects, funded by state and federal allocations, extend over multiple years. Because the timing of both revenues and expenditures is uncertain at the time the budget is adopted, these funds are not included in the adopted budget.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Revenue Source					
Property Tax	\$25,880,946	\$27,839,181	\$28,272,846	\$30,742,144	\$30,742,144
Sales Tax	\$3,923,390	\$3,800,000	\$3,875,292	\$3,900,000	\$3,900,000
Other Tax	\$566,605	\$415,000	\$684,180	\$490,000	\$490,000
Justice & Public Safety	\$125,429	\$132,907	\$129,779	\$122,710	\$122,710
Court Fines, Fees & Forfeitures	\$856,751	\$637,140	\$737,606	\$689,885	\$689,885
Auto Registration & Licensing	\$905,622	\$887,200	\$899,400	\$887,200	\$887,200
Permits & Licenses	\$291,060	\$327,775	\$298,224	\$339,425	\$339,425
Charges & Fees for Services	\$1,824,672	\$1,686,652	\$1,676,405	\$1,698,651	\$1,698,651
Interest	\$2,338,749	\$409,750	\$2,670,013	\$468,750	\$468,750
General & Administrative	\$76,268	\$194,656	\$338,201	\$205,656	\$205,656
Other Revenues	\$12,341,624	\$7,188,474	\$7,282,891	\$7,389,132	\$7,389,132
Federal & State Funding	\$7,782,962	\$865,605	\$8,234,965	\$1,716,988	\$1,716,988
<b>Total Revenue Source:</b>	<b>\$56,914,079</b>	<b>\$44,384,340</b>	<b>\$55,099,802</b>	<b>\$48,650,541</b>	<b>\$48,650,541</b>

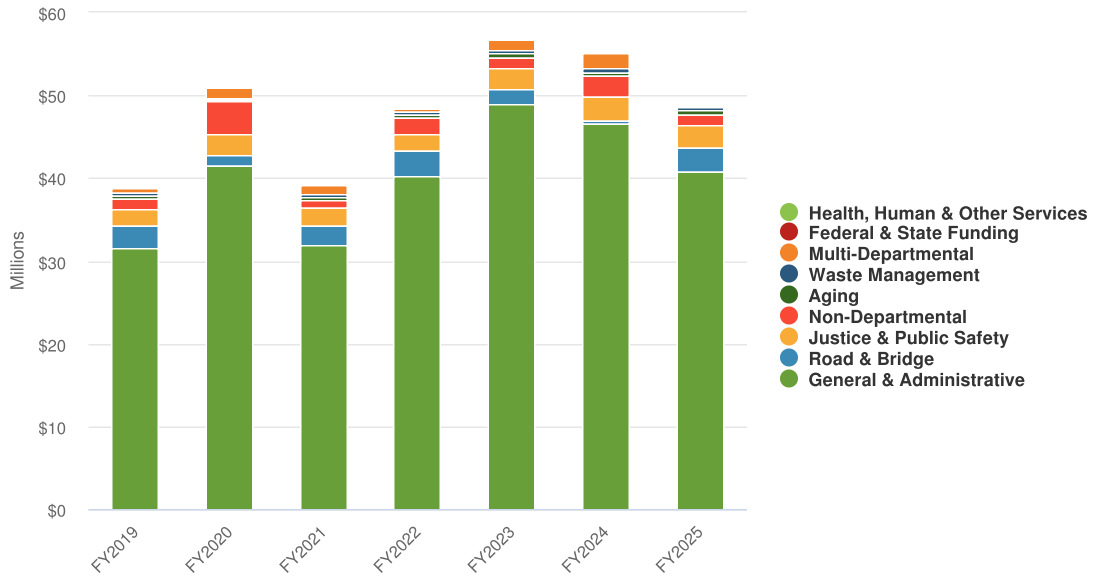


# Revenue by Type

## Projected FY2025 Revenue by Type



## Budgeted and Historical Revenue by Type



Our budget plan shows we're investing heavily in community safety (Justice & Public Safety), providing essential services (General & Administrative), and maintaining our county roads and bridges (Road & Bridge). However, the money we expect to bring in paints a nuanced picture: the funds from keeping things running smoothly are projected to bring in a substantial 84.4%, while maintaining our roads & bridges is expected to contribute 6.6%, and ensuring community safety is just 4.1% of total revenue.

This financial situation poses a recurring challenge during each budget cycle—the challenge of stressing the crucial need for fair support across all government functions. Interestingly, requests for budget increases from justice & public safety offices typically far surpass those from other offices.

Recognizing the pivotal importance of their roles, it's crucial to convey that sustaining the entire government structure depends on providing necessary support for *all* functions. This struggle highlights the importance of understanding that each aspect of government plays a crucial role in our overall success. By advocating for a fair allocation of resources and prioritizing the collective needs of our organization, we can strengthen the resilience and efficiency of our government as a whole. This calls for a deliberate effort to ensure that all functions receive the support they need for optimal operation, fostering a balanced and united government that can effectively address the diverse needs of our community.

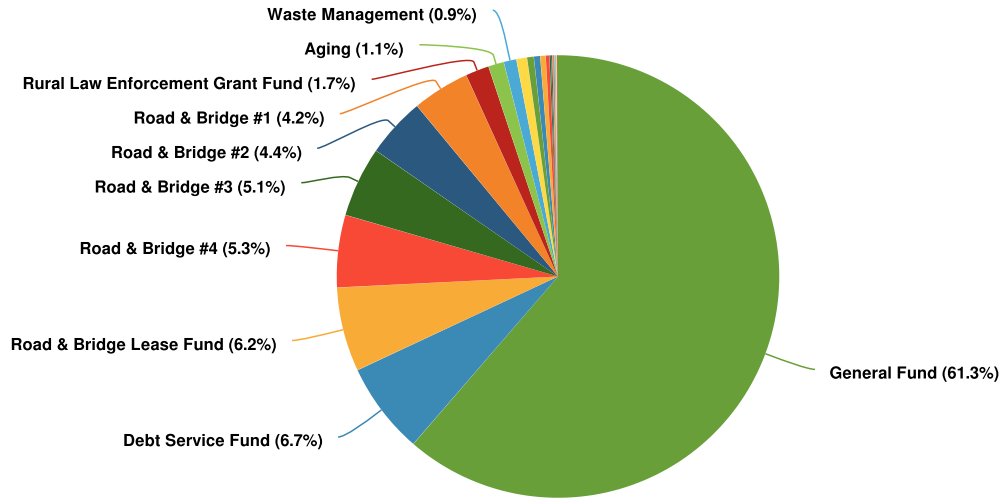
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Revenue					
Non-Departmental	\$1,213,921	\$1,283,571	\$2,492,387	\$1,300,489	\$1,300,489
Multi-Departmental	\$1,301,836	\$46,000	\$1,791,255	\$40,000	\$40,000
General & Administrative	\$48,985,099	\$37,450,622	\$46,508,634	\$40,750,880	\$40,750,880
Justice & Public Safety	\$2,647,981	\$1,800,592	\$2,944,433	\$2,703,270	\$2,703,270
Waste Management	\$444,192	\$430,000	\$467,654	\$430,000	\$430,000
Road & Bridge	\$1,739,926	\$2,929,955	\$367,578	\$2,982,301	\$2,982,301
Health, Human & Other Services	\$1,000	\$0	\$0	\$0	\$0
Aging	\$442,240	\$443,600	\$463,610	\$443,600	\$443,600
Federal & State Funding	\$137,883	\$0	\$64,250	\$0	\$0
<b>Total Revenue:</b>	<b>\$56,914,079</b>	<b>\$44,384,340</b>	<b>\$55,099,802</b>	<b>\$48,650,541</b>	<b>\$48,650,541</b>



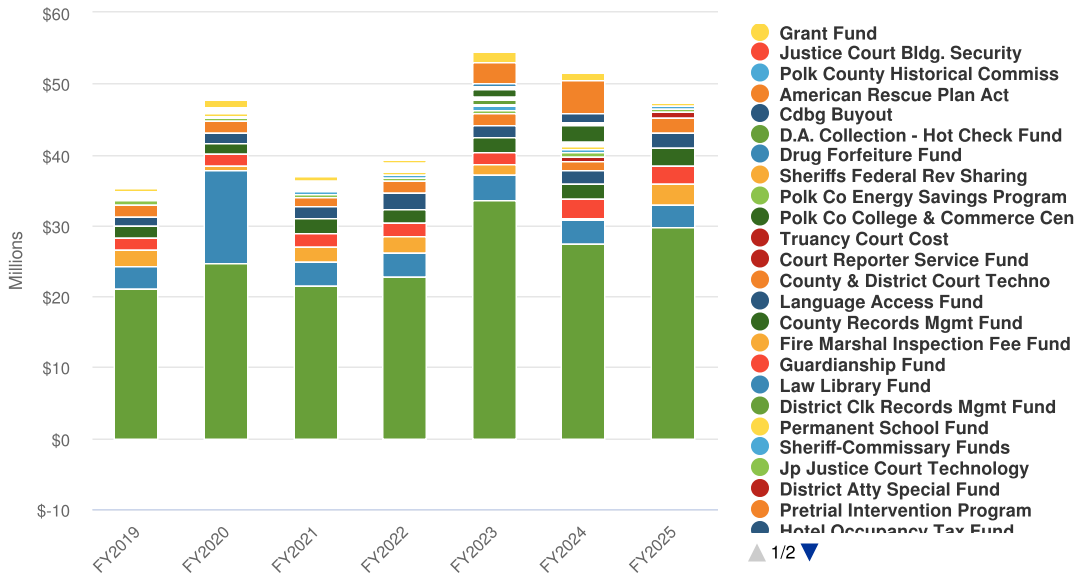


# Expenditures by Fund

## Budgeted FY2025 Expenditures by Fund



## Budgeted and Historical Expenditures by Fund

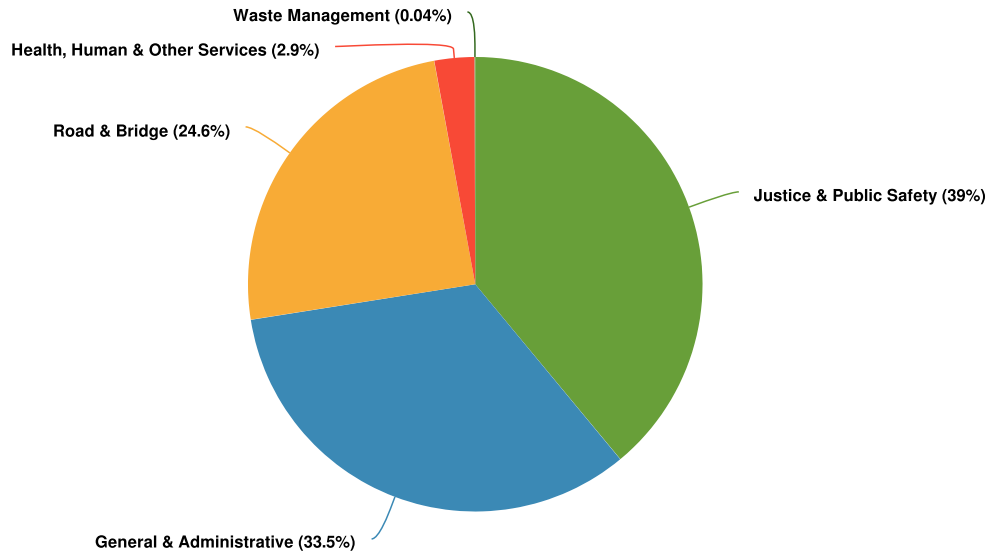


Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
General Fund	\$33,507,897	\$27,516,542	\$27,498,247	\$29,702,229	\$29,702,229
Hotel Occupancy Tax Fund	\$56,720	\$25,000	\$58,230	\$50,000	\$50,000
Road & Bridge Lease Fund	\$1,529,368	\$2,929,955	\$245,803	\$2,982,301	\$2,982,301
Road & Bridge #1	\$1,592,465	\$1,806,540	\$1,187,793	\$2,024,451	\$2,024,451
Road & Bridge #2	\$1,735,704	\$1,885,657	\$1,975,118	\$2,120,251	\$2,120,251
Road & Bridge #3	\$2,142,418	\$2,222,585	\$2,238,712	\$2,489,662	\$2,489,662
Road & Bridge #4	\$1,623,457	\$2,273,898	\$2,687,811	\$2,554,500	\$2,554,500
Grant Fund	\$1,430,510	\$0	\$1,109,002	\$0	\$0
Jp Justice Court Technology	\$65,830	\$65,830	\$65,830	\$27,200	\$27,200
Fire Marshal Inspection Fee Fund	\$1,876	\$5,000	\$2,975	\$5,000	\$5,000
Guardianship Fund	\$0	\$5,000	\$0	\$5,000	\$5,000
Justice Court Bldg. Security	\$601	\$1,700	\$0	\$0	\$0
Security	\$127,762	\$209,682	\$176,428	\$224,993	\$224,993
Polk County Historical Commiss	\$4,758	\$0	\$0	\$0	\$0
Court Reporter Service Fund	\$0	\$300	\$0	\$300	\$300
Waste Management	\$447,652	\$450,000	\$436,795	\$450,000	\$450,000
American Rescue Plan Act	\$3,072,848	\$0	\$4,660,050	\$0	\$0
Cdbg Buyout	\$0	\$0	\$1,259,563	\$0	\$0
Language Access Fund	\$0	\$0	\$0	\$3,000	\$3,000
Law Library Fund	\$6,016	\$15,000	\$7,308	\$15,000	\$15,000
Restoration Projects	\$1,002,408	\$1,950	\$2,185,380	\$51,950	\$51,950
Rural Law Enforcement Grant Fund	\$0	\$0	\$695,027	\$830,711	\$830,711
Pretrial Intervention Program	\$2,400	\$10,000	\$20,021	\$34,844	\$34,844
District Atty Special Fund	\$40,230	\$28,200	\$16,501	\$28,200	\$28,200
D.A. Collection - Hot Check Fund	\$3,909	\$0	\$0	\$0	\$0
Truancy Court Cost	\$0	\$0	\$1,307	\$0	\$0
Aging	\$510,377	\$527,434	\$545,670	\$555,745	\$555,745
Sheriff-Commissary Funds	\$49,111	\$26,500	\$32,018	\$26,500	\$26,500
Drug Forfeiture Fund	\$273,340	\$0	\$124,756	\$0	\$0
Available School Fund Acct	\$202,891	\$192,821	\$244,621	\$192,821	\$192,821
Co Clerk Records Mgmt Fund	\$711,393	\$287,504	\$228,625	\$233,585	\$233,585
County Records Mgmt Fund	\$1,112	\$7,500	\$0	\$4,900	\$4,900
District Clk Records Mgmt Fund	\$71,100	\$16,626	\$39,179	\$16,626	\$16,626
County & District Court Techno	\$660	\$1,200	\$7,200	\$1,200	\$1,200
Salary Grants	\$0	\$0	\$106,981	\$133,236	\$133,236
Permanent School Fund	\$252,693	\$25,000	\$67,704	\$25,000	\$25,000
Debt Service Fund	\$3,698,464	\$3,254,299	\$3,252,166	\$3,250,468	\$3,250,468
Retiree Health Benefits Trust	\$328,952	\$379,816	\$375,570	\$379,816	\$379,816
<b>Total:</b>	<b>\$54,494,922</b>	<b>\$44,171,539</b>	<b>\$51,552,394</b>	<b>\$48,419,489</b>	<b>\$48,419,489</b>

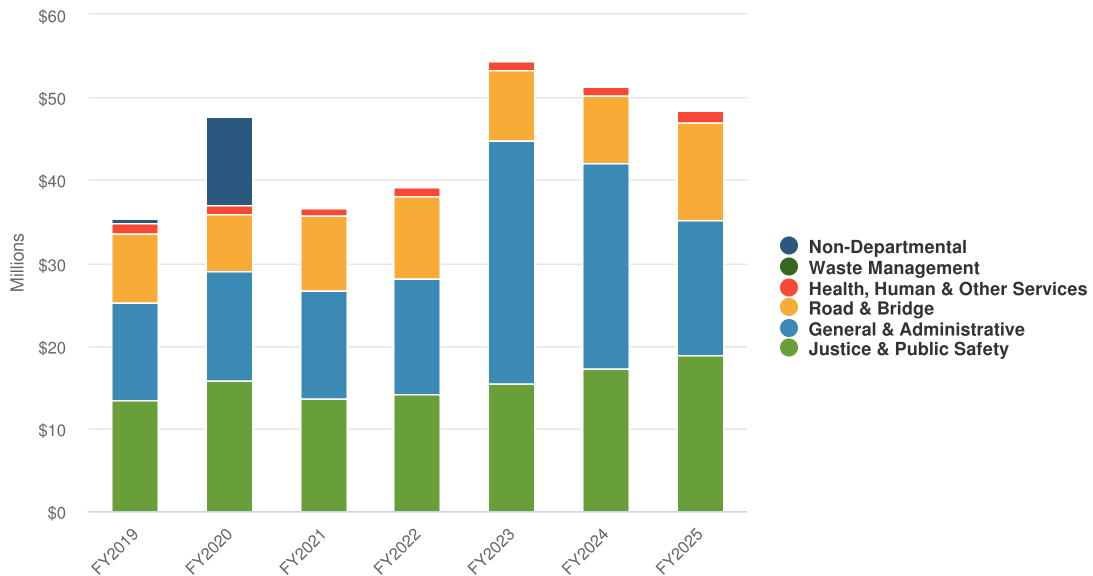


# Expenditures by Function

## Budgeted FY2024 Expenditures by Function



## Budgeted and Historical Expenditures by Function



**The General & Administrative Expense Group** plays a crucial role in the comprehensive management and operation of the county, encompassing various costs essential for day-to-day functioning. These expenses, not directly tied to specific products or services, cover key functions such as Management and Administration, including legal and professional fees, insurance costs, and payments for taxes and licenses

required for legal operation. This also covers Information Technology (IT) Expenses, such as software and hardware costs, as well as IT support and services. Financial Management encompasses expenses related to financial reporting, accounting services, and banking transactions. Human Resources (HR) Expenses include administration costs and employee benefits. General Operating Expenses cover rent, utilities, travel, entertainment, and communication services. Miscellaneous Expenses capture additional administrative costs.

The General & Administrative Expense Group is critical for organizational management, support, and compliance. Effective monitoring and control of these expenses is essential for maintaining financial health and operational efficiency. General & Administrative Expenses is typically the second-largest expense group in the County's adopted budget.

**The Justice & Public Safety Expense Group** encompasses various functions crucial for maintaining public safety and upholding the justice system. This expense category includes funding for law enforcement and police services, covering personnel salaries, equipment, and operational needs. Judicial services are supported, involving expenses for judges, court staff, and court facilities. Additionally, corrections and rehabilitation initiatives receive funding for correctional facilities, inmate services, and rehabilitation programs. Emergency management is a key aspect, with expenditures dedicated to preparedness, response teams, and disaster management. Public safety initiatives, such as environmental policing and fire prevention programs, are funded to improve overall safety and community engagement.

Legal services and prosecution activities are supported through funding for prosecutors and legal staff. Investments in public safety infrastructure include construction, maintenance, and improvement of facilities like police stations and correctional institutions. Technology and equipment, essential for effective public safety, receive allocations for tools like law enforcement vehicles and communication systems. Training and education initiatives are funded to enhance the skills and knowledge of law enforcement officers, judicial staff, and public safety professionals. The Justice & Public Safety Expense Group reflects a commitment to ensuring social order, upholding the rule of law, and prioritizing the safety and security of the community.

Justice & Public Safety typically make up the majority portion of the County's adopted budget, as evident in the above charts.

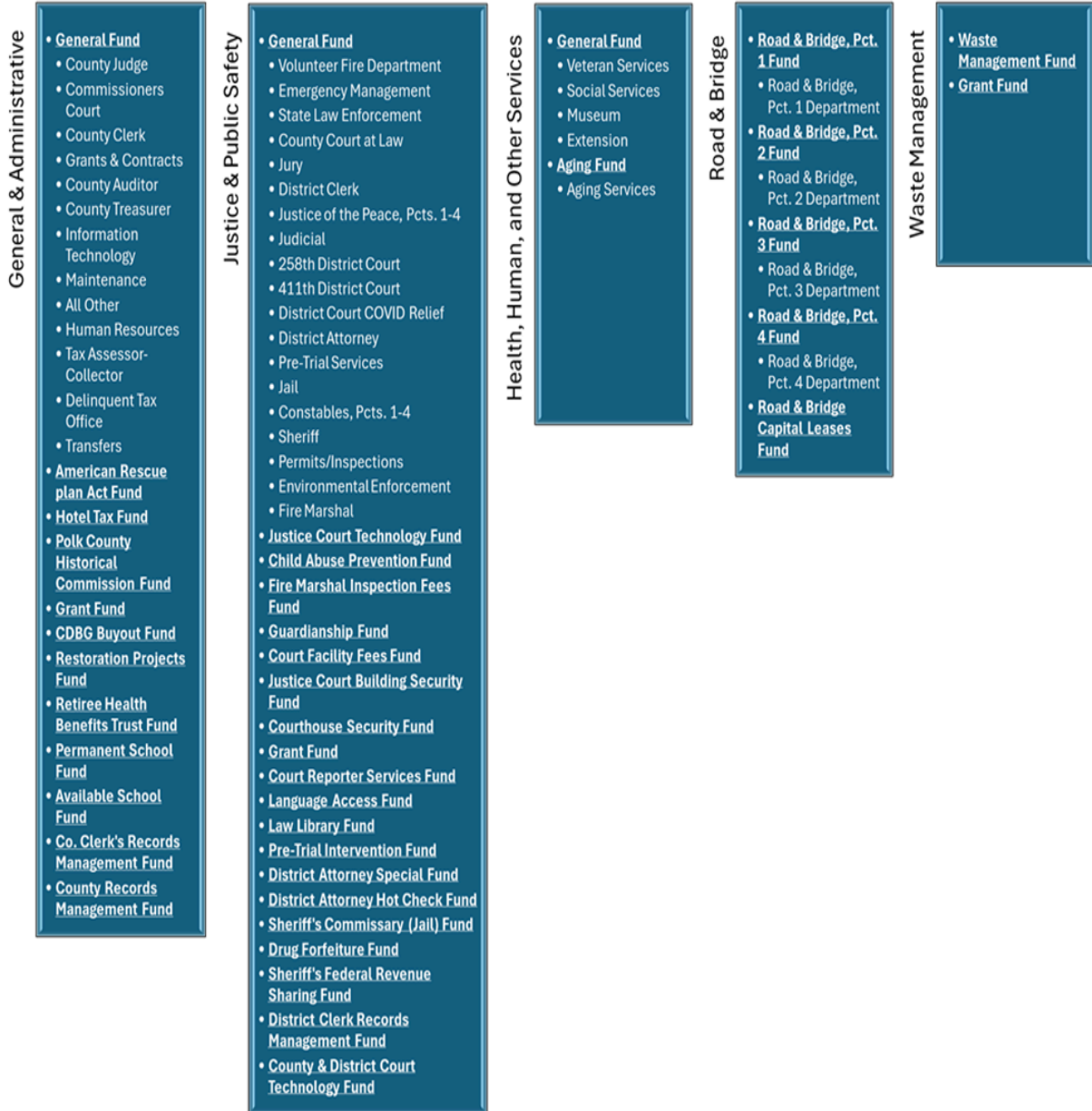
**The Health, Human & Other Services Expense Group** supports programs that enhance the well-being of Polk County residents through education, resources, and essential services. This includes funding for the Texas A&M AgriLife Extension Office, which provides research-based education in agriculture, natural resources, youth development (4-H), and community health. The Polk County Museum preserves and promotes the county's history and cultural heritage through exhibits and educational programs. Veteran Services assists local veterans and their families in accessing benefits, healthcare, and support resources. Social Services, primarily through the Indigent Health Care program, ensures that eligible low-income residents receive essential medical assistance. The Aging Services Department focuses on senior nutrition, administering home-delivered and congregate meal programs to support the health and independence of Polk County's senior population. This expense group reflects the County's commitment to education, historical preservation, veteran support, social services, and senior well-being, ensuring that critical programs remain available to those in need.

In an ideal world, the County would have more funds to dedicate to Health, Human & Other Services. Since we do not, we actively seek out grants to help expand these types of services.

**The Road & Bridge Expense Group** focuses on infrastructure and transportation-related expenditures essential for maintaining and improving road accessibility and safety. This category covers a spectrum of functions, including routine road and bridge maintenance, construction of new infrastructure, and investments in traffic management and safety enhancements. The group also allocates funds for emergency repairs, environmental considerations, and measures to manage street flooding and icy road conditions. In summary, these expenditures play a crucial role in ensuring the efficiency, safety, and longevity of county roadways and bridges, vital for the smooth movement of goods and people within a region.



**The Waste Management Expense Group** focuses on activities and expenditures related to the responsible handling of waste. This includes funding for the collection of solid waste, operation of disposal facilities, and initiatives promoting recycling. Allocations are also directed towards managing hazardous waste and ensuring regulatory compliance. Public awareness campaigns and educational programs encourage waste reduction and proper disposal practices. Additionally, investments in technology and equipment contribute to efficient waste management. In essence, this expense group plays a crucial role in promoting environmental sustainability and responsible waste disposal practices.



Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Expenditures					
General & Administrative					
County Judge	\$298,824	\$289,804	\$289,005	\$309,430	\$309,430
Commissioner'S Court	\$3,649,535	\$580,767	\$455,193	\$725,935	\$725,935



Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
County Clerk	\$1,290,289	\$1,048,126	\$952,747	\$1,104,362	\$1,104,362
General Operations	\$1,744,803	\$1,788,375	\$1,616,902	\$1,821,155	\$1,821,155
Grants & Contracts	\$68,611	\$71,860	\$71,264	\$78,640	\$78,640
County Auditor	\$366,181	\$461,336	\$452,104	\$482,610	\$482,610
County Treasurer	\$258,945	\$232,260	\$264,840	\$277,008	\$277,008
Information Tecnology	\$940,168	\$868,603	\$1,201,856	\$1,028,853	\$1,028,853
Maintenance	\$1,133,635	\$1,297,004	\$1,494,960	\$1,449,160	\$1,449,160
All Other	\$1,005,374	\$1,580,139	\$1,314,019	\$1,772,175	\$1,772,175
Human Resources	\$225,941	\$232,228	\$217,888	\$289,910	\$289,910
Tax Assessor Collector	\$882,878	\$935,091	\$869,876	\$1,013,112	\$1,013,112
Delinquent Tax Collection	\$146,157	\$228,270	\$152,339	\$239,837	\$239,837
American Rescue Plan	\$2,517,107	\$0	\$3,304,052	\$0	\$0
ARPA Projects	\$555,742	\$0	\$1,355,998	\$0	\$0
Commissioners Court	\$5,456,727	\$3,853,885	\$6,093,684	\$3,900,055	\$3,900,055
Multi-Departmental	\$1,248,411	\$1,200	\$969,777	\$1,200	\$1,200
District Clerk	\$71,100	\$16,626	\$39,179	\$16,626	\$16,626
Transfers	\$7,596,116	\$1,659,488	\$2,679,298	\$1,657,785	\$1,657,785
Purchasing & Procurement	\$0	\$0	\$0	\$67,138	\$67,138
7400	\$0	\$0	\$1,127,684	\$0	\$0
7409	\$0	\$0	\$25,000	\$0	\$0
<b>Total General &amp; Administrative:</b>	<b>\$29,456,544</b>	<b>\$15,145,060</b>	<b>\$24,947,665</b>	<b>\$16,234,990</b>	<b>\$16,234,990</b>
Justice & Public Safety					
Volunteer Fire Department	\$229,538	\$253,524	\$252,206	\$278,625	\$278,625
Emergency Management	\$496,640	\$347,357	\$950,975	\$379,470	\$379,470
State Law Enforcement	\$82,962	\$88,931	\$86,540	\$94,307	\$94,307
County Court Of Law	\$765,896	\$867,634	\$846,891	\$888,462	\$888,462
Jury	\$84,503	\$112,666	\$110,473	\$133,599	\$133,599
District Clerk	\$630,924	\$687,970	\$632,848	\$872,800	\$872,800
Jp #1	\$268,189	\$279,880	\$272,869	\$293,053	\$293,053
Jp #2	\$229,598	\$234,506	\$216,160	\$282,924	\$282,924
Jp #3	\$209,151	\$215,355	\$213,032	\$227,986	\$227,986
Jp #4	\$259,819	\$270,659	\$266,345	\$290,385	\$290,385
Judicial	\$134,221	\$144,306	\$181,712	\$322,311	\$322,311
258Th District Court	\$543,920	\$632,072	\$550,117	\$654,028	\$654,028
411Th District Court	\$497,402	\$629,840	\$498,038	\$654,478	\$654,478
District Court COVID Relief	\$9,357	\$0	\$0	\$0	\$0
District Attorney	\$1,202,487	\$1,485,173	\$1,570,827	\$1,943,747	\$1,943,747
Jail	\$3,848,072	\$4,237,318	\$4,041,023	\$4,782,422	\$4,782,422
Constable #1	\$244,754	\$69,800	\$176,990	\$90,531	\$90,531
Constable #2	\$68,710	\$71,659	\$63,219	\$92,772	\$92,772
Constable #3	\$70,498	\$72,279	\$70,794	\$97,012	\$97,012
Constable #4	\$64,725	\$67,942	\$66,475	\$89,670	\$89,670
Sheriff's Department	\$4,932,533	\$5,259,413	\$5,384,764	\$5,701,130	\$5,701,130

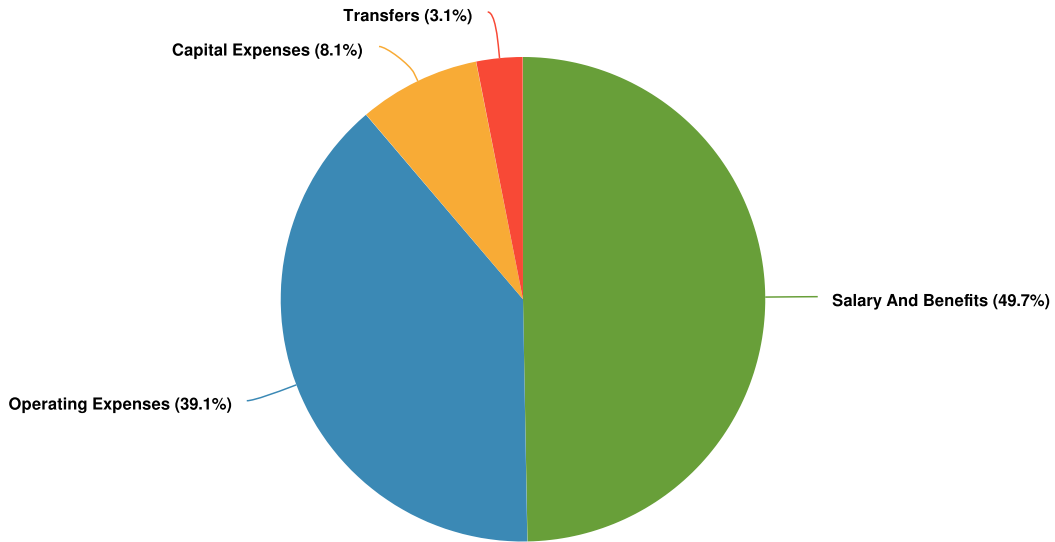


Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Sheriff's Department Evidence	\$0	\$0	\$29,513	\$39,187	\$39,187
Permits/Inspections	\$128,072	\$131,643	\$132,559	\$147,064	\$147,064
Multi-Departmental	\$164,090	\$73,330	\$102,408	\$32,100	\$32,100
Environmental Enforcement	\$11,385	\$126,822	\$83,925	\$136,355	\$136,355
Fire Marshal	\$19,780	\$91,299	\$87,252	\$97,237	\$97,237
Security	\$127,762	\$209,682	\$185,619	\$238,421	\$238,421
County Court at Law	\$6,016	\$15,000	\$7,308	\$15,000	\$15,000
7412	\$0	\$0	\$15,124	\$0	\$0
Payroll Grants	\$0	\$0	\$4,802	\$0	\$0
Grants	\$0	\$0	\$55,250	\$0	\$0
<b>Total Justice &amp; Public Safety:</b>	<b>\$15,331,006</b>	<b>\$16,676,060</b>	<b>\$17,156,057</b>	<b>\$18,875,076</b>	<b>\$18,875,076</b>
Health, Human & Other Services					
Veteran Services	\$71,841	\$76,251	\$74,991	\$80,663	\$80,663
Social Services	\$262,466	\$455,390	\$246,115	\$365,794	\$365,794
Museum	\$67,450	\$72,531	\$70,932	\$79,918	\$79,918
Extension	\$130,338	\$133,533	\$113,638	\$165,404	\$165,404
Aging	\$510,377	\$527,434	\$545,670	\$555,745	\$555,745
All Other	\$105,129	\$207,129	\$124,129	\$134,129	\$134,129
<b>Total Health, Human &amp; Other Services:</b>	<b>\$1,147,600</b>	<b>\$1,472,268</b>	<b>\$1,175,475</b>	<b>\$1,381,653</b>	<b>\$1,381,653</b>
Road & Bridge					
Precinct #1	\$1,501,851	\$1,697,989	\$1,079,162	\$1,915,172	\$1,915,172
Precinct #2	\$2,067,784	\$2,553,025	\$1,975,118	\$2,799,977	\$2,799,977
Precinct #3	\$2,474,498	\$2,889,953	\$2,238,712	\$3,169,389	\$3,169,389
Precinct #4	\$1,955,537	\$2,941,266	\$2,687,811	\$3,234,226	\$3,234,226
Capital Lease	\$422,694	\$775,919	\$108,631	\$789,006	\$789,006
<b>Total Road &amp; Bridge:</b>	<b>\$8,422,364</b>	<b>\$10,858,152</b>	<b>\$8,089,435</b>	<b>\$11,907,770</b>	<b>\$11,907,770</b>
Waste Management					
Waste Management	\$17,652	\$20,000	\$6,795	\$20,000	\$20,000
Multi-Departmental	\$14,192	\$0	\$0	\$0	\$0
<b>Total Waste Management:</b>	<b>\$31,843</b>	<b>\$20,000</b>	<b>\$6,795</b>	<b>\$20,000</b>	<b>\$20,000</b>
Non-Departmental					
7400	\$0	\$0	\$131,878	\$0	\$0
7409	\$105,565	\$0	\$43,780	\$0	\$0
7454	\$0	\$0	\$1,307	\$0	\$0
<b>Total Non-Departmental:</b>	<b>\$105,565</b>	<b>\$0</b>	<b>\$176,966</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures:</b>	<b>\$54,494,922</b>	<b>\$44,171,539</b>	<b>\$51,552,394</b>	<b>\$48,419,489</b>	<b>\$48,419,489</b>

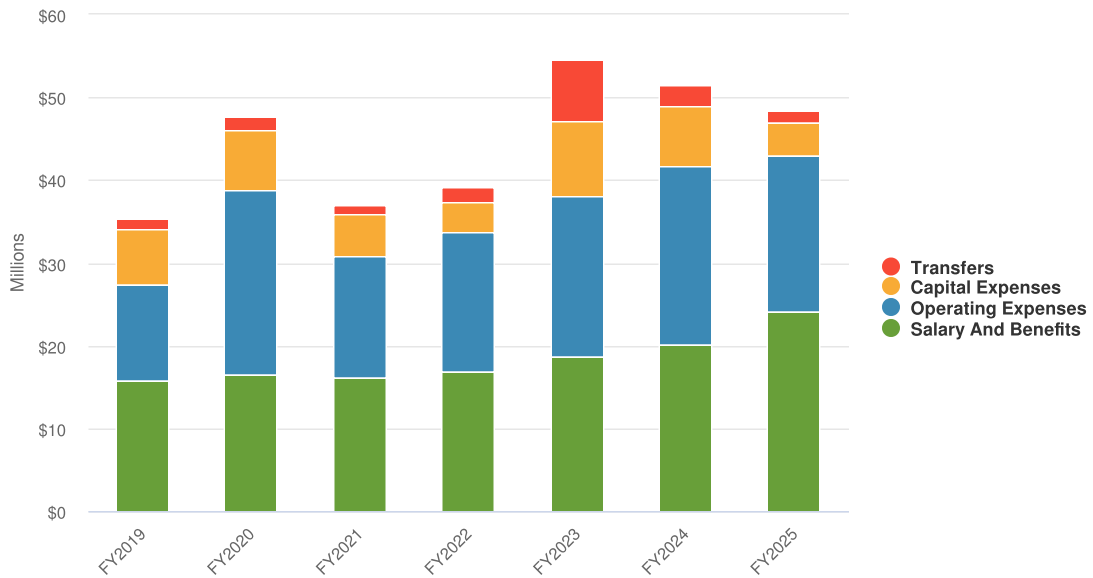


# Expenditures by Expense Type

## Budgeted FY2024 Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





Several noteworthy trends and key observations emerge from the data presented in the table below:

**Salary and Benefits Growth:**

A steady upward trend in the Salary and Benefits category from FY2022 to FY2025, easily recognizable throughout this budget book, points to a significant budget expansion driven by strategic increases in compensation and the intentional recruitment of additional staff. However, the proportion of the personnel budget utilized from FY2022 to FY2024 is noticeably lower than between FY2019 and FY2021, suggesting that post-Covid employees now value more than just higher pay and benefits. To attract and retain top talent, our Commissioners Court may want to consider emphasizing work-life balance and other non-monetary incentives that meet evolving workforce expectations.

**Operating Expenses:**

The Actual FY2024 operating expenses exceeded budgeted expenses by over \$3.6 million which was primarily due to the expenditure of unbudgeted grant funds, such as the American Rescue Plan Act funds, which accounted for over \$3.2 million in unbudgeted expenditures. We also had over a half million dollars in disaster response expenses that were not included in the adopted budget. Readers will see an uptick of more than \$1.1 million in budgeted operating expenses from FY2024 to FY2025, primarily as a result of inflation as well as added costs for IT contracts, vehicle leases, and capital trial expenses.

**Capital Expenses:**

For FY2024, the Commissioners Court approved a budget of \$3,403,910 for capital investments, primarily to finance the annual lease/purchase of eight Mack trucks. Although this document suggests the transaction did not occur, it did. An asset swap associated with the deal has yet to be fully reflected in the financial records.

The FY2024 capital outlay expenses reflected below totaled \$1,581,632, encompassing IT upgrades, building maintenance (including roof and foundation work), debt service for energy-efficiency improvements, and aftermarket equipment for public safety vehicles. Historically, Commissioners Court incorporates recurring capital needs into the budget and relies on reserve balances for additional requirements, then reimburses those expenses with tax notes at year-end if needed. Whenever possible, any surplus revenue identified during the fiscal year is certified to fund such purchases, minimizing the County’s debt obligations. Looking ahead to FY2025, most of the projected capital expenses again pertain to road and bridge lease purchases. For further details, see the Capital Expense Plan.

**Transfers:**

In FY2024, the Court approved an unbudgeted transfer of \$1 million from the General Fund to the Road & Bridge Funds as an advance for disaster response efforts, which will be reimbursed when expected funding is received for these disasters from FEMA.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Expense Objects					
Salary And Benefits	\$18,709,255	\$21,392,983	\$20,154,601	\$24,071,415	\$24,071,415
Operating Expenses	\$19,390,389	\$17,872,305	\$21,494,794	\$18,920,813	\$18,920,813
Capital Expenses	\$8,967,623	\$3,403,910	\$7,382,399	\$3,932,893	\$3,932,893
Transfers	\$7,427,655	\$1,502,342	\$2,520,599	\$1,494,368	\$1,494,368
<b>Total Expense Objects:</b>	<b>\$54,494,922</b>	<b>\$44,171,539</b>	<b>\$51,552,394</b>	<b>\$48,419,489</b>	<b>\$48,419,489</b>





## General Fund - Major Fund

The **General Fund (010)** is the cornerstone of Polk County's financial structure and serves as the primary operating fund supporting a wide range of essential governmental functions. It underwrites everyday operations, such as administrative services and departmental costs, while also funding critical services like justice and public safety, health and human services, and other core County operations. With its broad scope, the General Fund ensures the County meets both state-mandated obligations and community-driven needs, providing stability and continuity across departments.

Typically, this fund is sustained by property taxes, fees, and intergovernmental revenues, making it the County's most significant and versatile source of income. These revenue streams allow for both predictable funding of ongoing expenses and the flexibility to address unforeseen needs. In addition, the General Fund's fiscal health is often a key indicator of the County's overall financial condition. A strong fund balance can help safeguard against economic uncertainties, maintain essential services during revenue shortfalls, and uphold the County's bond ratings.

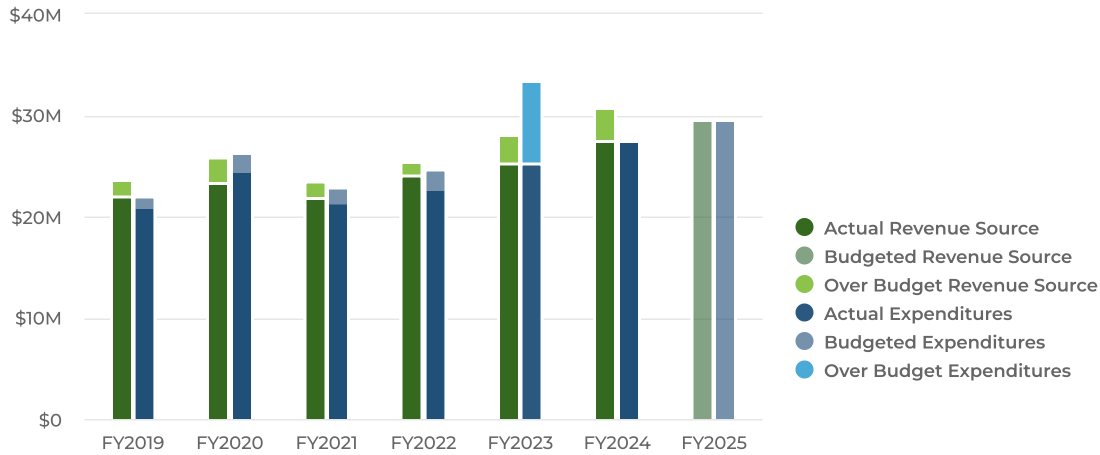
Through careful oversight by the Commissioners Court, the General Fund remains a reliable, centralized mechanism for allocating resources. This stewardship ensures that mandated services are not only financed but also continually adapted to meet evolving community requirements, sustaining Polk County's commitment to efficient and responsible governance.

## Summary

In FY2025, the Polk County Commissioners Court projects General Fund revenues of \$29.7 million—an increase of 7.9% over the prior year—and anticipates matching expenditures of \$29.7 million.

During FY2024, actual General Fund revenues exceeded budget estimates by \$3,282,374, driven by higher depository interest, unbudgeted federal funding, insurance proceeds, and other offsetting variances. Meanwhile, actual expenses fell \$18,295 below the budget, even with the expenditure of the unbudgeted federal funding, insurance proceeds, and disaster response. As part of a targeted flood recovery initiative, \$1 million in reserves was transferred from the General Fund to the Road & Bridge Funds, aiding the repair of roads and bridges damaged by the April/May floods and Hurricane Beryl in July. Despite this transfer, the fund balance continues to surpass the County's financial policy of maintaining at least three months of operating expenses.

At the start of FY2024, the General Fund reserve stood at \$13,677,804. By year's end, it had grown by \$3,325,375 (24.3%) to \$17,003,179—a testament to the Commissioners Court's prudent fiscal management and its ability to support ongoing projects, strategic investments, and long-term financial stability.



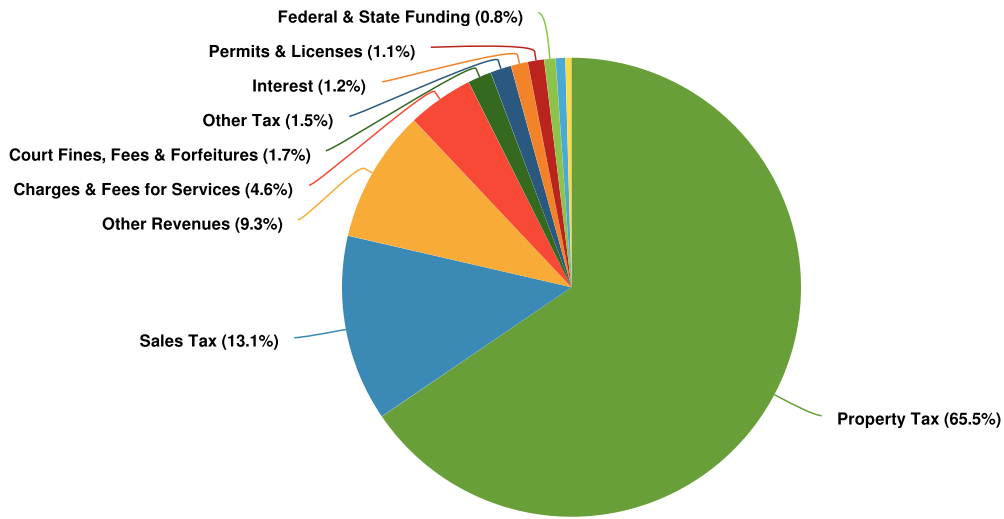
## General Fund - Major Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$19,134,347</b>	<b>\$13,677,804</b>	<b>\$13,677,804</b>	<b>\$17,003,179</b>	<b>\$17,003,179</b>
<b>Revenues</b>					
Property Tax	\$16,146,487	\$17,546,284	\$17,796,911	\$19,452,891	\$19,452,891
Sales Tax	\$3,923,390	\$3,800,000	\$3,875,292	\$3,900,000	\$3,900,000
Other Tax	\$492,482	\$390,000	\$570,579	\$440,000	\$440,000
Justice & Public Safety	\$125,429	\$132,907	\$129,779	\$122,710	\$122,710
Court Fines, Fees & Forfeitures	\$473,067	\$501,350	\$510,673	\$498,000	\$498,000
Permits & Licenses	\$291,060	\$327,775	\$298,224	\$339,425	\$339,425
Charges & Fees for Services	\$1,345,667	\$1,310,952	\$1,331,372	\$1,380,401	\$1,380,401
Interest	\$1,498,449	\$350,000	\$1,534,323	\$354,000	\$354,000
General & Administrative	\$76,268	\$194,656	\$338,201	\$205,656	\$205,656
Other Revenues	\$3,189,305	\$2,614,629	\$4,146,058	\$2,773,605	\$2,773,605
Federal & State Funding	\$591,212	\$348,105	\$267,620	\$235,540	\$235,540
<b>Total Revenues:</b>	<b>\$28,152,819</b>	<b>\$27,516,658</b>	<b>\$30,799,032</b>	<b>\$29,702,229</b>	<b>\$29,702,229</b>
<b>Expenditures</b>					
Salary And Benefits	\$15,111,169	\$17,318,480	\$15,657,430	\$18,613,168	\$18,613,168
Operating Expenses	\$7,579,471	\$9,084,926	\$8,943,918	\$9,565,570	\$9,565,570
Capital Expenses	\$4,055,201	\$301,278	\$1,083,860	\$722,517	\$722,517
Transfers	\$6,762,056	\$811,858	\$1,813,038	\$800,973	\$800,973
<b>Total Expenditures:</b>	<b>\$33,507,897</b>	<b>\$27,516,542</b>	<b>\$27,498,247</b>	<b>\$29,702,229</b>	<b>\$29,702,229</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$5,355,078</b>	<b>\$116</b>	<b>\$3,300,785</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$13,779,268</b>	<b>\$13,677,921</b>	<b>\$16,978,589</b>	<b>\$17,003,179</b>	<b>\$17,003,179</b>

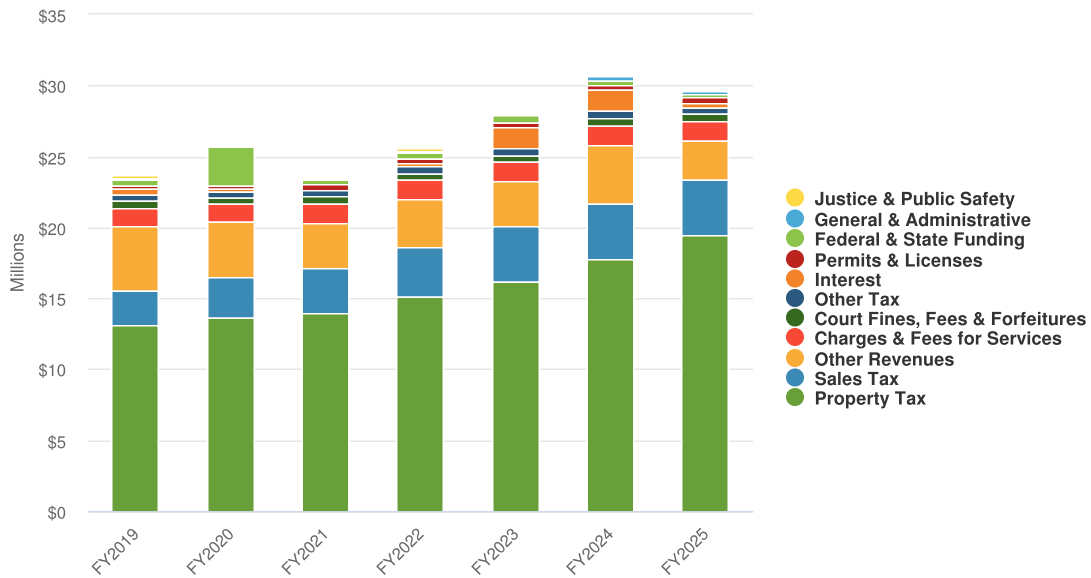
# Revenues by Source

The Polk County Judge relies on trend analysis to project revenues, drawing on historical data, current economic indicators, and anticipated population growth. Over the past few years, the County has experienced a steady uptick in new residents—many of whom have relocated from the rapidly expanding Houston region, seeking a more rural lifestyle without losing the convenience of being roughly an hour away on US Highway 59 (future Interstate 69). This influx of people has not only bolstered the demand for housing but also driven growth in local businesses and services. As a result, the County’s tax base has broadened, and the outlook for future revenues appears increasingly positive.

## Projected FY2025 Revenues by Source



## Budgeted and Historical Revenues by Source



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Revenue Source</b>						
<b>General &amp; Administrative</b>						
TAXES - CURRENT	010-310-1110	\$15,420,376	\$16,916,011	\$17,118,328	\$19,041,587	\$19,041,587
TAXES - DELINQUENT	010-310-1120	\$387,100	\$630,273	\$346,918	\$411,304	\$411,304
P&I CURRENT TAXES	010-310-1115	\$170,576	\$0	\$208,215	\$0	\$0
P&I DELIQUENT TAXES	010-310-1125	\$168,436	\$0	\$123,450	\$0	\$0
SALES TAX	010-318-1150	\$3,923,390	\$3,800,000	\$3,875,292	\$3,900,000	\$3,900,000
VEHICLE SALES TAX COMM HB3588	010-318-1152	\$354,593	\$330,000	\$384,776	\$370,000	\$370,000
MIXED BEVERAGE TAX ALLOCATION	010-318-1155	\$81,359	\$60,000	\$95,540	\$70,000	\$70,000
OTHER TAX	010-318-1160	\$6,443	\$0	\$0	\$0	\$0
BEER & LIQUOR	010-320-2100	\$3,455	\$3,000	\$5,935	\$6,000	\$6,000
OPEN RECORDS REQUESTS FEE PIA	010-340-4315	\$0	\$0	\$531	\$0	\$0
TAX COLLECTOR FEES	010-340-4500	\$328,339	\$300,000	\$338,429	\$340,000	\$340,000
COUNTY CLERK FEES	010-340-4400	\$443,366	\$450,000	\$410,364	\$420,000	\$420,000
VISUAL RECORDING FEES	010-340-4940	\$0	\$150	\$0	\$0	\$0
TRA PATROL ADMINISTRATION FEE	010-342-4552	\$48,537	\$45,652	\$52,758	\$98,551	\$98,551
EDUCATION FEE - JUDGE	010-340-4000	\$1,267	\$1,500	\$1,391	\$1,200	\$1,200
COUNTY JUDGE	010-340-4100	\$961	\$2,000	\$924	\$1,000	\$1,000
DEPOSITORY INTEREST	010-341-4100	\$1,491,234	\$350,000	\$1,530,774	\$350,000	\$350,000
DEPOSITORY INTEREST-DIST CLERK	010-341-4450	\$7,216	\$0	\$3,549	\$4,000	\$4,000
DIGITAL EVIDENCE REIMBURSEMENT	010-342-4407	\$0	\$0	\$0	\$11,475	\$11,475
REIMB - SHERIFF DEPT	010-342-4569	\$0	\$0	\$2,775	\$0	\$0
COUNTY CLERK REIMBURSEMENTS	010-342-4403	\$175	\$0	\$0	\$0	\$0
ELECTION EXPENSE REIMBURSEMENT	010-342-4404	\$25,962	\$20,000	\$0	\$20,000	\$20,000
UTILITIES REIMBURSEMENT	010-342-4440	\$4,053	\$0	\$1,078	\$0	\$0
TRINITY CO. PRO RATA REIMB.	010-342-4465	\$81,545	\$92,030	\$80,966	\$82,810	\$82,810



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
SAN JAC CO. PRO RATA REIMB.	010-342-4466	\$147,166	\$166,089	\$146,122	\$170,724	\$170,724
PROBATION FISCAL SERVICES REIMB	010-342-4468	\$12,922	\$15,910	\$17,478	\$15,910	\$15,910
DELQ.TAX-OFFICE REIMBURSEMENT	010-342-4549	\$6,576	\$13,830	\$4,718	\$13,830	\$13,830
DELQ.TAX-PERSONNEL REIMBURSE	010-342-4550	\$122,937	\$215,761	\$150,233	\$226,007	\$226,007
TRA PATROL REIMBURSEMENT	010-342-4551	\$323,578	\$304,348	\$351,722	\$401,449	\$401,449
REIMBURSEMENT-WORKERS COMP	010-342-4565	\$11,483	\$0	\$40,084	\$0	\$0
REFUND-UNEMPLOYMENT	010-342-4566	\$0	\$4,000	\$0	\$4,000	\$4,000
INSURANCE CLAIMS	010-342-4600	\$185,561	\$0	\$85,374	\$0	\$0
COUNTY AUCTION SALE REV	010-370-7175	\$0	\$8,000	\$0	\$0	\$0
POSTAGE REIMBURSEMENT	010-370-7409	\$735	\$0	\$108	\$0	\$0
RURAL TRANSIT REIMBURSEMENT	010-342-4401	\$4,410	\$5,565	\$4,410	\$5,565	\$5,565
SCHOLARSHIP SPONSORSHIPS	010-342-4525	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500
INS REIMB-COLLEGE/COMMERCE CEN	010-342-4620	\$25,677	\$25,000	\$34,967	\$35,000	\$35,000
TRANSFER FROM CO CLERK RAP FUND	010-370-7093	\$168,461	\$157,146	\$158,699	\$163,417	\$163,417
RENT - COUNTY PROPERTY	010-370-7100	\$73,052	\$129,937	\$125,405	\$115,557	\$115,557
INMATE PHONE-IAH DETENTION FAC	010-370-7425	\$737,552	\$300,000	\$836,537	\$340,000	\$340,000
IAH DETENTION FAC PER DIEM	010-370-7426	\$641,600	\$600,000	\$1,325,818	\$600,000	\$600,000
SALE OF SURPLUS	010-364-6100	\$40,606	\$0	\$163,097	\$20,000	\$20,000
CH19 VOTER REGIS. REIMBURSE	010-342-4560	\$1,400	\$7,000	\$915	\$7,000	\$7,000
UNCLAIMED CAPITAL CREDITS	010-333-3100	\$87,307	\$0	\$22,210	\$0	\$0
ASST.PROSECUTORS-LONGEVITY PAY	010-342-4470	\$3,953	\$1,540	\$6,460	\$1,540	\$1,540
TOBACCO SETTLEMENT	010-370-7695	\$15,342	\$15,000	\$16,758	\$15,000	\$15,000
STATE SUPPLEMENT- CO. JUDGE	010-342-4952	\$25,200	\$25,200	\$25,200	\$25,200	\$25,200
<b>Total General &amp; Administrative:</b>		<b>\$25,600,401</b>	<b>\$25,011,443</b>	<b>\$28,114,808</b>	<b>\$27,304,626</b>	<b>\$27,304,626</b>
<b>Justice &amp; Public Safety</b>						
SHERIFF'S TAX SALE	010-318-1115	\$50,087	\$0	\$90,262	\$0	\$0



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
SCOFFLAW FEES JP1	010-325-2455	\$20	\$700	\$60	\$0	\$0
JUSTICE OF PEACE PCT #1	010-325-2801	\$94,298	\$140,000	\$94,964	\$90,000	\$90,000
SCOFFLAW FEES JP2	010-325-2456	\$0	\$400	\$0	\$0	\$0
JUSTICE OF PEACE PCT #2	010-325-2802	\$90,588	\$110,000	\$100,338	\$100,000	\$100,000
SCOFFLAW FEES JP3	010-325-2457	\$40	\$150	\$0	\$0	\$0
JUSTICE OF PEACE PCT #3	010-325-2803	\$59,555	\$70,000	\$92,446	\$90,000	\$90,000
SCOFFLAW FEES JP4	010-325-2458	\$0	\$100	\$0	\$0	\$0
JUSTICE OF PEACE PCT #4	010-325-2804	\$220,429	\$180,000	\$213,141	\$210,000	\$210,000
LOCAL TRUANCY PREVENTION & DIVERSION	010-325-2808	\$8,137	\$0	\$9,472	\$8,000	\$8,000
HAULERS LICENSING FEE	010-321-2502	\$150	\$1,000	\$75	\$150	\$150
WRECKER PERMIT FEES	010-321-2560	\$400	\$275	\$0	\$275	\$275
SEWAGE/FLOOD PLAIN PERMITS	010-321-2100	\$166,861	\$200,000	\$159,825	\$200,000	\$200,000
COMMERCIAL (LIFE SAFETY ) PERM	010-321-2105	\$19,450	\$22,000	\$16,100	\$22,000	\$22,000
UTILITY/PIPELINE PERMIT FEES	010-321-2200	\$0	\$500	\$0	\$0	\$0
911 ADDRESSING PERMIT FEES	010-321-2565	\$16,750	\$21,000	\$14,775	\$21,000	\$21,000
SHERIFFS FEES	010-340-4220	\$156,501	\$165,000	\$150,316	\$150,000	\$150,000
DISTRICT ATTORNEY FEES	010-340-4600	\$12,389	\$10,000	\$13,989	\$14,000	\$14,000
CONSTABLE, PCT#1 SERVING FEE	010-340-4555	\$11,765	\$8,000	\$10,145	\$9,000	\$9,000
CONSTABLE, PCT#2 SERVING FEE	010-340-4556	\$16,223	\$11,500	\$16,773	\$14,000	\$14,000
CONSTABLE, PCT#3 SERVING FEE	010-340-4557	\$4,290	\$3,000	\$2,700	\$6,000	\$6,000
CONSTABLE, PCT#4 SERVING FEE	010-340-4558	\$7,085	\$5,000	\$9,810	\$9,000	\$9,000
DISTRICT CLERK FEES	010-340-4700	\$295,050	\$300,000	\$307,510	\$300,000	\$300,000
DISTRICT CLERK COPY FEE	010-340-4701	\$1,056	\$0	\$1,295	\$1,000	\$1,000
DISTRICT CLERK RECORDS TECHNOLOGY	010-340-4710	\$1,234	\$0	\$0	\$0	\$0
JURY FEES	010-340-4930	\$15,236	\$500	\$11,095	\$10,000	\$10,000
JUV DELINQUENCY PREVENTION	010-340-4725	\$39	\$0	\$26	\$0	\$0



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
FAMILY PROTECTION FEE	010-340-4730	\$0	\$2,000	\$0	\$0	\$0
SUPERVISION PRETRIAL FEE	010-340-4900	\$308	\$4,000	\$0	\$4,000	\$4,000
IGNITION INTERLOCK MONITORING	010-340-4925	\$1,580	\$2,500	\$0	\$2,500	\$2,500
REIMB.FOR INMATE MEDICAL	010-342-4391	\$0	\$9,000	\$0	\$0	\$0
REIMB TRANSPORT OF PRISONERS	010-342-4426	\$26,020	\$0	\$7,357	\$0	\$0
REIMB. HOUSING OF INMATES	010-342-4512	\$0	\$0	\$36,925	\$0	\$0
ANIMAL SHELTER	010-367-6110	\$0	\$150	\$0	\$0	\$0
SHERIFF'S MISCELLANEOUS	010-367-6135	\$490	\$0	\$162	\$0	\$0
INMATE PHONE - COUNTY JAIL	010-370-7420	\$101,199	\$100,000	\$124,881	\$100,000	\$100,000
SALE OF GIS/MAPPING DATA	010-370-7696	\$210	\$250	\$0	\$250	\$250
REIMB WITNESS EXPENSES - DA	010-342-4474	\$389	\$0	\$0	\$0	\$0
REIMB - DIST ATTNYS OFFICE	010-342-4475	\$444	\$0	\$642	\$0	\$0
BLACKBOARD CON REIMB	010-342-4402	\$0	\$1,112	\$0	\$1,112	\$1,112
SCAAP(FED ASST-ALIEN CRIMINAL)	010-330-3512	\$12,774	\$0	\$9,865	\$0	\$0
SVL GRANT-SHERIFF 4297302 GRANT REVENUE	010-330-4125	\$35,506	\$43,790	\$0	\$0	\$0
VCLG - SHERIFF C-00062	010-330-4126	\$42,595	\$43,865	\$0	\$0	\$0
4437901 EVIDENCE PROCUREMENT MANAGER GRANT	010-330-4127	\$25,245	\$0	\$0	\$0	\$0
SSA-INCENTIVE PAYMENTS	010-332-3560	\$3,600	\$5,800	\$400	\$5,800	\$5,800
REIMBURSEMENT-EXTRADITION FEES	010-342-4455	\$766	\$0	\$1,234	\$0	\$0
SEXUAL ASSAULT KIT - ST REIMB	010-342-4571	\$0	\$15,000	\$0	\$15,000	\$15,000
LEOSE SHERIFF STATE TRAINING MONEY	010-342-4605	\$5,290	\$5,000	\$13,590	\$5,000	\$5,000
VCLG - DISTRICT ATTORNEY C-00061GRANT	010-330-3475	\$21,853	\$44,910	\$0	\$0	\$0
FEMA	010-333-3336	\$175,714	\$0	\$0	\$0	\$0
DETCOG 911 MAINTENANCE	010-367-6801	\$36,898	\$28,000	\$31,500	\$28,000	\$28,000
SB1704 JUROR FEE REIMBURSEMENT	010-342-4485	\$13,770	\$29,000	\$49,488	\$49,000	\$49,000



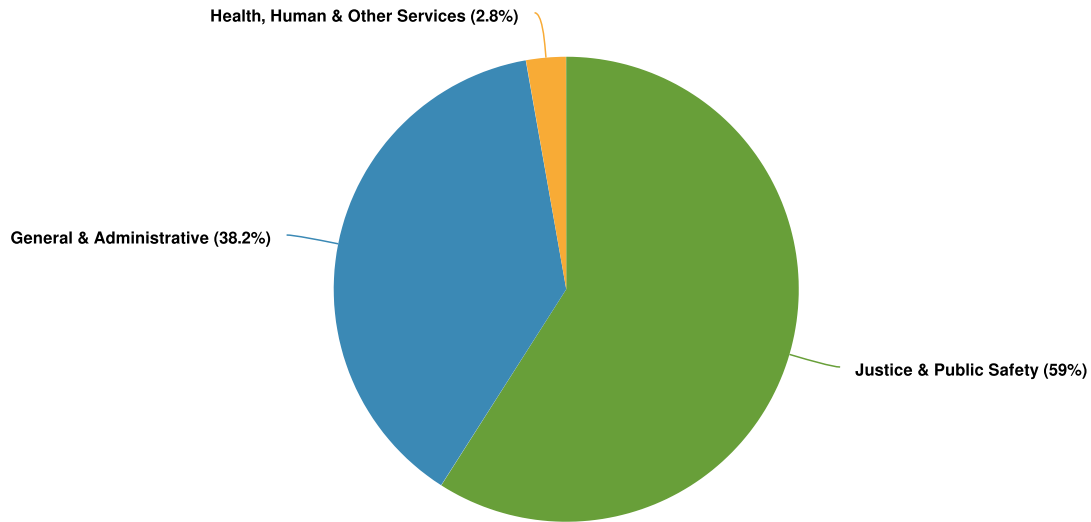


Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
HB 66 - COUNTY COURT AT LAW	010-342-4950	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000
911 MONIES - DETCOG	010-330-3401	\$0	\$0	\$6,000	\$0	\$0
<b>Total Justice &amp; Public Safety:</b>		<b>\$1,836,283</b>	<b>\$1,667,502</b>	<b>\$1,681,162</b>	<b>\$1,549,087</b>	<b>\$1,549,087</b>
<b>Non-Departmental</b>						
INDIGENT DEFENSE FORMULA GRANT FUNDS	010-333-3426	\$47,941	\$48,807	\$52,812	\$40,610	\$40,610
TIME PAYMENT REIMBURSEMENT FEE	010-340-4720	\$12,425	\$10,000	\$12,862	\$13,000	\$13,000
COURT REPORTER FEES	010-340-4750	\$25,802	\$25,000	\$26,788	\$26,000	\$26,000
TRAFFIC FEE	010-340-4910	\$2,465	\$3,000	\$3,145	\$3,000	\$3,000
AUTOPSY COPY FEE	010-340-4915	\$30	\$50	\$105	\$50	\$50
UA TEST FEE	010-340-4920	\$0	\$50	\$0	\$50	\$50
NONJAIL MISD LOCAL CCC	010-325-2807	\$0	\$0	\$251	\$0	\$0
CHILD SAFETY FEE	010-321-2501	\$83,994	\$80,000	\$101,514	\$90,000	\$90,000
CRF - COST RECOVERY FEE E-FILE	010-340-4445	\$0	\$0	\$2	\$0	\$0
ALT DISPUTE RESOLUTION SYSTEM	010-340-4450	\$443	\$150	\$3,314	\$150	\$150
PILOT (PAYMENT IN LIEU OF TAXES)	010-332-3105	\$0	\$130,256	\$155,256	\$130,256	\$130,256
FED PAYMENT IN LIEU OF TAXES	010-332-3110	\$60,023	\$53,000	\$63,838	\$60,000	\$60,000
MISCELLANEOUS REVENUE	010-342-4900	\$15,871	\$11,000	\$118,745	\$15,000	\$15,000
MINERAL ROYALTY - NON-SCHOOL	010-360-6200	\$375	\$400	\$362	\$400	\$400
<b>Total Non-Departmental:</b>		<b>\$249,369</b>	<b>\$361,713</b>	<b>\$538,995</b>	<b>\$378,516</b>	<b>\$378,516</b>
<b>Multi-Departmental</b>						
SERVICE FEES ON FINES	010-325-2300	\$34,537	\$36,000	\$28,792	\$30,000	\$30,000
COURT APPD ATTY REIMBURSEMENT	010-342-4700	\$2,229	\$10,000	\$5,274	\$10,000	\$10,000
<b>Total Multi-Departmental:</b>		<b>\$36,766</b>	<b>\$46,000</b>	<b>\$34,067</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Waste Management</b>						
TRANSFER FROM WASTE MANAGEMENT	010-370-7032	\$430,000	\$430,000	\$430,000	\$430,000	\$430,000
<b>Total Waste Management:</b>		<b>\$430,000</b>	<b>\$430,000</b>	<b>\$430,000</b>	<b>\$430,000</b>	<b>\$430,000</b>
<b>Total Revenue Source:</b>		<b>\$28,152,819</b>	<b>\$27,516,658</b>	<b>\$30,799,032</b>	<b>\$29,702,229</b>	<b>\$29,702,229</b>

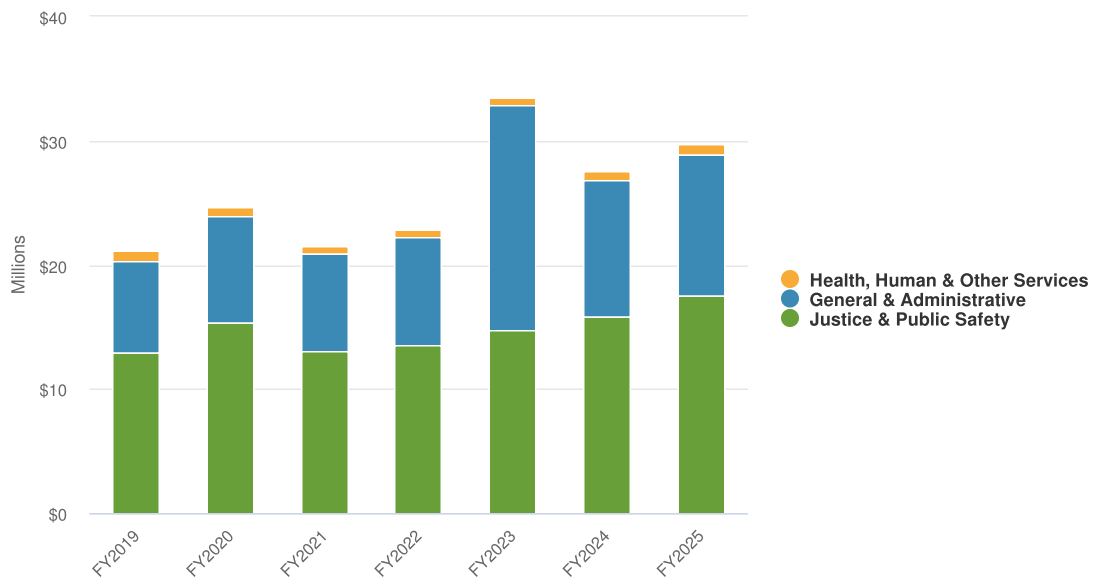


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



### General & Administrative

Expenditures in the General & Administrative category total \$11.34 million in FY2025—a moderate increase over the prior year’s actuals of \$11.04 million. Notable changes include higher allocations for Maintenance and Information Technology, reflecting continued investments in building upkeep and technology solutions.

The Commissioners Court department shows a rise from \$455,193 in FY2024 actuals to \$725,935 in FY2025, partly due to ongoing project commitments and increased operational costs. This category also incorporates new spending in Purchasing & Procurement (\$67,138) to enhance procurement processes. Although operating costs in several departments (such as the County Clerk and County Auditor) show moderate increases, these largely mirror inflationary pressures and salary adjustments. Budgeted transfers to other funds remains lower in FY2025 compared to FY2023 and FY2024 actuals, when one-time expenses drove totals significantly higher.

### Justice & Public Safety

Budgeted expenditures for Justice & Public Safety grew from \$16.3 million in FY2024 to \$17.54 million in FY2025, underscoring the County's emphasis on public safety, law enforcement, and judicial support. The Sheriff's Department and Jail continue to be the greatest cost centers, largely due to staffing, inmate services, and associated operational requirements. Departments such as the District Attorney, District Courts, and Justice of the Peace offices all see moderate budgetary increases, aligning with the County's commitment to maintaining efficient judicial processes. Emergency Management's budget also sees adjustments to support the County's preparedness for natural disasters and other emergencies.

### Health, Human & Other Services

Although smaller in absolute terms compared to other categories, Health, Human & Other Services still demonstrates the County's dedication to supporting vital community programs. In FY2025, this category is budgeted at \$825,908, a slight reduction from the FY2024 adopted figure of \$944,834 but higher than the \$629,805 recorded in FY2024 actuals. Notably, Social Services' budget for indigent healthcare was reduced by \$100,000, reflecting the historic trend from the last several years. Other departments, including Veteran Services and the County Museum, see measured increases designed to preserve and enhance services offered to residents.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Expenditures					
General & Administrative					
County Judge	\$298,824	\$289,804	\$289,005	\$309,430	\$309,430
Commissioner'S Court	\$3,649,535	\$580,767	\$455,193	\$725,935	\$725,935
County Clerk	\$747,357	\$917,768	\$882,821	\$1,034,194	\$1,034,194
General Operations	\$1,744,803	\$1,788,375	\$1,616,902	\$1,821,155	\$1,821,155
Grants & Contracts	\$68,611	\$71,860	\$71,264	\$78,640	\$78,640
County Auditor	\$366,181	\$461,336	\$452,104	\$482,610	\$482,610
County Treasurer	\$202,225	\$207,260	\$206,609	\$227,008	\$227,008
Information Tecnology	\$940,168	\$868,603	\$1,201,856	\$1,028,853	\$1,028,853
Maintenance	\$1,133,635	\$1,297,004	\$1,494,960	\$1,449,160	\$1,449,160
All Other	\$1,005,374	\$1,580,139	\$1,314,019	\$1,772,175	\$1,772,175
Human Resources	\$225,941	\$232,228	\$217,888	\$289,910	\$289,910
Tax Assessor Collector	\$882,878	\$935,091	\$869,876	\$1,013,112	\$1,013,112
Delinquent Tax Collection	\$146,157	\$228,270	\$152,339	\$239,837	\$239,837
Transfers	\$6,762,056	\$811,858	\$1,813,038	\$800,973	\$800,973
Purchasing & Procurement	\$0	\$0	\$0	\$67,138	\$67,138
<b>Total General &amp; Administrative:</b>	<b>\$18,173,747</b>	<b>\$10,270,361</b>	<b>\$11,037,875</b>	<b>\$11,340,130</b>	<b>\$11,340,130</b>
Justice & Public Safety					
Volunteer Fire Department	\$229,538	\$253,524	\$252,206	\$278,625	\$278,625
Emergency Management	\$496,640	\$347,357	\$950,975	\$379,470	\$379,470

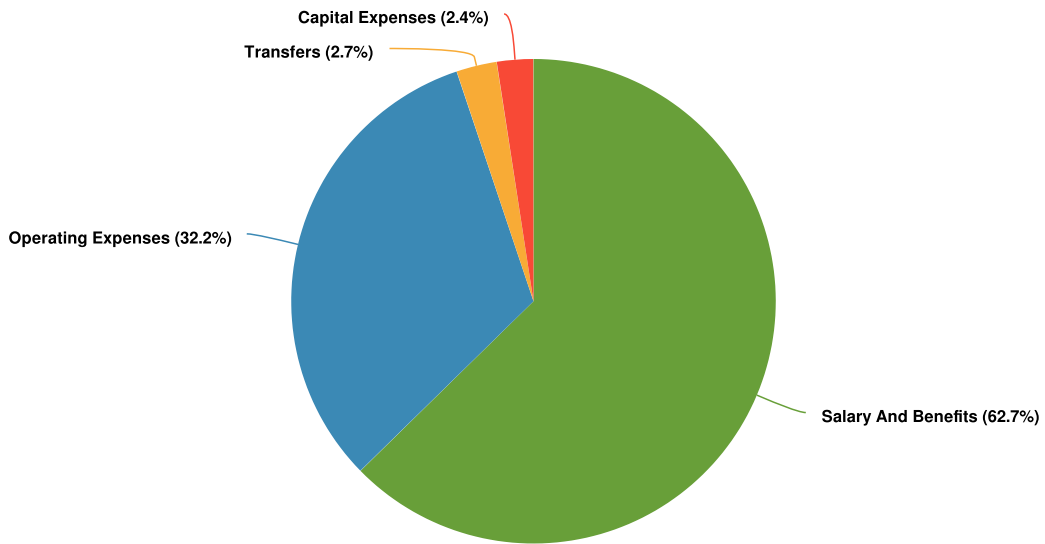


Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
State Law Enforcement	\$82,962	\$88,931	\$86,540	\$94,307	\$94,307
County Court Of Law	\$765,896	\$867,634	\$846,891	\$888,462	\$888,462
Jury	\$84,503	\$112,666	\$110,473	\$133,599	\$133,599
District Clerk	\$630,924	\$687,970	\$632,848	\$872,800	\$872,800
Jp #1	\$268,189	\$279,280	\$272,869	\$293,053	\$293,053
Jp #2	\$228,997	\$234,106	\$216,160	\$282,924	\$282,924
Jp #3	\$209,151	\$214,955	\$213,032	\$227,986	\$227,986
Jp #4	\$259,819	\$270,359	\$266,345	\$290,385	\$290,385
Judicial	\$134,221	\$139,006	\$181,712	\$317,011	\$317,011
258Th District Court	\$543,920	\$632,072	\$550,117	\$654,028	\$654,028
411Th District Court	\$497,402	\$629,840	\$498,038	\$654,478	\$654,478
District Court COVID Relief	\$9,357	\$0	\$0	\$0	\$0
District Attorney	\$1,127,525	\$1,446,973	\$1,305,529	\$1,556,648	\$1,556,648
Jail	\$3,848,072	\$4,237,318	\$3,880,175	\$4,473,481	\$4,473,481
Constable #1	\$69,648	\$69,800	\$71,388	\$76,603	\$76,603
Constable #2	\$68,710	\$71,659	\$63,219	\$78,844	\$78,844
Constable #3	\$70,498	\$72,279	\$70,794	\$83,084	\$83,084
Constable #4	\$64,725	\$67,942	\$66,475	\$75,742	\$75,742
Sheriff's Department	\$4,848,867	\$5,232,913	\$4,994,021	\$5,449,005	\$5,449,005
Permits/Inspections	\$128,072	\$131,643	\$132,559	\$147,064	\$147,064
Environmental Enforcement	\$11,385	\$126,822	\$83,925	\$136,355	\$136,355
Fire Marshal	\$17,905	\$86,299	\$84,276	\$92,237	\$92,237
<b>Total Justice &amp; Public Safety:</b>	<b>\$14,696,927</b>	<b>\$16,301,347</b>	<b>\$15,830,567</b>	<b>\$17,536,191</b>	<b>\$17,536,191</b>
Health, Human & Other Services					
Veteran Services	\$71,841	\$76,251	\$74,991	\$80,663	\$80,663
Social Services	\$262,466	\$455,390	\$246,115	\$365,794	\$365,794
Museum	\$67,450	\$72,531	\$70,932	\$79,918	\$79,918
Extension	\$130,338	\$133,533	\$113,638	\$165,404	\$165,404
All Other	\$105,129	\$207,129	\$124,129	\$134,129	\$134,129
<b>Total Health, Human &amp; Other Services:</b>	<b>\$637,223</b>	<b>\$944,834</b>	<b>\$629,805</b>	<b>\$825,908</b>	<b>\$825,908</b>
<b>Total Expenditures:</b>	<b>\$33,507,897</b>	<b>\$27,516,542</b>	<b>\$27,498,247</b>	<b>\$29,702,229</b>	<b>\$29,702,229</b>

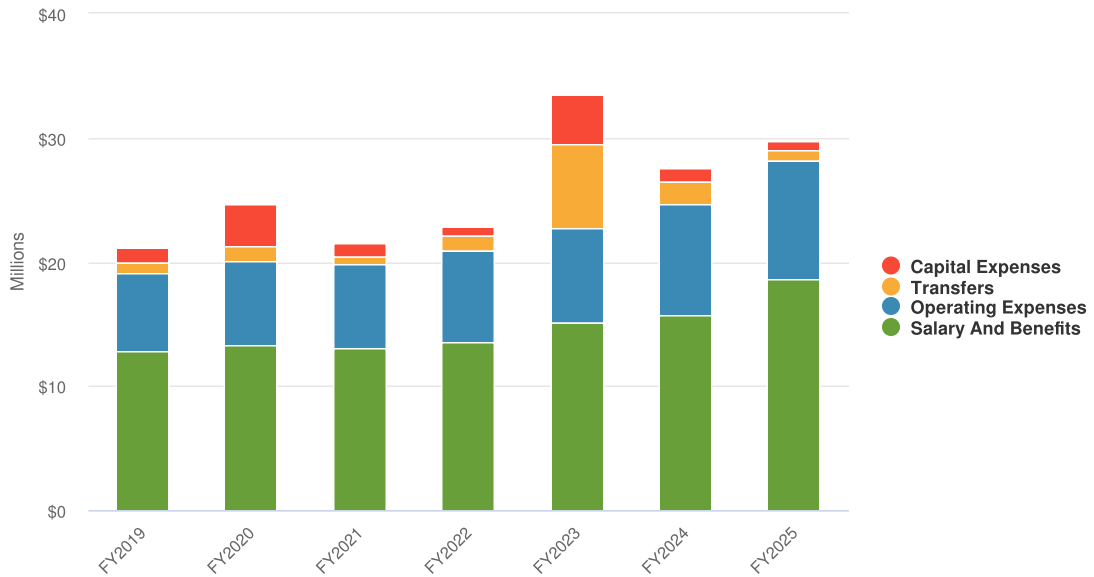


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



The County's total expenditures show moderate growth from FY2024 to FY2025, primarily driven by Salary and Benefits—reflecting wage adjustments, newly added positions, or rising benefit costs—and by more moderate increases in Operating Expenses, which align with overall inflationary pressures and the County's expanding service demands. In FY2023, Capital Expenses were notably higher due to one-time property acquisitions and other large-scale investments; these costs tapered in FY2024 and remain relatively modest in the FY2025 budget. The Transfers category also fluctuates depending on particular funding needs—such as emergency repairs or special projects—and was elevated in FY2023 and FY2024 for those reasons.

Department-specific details, including line-item breakdowns, can be found in each respective departmental budget section, allowing a closer look at how these broader categories are allocated to deliver vital County services.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Expense Objects					
Salary And Benefits	\$15,111,169	\$17,318,480	\$15,657,430	\$18,613,168	\$18,613,168
Operating Expenses	\$7,579,471	\$9,084,926	\$8,943,918	\$9,565,570	\$9,565,570
Capital Expenses	\$4,055,201	\$301,278	\$1,083,860	\$722,517	\$722,517
Transfers	\$6,762,056	\$811,858	\$1,813,038	\$800,973	\$800,973
<b>Total Expense Objects:</b>	<b>\$33,507,897</b>	<b>\$27,516,542</b>	<b>\$27,498,247</b>	<b>\$29,702,229</b>	<b>\$29,702,229</b>



## Road & Bridge, Pct. 1 - Major Fund

The **Precinct 1 Road & Bridge Fund (021)** is the primary funding source for Road & Bridge Precinct 1, covering routine maintenance (e.g., pothole repairs, signage), major projects (e.g., bridge replacements), and administrative support (e.g., engineering). Because these funds are legally restricted to roads and bridges, they cannot be used for unrelated purposes. This exclusive focus on transportation infrastructure helps ensure safer, more reliable travel throughout Precinct 1.

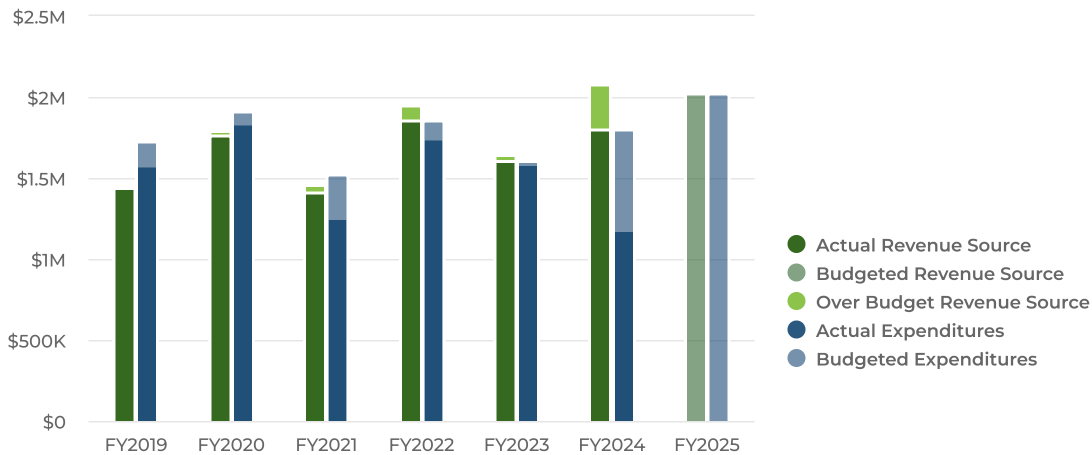
### Summary

The Polk County Commissioners Court is projecting \$2.02M of revenue in FY2025 for Road & Bridge Precinct 1, which represents an 11.6% increase over the prior year. Budgeted expenditures are projected to increase by 11.6% or \$217.9K to \$2.02M in FY2025.

The Reserve Balance in Road & Bridge Pct. 1 was \$597,833 at the beginning of FY2024, and increased by \$882,495 (147.6%) to a year-end balance of \$1,480,328.

FY2024 Actual Revenue exceeded projections of \$1,806,540 by \$274,829, which included a \$220,000 loan from the General Fund Reserves to help with immediate repairs to roads and bridges damaged by the 2024 flooding events. Property taxes exceeded projections by about \$24.2K.

FY2024 Actual Expenditures were lower than projections of \$1,806,540 by \$618,747.



See the [Road & Bridge, Pct. 1 Department](#) for a detailed accounting of budgeted and historical revenues and expenses.

### Road & Bridge, Pct. 1 - Major Fund Comprehensive Summary

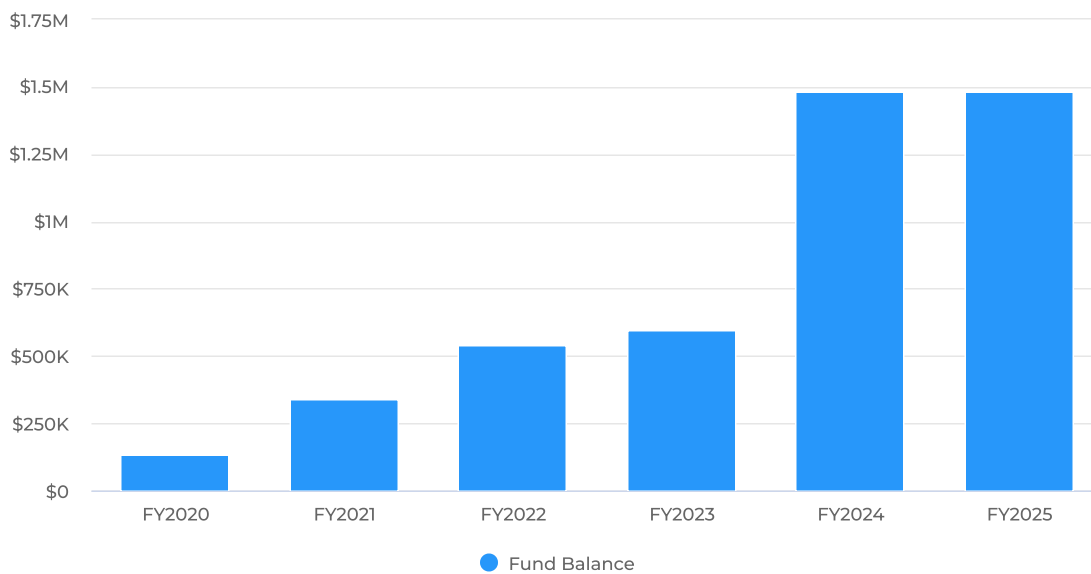
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$540,934</b>	<b>\$597,833</b>	<b>\$597,833</b>	<b>\$1,480,328</b>	<b>\$1,480,328</b>
<b>Revenues</b>					
Property Tax	\$1,357,588	\$1,553,594	\$1,581,671	\$1,771,505	\$1,771,505
Other Tax	\$59	\$0	\$0	\$0	\$0

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Court Fines, Fees & Forfeitures	\$18,740	\$18,700	\$18,520	\$18,700	\$18,700
Auto Registration & Licensing	\$217,097	\$213,400	\$222,855	\$213,400	\$213,400
Interest	\$19,237	\$10,000	\$25,005	\$10,000	\$10,000
Other Revenues	\$25,729	\$0	\$222,265	\$0	\$0
Federal & State Funding	\$10,913	\$10,846	\$11,054	\$10,846	\$10,846
<b>Total Revenues:</b>	<b>\$1,649,364</b>	<b>\$1,806,540</b>	<b>\$2,081,369</b>	<b>\$2,024,451</b>	<b>\$2,024,451</b>
<b>Expenditures</b>					
Salary And Benefits	\$509,257	\$561,303	\$519,510	\$612,349	\$612,349
Operating Expenses	\$924,880	\$1,136,685	\$559,652	\$1,302,823	\$1,302,823
Capital Expenses	\$67,715	\$0	\$0	\$0	\$0
Transfers	\$90,614	\$108,551	\$108,631	\$109,279	\$109,279
<b>Total Expenditures:</b>	<b>\$1,592,465</b>	<b>\$1,806,540</b>	<b>\$1,187,793</b>	<b>\$2,024,451</b>	<b>\$2,024,451</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$56,899</b>	<b>\$0</b>	<b>\$893,576</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$597,833</b>	<b>\$597,833</b>	<b>\$1,491,409</b>	<b>\$1,480,328</b>	<b>\$1,480,328</b>

## Fund Balance

Commissioner Robertson is strategically building her reserve balance in anticipation of an infrastructure improvement effort aimed at easing traffic congestion in Precinct 1. While details of the project are still in development, setting aside these funds now will help ensure the precinct can respond promptly and effectively once the plan is finalized. This forward-looking approach underscores a commitment to enhancing mobility and safety for local residents.

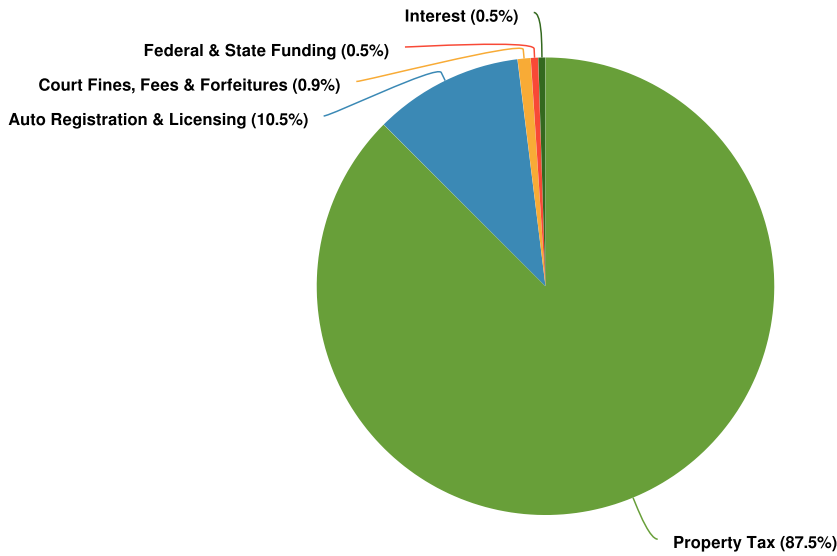
### Projections



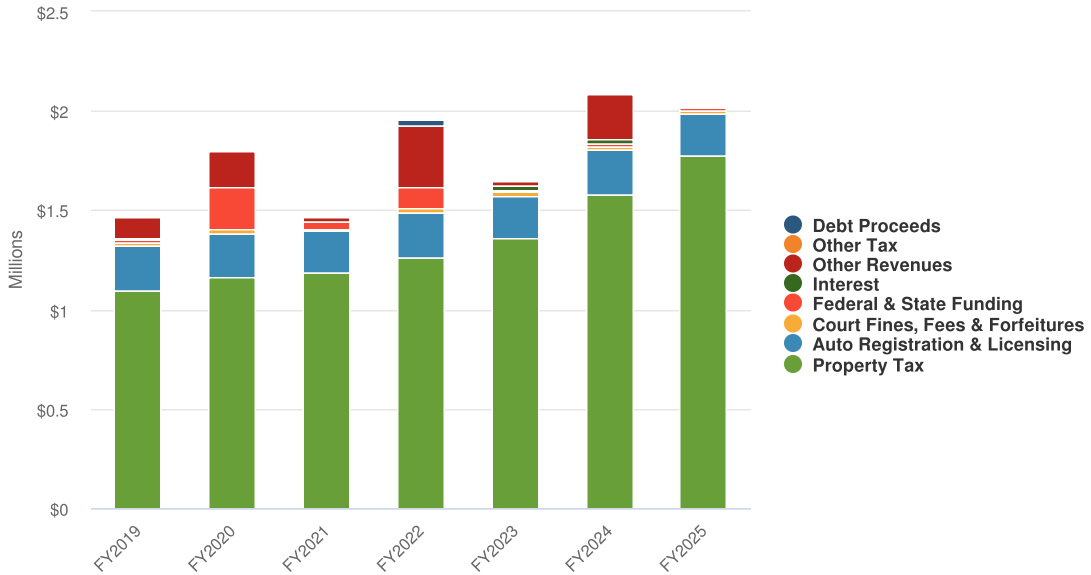


# Revenues by Source

## Projected FY2025 Revenues by Source

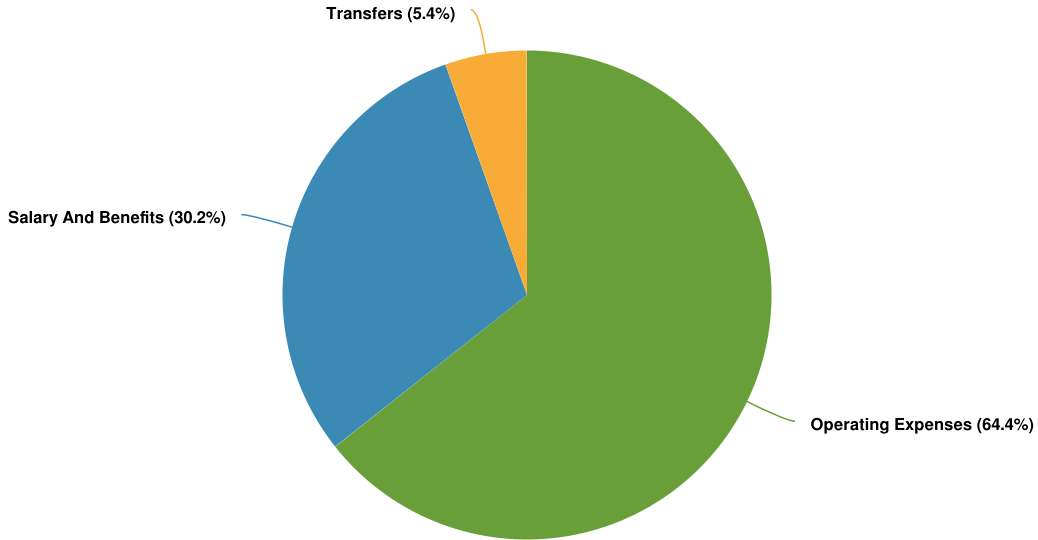


## Budgeted and Historical Revenues by Source

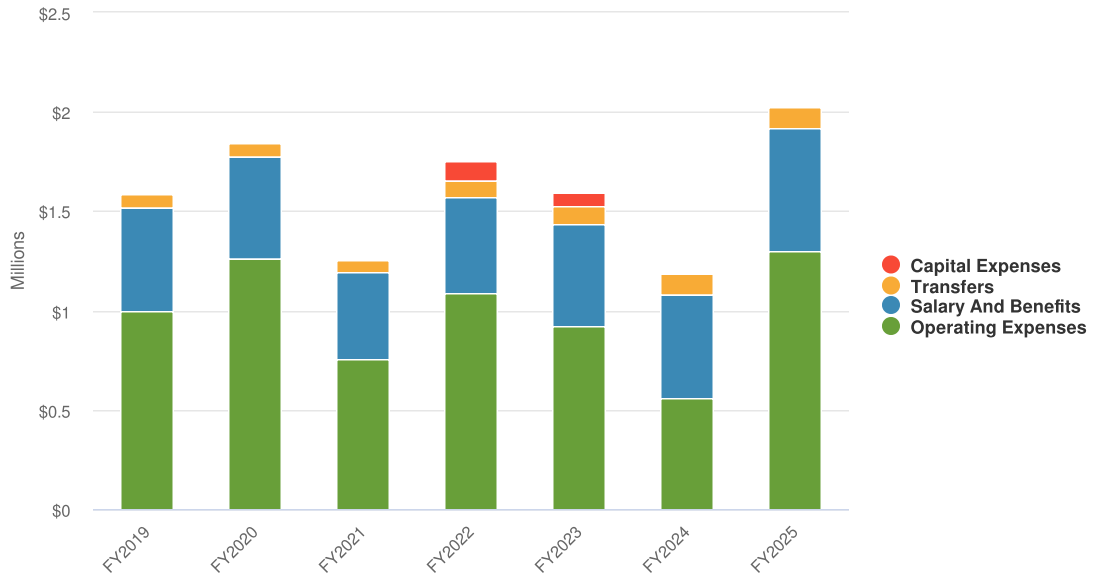


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





## Road & Bridge, Pct. 2 - Major Fund

The **Precinct 2 Road & Bridge Fund (022)** is the primary funding source for Road & Bridge Precinct 2, covering routine maintenance (e.g., pothole repairs, signage), major projects (e.g., bridge replacements), and administrative support (e.g., engineering). Because these funds are legally restricted to roads and bridges, they cannot be used for unrelated purposes. This exclusive focus on transportation infrastructure helps ensure safer, more reliable travel throughout Precinct 2.

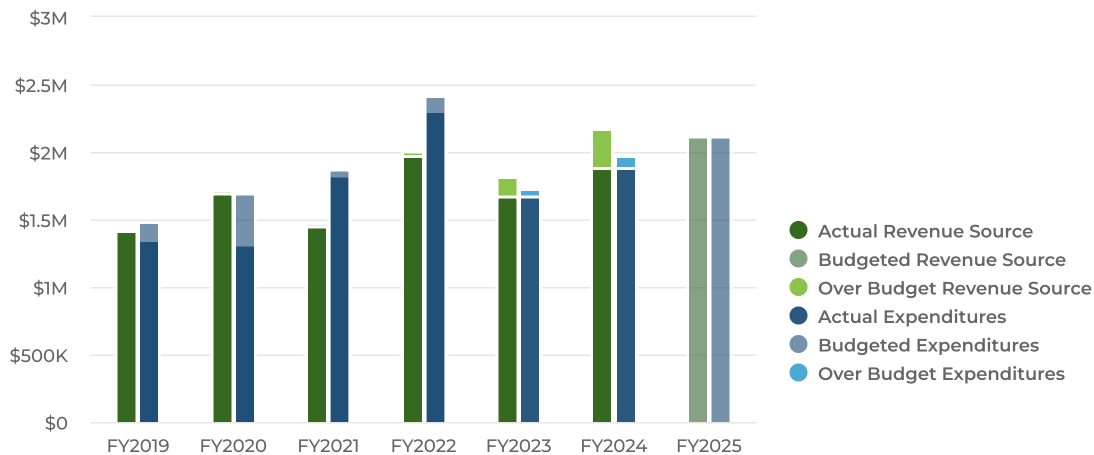
### Summary

The Polk County Commissioners Court is projecting \$2.12M of revenue in FY2025 for Road & Bridge Precinct 2, which represents a 12.4% increase over the prior year. Budgeted expenditures are projected to increase by 12.4% or \$234,594 to \$2.12M in FY2025.

The Reserve Balance in Road & Bridge Pct. 2 was \$134,802 at the beginning of FY2024, and increased by \$195,619 (145%) to a year-end balance of \$330,421. Commissioner DuBose has been steadily working toward restoring reserves that had been depleted in FY2021 & FY2022 to repair infrastructure damaged by a tornado in April 2020, while still providing the services necessary for his precinct.

FY2024 Actual Revenue exceeded projections of \$1,885,657 by \$291,568, which includes a \$230,000 loan from the General Fund Reserves for immediate assistance with repair of damages caused by 2024 flooding events. The remaining excess is primarily attributed to Property Taxes exceeding projections by \$31,832 and approximately \$25K reimbursed for the purchase of road materials.

FY2024 Actual Expenditures exceeded projections of \$1,885,657 by \$89,461.



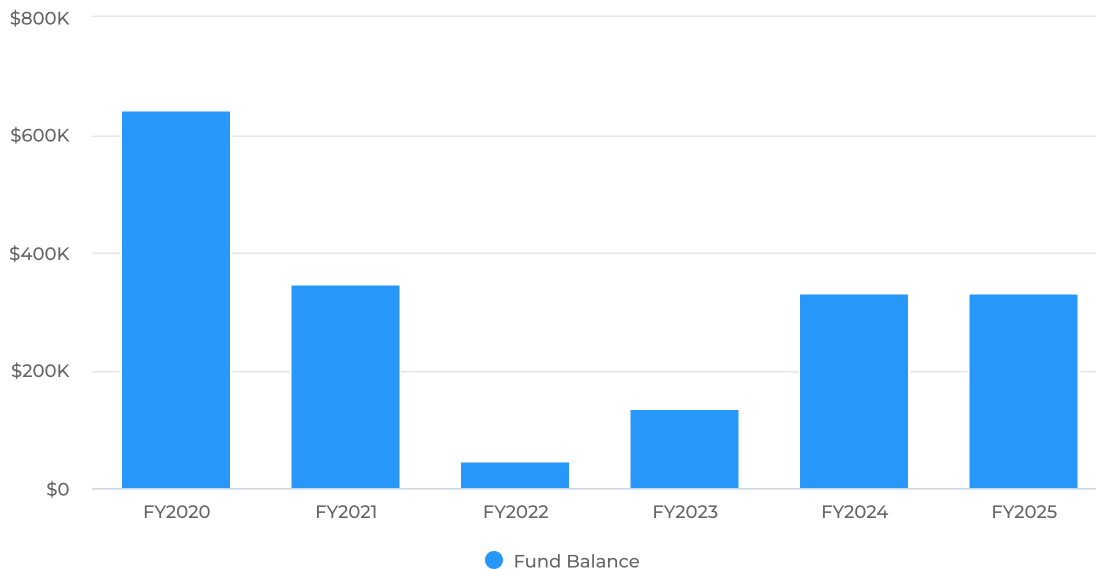
See the [Road & Bridge, Pct. 2 Department](#) for a detailed accounting of budgeted and historical revenues and expenses.

## Road & Bridge, Pct. 2 - Major Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$45,690</b>	<b>\$134,802</b>	<b>\$134,802</b>	<b>\$330,421</b>	<b>\$330,421</b>
<b>Revenues</b>					
Property Tax	\$1,408,624	\$1,627,868	\$1,659,700	\$1,862,462	\$1,862,462
Court Fines, Fees & Forfeitures	\$18,799	\$19,550	\$18,377	\$19,550	\$19,550
Auto Registration & Licensing	\$144,514	\$140,300	\$143,573	\$140,300	\$140,300
Interest	\$8,511	\$3,800	\$5,697	\$3,800	\$3,800
Other Revenues	\$173,238	\$82,800	\$338,322	\$82,800	\$82,800
Federal & State Funding	\$71,130	\$11,339	\$11,557	\$11,339	\$11,339
<b>Total Revenues:</b>	<b>\$1,824,816</b>	<b>\$1,885,657</b>	<b>\$2,177,225</b>	<b>\$2,120,251</b>	<b>\$2,120,251</b>
<b>Expenditures</b>					
Salary And Benefits	\$713,423	\$761,267	\$738,520	\$836,945	\$836,945
Operating Expenses	\$985,470	\$1,073,746	\$1,200,874	\$1,231,934	\$1,231,934
Transfers	\$36,811	\$50,644	\$35,724	\$51,372	\$51,372
<b>Total Expenditures:</b>	<b>\$1,735,704</b>	<b>\$1,885,657</b>	<b>\$1,975,118</b>	<b>\$2,120,251</b>	<b>\$2,120,251</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$89,112</b>	<b>\$0</b>	<b>\$202,107</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$134,802</b>	<b>\$134,802</b>	<b>\$336,909</b>	<b>\$330,421</b>	<b>\$330,421</b>

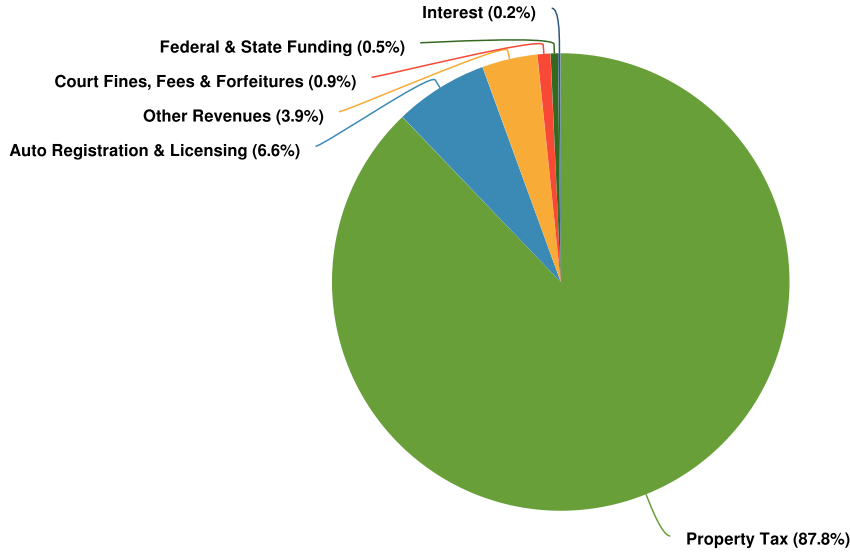
## Fund Balance

### Projections

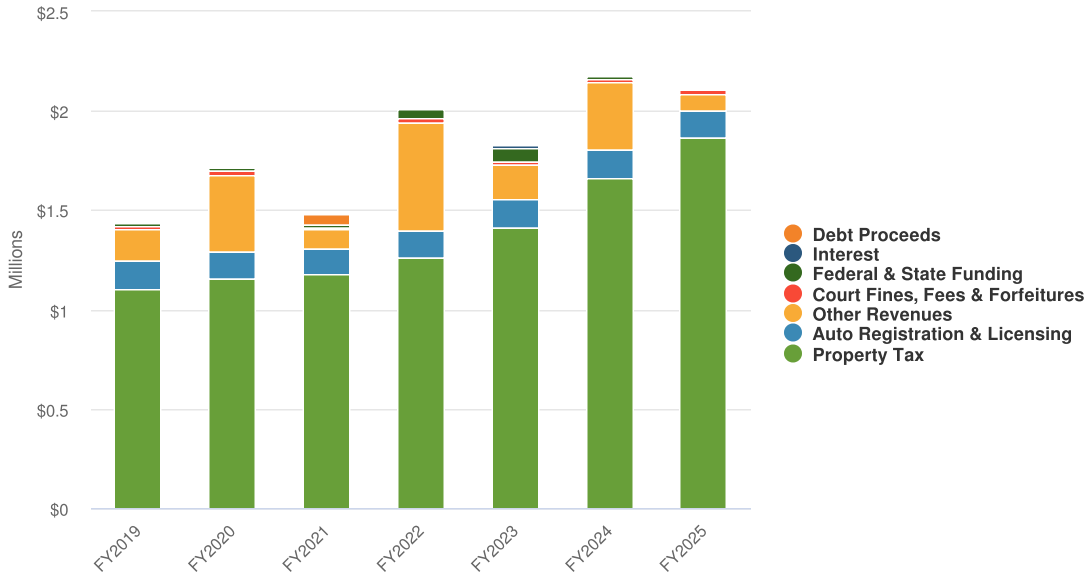


# Revenues by Source

## Projected FY2024 Revenues by Source

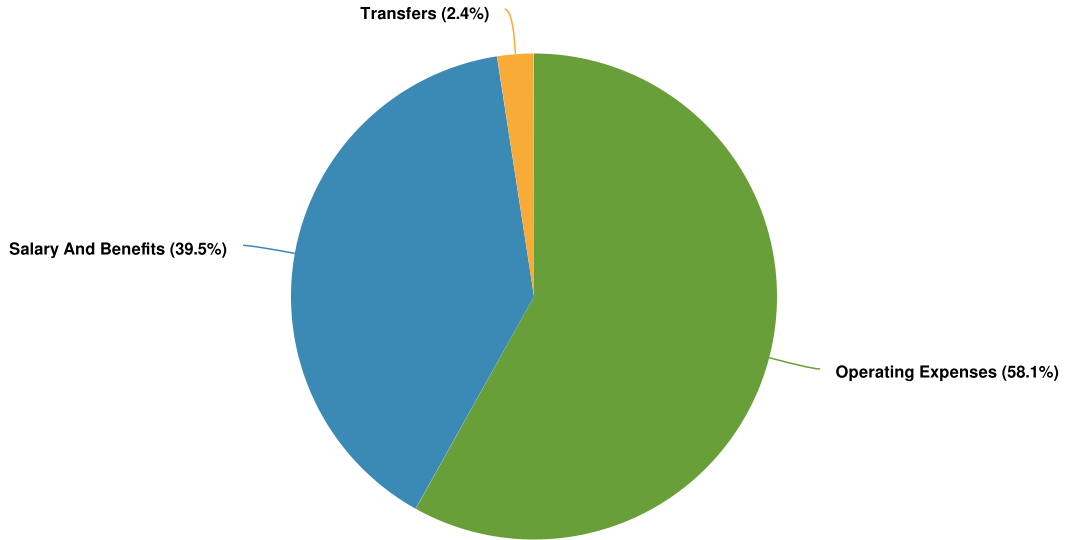


## Budgeted and Historical Revenues by Source

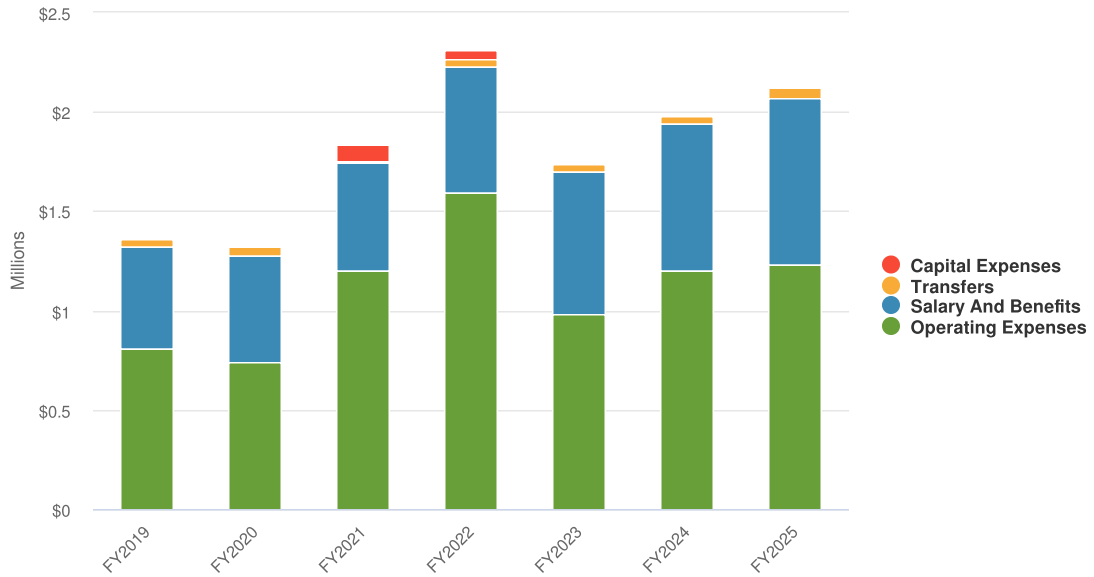


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





## Road & Bridge, Pct. 3 - Major Fund

The **Precinct 3 Road & Bridge Fund (023)** is the primary funding source for Road & Bridge Precinct 3, covering routine maintenance (e.g., pothole repairs, signage), major projects (e.g., bridge replacements), and administrative support (e.g., engineering). Because these funds are legally restricted to roads and bridges, they cannot be used for unrelated purposes. This exclusive focus on transportation infrastructure helps ensure safer, more reliable travel throughout Precinct 3.

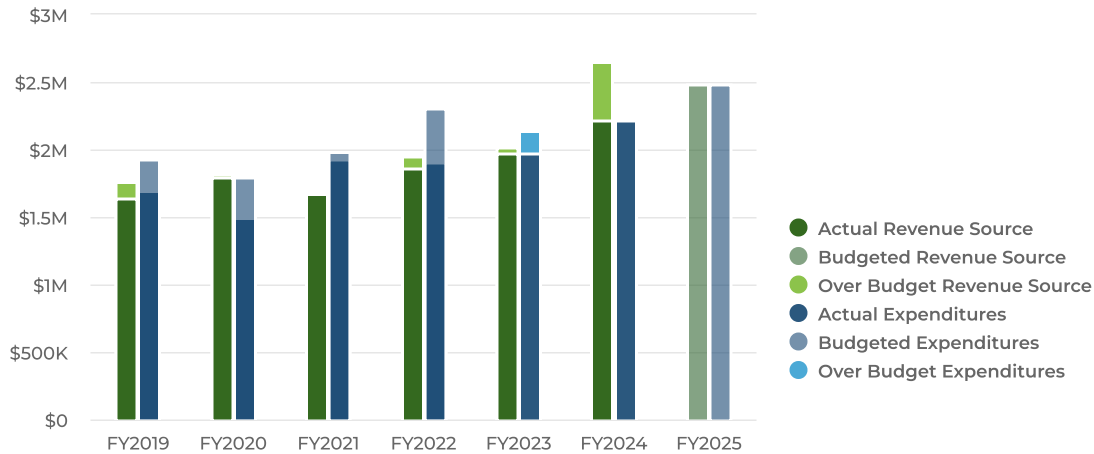
### Summary

The Polk County Commissioners Court is projecting \$2.49M of revenue in FY2025 for Road & Bridge Precinct 3, which represents a 12% increase over the prior year. Budgeted expenditures are projected to increase by 12% or \$267,077 to \$2.49M in FY2025.

The Reserve Balance in Road & Bridge Pct. 3 was \$720,108 at the beginning of FY2024, and increased by \$408,894 (56.8%) to a year-end balance of \$1,129,001.

FY2024 Actual Revenue exceeded projections of \$2,222,585 by \$425,021, which included a \$270,000 loan from the General Fund Reserves for immediate assistance with repairing damages from 2024 flooding events. The remaining excess is primarily attributed to the sale of surplus material bringing in approximately \$94,000, property taxes--which exceeded projections by \$38,182, and depository interest--which exceeded projections by \$25,000.

FY2024 Actual Expenditures were higher than projections of \$2,222,585 by \$16,127, though personnel expenses were about \$58,000 under budget. The single greatest expense item was Road Materials, at close to \$733K.



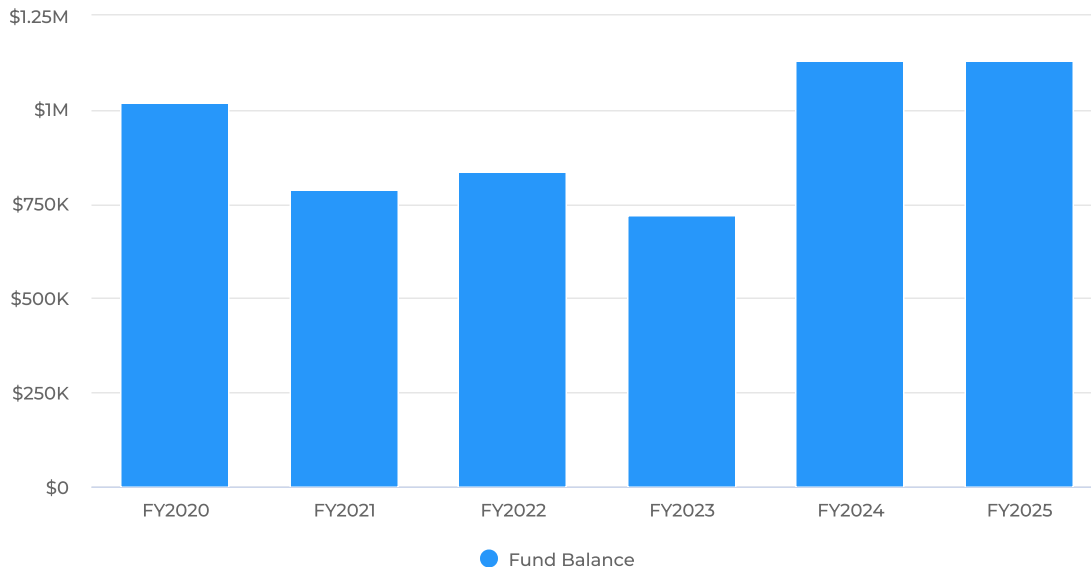
See the [Road & Bridge, Pct. 3 Department](#) for a detailed accounting of budgeted and historical revenues and expenses.

## Road & Bridge, Pct. 3 - Major Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$836,582</b>	<b>\$720,108</b>	<b>\$720,108</b>	<b>\$1,129,001</b>	<b>\$1,129,001</b>
<b>Revenues</b>					
Property Tax	\$1,659,679	\$1,903,424	\$1,941,606	\$2,170,501	\$2,170,501
Court Fines, Fees & Forfeitures	\$22,068	\$22,950	\$21,471	\$22,950	\$22,950
Auto Registration & Licensing	\$267,369	\$261,900	\$268,429	\$261,900	\$261,900
Interest	\$36,556	\$21,000	\$45,775	\$21,000	\$21,000
Other Revenues	\$11,443	\$0	\$367,802	\$0	\$0
Federal & State Funding	\$28,785	\$13,311	\$13,567	\$13,311	\$13,311
<b>Total Revenues:</b>	<b>\$2,025,899</b>	<b>\$2,222,585</b>	<b>\$2,658,648</b>	<b>\$2,489,662</b>	<b>\$2,489,662</b>
<b>Expenditures</b>					
Salary And Benefits	\$832,760	\$1,016,502	\$958,299	\$1,098,001	\$1,098,001
Operating Expenses	\$1,050,488	\$1,155,439	\$1,229,690	\$1,340,290	\$1,340,290
Capital Expenses	\$222,359	\$0	\$0	\$0	\$0
Transfers	\$36,811	\$50,644	\$50,724	\$51,372	\$51,372
<b>Total Expenditures:</b>	<b>\$2,142,418</b>	<b>\$2,222,585</b>	<b>\$2,238,712</b>	<b>\$2,489,662</b>	<b>\$2,489,662</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$116,519</b>	<b>\$0</b>	<b>\$419,936</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$720,063</b>	<b>\$720,108</b>	<b>\$1,140,044</b>	<b>\$1,129,001</b>	<b>\$1,129,001</b>

## Fund Balance

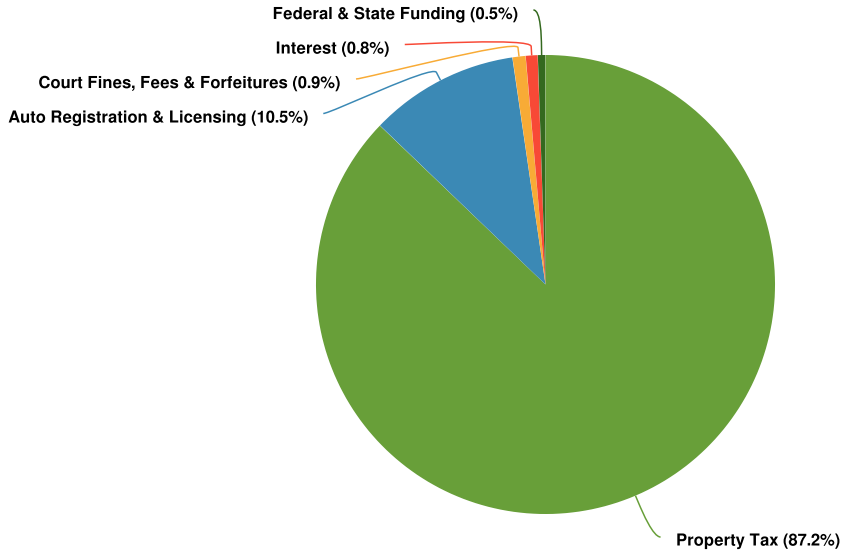
### Projections



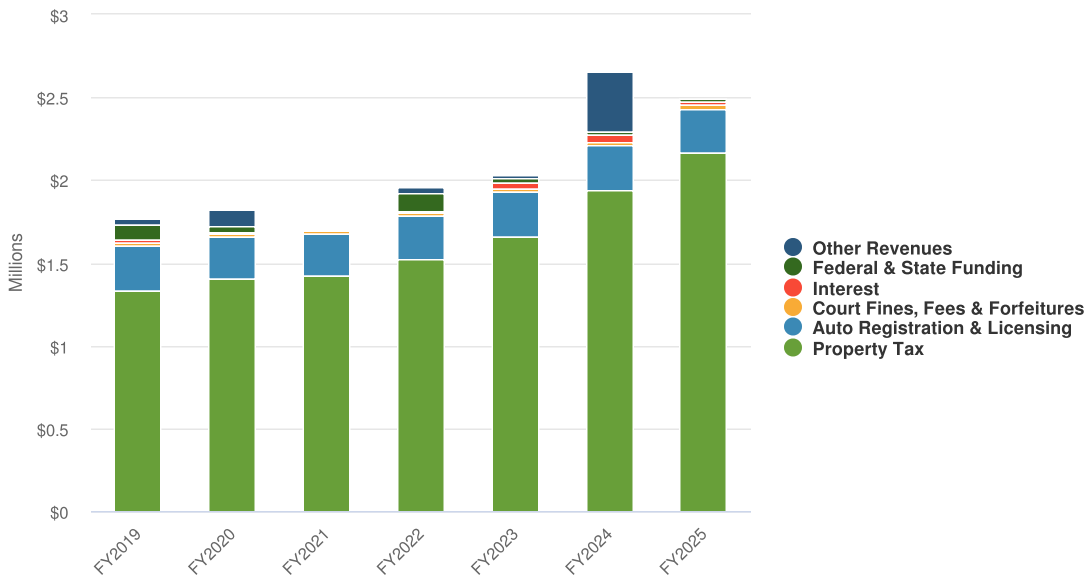


# Revenues by Source

## Projected FY2025 Revenues by Source

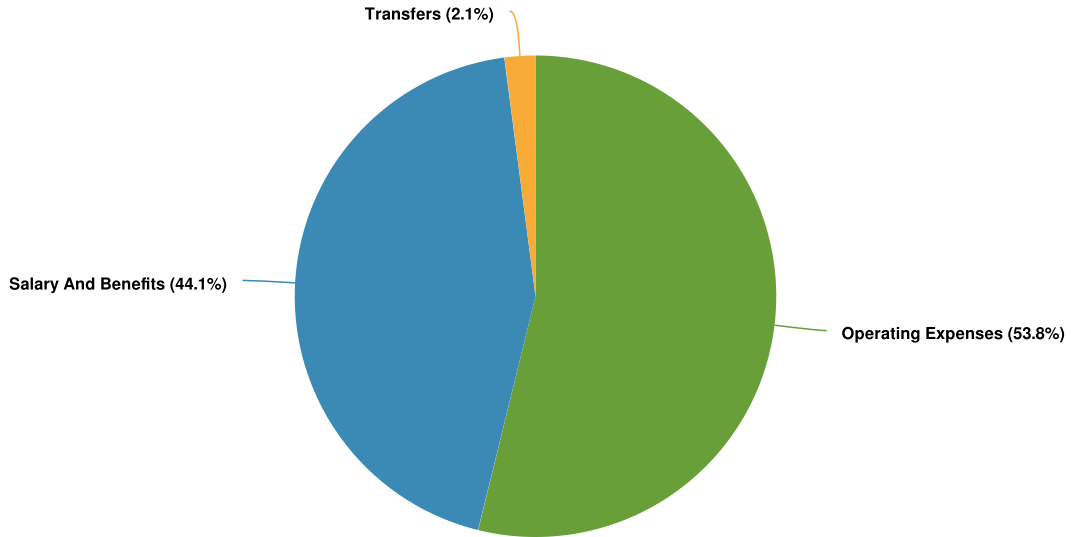


## Budgeted and Historical Revenues by Source

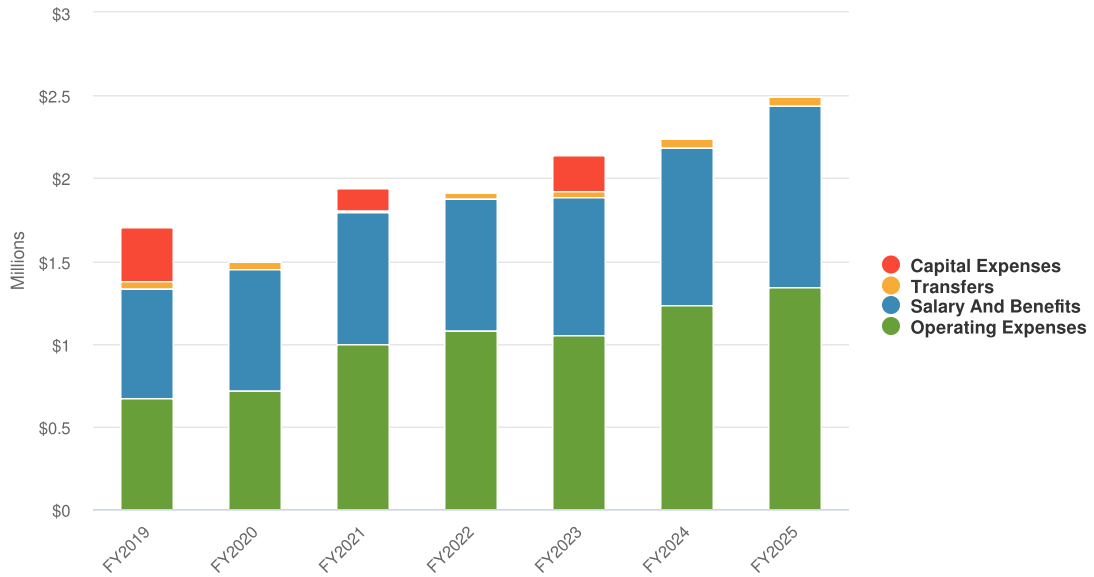


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





## Road & Bridge, Pct. 4 - Major Fund

The **Precinct 4 Road & Bridge Fund (024)** is the primary funding source for Road & Bridge Precinct 4, covering routine maintenance (e.g., pothole repairs, signage), major projects (e.g., bridge replacements), and administrative support (e.g., engineering). Because these funds are legally restricted to roads and bridges, they cannot be used for unrelated purposes. This exclusive focus on transportation infrastructure helps ensure safer, more reliable travel throughout Precinct 4.

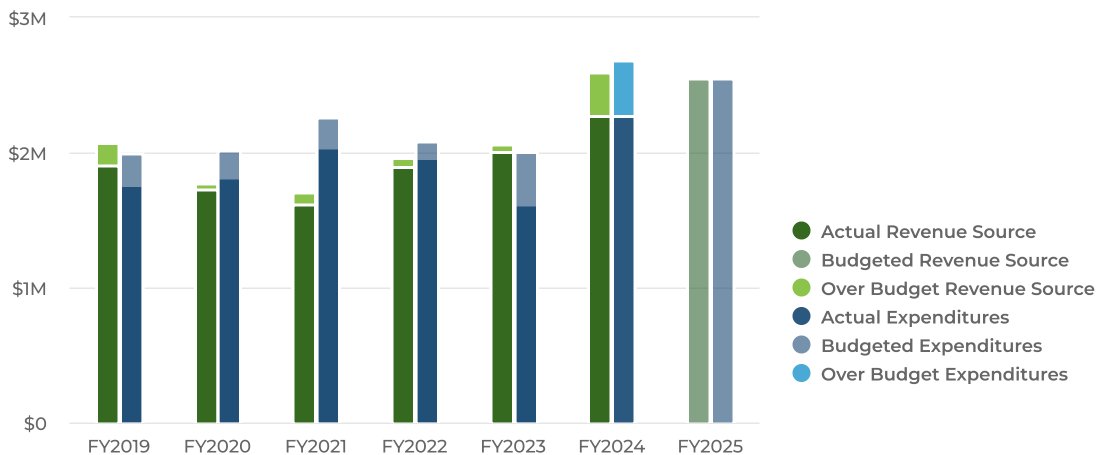
### Summary

The Polk County Commissioners Court is projecting \$2.55M of revenue in FY2025 for Road & Bridge Precinct 4, which represents a 12.3% increase over the prior year. Budgeted expenditures are projected to increase by 12.3% or \$280,602 to \$2.55M in FY2025.

The Reserve Balance in Road & Bridge Pct. 4 was \$703,277 at the beginning of FY2024, and decreased by \$90,919 (-12.69%) to a year-end balance of \$612,358. Precinct 4 had to make extensive repairs in their precinct following the 2024 flooding events that occurred in April, May and July, which justifies this significant decrease in reserves.

FY2024 Actual Revenue exceeded projections of \$2,276,898 by \$322,019, which included a \$280,000 loan from the General Fund Reserves to help with those emergency repairs. The remaining excess is primarily attributed to proceeds from property taxes and depository interest earned exceeding projections for the fiscal year.

FY2024 Actual Expenditures were higher than projections of \$2,273,98 by \$413,913. The greatest single expense item in FY2024 was \$1,151,566 for Road Materials, which exceeded the original budget by nearly 92%.



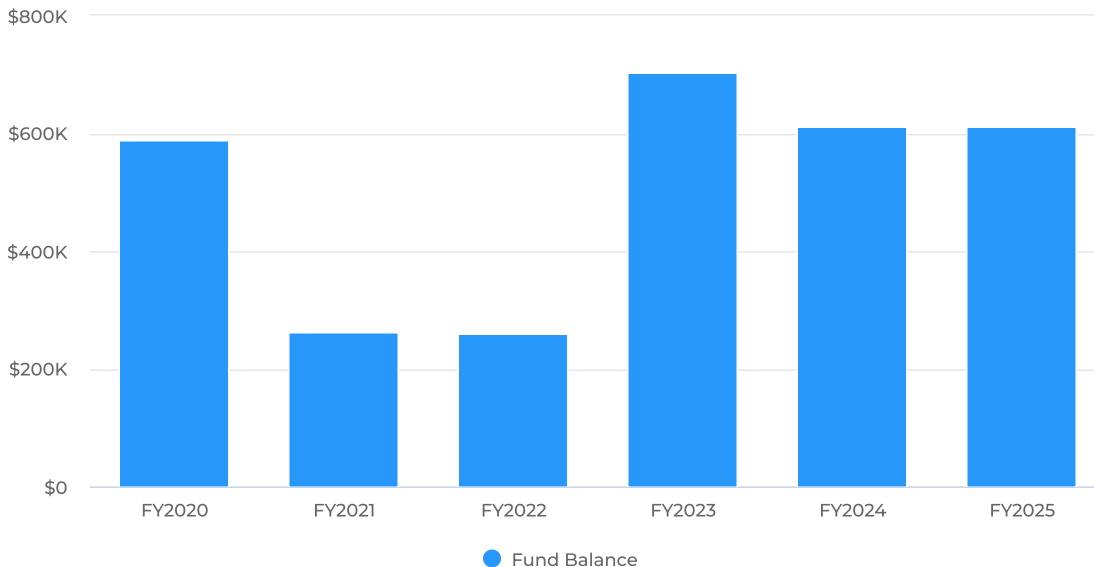
See the [Road & Bridge, Pct. 4 Department](#) for a detailed accounting of budgeted and historical revenues and expenses.

## Road & Bridge, Pct. 4 - Major Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$260,811</b>	<b>\$703,277</b>	<b>\$703,277</b>	<b>\$612,358</b>	<b>\$612,358</b>
<b>Revenues</b>					
Property Tax	\$1,693,142	\$1,953,694	\$1,992,884	\$2,234,296	\$2,234,296
Court Fines, Fees & Forfeitures	\$23,515	\$23,800	\$23,758	\$23,800	\$23,800
Auto Registration & Licensing	\$276,642	\$271,600	\$264,543	\$271,600	\$271,600
Interest	\$16,181	\$11,000	\$20,662	\$11,000	\$11,000
Other Revenues	\$31,311	\$0	\$280,000	\$0	\$0
Federal & State Funding	\$25,132	\$13,804	\$14,069	\$13,804	\$13,804
<b>Total Revenues:</b>	<b>\$2,065,923</b>	<b>\$2,273,898</b>	<b>\$2,595,917</b>	<b>\$2,554,500</b>	<b>\$2,554,500</b>
<b>Expenditures</b>					
Salary And Benefits	\$767,845	\$821,254	\$834,111	\$966,372	\$966,372
Operating Expenses	\$768,802	\$1,402,000	\$1,744,332	\$1,536,756	\$1,536,756
Capital Expenses	\$50,000	\$0	\$58,644	\$0	\$0
Transfers	\$36,811	\$50,644	\$50,724	\$51,372	\$51,372
<b>Total Expenditures:</b>	<b>\$1,623,457</b>	<b>\$2,273,898</b>	<b>\$2,687,811</b>	<b>\$2,554,500</b>	<b>\$2,554,500</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$442,466</b>	<b>\$0</b>	<b>-\$91,894</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$703,277</b>	<b>\$703,277</b>	<b>\$611,383</b>	<b>\$612,358</b>	<b>\$612,358</b>

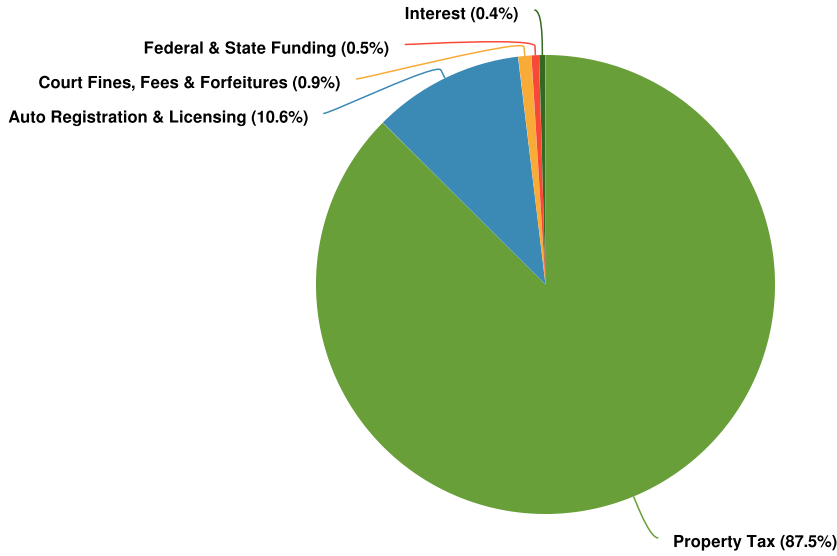
## Fund Balance

### Projections

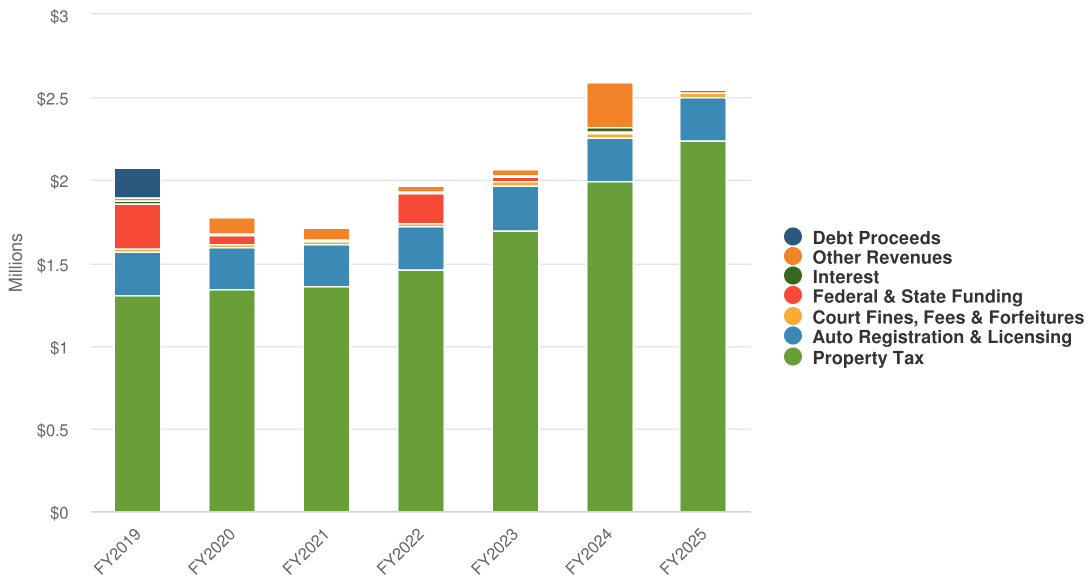


# Revenues by Source

## Projected FY2025 Revenues by Source

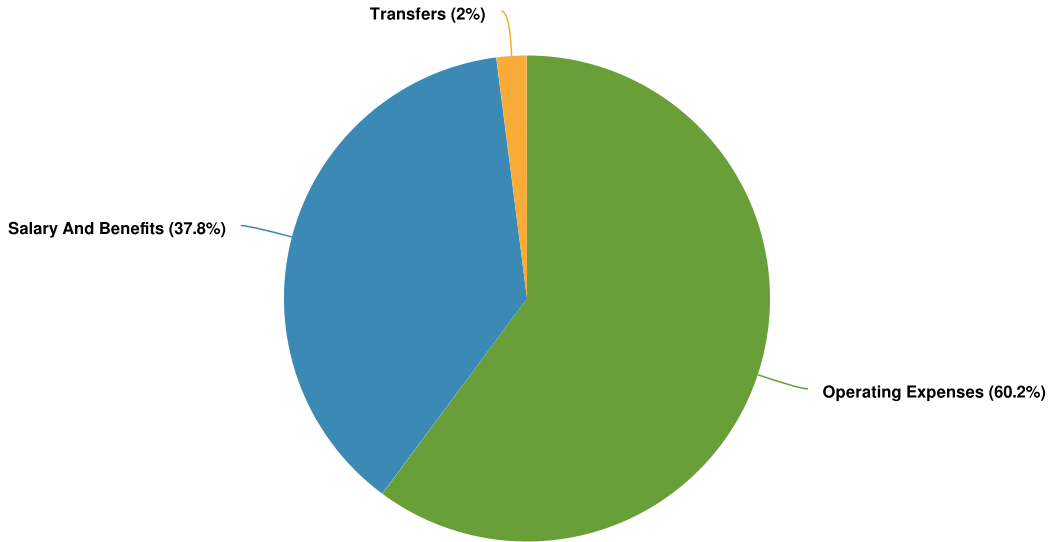


## Budgeted and Historical Revenues by Source

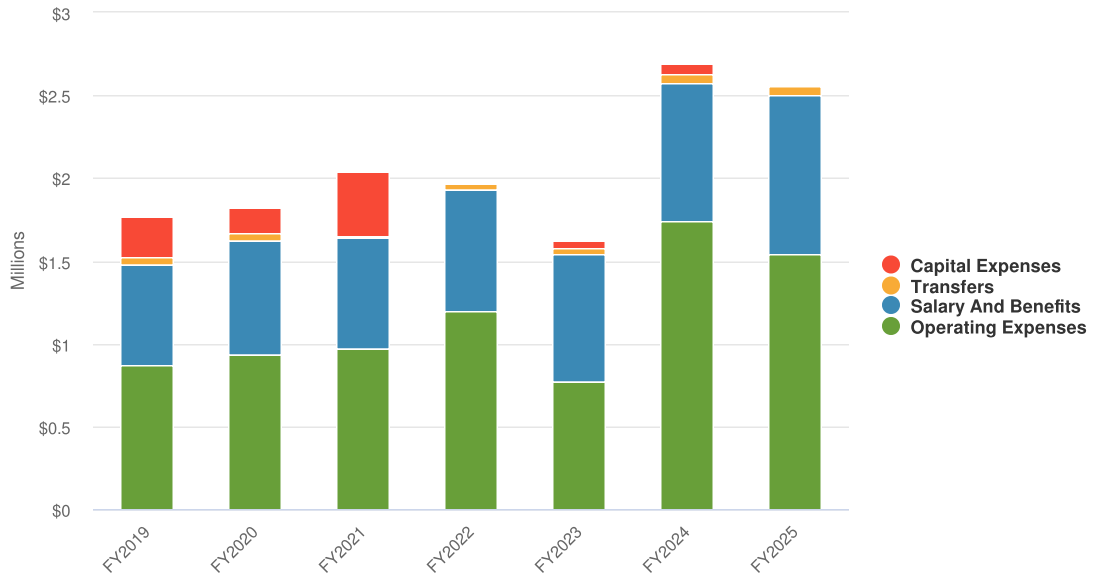


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





## Road & Bridge Lease Fund - Major Fund

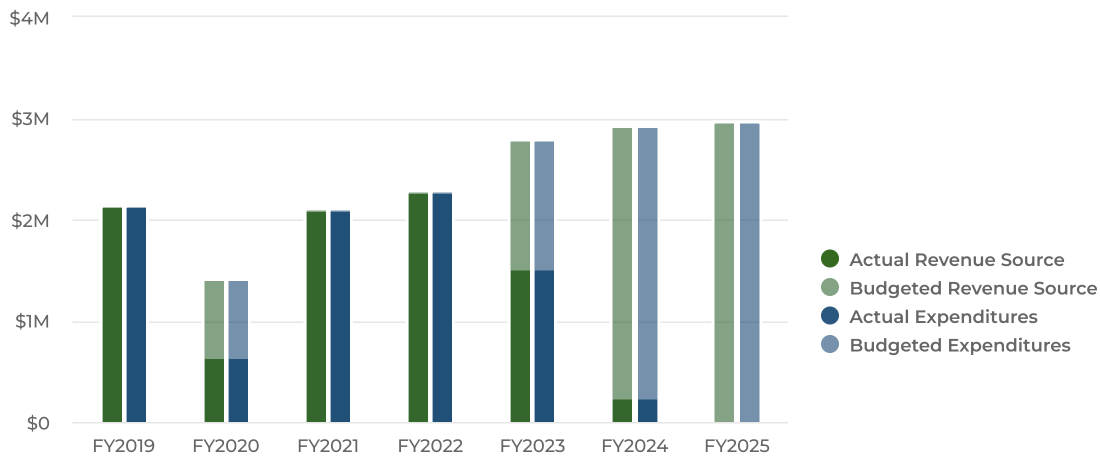
The **Road & Bridge Capital Lease Fund (015)** was established at the end of fiscal year 2011 to address concerns raised by both the County Commissioners and the County Auditor about the way capital lease transactions were being recorded. Previously, each Precinct's fund included both the incoming capital lease revenues and corresponding lease payments, which made it difficult for taxpayers and officials to see the true amount of operational funding allocated to each Precinct. By consolidating all capital lease revenues and payments into a dedicated fund, the County provides a clearer financial picture and ensures greater transparency in how public dollars are budgeted and spent. This separation makes it easier to track and manage expenditures specific to leased equipment or infrastructure, while allowing each Precinct's primary fund to reflect only the operational and maintenance costs directly under its purview.

### Summary

The Polk County Commissioners Court anticipates \$2.98 million in revenue for the Road & Bridge Lease Fund in FY2025—a 1.8% uptick over the previous year's budget. This increase reflects the County's ongoing investment in critical road and bridge infrastructure through capital leases for equipment and vehicles. Correspondingly, budgeted expenditures will also rise by 1.8%, or \$52,346, to \$2.98 million, demonstrating the County's policy of matching lease-related expenses to incoming lease revenues.

Because these revenues and expenditures are designed to align precisely, the County Auditor ensures that any funds allocated for lease purposes are fully expended by the end of the fiscal year. As a result, the fund closes with a zero balance and does not roll over surplus resources into subsequent budgets.

An important aspect of accounting for this fund is that many transactions involve equipment trades or other non-cash activities. These must be recorded through journal entries rather than simple cash receipts or disbursements. For example, when the 2024 Mack Trucks were exchanged for 2025 models in FY2024, no conventional cash transaction took place; instead, the County recorded these trades as asset transfers. Since these FY2024 entries have not yet been posted, the fund's apparent activity is temporarily understated, even though significant transactions—like the Mack Truck exchanges—have indeed occurred.

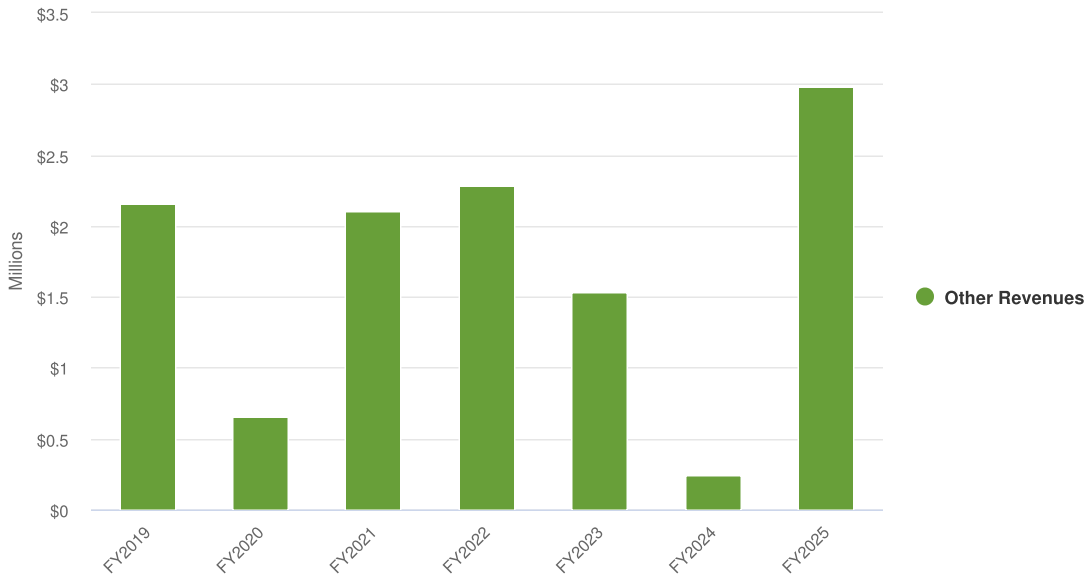


# Road & Bridge Lease Fund - Major Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>					
Other Revenues	\$1,529,368	\$2,929,955	\$245,803	\$2,982,301	\$2,982,301
<b>Total Revenues:</b>	<b>\$1,529,368</b>	<b>\$2,929,955</b>	<b>\$245,803</b>	<b>\$2,982,301</b>	<b>\$2,982,301</b>
<b>Expenditures</b>					
Capital Expenses	\$1,529,368	\$2,929,955	\$245,803	\$2,982,301	\$2,982,301
<b>Total Expenditures:</b>	<b>\$1,529,368</b>	<b>\$2,929,955</b>	<b>\$245,803</b>	<b>\$2,982,301</b>	<b>\$2,982,301</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	N/A	N/A	N/A	N/A	N/A

## Revenues by Source

Budgeted and Historical Revenues by Source



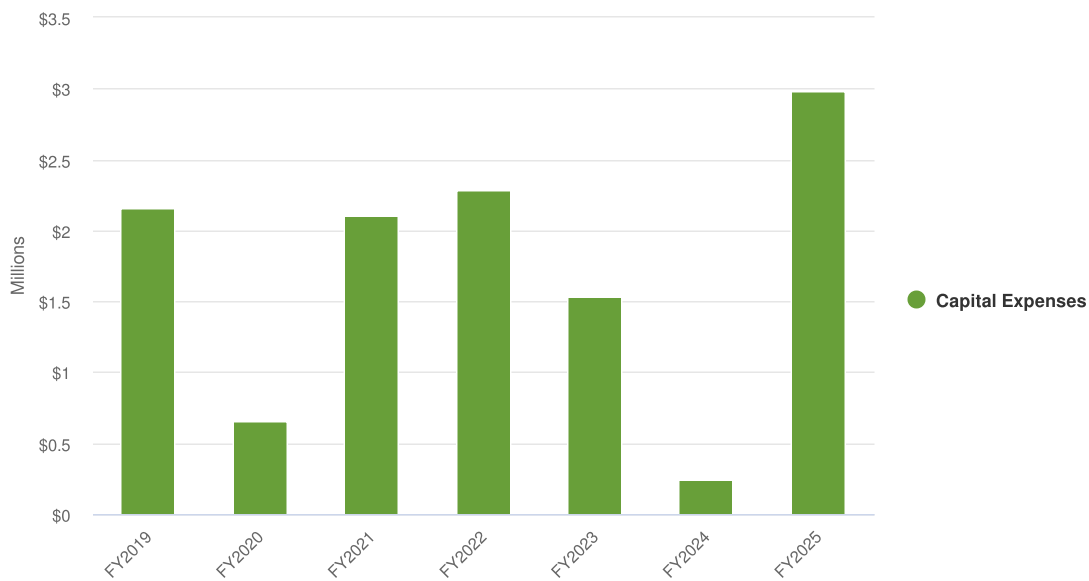
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Revenue Source</b>						
<b>Other Revenues</b>						
PCT#1 BUY BACK PROCEEDS	015-380-8611	\$0	\$302,080	\$0	\$314,178	\$314,178
PCT#1 LEASE PROCEEDS	015-380-8621	\$332,080	\$365,288	\$0	\$365,549	\$365,549



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
TRANSFER FROM PCT#1 - LEASE BAL	015-390-9621	\$90,614	\$108,551	\$108,631	\$109,279	\$109,279
PCT#2 BUY BACK PROCEEDS	015-380-8612	\$0	\$302,080	\$0	\$314,178	\$314,178
PCT#2 LEASE PROCEEDS	015-380-8622	\$332,080	\$365,288	\$0	\$365,549	\$365,549
TRANSFER FROM PCT#2 - LEASE BAL	015-390-9622	\$36,811	\$50,644	\$35,724	\$51,372	\$51,372
PCT#3 BUY BACK PROCEEDS	015-380-8613	\$0	\$302,080	\$0	\$314,178	\$314,178
PCT#3 LEASE PROCEEDS	015-380-8623	\$332,080	\$365,288	\$0	\$365,549	\$365,549
TRANSFER FROM PCT#3 - LEASE BAL	015-390-9623	\$36,811	\$50,644	\$50,724	\$51,372	\$51,372
PCT#4 BUY BACK PROCEEDS	015-380-8614	\$0	\$302,080	\$0	\$314,178	\$314,178
PCT#4 LEASE PROCEEDS	015-380-8624	\$332,080	\$365,288	\$0	\$365,549	\$365,549
TRANSFER FROM PCT#4 - LEASE BAL	015-390-9624	\$36,811	\$50,644	\$50,724	\$51,372	\$51,372
<b>Total Other Revenues:</b>		<b>\$1,529,368</b>	<b>\$2,929,955</b>	<b>\$245,803</b>	<b>\$2,982,301</b>	<b>\$2,982,301</b>
<b>Total Revenue Source:</b>		<b>\$1,529,368</b>	<b>\$2,929,955</b>	<b>\$245,803</b>	<b>\$2,982,301</b>	<b>\$2,982,301</b>

## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
PCT. 2 LEASE INTEREST PAYMENT	015-7622-5690	\$7,319	\$20,644	\$20,724	\$21,432	\$21,432
PCT. 2 LEASE PAYMENT	015-7622-5700	\$29,492	\$332,080	\$15,000	\$344,118	\$344,118
PCT. 2 CAPITAL OUTLAY	015-7622-5710	\$332,080	\$365,288	\$0	\$365,549	\$365,549
PCT. 3 LEASE INTEREST PAYMENT	015-7623-5690	\$7,319	\$20,644	\$20,724	\$21,432	\$21,432
PCT. 3 LEASE PAYMENT	015-7623-5700	\$29,492	\$332,080	\$30,000	\$344,118	\$344,118
PCT. 3 CAPITAL OUTLAY	015-7623-5710	\$332,080	\$365,288	\$0	\$365,549	\$365,549
PCT. 4 LEASE INTEREST PAYMENT	015-7624-5690	\$7,319	\$20,644	\$20,724	\$21,432	\$21,432
PCT. 4 LEASE PAYMENT	015-7624-5700	\$29,492	\$332,080	\$30,000	\$344,118	\$344,118
PCT. 4 CAPITAL OUTLAY	015-7624-5710	\$332,080	\$365,288	\$0	\$365,549	\$365,549
PCT. 1 LEASE INTEREST PAYMENT	015-7621-5690	\$14,215	\$25,177	\$27,213	\$25,965	\$25,965
PCT. 1 LEASE PAYMENT	015-7621-5700	\$76,399	\$385,454	\$81,418	\$397,492	\$397,492
PCT. 1 CAPITAL OUTLAY	015-7621-5710	\$332,080	\$365,288	\$0	\$365,549	\$365,549
<b>Total Expense Objects:</b>		<b>\$1,529,368</b>	<b>\$2,929,955</b>	<b>\$245,803</b>	<b>\$2,982,301</b>	<b>\$2,982,301</b>





## Debt Service Fund - Major Fund

The **Debt Service Fund (061)** is dedicated to amassing the financial resources needed to pay principal and interest on the County’s long-term obligations, such as tax notes and certificates of obligation. By maintaining this separate fund, the County creates a clear picture of its debt repayment strategy, ensuring that sufficient revenues are set aside for timely and consistent repayment of its financial commitments. This structure not only protects the County’s creditworthiness—helping to secure lower interest rates and favorable terms on future borrowings—but also promotes transparent budgeting and accountability to taxpayers. The fund typically receives revenue from property taxes and depository interest, all of which are earmarked specifically for debt service. Through careful management and oversight of these dedicated funds, the County can meet its debt obligations without diverting resources from other essential services.

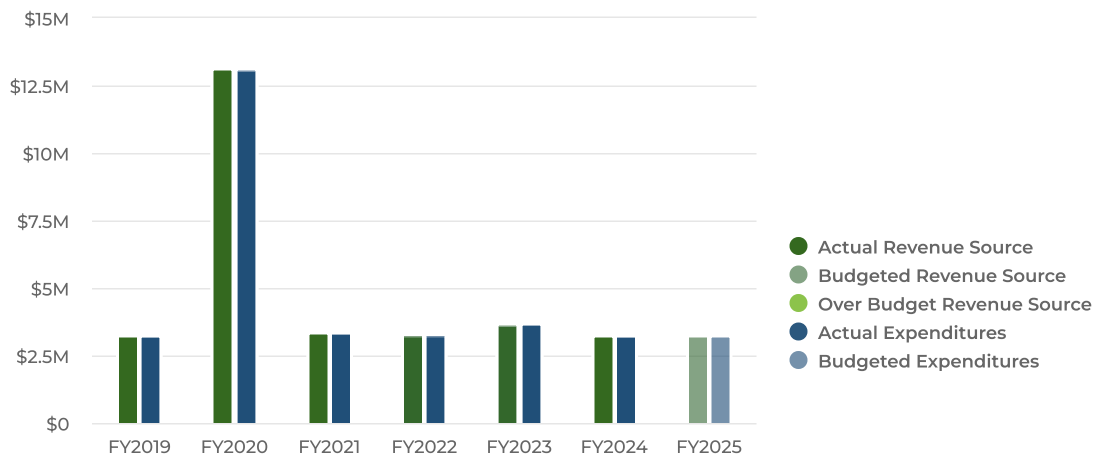
### Summary

The Polk County Commissioners Court projects \$3.25 million in revenue for the Debt Service Fund in FY2025, mirroring last year’s figure. Budgeted expenditures are also anticipated to remain at \$3.25 million.

At the start of FY2024, the Debt Service Fund’s reserve balance stood at \$912,073, then increased by \$102,835 (11.3%) to \$1,014,908 by year-end. Most of this balance is earmarked for any post-closure costs the County may incur for its landfill.

Actual revenues in FY2024 exceeded estimates by \$95,749, due largely to higher-than-expected tax collection rates. An additional \$50,000 in unexpected depository interest further raised total revenues. Meanwhile, actual expenditures came in \$2,133 below projections. Together, these factors produced a notable increase in the fund balance.

Bond Counsel plays a key role in structuring the County’s debt service, aiming for a smooth distribution of costs over time. A notable spike occurred in FY2020, when the County issued \$8.34 million in General Obligation Refunding Bonds. These bonds refinanced the principal on the 2012 Certificates of Obligation for expanding the County Jail Facility, saving approximately \$500,000 in Debt Service. No new debt was issued in FY2023 or FY2024; instead, the County used surplus depository interest revenues for purchases that would otherwise have required tax notes.



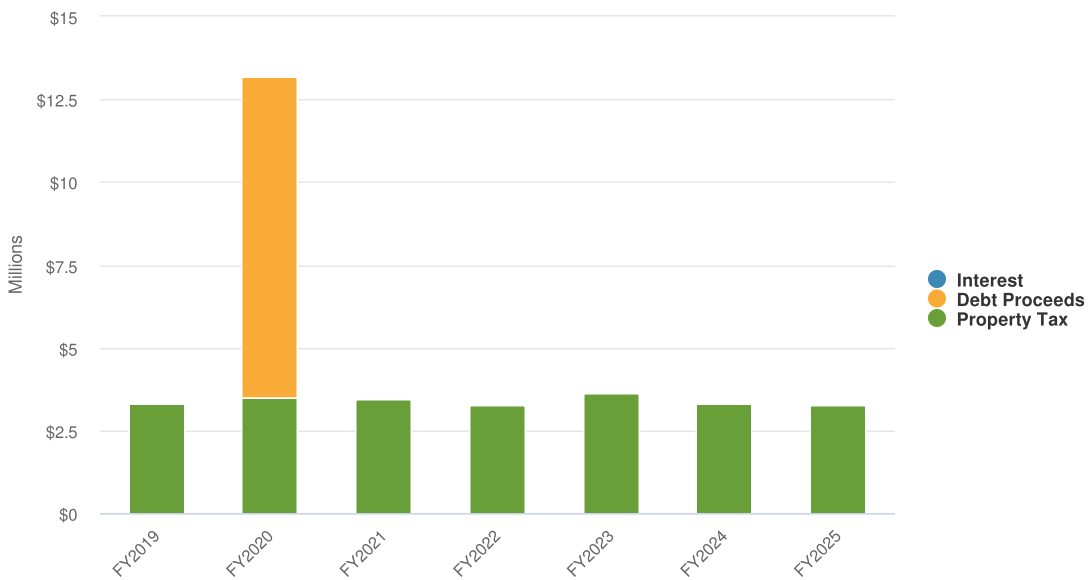
## Debt Service Fund - Major Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$957,444</b>	<b>\$912,091</b>	<b>\$912,091</b>	<b>\$1,014,908</b>	<b>\$1,014,908</b>
<b>Revenues</b>					
Property Tax	\$3,615,425	\$3,254,317	\$3,300,075	\$3,250,490	\$3,250,490
Interest	\$37,668	\$0	\$49,991	\$0	\$0
<b>Total Revenues:</b>	<b>\$3,653,093</b>	<b>\$3,254,317</b>	<b>\$3,350,066</b>	<b>\$3,250,490</b>	<b>\$3,250,490</b>
<b>Expenditures</b>					
Operating Expenses	\$3,509,523	\$3,083,322	\$3,081,189	\$3,072,393	\$3,072,393
Capital Expenses	\$188,941	\$170,977	\$170,977	\$178,075	\$178,075
<b>Total Expenditures:</b>	<b>\$3,698,464</b>	<b>\$3,254,299</b>	<b>\$3,252,166</b>	<b>\$3,250,468</b>	<b>\$3,250,468</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$45,371</b>	<b>\$18</b>	<b>\$97,900</b>	<b>\$22</b>	<b>\$22</b>
<b>Ending Fund Balance:</b>	<b>\$912,073</b>	<b>\$912,109</b>	<b>\$1,009,991</b>	<b>\$1,014,930</b>	<b>\$1,014,930</b>

For more information on the County's Debt Service, see the [Debt by Type Overview](#).

## Revenues by Source

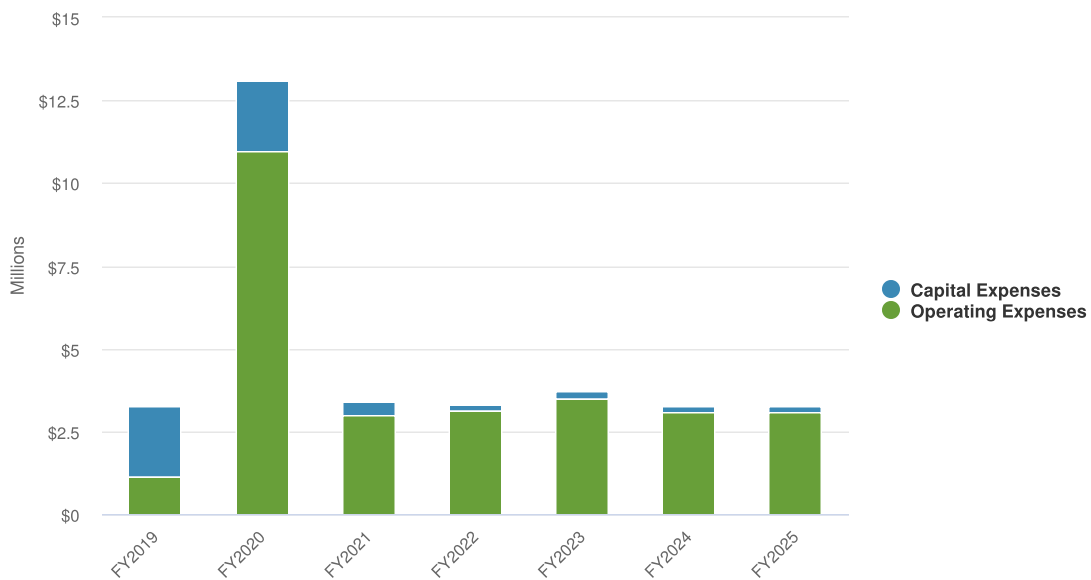
Budgeted and Historical Revenues by Source



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>							
<b>Property Tax</b>							
TAXES - CURRENT	061-310-1110	\$3,452,096	\$3,137,420	\$3,174,373	\$3,181,763	\$3,181,763	-100%
TAXES - DELINQUENT	061-310-1120	\$86,659	\$116,897	\$63,594	\$68,727	\$68,727	-100%
P&I CURRENT TAXES	061-310-1115	\$39,329	\$0	\$38,465	\$0	\$0	0%
P&I DELINQUENT TAXES	061-310-1125	\$37,343	\$0	\$23,643	\$0	\$0	0%
<b>Total Property Tax:</b>		<b>\$3,615,425</b>	<b>\$3,254,317</b>	<b>\$3,300,075</b>	<b>\$3,250,490</b>	<b>\$3,250,490</b>	<b>-100%</b>
<b>Interest</b>							
DEPOSITORY INTEREST	061-360-6100	\$37,668	\$0	\$49,991	\$0	\$0	0%
<b>Total Interest:</b>		<b>\$37,668</b>	<b>\$0</b>	<b>\$49,991</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>		<b>\$3,653,093</b>	<b>\$3,254,317</b>	<b>\$3,350,066</b>	<b>\$3,250,490</b>	<b>\$3,250,490</b>	<b>-100%</b>

## Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
SERIES 2017 REFUNDING	061-7830-5270	\$840,000	\$0	\$0	\$0	\$0
SERIES 2018 TAX NOTES	061-7830-5280	\$155,000	\$160,000	\$160,000	\$165,000	\$165,000
SERIES 2019 TAX NOTES	061-7830-5281	\$250,000	\$255,000	\$255,000	\$260,000	\$260,000
SERIES 2020 TAX NOTES	061-7830-5282	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000
SERIES 2020 REFUNDING	061-7830-5283	\$1,125,000	\$1,190,000	\$1,190,000	\$1,240,000	\$1,240,000
SERIES 2021 TAX NOTES	061-7830-5284	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
SERIES 2022 TAX NOTES	061-7830-5285	\$305,000	\$750,000	\$750,000	\$790,000	\$790,000
SERIES 2017 INTEREST	061-7873-5270	\$21,000	\$0	\$0	\$0	\$0
SERIES 2018 INTEREST	061-7873-5280	\$11,683	\$7,032	\$7,162	\$2,368	\$2,368
SERIES 2019 INTEREST	061-7873-5281	\$19,639	\$15,008	\$14,144	\$9,085	\$9,085
SERIES 2020 INTEREST	061-7873-5282	\$7,750	\$7,100	\$6,353	\$5,605	\$5,605
SERIES 2020 REFUNDING INT	061-7873-5283	\$312,000	\$255,750	\$255,750	\$196,250	\$196,250
SERIES 2021 INTEREST	061-7873-5284	\$4,780	\$3,933	\$3,930	\$3,086	\$3,086
SERIES 2022 INTEREST	061-7873-5285	\$256,333	\$237,500	\$237,500	\$199,000	\$199,000
BOND FEES	061-7890-6900	\$1,339	\$2,000	\$1,350	\$2,000	\$2,000
<b>Total Operating Expenses:</b>		<b>\$3,509,523</b>	<b>\$3,083,322</b>	<b>\$3,081,189</b>	<b>\$3,072,393</b>	<b>\$3,072,393</b>
<b>Capital Expenses</b>						
2016 ENERGY SAVINGS PROGRAM	061-7830-5250	\$135,000	\$145,000	\$145,000	\$155,000	\$155,000
SERIES 2016 TAX NOTES	061-7830-5260	\$25,000	\$0	\$0	\$0	\$0
2016 ENERGY SAVINGS INTEREST	061-7873-5250	\$28,686	\$25,977	\$25,977	\$23,075	\$23,075
SERIES 2016 INTEREST	061-7873-5260	\$255	\$0	\$0	\$0	\$0
<b>Total Capital Expenses:</b>		<b>\$188,941</b>	<b>\$170,977</b>	<b>\$170,977</b>	<b>\$178,075</b>	<b>\$178,075</b>
<b>Total Expense Objects:</b>		<b>\$3,698,464</b>	<b>\$3,254,299</b>	<b>\$3,252,166</b>	<b>\$3,250,468</b>	<b>\$3,250,468</b>





## Hotel Occupancy Tax Fund

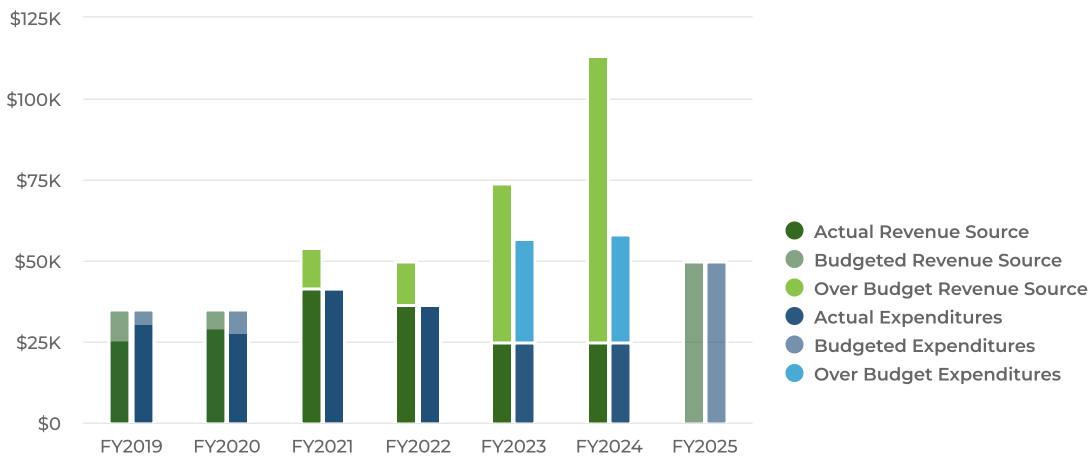
The **Hotel Occupancy Tax Fund (011)** accounts for revenues generated by the hotel/motel occupancy tax established by the County that must be used to directly promote tourism and/or support the hotel/motel industry within the County. Currently, a portion of this tax is distributed to the Polk County Chamber of Commerce (35%) 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 Polk County Commissioners Court anticipates \$50,000 in revenue and expenditures for FY2025—double last year’s budget. This projection follows a more than 50% revenue increase from FY2023 to FY2024, primarily due to the County Treasurer’s proactive efforts to collect vacation rental revenues. The fund opened FY2024 with \$126,079 and closed at \$181,390, up \$55,371 (43.9%).

By law, funds must be used to encourage tourism and attract overnight visitors. To that end, 35% of revenues (capped at \$28,000 annually) supports the Chamber of Commerce, and 30% (also capped at \$28,000) goes to the Foundation operating the Commerce Center. The County retains the remainder for designated annual expenses and special projects aimed at putting “heads in beds.”

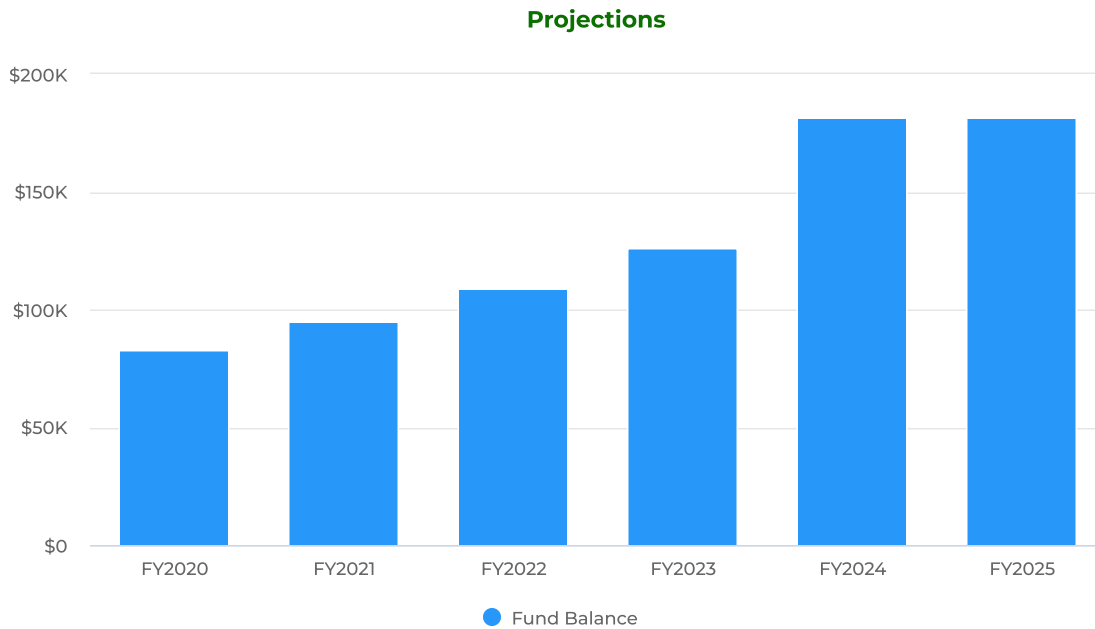
While the County Treasurer expects at least \$85,000 in FY2025 revenues, that figure has not yet been officially incorporated into the budget. The County Judge continues to assess these projections, noting that 52–61% of annual hotel tax receipts typically arrive in the final quarter (July–September), with a significant portion coming in September—after the annual budget is adopted



## Hotel Occupancy Tax Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$108,675</b>	<b>\$126,019</b>	<b>\$126,019</b>	<b>\$181,390</b>	<b>\$181,390</b>
<b>Revenues</b>					
<b>Other Tax</b>					
HOTEL OCCUPANCY TAX	\$74,064	\$25,000	\$113,601	\$50,000	\$50,000
<b>Total Other Tax:</b>	<b>\$74,064</b>	<b>\$25,000</b>	<b>\$113,601</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Total Revenues:</b>	<b>\$74,064</b>	<b>\$25,000</b>	<b>\$113,601</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
HOTEL TAX DISTRIBUTION	\$49,898	\$17,500	\$52,852	\$35,000	\$35,000
PRO-RATA HOTEL TAX SHARE	\$6,822	\$7,500	\$5,378	\$15,000	\$15,000
<b>Total Operating Expenses:</b>	<b>\$56,720</b>	<b>\$25,000</b>	<b>\$58,230</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Total Expenditures:</b>	<b>\$56,720</b>	<b>\$25,000</b>	<b>\$58,230</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$17,344</b>	<b>\$0</b>	<b>\$55,371</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$126,019</b>	<b>\$126,019</b>	<b>\$181,390</b>	<b>\$181,390</b>	<b>\$181,390</b>

## Fund Balance







## JP Justice Court Technology Fund

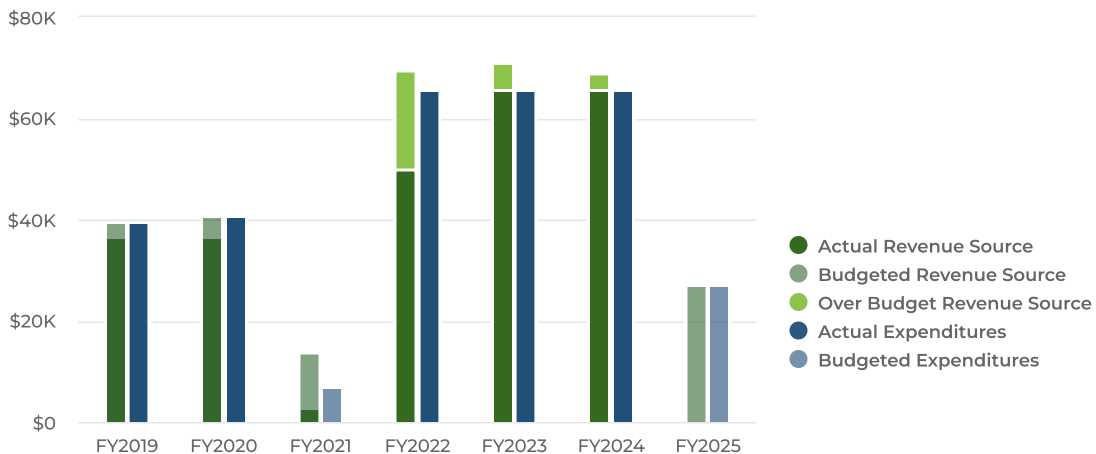
The **Justice Court Technology Fund (013)** was created by statute for fees collected by the four Justice Courts and expended only on improving the technology of the courts. The Justice Court Technology Fee was authorized by the state legislature for collection from September, 2001 through August 31, 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

For FY2025, the Polk County Commissioners Court initially budgeted \$27,200 in revenue and expenses for the Justice Court Technology Fund, based on preliminary information regarding the transition from an on-site server to a cloud-based system. However, after the budget was adopted, the Court learned that certain costs would persist despite the move to the cloud. As a result, the annual contract of \$70,975—plus one-time expenses of \$11,700—significantly exceeds the original budget. To bridge this shortfall, the County will tap the fund's current balance of \$15,120 and make an additional transfer from the General Fund.

These costs will stabilize at \$70,975 annually going forward, and the County will adjust the FY2026 budget to reflect the higher expense. The fund closed FY2024 with a balance of \$15,120, up from \$11,806. This growth came from stronger-than-anticipated Local Consolidated Court Costs, which underscores the fund's ability to generate dedicated revenue for technology enhancements in the Justice Courts.

The primary reason for using the Justice Court Technology Fund—rather than paying from the General Fund entirely—is that the Justice Courts collect technology-specific fees that must, by statute, be used only for Justice Court technology purposes. For transparency, these software costs are charged to the dedicated technology fund and supplemented by the General Fund, rather than the other way around. By carefully tracking and managing these expenditures, the Commissioners Court aims to maintain solvency in the Justice Court Technology Fund while ensuring the Justices of the Peace have modern, reliable systems at their disposal.



## JP Justice Court Technology Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$6,647</b>	<b>\$11,806</b>	<b>\$11,806</b>	<b>\$15,120</b>	<b>\$15,120</b>
<b>Revenues</b>					
<b>Court Fines, Fees &amp; Forfeitures</b>					
JUSTICE COURT TECH FEES JP1	\$291	\$285	\$333	\$400	\$400
JUSTICE COURT TECH FEES JP2	\$144	\$125	\$100	\$125	\$125
JUSTICE COURT TECH FEES JP3	\$499	\$600	\$334	\$360	\$360
JUSTICE COURT TECH FEES JP4	\$191	\$180	\$158	\$180	\$180
LOCAL CONSOL COURT COSTS	\$6,510	\$4,000	\$7,578	\$6,000	\$6,000
<b>Total Court Fines, Fees &amp; Forfeitures:</b>	<b>\$7,634</b>	<b>\$5,190</b>	<b>\$8,503</b>	<b>\$7,065</b>	<b>\$7,065</b>
<b>Other Revenues</b>					
TRANSFER FROM GEN FUND	\$63,355	\$60,640	\$60,640	\$20,135	\$20,135
<b>Total Other Revenues:</b>	<b>\$63,355</b>	<b>\$60,640</b>	<b>\$60,640</b>	<b>\$20,135</b>	<b>\$20,135</b>
<b>Total Revenues:</b>	<b>\$70,989</b>	<b>\$65,830</b>	<b>\$69,143</b>	<b>\$27,200</b>	<b>\$27,200</b>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
JP COURT SOFTWARE	\$65,830	\$65,830	\$65,830	\$27,200	\$27,200
<b>Total Operating Expenses:</b>	<b>\$65,830</b>	<b>\$65,830</b>	<b>\$65,830</b>	<b>\$27,200</b>	<b>\$27,200</b>
<b>Total Expenditures:</b>	<b>\$65,830</b>	<b>\$65,830</b>	<b>\$65,830</b>	<b>\$27,200</b>	<b>\$27,200</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$5,159</b>	<b>\$0</b>	<b>\$3,313</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$11,806</b>	<b>\$11,806</b>	<b>\$15,120</b>	<b>\$15,120</b>	<b>\$15,120</b>





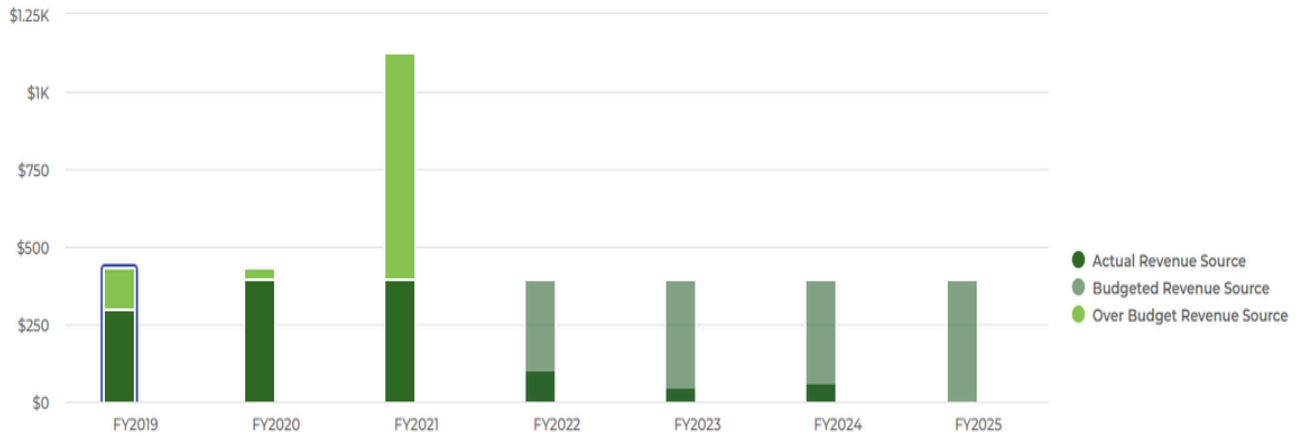
## County Child Abuse Prevention Fund

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 Polk County Commissioners Court is projecting \$400 of revenue and \$0 of expenses in FY2025, representing no change from the prior year. The Reserve Balance in the Child Abuse Prevention Fund was \$2,641 at the beginning of FY2024, and increased by \$65 (2.5%) to a year-end balance of \$2,706.

Given the nature of the source of this revenue, we can find comfort in the fact that the fund's revenue remains comparatively low. This implies a low level of child-related offenses, translating to fewer convictions and subsequently maintaining low fees contributing to the fund. The focus on the source of revenue underscores the desire to curtail instances of child abuse, making the limited financial impact a positive reflection of effective prevention efforts or a decline in such offenses within the County.



### County Child Abuse Prevention Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		\$2,590	\$2,641	\$2,641	\$2,706	\$2,706
<b>Revenues</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
CHILD ABUSE PREVENTION FEE	014-340-4740	\$51	\$400	\$65	\$400	\$400
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		\$51	\$400	\$65	\$400	\$400
<b>Total Revenues:</b>		\$51	\$400	\$65	\$400	\$400
<b>Total Revenues Less Expenditures:</b>		\$51	\$400	\$65	\$400	\$400
<b>Ending Fund Balance:</b>		\$2,641	\$3,041	\$2,706	\$3,106	\$3,106



## Fire Marshal Inspection Fee Fund

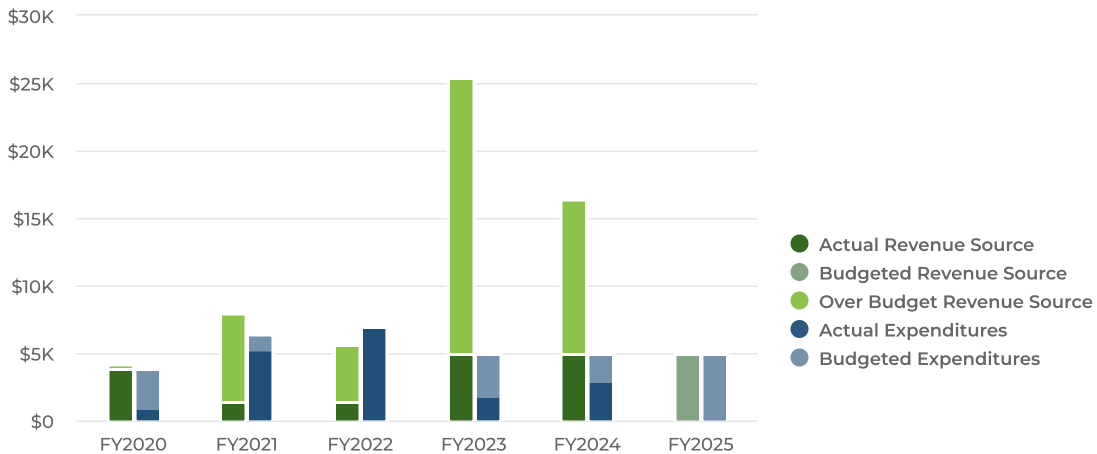
The **Fire Marshal Inspection Fee Fund (017)** was established in accordance with Local Government Code Sec. 233.065. Per this code, the Commissioners Court may develop a fee schedule based on building type and may set and charge fees for an inspection and the issuance of a building permit and final 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 Polk County Commissioners Court projects a stable financial outlook for FY2025, holding both revenue and expenses at \$5,000—unchanged from the previous year.

During FY2024, the Fire Marshal Inspection Fee Fund opened with a \$28,000 reserve and closed at \$41,491—an increase of \$13,491 (48%). This growth can be attributed to a higher volume of commercial development permits, generating additional inspection fee revenue.

The link between the surge in commercial development permits and increased inspection fees signals a positive outlook for this fund's future. Anticipating continued growth, the County Judge will closely monitor revenue trends and adjust projections in collaboration with the Fire Marshal. This proactive stance reflects the County's commitment to prudent financial management, enabling adaptability and responsiveness in an evolving economic climate.



## Fire Marshal Inspection Fee Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		\$4,420	\$28,000	\$28,000	\$41,491	\$41,491
<b>Revenues</b>						
<b>Charges &amp; Fees for Services</b>						
FIRE MARSHAL FEES	017-340-4550	\$25,455	\$5,000	\$16,240	\$5,000	\$5,000
<b>Total Charges &amp; Fees for Services:</b>		\$25,455	\$5,000	\$16,240	\$5,000	\$5,000
<b>Interest</b>						
DEPOSITORY INTEREST	017-360-6100	\$0	\$0	\$227	\$0	\$0
<b>Total Interest:</b>		\$0	\$0	\$227	\$0	\$0
<b>Total Revenues:</b>		\$25,455	\$5,000	\$16,467	\$5,000	\$5,000
<b>Expenditures</b>						
<b>Operating Expenses</b>						
FIRE MARSHALL EXPENSES	017-3698-3150	\$1,876	\$5,000	\$2,975	\$5,000	\$5,000
<b>Total Operating Expenses:</b>		\$1,876	\$5,000	\$2,975	\$5,000	\$5,000
<b>Total Expenditures:</b>		\$1,876	\$5,000	\$2,975	\$5,000	\$5,000
<b>Total Revenues Less Expenditures:</b>		\$23,580	\$0	\$13,491	\$0	\$0
<b>Ending Fund Balance:</b>		\$28,000	\$28,000	\$41,491	\$41,491	\$41,491





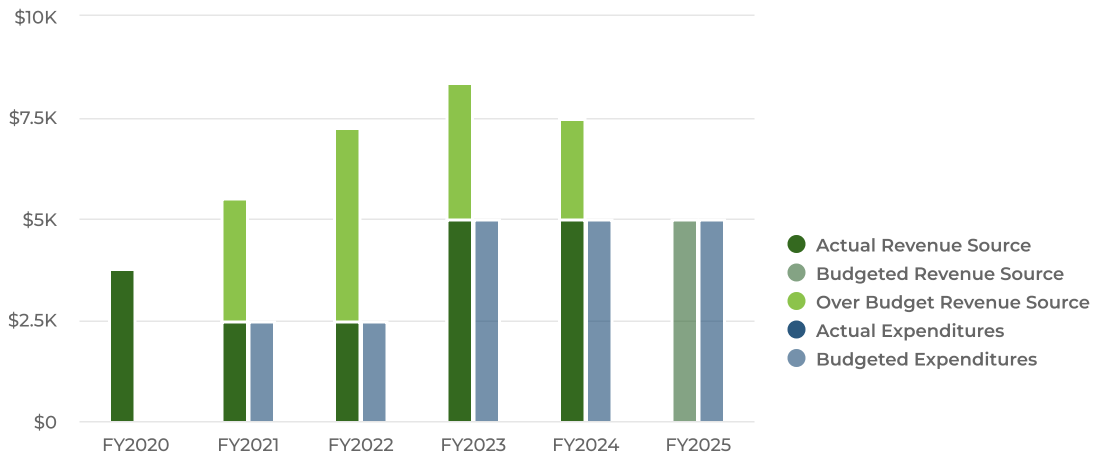
## Guardianship Fund

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 Polk County Commissioners Court projects \$5,000 in both revenue and expenses for FY2025, mirroring last year's figures. Meanwhile, the Guardianship Fund opened FY2024 with a balance of \$24,877 and grew by \$7,500 (30.1%) to close at \$32,377.

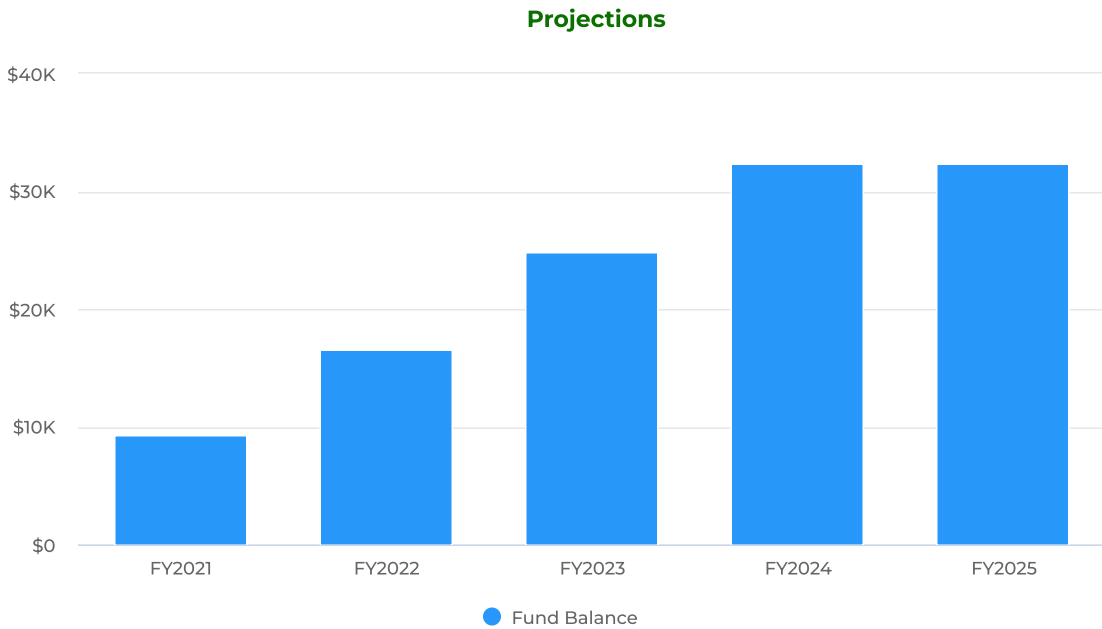
Established to manage the statutory Supplemental Court-Initiated Guardianship Fee, this fund has accrued \$32,377 since its creation in 2020 without incurring any expenses. The Commissioners Court, in consultation with the County Court at Law, will need to explore strategies for utilizing these resources in ways that address the evolving demands of guardianship services. Such approaches could include offering targeted training programs to enhance the effectiveness of guardianship proceedings, undertaking cost-efficient community outreach to boost public awareness, reserving a portion of the funds for potential contingencies, and forming collaborations with nonprofit organizations that can maximize the impact of available funds. Ensuring that expenditures align with community needs and legislative intent remains a priority, so these options should be carefully reviewed to maintain fiscal prudence and serve the public interest.



## Guardianship Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$16,522</b>	<b>\$24,877</b>	<b>\$24,877</b>	<b>\$32,377</b>	<b>\$32,377</b>
<b>Revenues</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
GUARDIANSHIP SUPPLEMENT	019-340-4401	\$8,355	\$5,000	\$7,500	\$5,000	\$5,000
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$8,355</b>	<b>\$5,000</b>	<b>\$7,500</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total Revenues:</b>		<b>\$8,355</b>	<b>\$5,000</b>	<b>\$7,500</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Expenditures</b>						
<b>Operating Expenses</b>						
GUARDIANSHIP SUPPLEMENTAL EXPENSES	019-2465-3150	\$0	\$5,000	\$0	\$5,000	\$5,000
<b>Total Operating Expenses:</b>		<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total Expenditures:</b>		<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$8,355</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>\$24,877</b>	<b>\$24,877</b>	<b>\$32,377</b>	<b>\$32,377</b>	<b>\$32,377</b>

## Fund Balance





## 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 (2021) 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 the issuance of bonds issued for the construction, renovation, or improvement of the facilities.

### Summary

The Polk County Commissioners Court has projected \$0 in revenue and expenses for FY2025, mirroring last year's figures. The fund began FY2024 with a balance of \$33,270 and ended the year at \$63,542—an increase of \$30,272 (48%).

The County Judge generally postpones assigning a budget to newly legislated funds until a clear revenue trend and sufficient reserve balance are established. This measured approach ensures that resources are allocated responsibly and align with the Local Government Code. Once a robust financial position and demonstrated need are identified, the Commissioners Court can strategically invest in facility renovations, technology infrastructure, emergency reserves for repairs, accessibility enhancements, energy efficiency measures, and potential collaborations with local partners. Early in FY2025, the Court allocated \$53,605 from the fund's reserve balance to upgrade audio and video equipment in the County Court at Law courtroom. By engaging in ongoing evaluations of facility requirements and maintaining prudent financial stewardship, Polk County aims to optimize the Court Facility Fee Fund for the benefit of both the judiciary and the broader community.

### Court Facility Fee Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$12,620</b>	<b>\$33,270</b>	<b>\$63,542</b>	<b>\$63,542</b>
<b>Court Fines, Fees &amp; Forfeitures</b>					
COURT FACILITY FEE	020-340-2900	\$20,650	\$21,434	\$0	\$0
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$20,650</b>	<b>\$21,434</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$20,650</b>	<b>\$21,434</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>\$33,270</b>	<b>\$54,705</b>	<b>\$63,542</b>	<b>\$63,542</b>





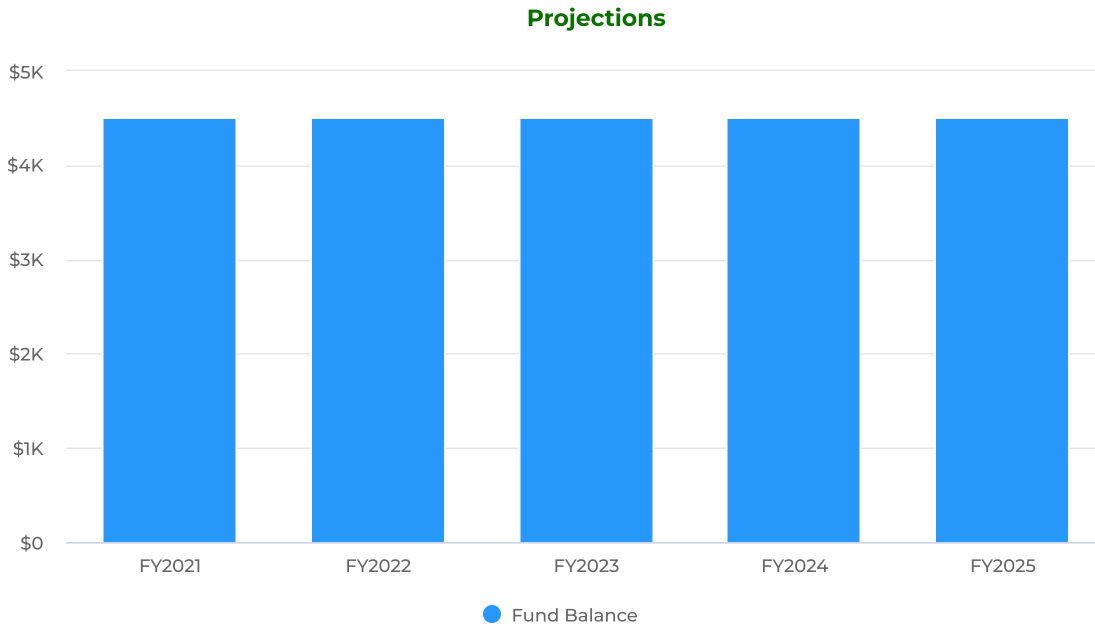
## County Specialty Court Fund

The **County Specialty Court Fund (025)** was established in FY2021 to receive court fees from certain convictions, which, by law, may only be used to support specialty court programs. Although it initially collected some revenue in FY2021, no additional deposits have been made in subsequent years. Once fee collections resume, the Commissioners Court will allocate these funds to specialized judicial initiatives—such as drug courts, mental health courts, or veterans’ treatment courts—that address the root causes of criminal behavior and strive to reduce recidivism.

### Summary

The Polk County Commissioners Court is projecting no revenues or expenses in FY2025, which represents a 0% increase over the prior year. The County received \$4,503 in this fund during FY2022, with no subsequent revenues or expenditures, leaving the fund balance unchanged at \$4,503.

### Fund Balance





## Justice Court Building Security Fund

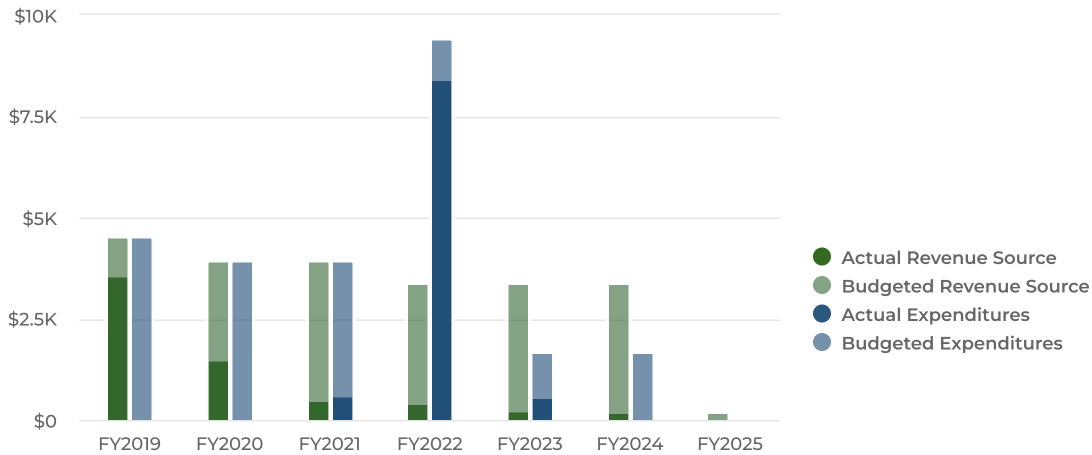
The **Justice Court Building Security Fund (026)** was established to account for fees authorized by the state legislature for collection from each of the four Justice (JP) Courts. The Fund, by statute, is to be administered by the Commissioners Court, and may be expended only on security-related activities/purchases 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 Polk County Commissioners Court is projecting \$220 in revenue and no expenses in FY2025 for the Justice Court Building Security Fund, marking a notable decrease from the previous year. The fund began FY2024 with a balance of \$43,064 and ended at \$43,272—an increase of only \$208 (0.48%)—despite no expenditures during the year. Given the limited revenue stream, a strategic and targeted approach is essential to address current security needs while preserving resources for future improvements.

In the near term, the Fund can support critical security enhancements such as upgrading surveillance systems and access controls, as well as ongoing maintenance and repairs to keep these systems functioning effectively. Training programs for court personnel—including emergency response procedures and conflict resolution—may also prove valuable. Collaborations with local law enforcement could further strengthen security in a cost-efficient manner.

Given the decline in revenue, it is wise to preserve the available funds for future security needs, ensuring the Justice Court Building Security Fund can continue supporting the safety of the Justice Courts.



## Justice Court Building Security Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$43,407</b>	<b>\$43,064</b>	<b>\$43,064</b>	<b>\$43,272</b>	<b>\$43,272</b>
<b>Revenues</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
JP/CT BLDG SECURITY JP#1	026-340-4801	\$73	\$1,200	\$77	\$85	\$85
JP/CT BLDG SECURITY JP#2	026-340-4802	\$36	\$800	\$25	\$25	\$25
JP/CT BLDG SECURITY JP#3	026-340-4803	\$102	\$800	\$66	\$70	\$70
JP/CT BLDG SECURITY JP#4	026-340-4804	\$48	\$600	\$40	\$40	\$40
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$258</b>	<b>\$3,400</b>	<b>\$208</b>	<b>\$220</b>	<b>\$220</b>
<b>Total Revenues:</b>		<b>\$258</b>	<b>\$3,400</b>	<b>\$208</b>	<b>\$220</b>	<b>\$220</b>
<b>Expenditures</b>						
<b>Capital Expenses</b>						
JP#1 CAPITAL OUTLAY	026-7580-5710	\$0	\$600	\$0	\$0	\$0
JP#2 CAPITAL OUTLAY	026-7580-5720	\$601	\$400	\$0	\$0	\$0
JP#3 CAPITAL OUTLAY	026-7580-5730	\$0	\$400	\$0	\$0	\$0
JP#4 CAPITAL OUTLAY	026-7580-5740	\$0	\$300	\$0	\$0	\$0
<b>Total Capital Expenses:</b>		<b>\$601</b>	<b>\$1,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures:</b>		<b>\$601</b>	<b>\$1,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>		<b>-\$343</b>	<b>\$1,700</b>	<b>\$208</b>	<b>\$220</b>	<b>\$220</b>
<b>Ending Fund Balance:</b>		<b>\$43,064</b>	<b>\$44,764</b>	<b>\$43,272</b>	<b>\$43,492</b>	<b>\$43,492</b>





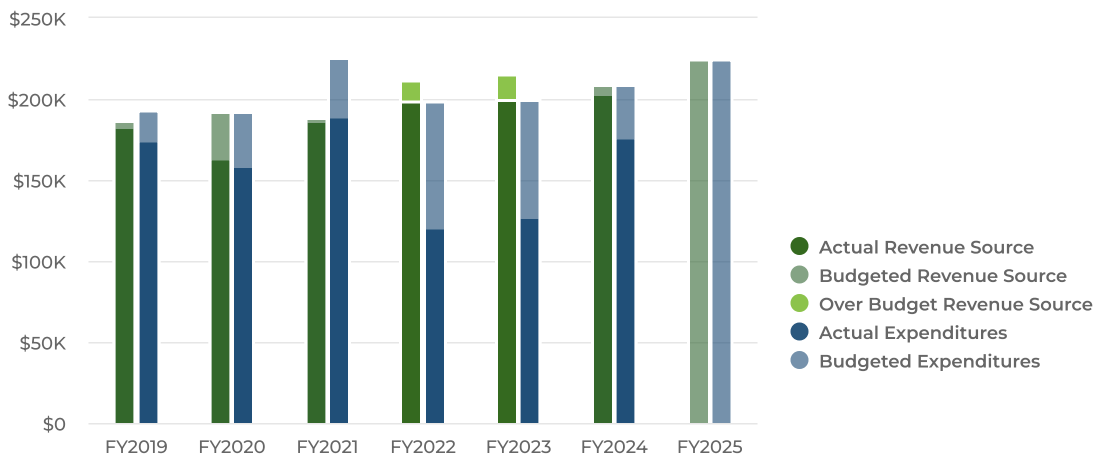
## Courthouse Security Fund

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 Polk County Commissioners Court projects \$224,993 in revenue and expenses for FY2025, reflecting a 7.3% increase over the previous year. The Courthouse Security Fund began FY2024 with a balance of \$198,909 and closed at \$226,572—a \$27,663 (13.9%) increase. Actual revenues in FY2024 fell short of projections by \$5,585, while expenditures were \$33,254 less than anticipated, primarily due to a vacancy in a budgeted Courthouse Bailiff position that was filled mid-year (see the Courthouse Security Department for more details).

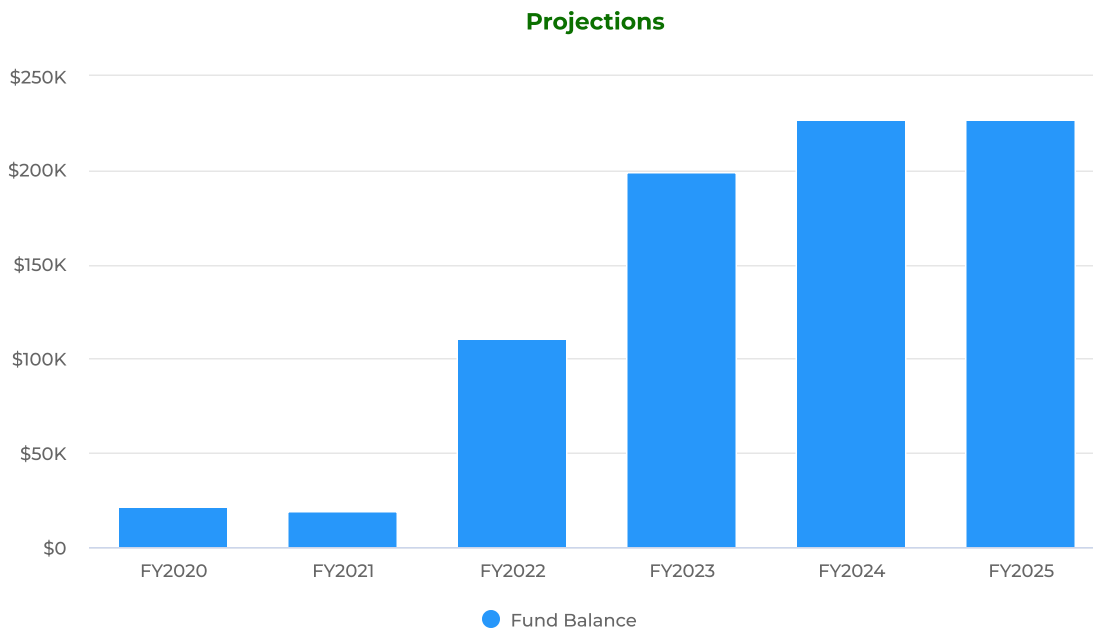
Given the current reserves in the Courthouse Security Fund, the Court may wish to invest in training and development to enhance personnel preparedness, as well as maintenance and repairs to keep security infrastructure in top condition. Another consideration is the implementation of emergency preparedness initiatives, ensuring that the Courthouse Security Department remains equipped to handle various scenarios. Retaining a portion of the reserves as a contingency fund would offer financial flexibility to address unforeseen security challenges. By pursuing these actions, the Commissioners Court can ensure that the reserves in the Courthouse Security Fund are used prudently, in alignment with legislated purposes, and in a manner that continually supports the safety of County and District courtrooms. Regular evaluations of security needs and proactive stakeholder collaboration will further reinforce responsible management of this fund.



## Courthouse Security Fund Comprehensive Summary

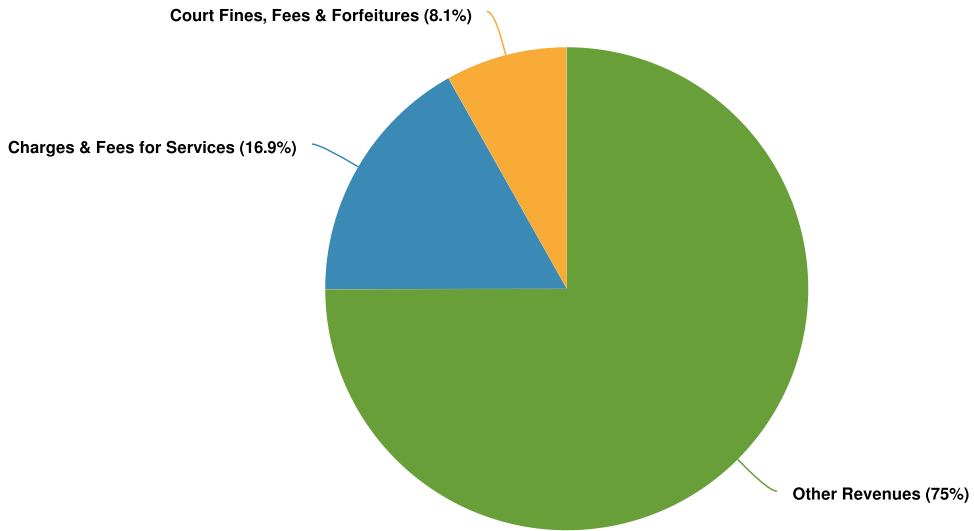
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$110,377</b>	<b>\$198,909</b>	<b>\$198,909</b>	<b>\$226,572</b>	<b>\$226,572</b>
<b>Revenues</b>					
Court Fines, Fees & Forfeitures	\$8,840	\$10,300	\$10,006	\$18,300	\$18,300
Charges & Fees for Services	\$36,653	\$32,000	\$26,703	\$38,000	\$38,000
Other Revenues	\$170,500	\$167,382	\$167,382	\$168,693	\$168,693
<b>Total Revenues:</b>	<b>\$215,994</b>	<b>\$209,682</b>	<b>\$204,092</b>	<b>\$224,993</b>	<b>\$224,993</b>
<b>Expenditures</b>					
Salary And Benefits	\$124,810	\$201,136	\$170,216	\$217,894	\$217,894
Operating Expenses	\$2,952	\$8,546	\$6,212	\$7,099	\$7,099
<b>Total Expenditures:</b>	<b>\$127,762</b>	<b>\$209,682</b>	<b>\$176,428</b>	<b>\$224,993</b>	<b>\$224,993</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$88,231</b>	<b>\$0</b>	<b>\$27,664</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$198,609</b>	<b>\$198,909</b>	<b>\$226,572</b>	<b>\$226,572</b>	<b>\$226,572</b>

## Fund Balance

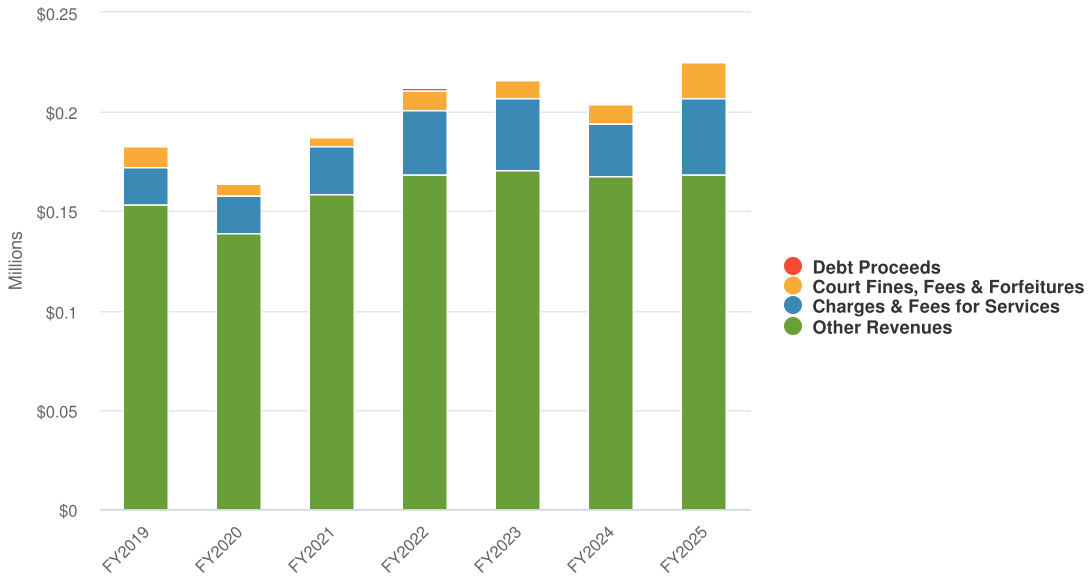


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical Revenues by Source

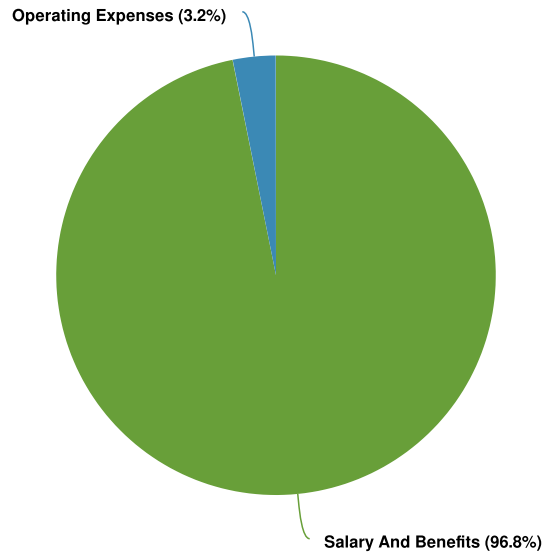


Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Revenue Source</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
LOCAL CONS COURT COSTS	027-325-2805	\$7,974	\$0	\$9,283	\$8,000	\$8,000
C/H SECURITY, JP #1	027-340-4801	\$217	\$3,500	\$253	\$3,500	\$3,500
C/H SECURITY, JP #2	027-340-4802	\$108	\$2,500	\$75	\$2,500	\$2,500
C/H SECURITY, JP #3	027-340-4803	\$397	\$2,400	\$277	\$2,400	\$2,400
C/H SECURITY, JP #4	027-340-4804	\$143	\$1,900	\$119	\$1,900	\$1,900
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$8,840</b>	<b>\$10,300</b>	<b>\$10,006</b>	<b>\$18,300</b>	<b>\$18,300</b>
<b>Charges &amp; Fees for Services</b>						
COUNTY CLERK FEES	027-340-4400	\$21,834	\$21,000	\$11,573	\$23,000	\$23,000
DISTRICT CLERK FEES	027-340-4700	\$14,820	\$11,000	\$15,130	\$15,000	\$15,000
<b>Total Charges &amp; Fees for Services:</b>		<b>\$36,653</b>	<b>\$32,000</b>	<b>\$26,703</b>	<b>\$38,000</b>	<b>\$38,000</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL/SUBSIDY	027-340-4010	\$170,500	\$167,382	\$167,382	\$168,693	\$168,693
<b>Total Other Revenues:</b>		<b>\$170,500</b>	<b>\$167,382</b>	<b>\$167,382</b>	<b>\$168,693</b>	<b>\$168,693</b>
<b>Total Revenue Source:</b>		<b>\$215,994</b>	<b>\$209,682</b>	<b>\$204,092</b>	<b>\$224,993</b>	<b>\$224,993</b>

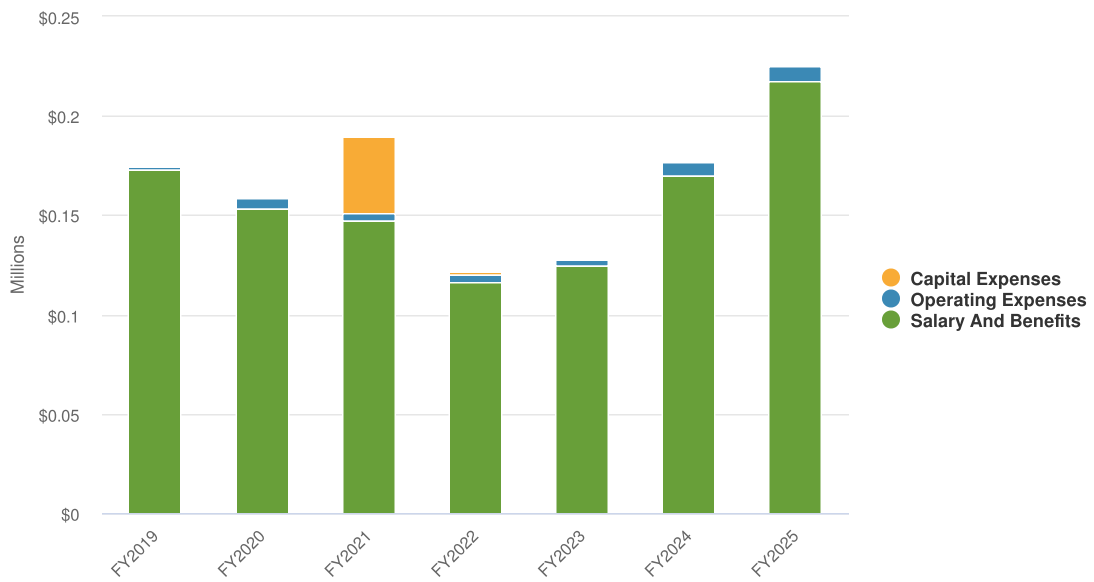


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



See the Security Department [link](#) for an itemized breakdown of expenses.





## Polk County Historical Commission Fund

The **Historical Commission Fund (028)** was created to hold donations and other contributions dedicated to preserving Polk County’s cultural heritage and celebrating its rich past. Managed by the Polk County Historical Commission, the fund supports a range of projects—from historical research, archiving, and educational outreach to restoring and maintaining significant landmarks, markers, and artifacts. These efforts help safeguard local stories, sites, and traditions, ensuring that future generations can explore and appreciate Polk County’s unique heritage. By carefully allocating these resources, the Historical Commission not only preserves the community’s legacy but also strengthens local identity and fosters a deeper sense of connection for residents and visitors alike.

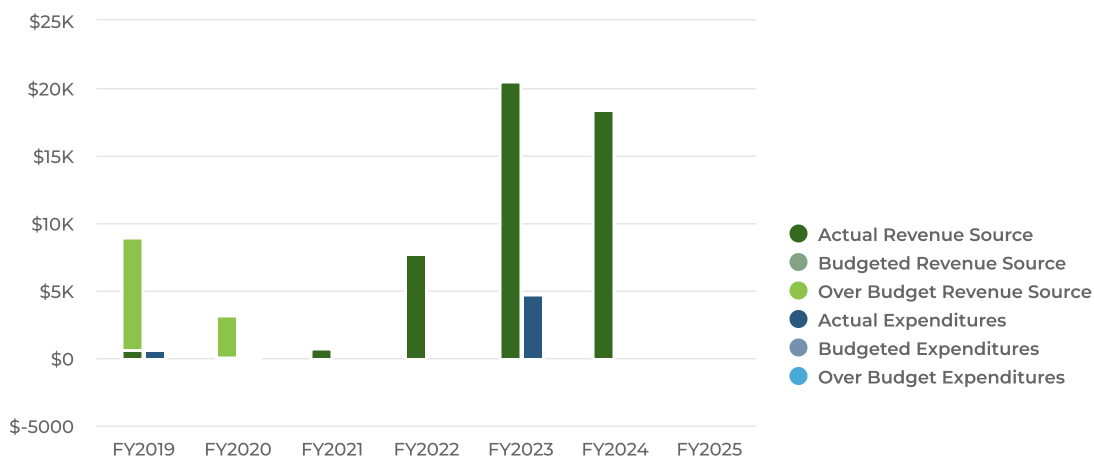
### Summary

The Polk County Commissioners Court projects no revenue or expenditures for the Historical Commission Fund in FY2025, mirroring the prior year. During FY2024, the fund grew by \$18,448 (5.4%)—from \$338,537 to \$356,985—entirely through depository interest. While the County maintains legal custody of these reserves, the Polk County Historical Commission oversees their day-to-day management and use.

Looking ahead, the Commission does plan to draw on a portion of these reserves to hire a local architect for the renovation of the Polk County Memorial Museum, located at 514 W. Mill Street, and the Court is prepared to authorize the expenditures when presented.

The Polk County Memorial Museum's property was generously donated in 1998 by Sechrest Bergman Webster and has served as the museum’s home ever since. Despite its suitability as a historical resource, parts of the building remain inaccessible to visitors. By redesigning and updating these areas, the Commission aims to create additional exhibition space, improve accessibility, and enrich the experience for museum guests. Through these efforts, Polk County can continue preserving its cultural heritage while inviting the public to discover and appreciate the stories that have shaped the region.

See the [Museum Department](#) for a breakdown of the county's historical and projected museum expenses.



# Polk County Historical Commission Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$322,747</b>	<b>\$338,537</b>	<b>\$356,985</b>	<b>\$356,985</b>
<b>Revenues</b>					
<b>Interest</b>					
DEPOSITORY INTEREST	028-360-6100	\$15,049	\$18,448	\$0	\$0
<b>Total Interest:</b>		<b>\$15,049</b>	<b>\$18,448</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>					
CONTRIBUTIONS	028-367-6100	\$1,000	\$0	\$0	\$0
<b>Total Other Revenues:</b>		<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Federal &amp; State Funding</b>					
MISCELLANEOUS INCOME	028-370-7500	\$4,500	\$0	\$0	\$0
<b>Total Federal &amp; State Funding:</b>		<b>\$4,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>		<b>\$20,549</b>	<b>\$18,448</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
OPERATING EXPENSES	028-7861-3340	\$4,758	\$0	\$0	\$0
<b>Total Operating Expenses:</b>		<b>\$4,758</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures:</b>		<b>\$4,758</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$15,791</b>	<b>\$18,448</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>\$338,537</b>	<b>\$356,985</b>	<b>\$356,985</b>	<b>\$356,985</b>





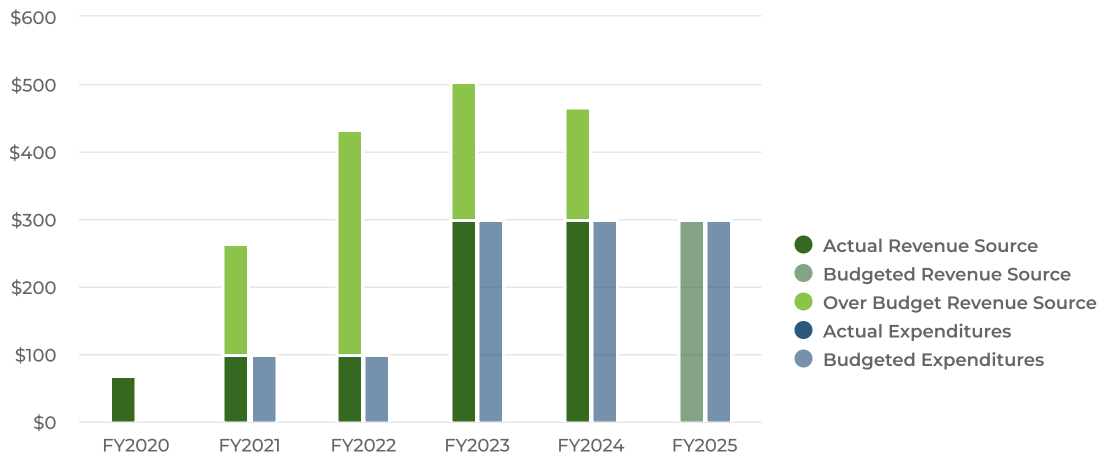
## Court Reporter Service Fund

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 Polk County Commissioners Court projects \$300 in both revenue and expenses for the Court Reporter Service Fund in FY2025, maintaining the same figures as last year. The fund began FY2024 with a balance of \$1,273 and ended at \$1,739—an increase of \$466 (36.6%). Since its inception in FY2020, the fund has generated only modest annual revenues (ranging from \$69 to \$505), limiting the County’s ability to fully utilize the various options authorized by the Texas Legislature.

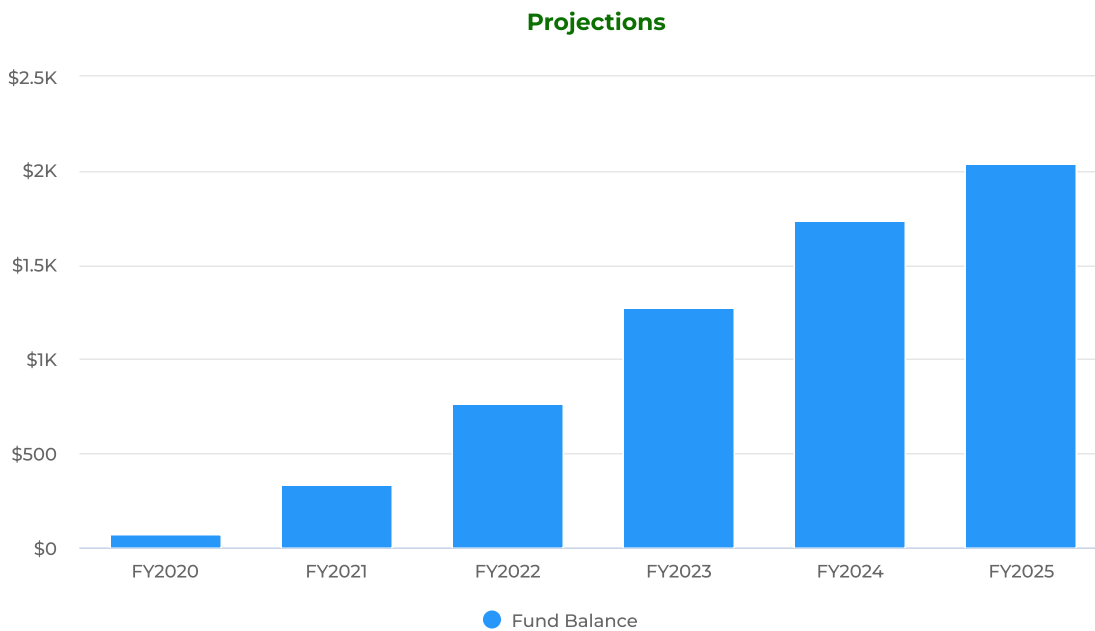
Once sufficient reserves are accumulated, these legislatively approved expenditures can include transcription services to ensure timely and accurate court transcripts, accessibility enhancements such as closed-caption or Braille transcription, and training or professional development to equip court reporters with the necessary skills. Funds may also be spent on technology upgrades that bolster efficiency, compliance initiatives adhering to state or federal laws, and quality assurance programs focused on maintaining and improving court reporting services.



## Court Reporter Service Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$768</b>	<b>\$1,273</b>	<b>\$1,273</b>	<b>\$1,739</b>	<b>\$1,739</b>
<b>Revenues</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
COUNTY CLERK FEES	029-340-4400	\$505	\$300	\$466	\$300	\$300
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$505</b>	<b>\$300</b>	<b>\$466</b>	<b>\$300</b>	<b>\$300</b>
<b>Total Revenues:</b>		<b>\$505</b>	<b>\$300</b>	<b>\$466</b>	<b>\$300</b>	<b>\$300</b>
<b>Expenditures</b>						
<b>Operating Expenses</b>						
COURT REPORTER SERVICE FEES	029-2465-3150	\$0	\$300	\$0	\$300	\$300
<b>Total Operating Expenses:</b>		<b>\$0</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>
<b>Total Expenditures:</b>		<b>\$0</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$505</b>	<b>\$0</b>	<b>\$466</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>\$1,273</b>	<b>\$1,273</b>	<b>\$1,739</b>	<b>\$1,739</b>	<b>\$1,739</b>

## Fund Balance





## Waste Management Fund

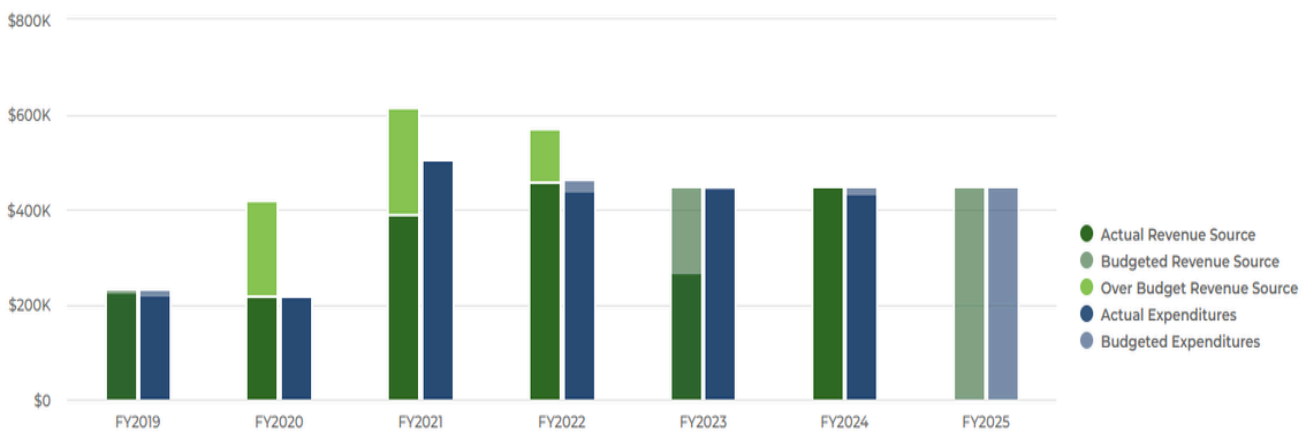
The **Waste Management Fund (032)** was originally established by the County to account for all revenues generated by the County's environmentally related services and the associated expenses, with the major activity being the disposal and storage of solid waste. In December 2001, the County contracted 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 Polk County Commissioners Court is projecting \$450,000 in revenue and expenses for FY2025, mirroring the prior year's budget. The Waste Management Fund opened FY2024 with a \$535,903 reserve and ended at \$555,743—an increase of \$19,840 (3.7%). Although the landfill host fees collected from Republic Services were \$31,018 below expectations, the County offset a portion of this deficit with \$37,654 from an unbudgeted timber sale.

This timber sale resulted from the County's 2023 purchase of approximately 328 acres from a local timber company, adjacent to the landfill. The Commissioners Court proceeded with this early acquisition to ensure ongoing local waste disposal capacity, after updated projections drastically reduced the landfill's remaining lifespan from 26.8 years (at the end of FY2019) to 11.9 years by December 2022. Precinct 3 Commissioner Milt Purvis successfully negotiated the purchase to prevent commercial developers from acquiring the land first, thereby preserving Polk County's ability to expand the landfill when needed.

Last year, Republic Services had forecasted an annual host fee in excess of \$750,000; however, both unforeseen operational challenges and overly optimistic assumptions rendered that figure unrealistic. Looking ahead, the long-term plan for the landfill includes a Landfill Gas to Energy (LFGTE) project, which will capture methane emissions and convert them into usable energy. This new venture is expected to serve as an additional revenue source for the County while reducing greenhouse gas emissions, illustrating Polk County's commitment to responsible waste management and environmental stewardship.



## Waste Management Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$574,652</b>	<b>\$535,903</b>	<b>\$535,903</b>	<b>\$555,743</b>	<b>\$555,743</b>
<b>Revenues</b>						
<b>Other Revenues</b>						
MISCELLANEOUS REVENUE	032-342-4900	\$15,400	\$0	\$0	\$0	\$0
WASTE MANAGEMENT CONTRACT PAYMENTS	032-344-4601	\$254,741	\$450,000	\$418,982	\$450,000	\$450,000
SALE OF TIMBER	032-364-6203	\$0	\$0	\$37,654	\$0	\$0
<b>Total Other Revenues:</b>		<b>\$270,141</b>	<b>\$450,000</b>	<b>\$456,635</b>	<b>\$450,000</b>	<b>\$450,000</b>
<b>Total Revenues:</b>		<b>\$270,141</b>	<b>\$450,000</b>	<b>\$456,635</b>	<b>\$450,000</b>	<b>\$450,000</b>
<b>Expenditures</b>						
<b>Operating Expenses</b>						
BUILDING MAINT/REPAIRS	032-5400-4500	\$1,727	\$0	\$1,820	\$0	\$0
EQUIPMENT MAINTENANCE	032-5400-4520	\$525	\$20,000	\$720	\$20,000	\$20,000
FURNISHINGS & EQUIPMENT	032-5400-4980	\$0	\$0	\$4,255	\$0	\$0
<b>Total Operating Expenses:</b>		<b>\$2,252</b>	<b>\$20,000</b>	<b>\$6,795</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	032-5400-5720	\$15,400	\$0	\$0	\$0	\$0
<b>Total Capital Expenses:</b>		<b>\$15,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers</b>						
TRANSFER TO GEN FUND	032-8700-0100	\$430,000	\$430,000	\$430,000	\$430,000	\$430,000
<b>Total Transfers:</b>		<b>\$430,000</b>	<b>\$430,000</b>	<b>\$430,000</b>	<b>\$430,000</b>	<b>\$430,000</b>
<b>Total Expenditures:</b>		<b>\$447,652</b>	<b>\$450,000</b>	<b>\$436,795</b>	<b>\$450,000</b>	<b>\$450,000</b>
<b>Total Revenues Less Expenditures:</b>		<b>-\$177,510</b>	<b>\$0</b>	<b>\$19,840</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>\$397,142</b>	<b>\$535,903</b>	<b>\$555,743</b>	<b>\$555,743</b>	<b>\$555,743</b>





## American Rescue Plan Act Fund

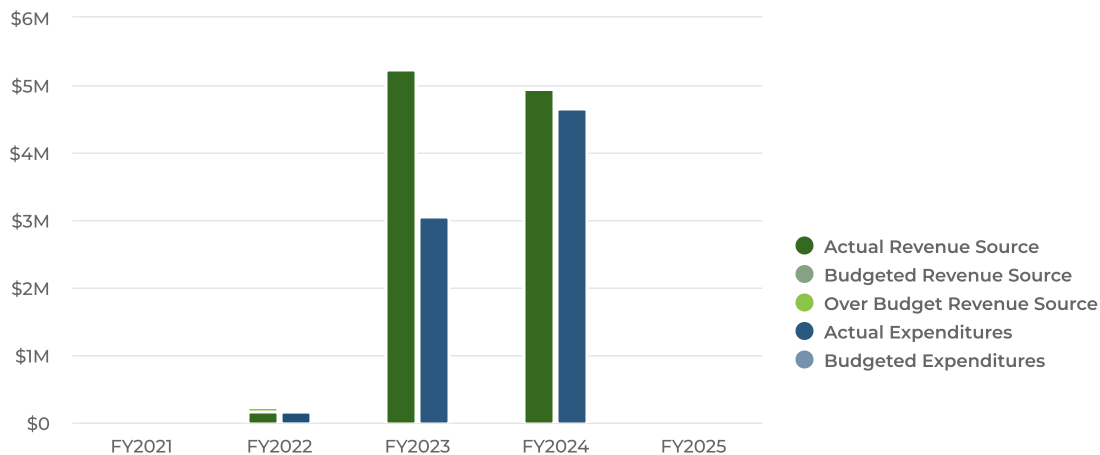
The **American Rescue Plan Act Fund (033)** was created to account for funds from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan, delivering \$350 billion to state, local, and Tribal governments across the country to support their response to 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 commissioner's precinct.

### Summary

The Polk County Commissioners Court projects no revenue or expenses in FY2025 for the American Rescue Plan Act (ARPA) Fund, mirroring the prior year. This aligns with the Auditor's Office recommendation to exclude grant funds from the annual budget unless they are anticipated to be both received and spent within the same fiscal year, thereby offering a more accurate reflection of each year's financial activities.

At the start of FY2024, the ARPA Fund's balance stood at \$424,160, primarily composed of unrecorded interest, and climbed to \$740,456 by year-end—an increase of \$316,296 (74.6%). During FY2024, the County logged \$4,637,704 in ARPA revenue, exactly matching the amount expended for communications infrastructure, a new recycling drop-off station in Onalaska, building rehabilitation in Precinct 4, volunteer fire department (VFD) equipment, community water system upgrades, records preservation, and road & bridge equipment.

Polk County has fully committed its ARPA allocations to designated projects well ahead of the December 2024 deadline, with all work on track to be finalized before December 2026. Interest accruing on these funds remains outside the stricter expenditure timeline and provides a financial cushion against potential cost increases or unforeseen change orders as projects advance.



## American Rescue Plan Act Fund Comprehensive Summary

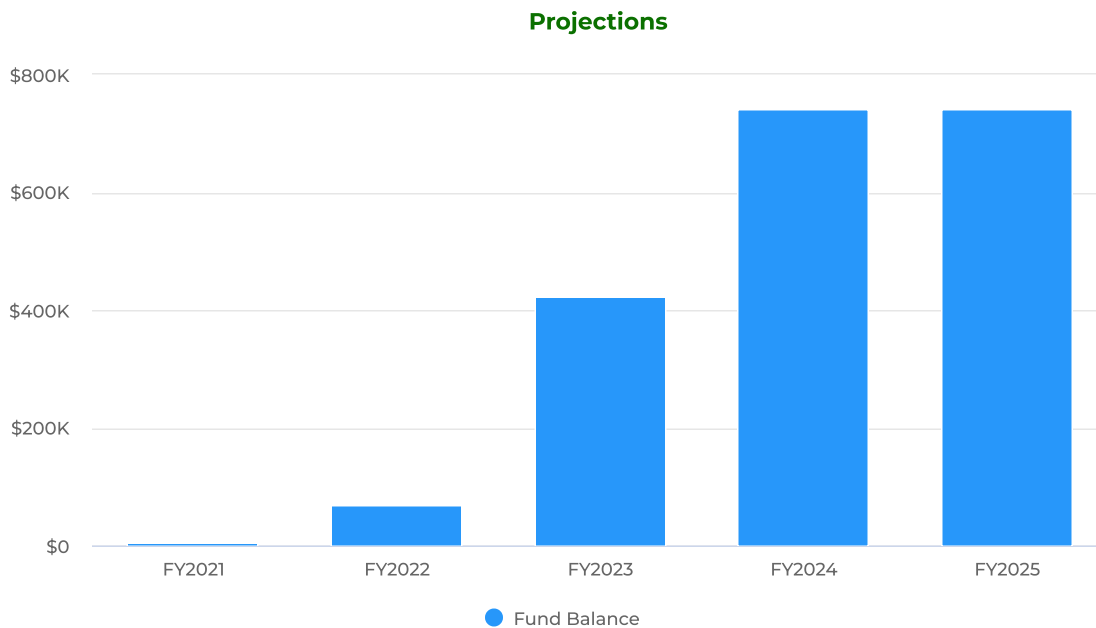
Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$69,656</b>	<b>\$424,160</b>	<b>\$740,456</b>	<b>\$740,456</b>
<b>Revenues</b>					
<b>Interest</b>					
DEPOSITORY INTEREST	033-360-6100	\$354,504	\$316,296	\$0	\$0
<b>Total Interest:</b>		<b>\$354,504</b>	<b>\$316,296</b>	<b>\$0</b>	<b>\$0</b>
<b>Federal &amp; State Funding</b>					
AMERICAN RESCUE PLAN ACT REV	033-330-3697	\$4,879,849	\$4,637,704	\$0	\$0
<b>Total Federal &amp; State Funding:</b>		<b>\$4,879,849</b>	<b>\$4,637,704</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>		<b>\$5,234,352</b>	<b>\$4,954,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
AMERICAN RESCUE PLAN ACT	033-5200-6950	\$2,517,107	\$3,281,706	\$0	\$0
<b>Total Operating Expenses:</b>		<b>\$2,517,107</b>	<b>\$3,281,706</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Expenses</b>					
ARPA PROJECT - WSC WATER TREATMENT	033-5200-6951	\$0	\$22,346	\$0	\$0
ARPA PROJECT - AMBULANCE CPR DEVICES PROJECT	033-5300-6901	\$96,413	\$0	\$0	\$0
ARPA PROJECT - ONALASKA SUBCOURTHOUSE	033-5300-6902	\$43,869	\$0	\$0	\$0
ARPA PROJECT - RECYCLING ONALASKA	033-5300-6903	\$0	\$19,241	\$0	\$0
ARPA PROJECT - R&B PCT 4 OFFICE REMODEL	033-5300-6905	\$133,702	\$34,298	\$0	\$0
ARPA PROJECT - SOUTH POLK COUNTY VFD	033-5300-6906	\$10,000	\$0	\$0	\$0
ARPA PROJECT - ONALASKA VFD	033-5300-6907	\$10,000	\$0	\$0	\$0
ARPA PROJECT - SCENIC LOOP VFD	033-5300-6908	\$10,000	\$0	\$0	\$0
ARPA PROJECT - ALABAMA COUSHATA VFD	033-5300-6909	\$0	\$10,000	\$0	\$0
ARPA PROJECT - CORRIGAN VFD	033-5300-6910	\$10,000	\$0	\$0	\$0
ARPA PROJECT - HOLIDAY LAKE VFD	033-5300-6911	\$10,000	\$0	\$0	\$0
ARPA PROJECT - LIVINGSTON VFD	033-5300-6912	\$9,775	\$0	\$0	\$0
ARPA PROJECT - SEGNO VFD	033-5300-6913	\$10,000	\$0	\$0	\$0





Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
ARPA PROJECT - GOODRICH VFD	033-5300-6914	\$10,000	\$0	\$0	\$0
ARPA PROJECT - INDIAN SPRINGS	033-5300-6915	\$9,892	\$0	\$0	\$0
ARPA PROJECT - TEMPE WATER PROJECT	033-5300-6916	\$32,472	\$99,090	\$0	\$0
ARPA PROJECT - PROVIDENCE WATER PROJECT	033-5300-6917	\$41,031	\$123,905	\$0	\$0
ARPA PROJECT - ONALASKA WATER PROJECT	033-5300-6918	\$18,725	\$720,643	\$0	\$0
ARPA PROJECT - COUNTY CLERK RECORDS	033-5300-6919	\$30,000	\$27,600	\$0	\$0
ARPA PROJECT - DISTRICT CLERK RECORDS	033-5300-6920	\$69,863	\$70,137	\$0	\$0
ARPA PROJECT- R&B PCT 2	033-5300-6921	\$0	\$72,414	\$0	\$0
ARPA PROJECT - R&B PCT 1	033-5300-6922	\$0	\$132,000	\$0	\$0
ARPA PROJECTS - R&B PCT 3	033-5300-6923	\$0	\$46,671	\$0	\$0
<b>Total Capital Expenses:</b>		<b>\$555,742</b>	<b>\$1,378,344</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures:</b>		<b>\$3,072,848</b>	<b>\$4,660,050</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$2,161,504</b>	<b>\$293,950</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>\$2,231,160</b>	<b>\$718,110</b>	<b>\$740,456</b>	<b>\$740,456</b>

## Fund Balance





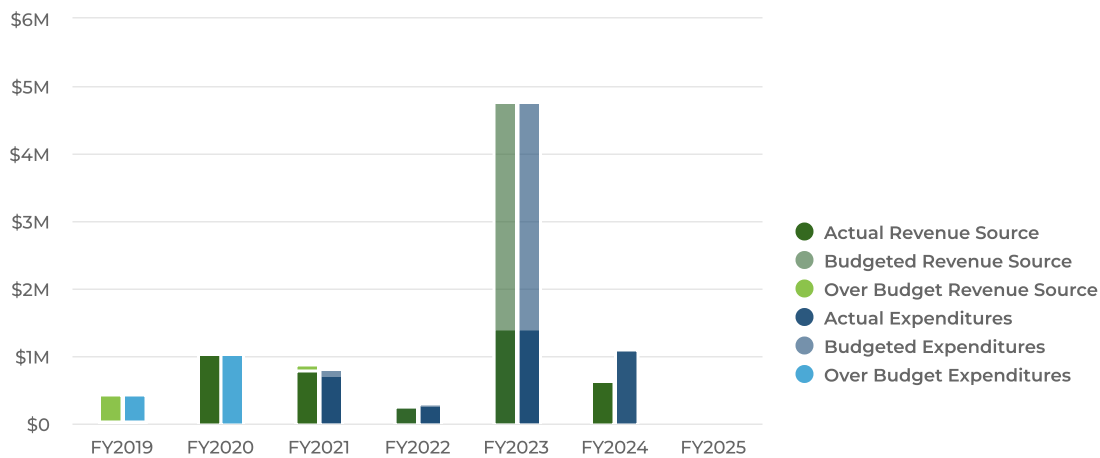
## Grant Fund

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 Polk County Commissioners Court is projecting \$0 of revenue and expenses in FY2025, which represents no change from the prior year. The Auditor's Office has recommended excluding grant funds from the annual budget unless there is a guarantee they will be received and spent within the same fiscal year. This approach ensures a more accurate representation of financial activities within each budget year.

In FY2024, total revenues and expenses in the Grant Fund reached \$1,163,898. The empowerment derived from successful grant acquisition and utilization lies in the flexibility it provides to county offices. By tapping into external funding sources, Polk County can respond more effectively to the evolving needs of our communities. This strategic financial approach not only enhances the quality and reach of services but also contributes to a more sustainable and diversified financial portfolio for county operations. In essence, the acquisition and effective use of grant funds represents a dynamic strategy that fosters financial resilience, promotes innovation, and ultimately benefits the community by optimizing the delivery of essential services.



## Grant Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>						
<b>Federal &amp; State Funding</b>						
THC COURTHOUSE ROUND XI CONSTRUCTION	035-331-3126	\$427,348	\$0	\$445,395	\$0	\$0
TOBACCO ENFORCEMENT GRANT (TEP)	035-331-3170	\$59,351	\$0	\$31,250	\$0	\$0
20-065-018-C064 HURR HARVEY INFRAS ALLOC CDBG DR	035-331-3212	\$378,525	\$0	\$0	\$0	\$0
7220361 CDBG DALLARDSVILLE WATER PROJECT	035-331-3213	\$301,884	\$0	\$2,950	\$0	\$0
SAVNS GRANT	035-331-3215	\$17,505	\$0	\$18,030	\$0	\$0
HAVA ELECTION SECURITY SUB GRANT	035-331-3218	\$80,457	\$0	\$0	\$0	\$0
4588601 BULLETPROOF SHIELDS GRANT	035-331-3214	\$88,060	\$0	\$0	\$0	\$0
4366401 BODY WORN CAMERAS	035-331-3220	\$31,688	\$0	\$0	\$0	\$0
22-130-033-E029 LHMPH HAZARD MITIGATION GLO	035-331-3202	\$0	\$0	\$25,000	\$0	\$0
MVCPA CATALYTIC CONVERTER GRANT	035-331-3226	\$0	\$0	\$55,000	\$0	\$0
23-14-06 DETCOG SOLID WASTE PROJECT	035-331-3223	\$14,192	\$0	\$0	\$0	\$0
DALLARDSVILLE PROJ 2-CDBG-CDV21-0368	035-331-3322	\$15,950	\$0	\$50,750	\$0	\$0
582-24-50085 DETCOG 24-14-05	035-331-3224	\$0	\$0	\$13,500	\$0	\$0
<b>Total Federal &amp; State Funding:</b>		<b>\$1,414,960</b>	<b>\$0</b>	<b>\$641,876</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>		<b>\$1,414,960</b>	<b>\$0</b>	<b>\$641,876</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>						
<b>Operating Expenses</b>						
TOBACCO ENFORCEMENT GRANT (TEP)	035-7409-6170	\$31,315	\$0	\$22,395	\$0	\$0
MVCPA CATALYTIC CONVERTER CHECK	035-7409-6226	\$0	\$0	\$55,250	\$0	\$0
23-14-06 DETCOG SOLID WASTE PROJECT	035-7409-6223	\$14,192	\$0	\$0	\$0	\$0
4588601 BULLETPROOF SHIELDS GRANT	035-7409-6214	\$88,060	\$0	\$0	\$0	\$0
SAVNS GRANT	035-7409-6215	\$17,505	\$0	\$18,030	\$0	\$0
582-24-50085 DETCOG 24-14-05	035-7409-6224	\$0	\$0	\$13,500	\$0	\$0
<b>Total Operating Expenses:</b>		<b>\$151,072</b>	<b>\$0</b>	<b>\$109,175</b>	<b>\$0</b>	<b>\$0</b>



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Capital Expenses</b>						
20-065-018-C064 HURR HARVEY INFRAST ALLOC	035-7409-6212	\$378,525	\$0	\$0	\$0	\$0
7220361 CDBG DALLARDSVILLE WATER PROJECT	035-7409-6213	\$301,884	\$0	\$2,950	\$0	\$0
HAVA ELECTION SECURITY SUB GRANT	035-7409-6218	\$80,457	\$0	\$0	\$0	\$0
THC COURTHOUSE ROUND XI CONSTRUCTION	035-7409-6260	\$486,885	\$0	\$959,627	\$0	\$0
22-130-033-E029 LHMPP HAZARD MITIGATION GLO	035-7409-6202	\$0	\$0	\$25,000	\$0	\$0
4366401 BODY WORN CAMERAS	035-7409-6220	\$31,688	\$0	\$0	\$0	\$0
DALLARDSVILLE PROJ 2-CDBG-CDV21-0368	035-7409-6222	\$0	\$0	\$12,250	\$0	\$0
<b>Total Capital Expenses:</b>		<b>\$1,279,438</b>	<b>\$0</b>	<b>\$999,827</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures:</b>		<b>\$1,430,510</b>	<b>\$0</b>	<b>\$1,109,002</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>		<b>-\$15,551</b>	<b>\$0</b>	<b>-\$467,127</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</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 Polk County Commissioners Court has budgeted no revenue or expenses for FY2025 in connection with this grant, though our grant administrator remains confident about concluding the project this fiscal year.

The initiative originated in FY2021 but truly gained momentum in FY2024. Launched as a response to the severe flooding brought by Hurricane Harvey, the County secured a General Land Office (GLO) grant to acquire homes most vulnerable to future flood damage. The program operates under objectives targeting Low to Moderate Buyout, Housing Incentives, Housing, and Urgent Need, and mandates an environmental review prior to finalizing any agreements or commencing physical work.

Initially funded at \$3,330,681, the program was designed to help at-risk homeowners relocate while repurposing vacated properties for green space or other allowable uses. However, low participation led to a reduced grant amount of \$1,416,296. Several applicants were deemed ineligible, and some withdrew due to the original pre-storm property valuation guidelines, which lowered potential offers. Although GLO later permitted revised guidelines, many homeowners had already sold privately.

Out of the 28 applicants who started the process, six remain, affording these individuals an opportunity to move to safer locations while enabling the County to convert their properties into green space. The project is currently on course to conclude by March 2025, underscoring Polk County's commitment to mitigating future flood risks and reinforcing the region's resilience.

## CDBG Buyout Program Fund Comprehensive Summary

Name	Account ID	FY2021 Actuals	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		N/A	N/A	N/A	N/A
<b>Revenues</b>					
<b>Federal &amp; State Funding</b>					
CDBG BUYOUT GRANT EXP REVENUES	037-331-3001	\$66,705	\$1,259,563	\$0	\$0
<b>Total Federal &amp; State Funding:</b>		<b>\$66,705</b>	<b>\$1,259,563</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>		<b>\$66,705</b>	<b>\$1,259,563</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>					
<b>Capital Expenses</b>					
CDBG BUYOUT- PROPERTY ACQUISITION	037-7400-6000	\$0	\$1,127,684	\$0	\$0
CDBG BUYOUT EXPENSES	037-7400-6001	\$66,705	\$131,878	\$0	\$0
<b>Total Capital Expenses:</b>		<b>\$66,705</b>	<b>\$1,259,563</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures:</b>		<b>\$66,705</b>	<b>\$1,259,563</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		N/A	N/A	N/A	N/A





## 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 Polk County Commissioners Court projects \$3,000 in revenue and expenditures for FY2025, marking the first time the Language Access Fund has appeared in the budget. At the beginning of FY2024, the fund's balance stood at \$4,987 and rose by \$3,219 (64.5%), reaching \$8,206 at year's end. Given the limited revenue generated since the fund's inception in 2022, the Commissioners Court, in consultation with the judicial courts, will need to determine the most beneficial use of these resources before approving any expenses.

In evaluating optimal fund utilization, the courts may start by assessing current and future needs for language access services within the judicial system, identifying potential gaps or opportunities for expansion. Allocating resources to training initiatives for court personnel could help them better serve non-English-speaking individuals through enhanced language proficiency or improved use of interpreters and technology. The County might also explore technology upgrades such as translation software or other tools that facilitate effective communication.

Collaboration with specialized language access organizations or nonprofits could further extend the reach and efficacy of the fund, while reserving a portion of these resources for future initiatives would ensure flexibility to meet evolving requirements. Ultimately, fund allocations must remain aligned with both the courts' priorities and the legislative intent behind creating the Language Access Fund. Regular reviews and adjustments to these allocations will help guarantee that the fund continues to fulfill its purpose effectively.

### Language Access Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$1,890</b>	<b>\$4,987</b>	<b>\$8,206</b>	<b>\$8,206</b>
<b>Revenues</b>				
<b>Court Fines, Fees &amp; Forfeitures</b>				
LANGUAGE ACCESS FUND	\$3,097	\$3,218	\$3,000	\$3,000
<b>Total Court Fines, Fees &amp; Forfeitures:</b>	<b>\$3,097</b>	<b>\$3,218</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>Total Revenues:</b>	<b>\$3,097</b>	<b>\$3,218</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>Expenditures</b>				
<b>Operating Expenses</b>				
LANGUAGE ACCESS EXP	\$0	\$0	\$3,000	\$3,000
<b>Total Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$3,097</b>	<b>\$3,218</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$4,987</b>	<b>\$8,206</b>	<b>\$8,206</b>	<b>\$8,206</b>



## Law Library Fund

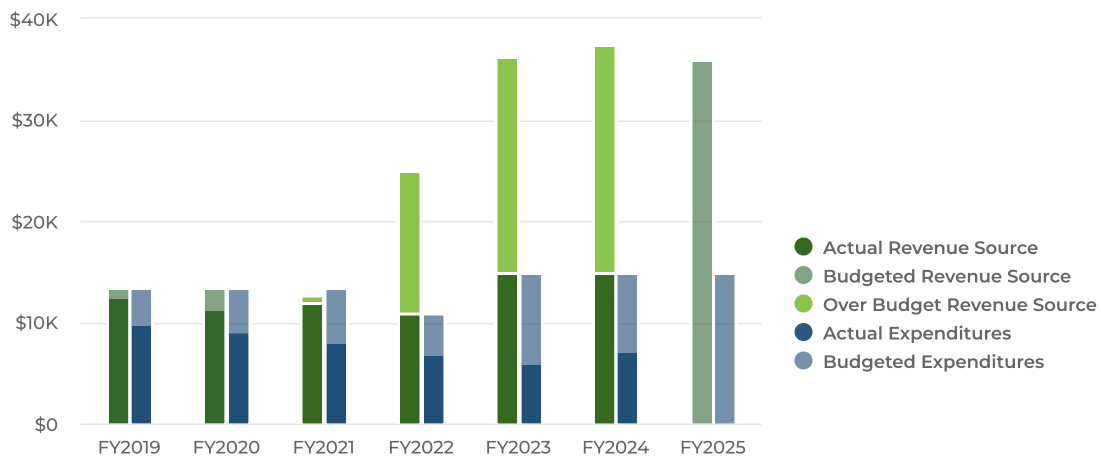
The **Law Library Fund (040)** accounts for special fees related to maintaining a law library at the County Courthouse. The Commissioners Court established a fee for each civil case filed in the County or District Courts to support the expense of the Law Library, which is administered by the County Court at Law and located in the County Court at Law office suite. The Law Library has fully transitioned to electronic media.

### Summary

In FY2025, the Polk County Commissioners Court projects Law Library Fund revenues of \$36,000—an increase of 140% over the prior year—and maintains budgeted expenses at \$15,000, unchanged from the previous year. With the Law Library now operating entirely through electronic media, the Commissioners Court, with input from the County Court at Law Judge, may choose to direct these funds toward several strategic priorities. Technology upgrades and regular maintenance would ensure the efficient operation of digital resources, while further investment in electronic legal research tools could enhance the overall quality and accessibility of legal information.

In addition, training and educational initiatives could equip legal professionals and court staff with the skills necessary to use these digital platforms effectively. The County might also explore initiatives aimed at increasing public access, such as providing dedicated terminals or remote access solutions to support legal research for individuals without traditional resources. Allocating a portion of the fund for reserves would allow the Law Library to address unforeseen expenses or evolving needs. The Commissioners Court may consider collaborating with legal associations or organizations to expand services and develop innovative programs for the legal community.

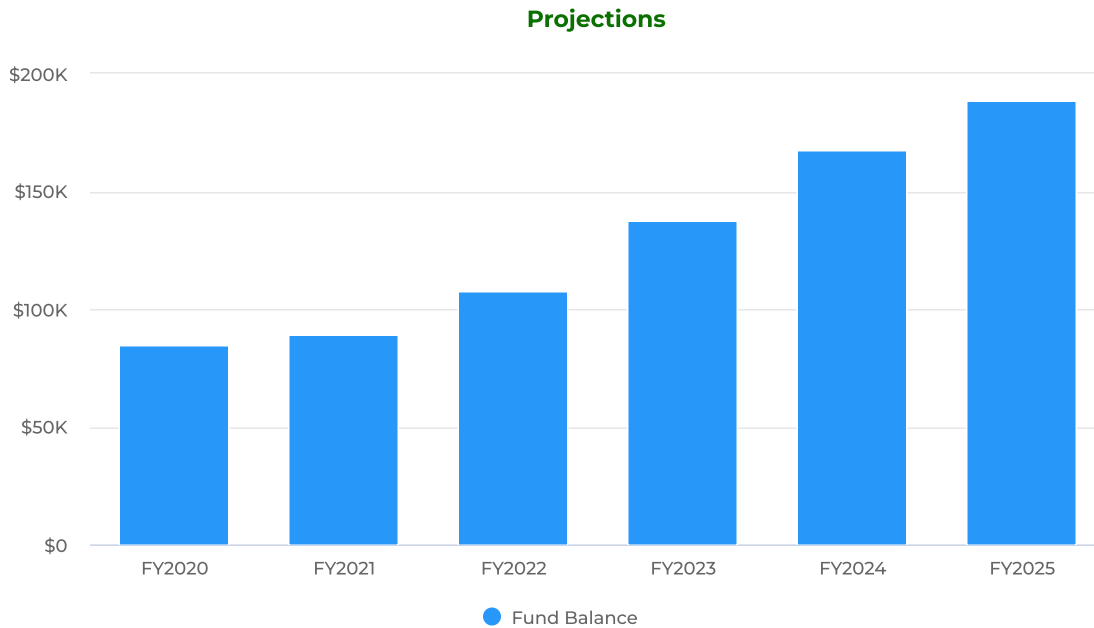
Finally, a thorough needs assessment would help identify specific areas of demand, ensuring that the Library’s offerings remain relevant and beneficial to both legal practitioners and courthouse users. By channeling resources in these ways, the Commissioners Court can optimize the Law Library’s functionality and value to Polk County.



## Law Library Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$107,375</b>	<b>\$137,585</b>	<b>\$137,585</b>	<b>\$167,757</b>	<b>\$167,757</b>
<b>Revenues</b>					
Court Fines, Fees & Forfeitures	\$36,226	\$15,000	\$37,480	\$36,000	\$36,000
<b>Total Revenues:</b>	<b>\$36,226</b>	<b>\$15,000</b>	<b>\$37,480</b>	<b>\$36,000</b>	<b>\$36,000</b>
<b>Expenditures</b>					
Operating Expenses	\$6,016	\$15,000	\$7,308	\$15,000	\$15,000
<b>Total Expenditures:</b>	<b>\$6,016</b>	<b>\$15,000</b>	<b>\$7,308</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$30,210</b>	<b>\$0</b>	<b>\$30,172</b>	<b>\$21,000</b>	<b>\$21,000</b>
<b>Ending Fund Balance:</b>	<b>\$137,585</b>	<b>\$137,585</b>	<b>\$167,757</b>	<b>\$188,757</b>	<b>\$188,757</b>

## Fund Balance







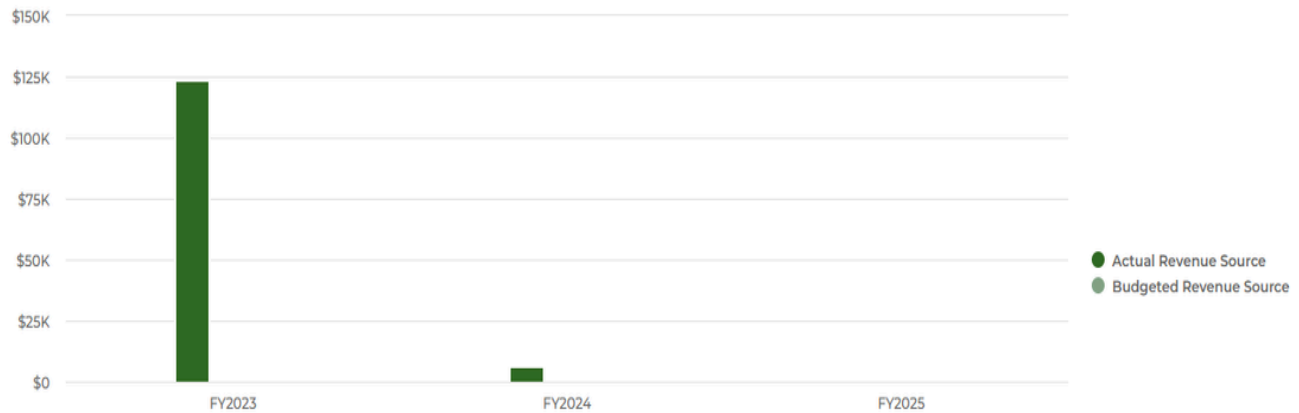
## Local Assistance & Tribal Consistency ARPA Fund

The **Local Assistance & Tribal Consistency ARPA Fund (041)** originates from the American Rescue Plan Act (ARPA) and are specifically designated as general revenue replacement to help stabilize local government operations. By offsetting pandemic-related revenue losses, the fund frees up financial resources for critical services within Polk County. Expenditures must adhere to federal guidelines, which permit a broad range of initiatives that support governmental services, promote economic recovery, and address the lingering impacts of the pandemic—such as healthcare, infrastructure, broadband expansion, and essential worker support.

To maintain compliance, the County must track and report expenditures in accordance with ARPA regulations, ensuring transparency and accountability for all funded activities. The Local Assistance & Tribal Consistency ARPA Fund thus plays a vital role in sustaining the County's financial health, preserving essential services, and fostering a resilient recovery for the community.

### Summary

Polk County, Texas is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



## Local Assistance & Tribal Consistency ARPA Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		N/A	\$2,121	\$8,881	\$8,881
<b>Revenues</b>					
Interest		\$2,121	\$6,760	\$0	\$0
Federal & State Funding		\$121,933	\$0	\$0	\$0
<b>Total Revenues:</b>		<b>\$124,054</b>	<b>\$6,760</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$124,054</b>	<b>\$6,760</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		N/A	\$8,881	\$8,881	\$8,881





## Opioid Abatement Trust Fund

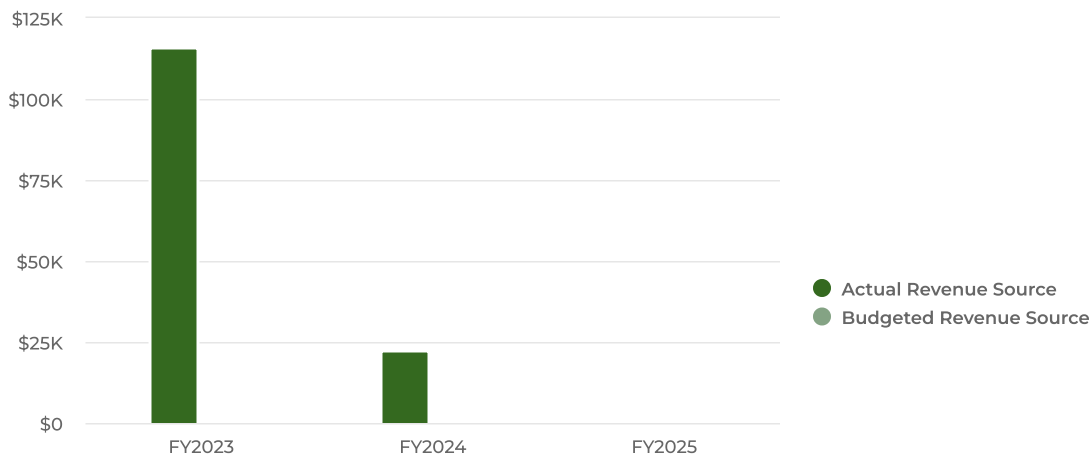
The **Opioid Abatement Trust Fund (042)** stems from opioid litigation settlements or grants that are legally required to be used for opioid abuse prevention, treatment, and recovery initiatives. Depending on the specific terms of the settlement or grant, eligible uses may include public education on the risks of opioids, support for medication-assisted treatment programs, funding for mental health and substance-use treatment facilities, training for first responders on opioid overdose response, and community-based recovery support services. By investing in these targeted interventions, the County aims to reduce the impact of opioid misuse, lower overdose rates, and ultimately strengthen the community's capacity to respond to and prevent substance abuse challenges.

### Summary

The Polk County Commissioners Court is unable to estimate revenue or expenses in this fund. So far, the County has received \$139,059 in opioid settlement funds, though the total amount we will receive remains undetermined as additional settlements proceed through the courts. Under the settlement terms, 30% of the funds will be distributed directly to local entities, while the remaining 70% will be pooled into a grant fund that entities can apply for.

Building on the momentum from these settlements, the Commissioners Court intends to expand the County's existing mental health services and directly address the opioid crisis. Potential use of these funds include establishing a drug court or broadening treatment options for individuals struggling with opioid use and co-occurring mental health issues. Moreover, a variety of grants are becoming available to counties that can clearly articulate mental health initiatives, and Polk County aims to coordinate these grants with the opioid settlement funds to develop a more comprehensive strategy.

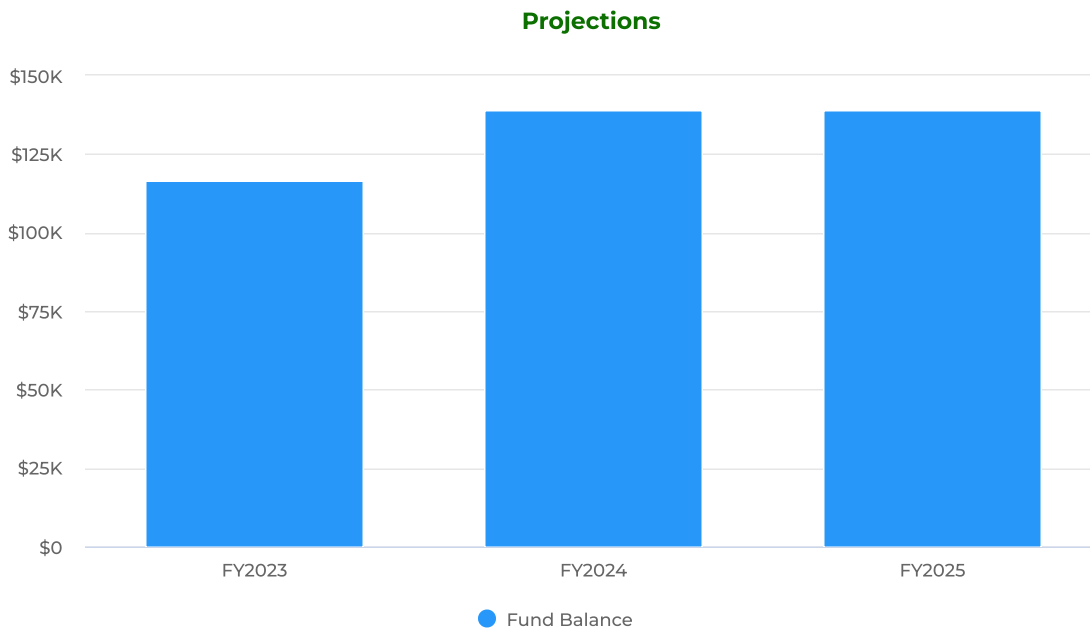
The Court will convene a committee to evaluate the most effective uses of opioid settlement dollars and relevant grant opportunities. This body will explore partnerships with local networks and programs, identify gaps in current mental health services, and recommend impactful, sustainable projects to the Court. Through these efforts, Polk County seeks to leverage upcoming opportunities, enhance its mental health infrastructure, and bolster recovery support for residents most in need.



## Opioid Abatement Trust Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		N/A	\$116,412	\$139,059	\$139,059
<b>Revenues</b>					
<b>Federal &amp; State Funding</b>					
OPIOID SETTLEMENT REVENUES	042-330-3445	\$116,412	\$22,647	\$0	\$0
<b>Total Federal &amp; State Funding:</b>		\$116,412	\$22,647	\$0	\$0
<b>Total Revenues:</b>		\$116,412	\$22,647	\$0	\$0
<b>Total Revenues Less Expenditures:</b>		\$116,412	\$22,647	\$0	\$0
<b>Ending Fund Balance:</b>		N/A	\$139,059	\$139,059	\$139,059

### Fund Balance





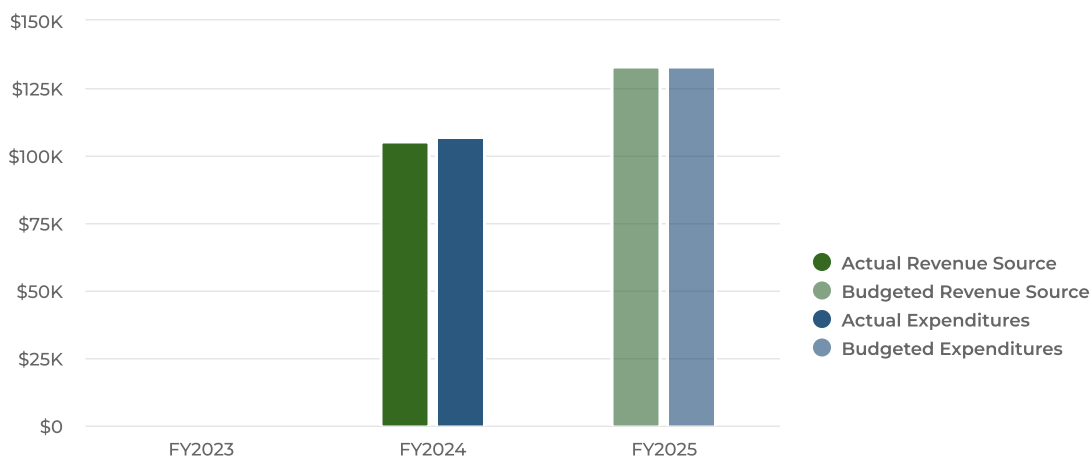
## Salary Grants

The **Salary Grants Fund (043)** was established during the 2024 fiscal year for grant funds that are allocated to cover part or all of the salaries and benefits of designated positions, contingent on the stipulations outlined in the grant agreements. Salary grants can help local governments and agencies offset personnel costs for specific roles—often those tied to critical projects or programs—without straining the general fund. By directing grant money to approved positions, these funds ensure that skilled staff are in place to carry out grant-related objectives, whether in public safety, community health, economic development, or other specialized areas, while maintaining accountability through clear reporting and compliance measures.

### Summary

The Polk County Commissioners Court has allocated \$133,236 in revenues and expenses for FY2025 to support newly approved, grant-funded positions and specialized training. These positions include an assistant victims assistant coordinator for the District Attorney's Office, along with an evidence procurement officer and a special victim liaison in the Sheriff's Office. Additionally, the Sheriff's Office has secured funding to provide enhanced wages and training for four patrol deputies certified to handle mental health crises. This initiative underscores the County's commitment to strengthening public safety, supporting crime victims, and ensuring law enforcement can effectively respond to community needs.

Looking ahead, the County is also exploring a separate grant opportunity focused on wildfire mitigation. If awarded, this funding would enable Polk County to create new positions for wildfire specialists and assign additional Road & Bridge personnel to tasks that reduce the overall fire risk in vulnerable areas. By taking proactive measures such as clearing debris, implementing controlled burns, and maintaining critical infrastructure, the County hopes to enhance community safety and protect public and private lands from potential wildfire threats.



## Salary Grants Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Amended Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		N/A	N/A	N/A	N/A	N/A
<b>Revenues</b>						
<b>Federal &amp; State Funding</b>						
SVL GRANT SHERIFF REVENUE	043-330-4125	\$0	\$0	\$35,035	\$0	\$0
VCLG SHERIFF REVENUE	043-330-4126	\$0	\$43,790	\$0	\$44,994	\$44,994
EVIDENCE PROCUREMENT GRANT REVENUE	043-330-4127	\$0	\$0	\$29,513	\$39,187	\$39,187
VCLG DISTRICT ATTORNEY REVENUE	043-330-3475	\$0	\$49,055	\$40,969	\$49,055	\$49,055
<b>Total Federal &amp; State Funding:</b>		<b>\$0</b>	<b>\$92,845</b>	<b>\$105,517</b>	<b>\$133,236</b>	<b>\$133,236</b>
<b>Total Revenues:</b>		<b>\$0</b>	<b>\$92,845</b>	<b>\$105,517</b>	<b>\$133,236</b>	<b>\$133,236</b>
<b>Expenditures</b>						
<b>Salary And Benefits</b>						
VCLG DIST ATTORNEY GRANT SALARY	043-2475-1061	\$0	\$30,976	\$23,952	\$30,819	\$30,819
SOCIAL SECURITY	043-2475-2010	\$0	\$2,370	\$2,451	\$2,358	\$2,358
HEALTH INSURANCE	043-2475-2020	\$0	\$11,188	\$7,763	\$11,355	\$11,355
RETIREMENT	043-2475-2030	\$0	\$4,479	\$3,438	\$4,481	\$4,481
WORKERS COMPENSATION	043-2475-2040	\$0	\$17	\$11	\$17	\$17
UNEMPLOYMENT	043-2475-2060	\$0	\$25	\$16	\$25	\$25
SVLG SHERIFF DEPT SALARY	043-2560-1062	\$0	\$41,674	\$34,437	\$34,457	\$34,457
SOCIAL SECURITY	043-2560-2010	\$0	\$0	\$0	\$2,636	\$2,636
RETIREMENT	043-2560-2030	\$0	\$0	\$0	\$5,010	\$5,010
WORKERS COMPENSATION	043-2560-2040	\$0	\$0	\$0	\$641	\$641
UNEMPLOYMENT	043-2560-2060	\$0	\$0	\$0	\$28	\$28
EVIDENCE PROCUREMENT MANAGER GRANT	043-2561-1063	\$0	\$34,199	\$29,513	\$29,772	\$29,772
SOCIAL SECURITY	043-2561-2010	\$0	\$0	\$0	\$2,278	\$2,278
RETIREMENT	043-2561-2030	\$0	\$0	\$0	\$4,329	\$4,329
WORKERS COMP	043-2561-2040	\$0	\$0	\$0	\$49	\$49
UNEMPLOYMENT	043-2561-2060	\$0	\$0	\$0	\$24	\$24



Name	Account ID	FY2023 Actuals	FY2024 Amended Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
BURKE MH DEPUTY SUPPLEMENT	043-2563-1065	\$0	\$0	\$3,692	\$0	\$0
SOCIAL SECURITY	043-2563-2010	\$0	\$0	\$278	\$0	\$0
HEALTH INSURANCE	043-2563-2020	\$0	\$0	\$250	\$0	\$0
RETIREMENT	043-2563-2030	\$0	\$0	\$537	\$0	\$0
WORKERS COMP	043-2563-2040	\$0	\$0	\$43	\$0	\$0
UNEMPLOYMENT	043-2563-2060	\$0	\$0	\$2	\$0	\$0
<b>Total Salary And Benefits:</b>		<b>\$0</b>	<b>\$124,927</b>	<b>\$106,384</b>	<b>\$128,279</b>	<b>\$128,279</b>
<b>Operating Expenses</b>						
SHERIFF SVLG EXPENSES	043-2560-4125	\$0	\$2,116	\$598	\$2,222	\$2,222
EVIDENCE PROCUREMENT MANAGER GRANT EXPENSE	043-2561-4127	\$0	\$0	\$0	\$2,735	\$2,735
<b>Total Operating Expenses:</b>		<b>\$0</b>	<b>\$2,116</b>	<b>\$598</b>	<b>\$4,957</b>	<b>\$4,957</b>
<b>Total Expenditures:</b>		<b>\$0</b>	<b>\$127,044</b>	<b>\$106,981</b>	<b>\$133,236</b>	<b>\$133,236</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$0</b>	<b>-\$34,199</b>	<b>-\$1,465</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>





## Restoration Projects

The **Restoration Projects Fund (045)** was formed by the Commissioners Court in FY2022 to hold and manage non-grant revenues earmarked for the Historic County Courthouse restoration and other future restoration endeavors. Although the historic courthouse is the primary focus, the fund's scope extends to the preservation of additional buildings and valuable historical documents. By consolidating these resources into a dedicated fund, the County ensures greater oversight, transparency, and long-term planning for critical restoration projects that safeguard Polk County's heritage for generations to come.

### Summary

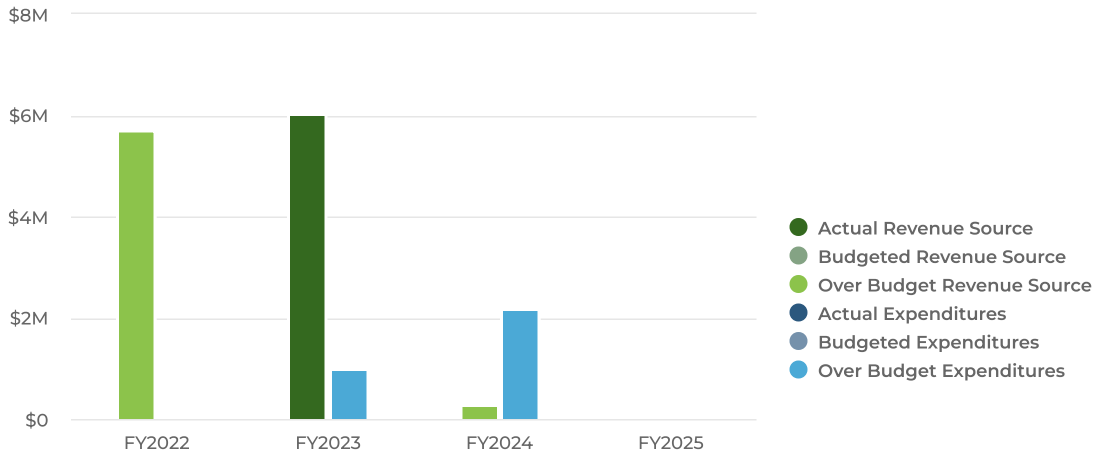
The Polk County Commissioners Court projects \$51,950 in both revenue and expenses for FY2025—a 2,564.1% increase compared to the previous year. The Restoration Projects Fund began FY2024 with \$10,712,122 in reserves and ended the year at \$8,832,358—reflecting a \$1,879,764 (17.5%) decrease. The fund's balance surged in FY2022 through tax notes issued for the Historic County Courthouse restoration and rose again in FY2023 following a transfer from the General Fund. Aside from depository interest, those two actions were the only significant contributions to the fund, and officials anticipate drawing down reserves further as current and future restoration projects move forward.

A Court-appointed committee is currently evaluating all County buildings to help the Commissioners Court prioritize restoration efforts and develop a comprehensive long-term plan. This systematic review ensures that resources are allocated effectively across multiple facilities, accounting for both immediate needs and future objectives.

In FY2024, the Corrigan Subcourthouse Renovation that began in FY2023 reached completion, while work on the Historic County Courthouse has proceeded without interruption. That ongoing project is backed by \$10,712,122 from the Restoration Projects Fund and an additional \$4,744,746 from a separate Grant Fund. Prior to FY2025, approximately \$3,990,488 had already been expended from this fund on this extensive courthouse restoration, which is slated for completion by January 2026.

Looking ahead, the Court plans to rehabilitate both the Polk County Office Annex—home to multiple county departments, the MET Senior Community Service Employment Program, and the Lone Star Groundwater Conservation District—and the North Beatty Building, which was acquired in FY2023 and is currently leased to existing tenants. In the long-term, the County aims to convert the North Beatty Building into office space, ensuring a more cohesive layout for government services. Plans also include upgrading the Polk County Memorial Museum, where a local architect will develop a master plan that addresses improvements to the kitchen, utility room, and garage for additional exhibit space—a project anticipated to appear in the FY2026 Budget.

Over the longer term, the Historic Courthouse Annex remains a goal for eventual renovation, including structural stabilization and a full interior rebuild. An initial cost estimate of \$2 million in 2019 has likely risen above \$3 million, reflecting market changes. By undertaking these projects, the Polk County Commissioners Court demonstrates its dedication to preserving the County's architectural legacy, improving its infrastructure, and ensuring these essential facilities continue to serve local residents well into the future.



## Restoration Projects Comprehensive Summary

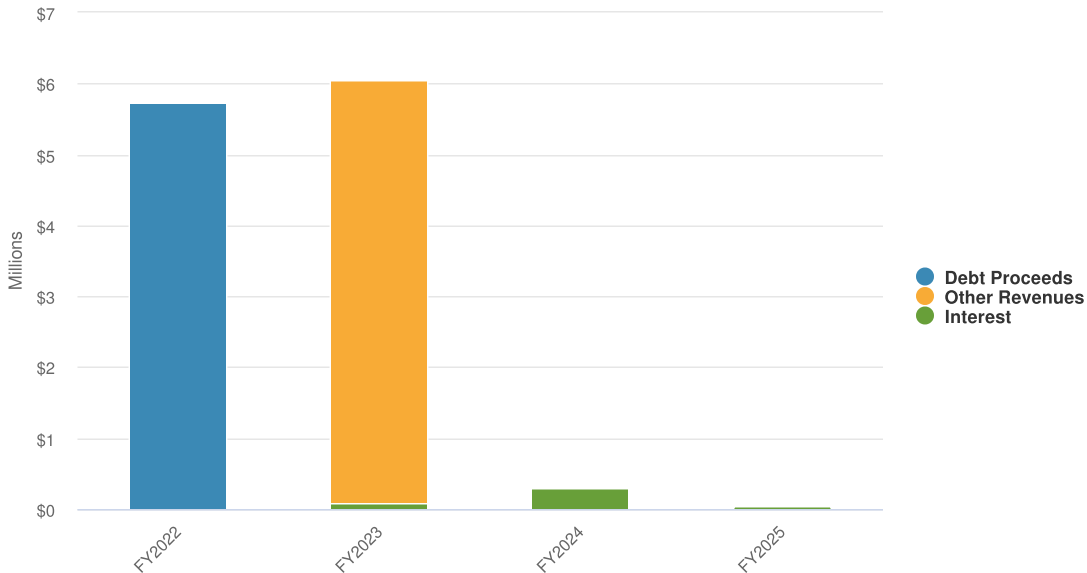
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$5,726,559</b>	<b>\$10,712,122</b>	<b>\$10,712,122</b>	<b>\$8,832,358</b>	<b>\$8,832,358</b>
<b>Revenues</b>						
<b>Interest</b>						
DEPOSITORY INTEREST	045-360-6100	\$92,814	\$1,950	\$305,616	\$51,950	\$51,950
<b>Total Interest:</b>		<b>\$92,814</b>	<b>\$1,950</b>	<b>\$305,616</b>	<b>\$51,950</b>	<b>\$51,950</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	045-370-7010	\$5,950,000	\$0	\$0	\$0	\$0
<b>Total Other Revenues:</b>		<b>\$5,950,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>		<b>\$6,042,814</b>	<b>\$1,950</b>	<b>\$305,616</b>	<b>\$51,950</b>	<b>\$51,950</b>
<b>Expenditures</b>						
<b>Operating Expenses</b>						
RECORDS PRESERVATION	045-5600-4500	\$0	\$1,950	\$0	\$1,950	\$1,950
<b>Total Operating Expenses:</b>		<b>\$0</b>	<b>\$1,950</b>	<b>\$0</b>	<b>\$1,950</b>	<b>\$1,950</b>
<b>Capital Expenses</b>						
COURTHOUSE RESTORATION NON GRANT	045-5600-6260	\$886,801	\$0	\$2,158,603	\$50,000	\$50,000
CORRIGAN SUBCOURTHOUSE RESTORATION	045-5600-6270	\$115,607	\$0	\$26,777	\$0	\$0
<b>Total Capital Expenses:</b>		<b>\$1,002,408</b>	<b>\$0</b>	<b>\$2,185,380</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Total Expenditures:</b>		<b>\$1,002,408</b>	<b>\$1,950</b>	<b>\$2,185,380</b>	<b>\$51,950</b>	<b>\$51,950</b>



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Total Revenues Less Expenditures:</b>		\$5,040,406	\$0	-\$1,879,765	\$0	\$0
<b>Ending Fund Balance:</b>		\$10,766,965	\$10,712,122	\$8,832,358	\$8,832,358	\$8,832,358

## Revenues by Source

### Budgeted and Historical Revenues by Source



Originally, the Commissioners Court planned to fund the entire County portion of the Historic Courthouse Restoration project from the General Fund Reserves. When the Texas Historical Commission granted the funds, the County's share was estimated at slightly over \$5 million. However, the COVID pandemic led to a project hold, with state agencies operating remotely. Typically, a county with such a grant would have one Texas Historical Commission reviewer, but we cycled through several, causing delays. By the time project approval came, construction costs had inflated by nearly 50%. Seeking options, we consulted with our Bond Counsel to explore issuing 7-year tax notes for the now increased County portion of around \$10 million. In FY2022, considering low issuance costs and market uncertainties, the Court decided that borrowing \$5.73 million would be the most prudent course of action, and the borrowed funds were placed in the Restoration Projects Fund. See Debt by Type Overview for additional information.

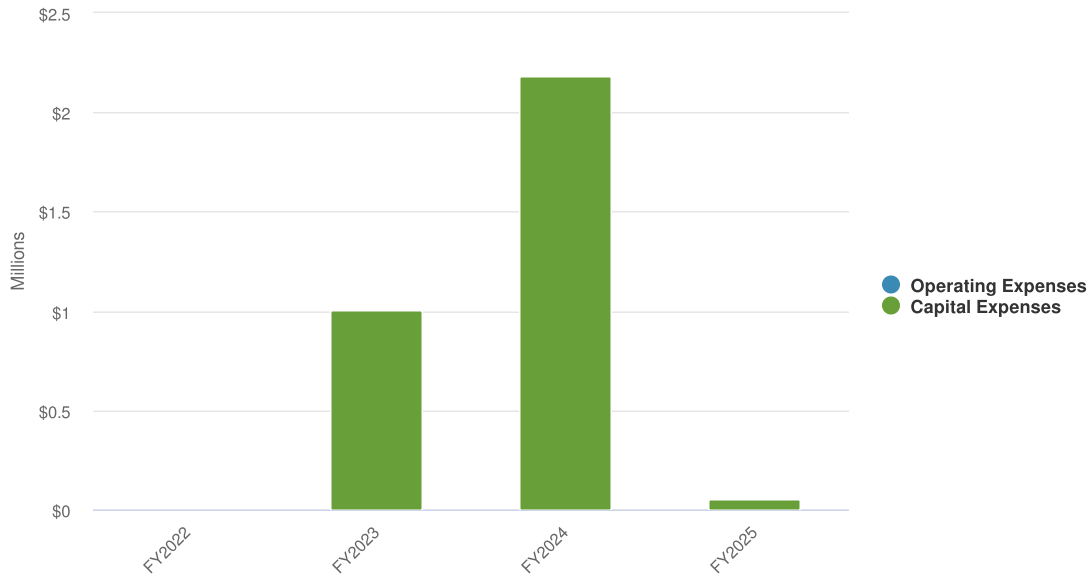
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Revenue Source</b>						
<b>Interest</b>						
DEPOSITORY INTEREST	045-360-6100	\$92,814	\$1,950	\$305,616	\$51,950	\$51,950
<b>Total Interest:</b>		<b>\$92,814</b>	<b>\$1,950</b>	<b>\$305,616</b>	<b>\$51,950</b>	<b>\$51,950</b>
<b>Other Revenues</b>						



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
TRANSFER FROM GENERAL FUND	045-370-7010	\$5,950,000	\$0	\$0	\$0	\$0
<b>Total Other Revenues:</b>		<b>\$5,950,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue Source:</b>		<b>\$6,042,814</b>	<b>\$1,950</b>	<b>\$305,616</b>	<b>\$51,950</b>	<b>\$51,950</b>

## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
RECORDS PRESERVATION	045-5600-4500	\$0	\$1,950	\$0	\$1,950	\$1,950
<b>Total Operating Expenses:</b>		<b>\$0</b>	<b>\$1,950</b>	<b>\$0</b>	<b>\$1,950</b>	<b>\$1,950</b>
<b>Capital Expenses</b>						
COURTHOUSE RESTORATION NON GRANT	045-5600-6260	\$886,801	\$0	\$2,158,603	\$50,000	\$50,000
CORRIGAN SUBCOURTHOUSE RESTORATION	045-5600-6270	\$115,607	\$0	\$26,777	\$0	\$0
<b>Total Capital Expenses:</b>		<b>\$1,002,408</b>	<b>\$0</b>	<b>\$2,185,380</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Total Expense Objects:</b>		<b>\$1,002,408</b>	<b>\$1,950</b>	<b>\$2,185,380</b>	<b>\$51,950</b>	<b>\$51,950</b>





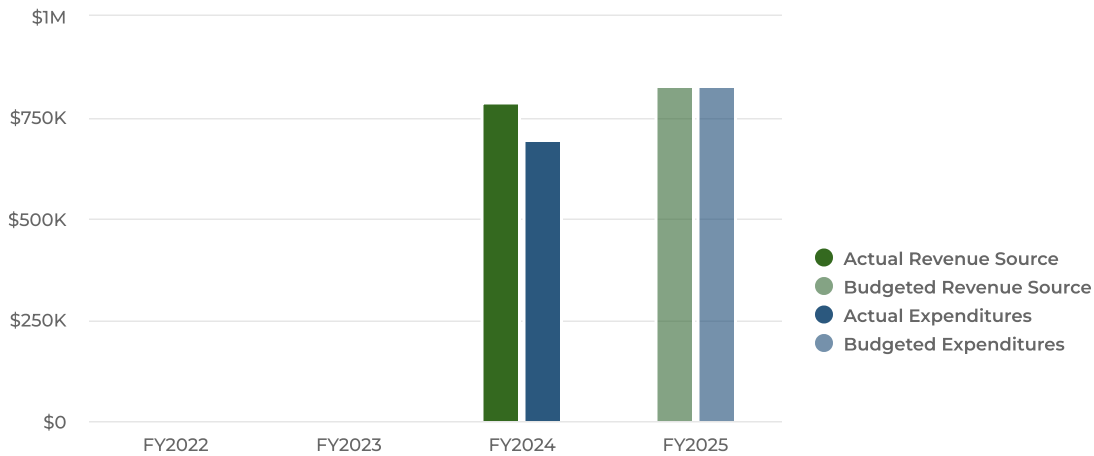
## Rural Law Enforcement Grant

The **Rural Law Enforcement Grant Fund (046)** was established to manage revenues and expenditures authorized under Senate Bill 22—a grant focused on bolstering rural public safety by adding personnel and raising wages for the Sheriff’s Office, Constables, and the District Attorney’s Office. The grant also allows the Sheriff’s Office to invest in officer safety equipment, enhancing overall readiness and protection. Expenditures from this fund must adhere to legally authorized uses and are designed to strengthen law enforcement capabilities in rural communities.

### Summary

The Polk County Commissioners Court established this fund in FY2024 upon receiving the Rural Law Enforcement Grant, incorporating it into the budget for the first time in FY2025 with projected revenues and expenditures of \$830,711.

Across Texas, counties are still determining how best to implement these grants, partly because the Comptroller’s Office continued to refine its guidance even after funding became available. For example, after Polk County’s FY2025 Budget was adopted, it became clear that Constables’ salaries would be funded at a lower rate than initially thought. Rather than the \$55,711 we projected, we are only eligible for \$18,615, so interest earned and the General Fund will have to make up that difference. Additionally, payroll increases for the Sheriff and District Attorney under the grant are attached to specific individuals rather than positions, so when turnover occurs, the County becomes fully responsible for the new employee’s payroll costs. The grant does offer 100% funding for newly created positions, but only for the first person that fills them.



### Rural Law Enforcement Grant Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		N/A	N/A	N/A	\$13,177	\$13,177
<b>Revenues</b>						
Interest						



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
DEPOSITORY INTEREST	046-341-4100	\$0	\$0	\$13,177	\$0	\$0
<b>Total Interest:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$13,177</b>	<b>\$0</b>	<b>\$0</b>
<b>Federal &amp; State Funding</b>						
SB22 SHERIFF REV	046-330-2560	\$0	\$0	\$500,000	\$500,000	\$500,000
SB22 DIST ATTORNEY REV	046-330-2475	\$0	\$0	\$275,000	\$275,000	\$275,000
SB22 CONSTABLE REV	046-330-2551	\$0	\$0	\$0	\$55,711	\$55,711
<b>Total Federal &amp; State Funding:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$775,000</b>	<b>\$830,711</b>	<b>\$830,711</b>
<b>Total Revenues:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$788,177</b>	<b>\$830,711</b>	<b>\$830,711</b>
<b>Expenditures</b>						
<b>Salary And Benefits</b>						
SB22 SALARIES DIST ATTY	046-2475-1064	\$0	\$0	\$148,329	\$224,810	\$224,810
SOCIAL SECURITY	046-2475-2010	\$0	\$0	\$11,533	\$17,198	\$17,198
HEALTH INSURANCE	046-2475-2020	\$0	\$0	\$5,242	\$0	\$0
RETIREMENT	046-2475-2030	\$0	\$0	\$22,150	\$32,687	\$32,687
WORKERS COMPENSATION	046-2475-2040	\$0	\$0	\$198	\$124	\$124
UNEMPLOYMENT	046-2475-2060	\$0	\$0	\$93	\$180	\$180
SB22 SALARIES- JAIL	046-2512-1064	\$0	\$0	\$129,590	\$248,884	\$248,884
SOCIAL SECURITY	046-2512-2010	\$0	\$0	\$9,914	\$19,040	\$19,040
RETIREMENT	046-2512-2030	\$0	\$0	\$18,842	\$36,188	\$36,188
WORKERS COMPENSATION	046-2512-2040	\$0	\$0	\$2,411	\$4,631	\$4,631
UNEMPLOYMENT	046-2512-2060	\$0	\$0	\$91	\$199	\$199
SB22 SALARIES - CONSTABLE 1	046-2551-1064	\$0	\$0	\$0	\$11,250	\$11,250
SOCIAL SECURITY	046-2551-2010	\$0	\$0	\$0	\$861	\$861
RETIREMENT	046-2551-2030	\$0	\$0	\$0	\$1,608	\$1,608
WORKERS COMPENSATION	046-2551-2040	\$0	\$0	\$0	\$209	\$209
SB22 SALARIES - CONSTABLE 2	046-2552-1064	\$0	\$0	\$0	\$11,250	\$11,250
SOCIAL SECURITY	046-2552-2010	\$0	\$0	\$0	\$861	\$861



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
RETIREMENT	046-2552-2030	\$0	\$0	\$0	\$1,608	\$1,608
WORKERS COMPENSATION	046-2552-2040	\$0	\$0	\$0	\$209	\$209
SB22 SALARIES - CONSTABLE 3	046-2553-1064	\$0	\$0	\$0	\$11,250	\$11,250
SOCIAL SECURITY	046-2553-2010	\$0	\$0	\$0	\$861	\$861
RETIREMENT	046-2553-2030	\$0	\$0	\$0	\$1,608	\$1,608
WORKERS COMPENSATION	046-2553-2040	\$0	\$0	\$0	\$209	\$209
SB22 SALARIES - CONSTABLE 4	046-2554-1064	\$0	\$0	\$0	\$11,250	\$11,250
SOCIAL SECURITY	046-2554-2010	\$0	\$0	\$0	\$861	\$861
RETIREMENT	046-2554-2030	\$0	\$0	\$0	\$1,608	\$1,608
WORKERS COMPENSATION	046-2554-2040	\$0	\$0	\$0	\$209	\$209
SB22 SALARIES SHERIFF'S DEPT	046-2560-1064	\$0	\$0	\$72,484	\$142,800	\$142,800
SOCIAL SECURITY	046-2560-2010	\$0	\$0	\$5,545	\$10,924	\$10,924
RETIREMENT	046-2560-2030	\$0	\$0	\$10,539	\$20,763	\$20,763
WORKERS COMPENSATION	046-2560-2040	\$0	\$0	\$1,349	\$3,029	\$3,029
UNEMPLOYMENT	046-2560-2060	\$0	\$0	\$51	\$114	\$114
SB22 SALARIES-SECURITY	046-7680-1064	\$0	\$0	\$7,405	\$10,200	\$10,200
SOCIAL SECURITY	046-7680-2010	\$0	\$0	\$566	\$780	\$780
RETIREMENT	046-7680-2030	\$0	\$0	\$1,077	\$1,483	\$1,483
WORKERS COMPENSATION	046-7680-2040	\$0	\$0	\$138	\$898	\$898
UNEMPLOYMENT	046-7680-2060	\$0	\$0	\$5	\$67	\$67
<b>Total Salary And Benefits:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$447,552</b>	<b>\$830,711</b>	<b>\$830,711</b>
<b>Operating Expenses</b>						
SB22 LE SUPPLIES	046-2560-3930	\$0	\$0	\$247,475	\$0	\$0
<b>Total Operating Expenses:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$247,475</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$695,027</b>	<b>\$830,711</b>	<b>\$830,711</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$93,151</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$13,177</b>	<b>\$13,177</b>





# Pre-Trial Intervention Program Fund

The **Pretrial Intervention Fund (047)** tracks fees collected by the Criminal District Attorney’s Office to reimburse Polk County for expenses tied to defendants’ participation in a pretrial intervention program. The Criminal District Attorney administers the fund’s expenditures in accordance with a budget approved by the Commissioners Court, ensuring that program costs are managed efficiently and transparently.

## Summary

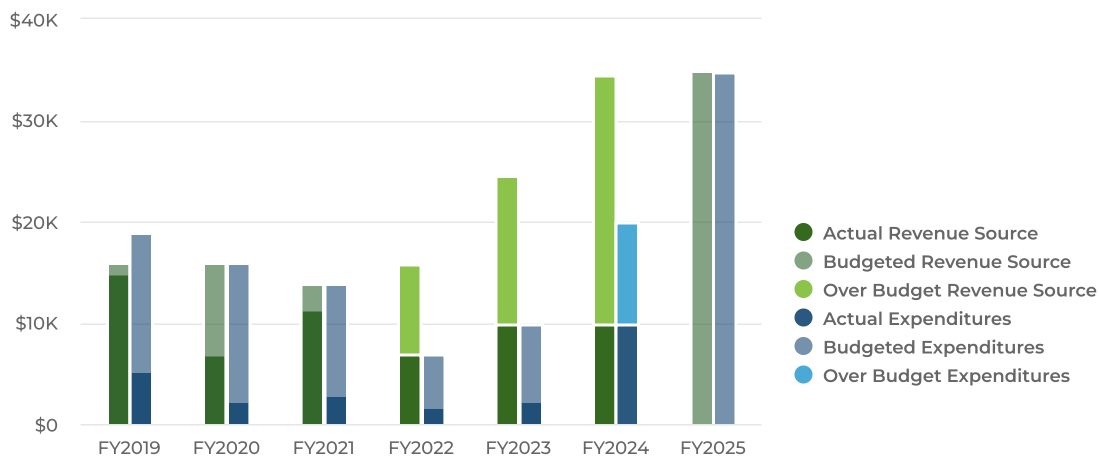
The Polk County Commissioners Court is projecting \$35K of revenue in FY2025, which represents a 250% increase over the prior year. Budgeted expenditures are projected to increase by 248.4% or \$24.84K to \$34.84K in FY2025.

In December 2023, the District Attorney took a strategic initiative by appointing her Senior Trial Associate as the Pre-Trial Services Coordinator, a move aimed at elevating the efficiency and impact of the pretrial intervention program. In this expanded role, the Senior Trial Associate will shoulder additional responsibilities, actively contributing to diverting more individuals from the judicial process.

To support this initiative, additional compensation for the Senior Trial Associate is supplemented from the Pretrial Intervention Fund, earmarked specifically for reimbursing the County's expenses related to participants in the pretrial intervention program. This targeted allocation aligns with the fund's purpose, ensuring that the financial burden of these enhanced services is not solely borne by the County's general fund.

By designating this Senior Trial Associate as a dedicated Pre-Trial Services Coordinator, the District Attorney aims to streamline program administration, fostering a more effective and responsive approach. This decision anticipates an increase in the number of individuals that will benefit from pretrial intervention services, ultimately alleviating the strain on the judicial process and optimizing the utilization of taxpayer funds.

In essence, the appointment of the Senior Trial Associate as the Pre-Trial Services Coordinator, utilizing supplemental funding from the Pretrial Intervention Fund, represents a proactive measure to enhance the efficiency and reach of the pretrial intervention program, providing a greater service to county taxpayers.



# Pre-Trial Intervention Program Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$140,483</b>	<b>\$162,632</b>	<b>\$162,632</b>	<b>\$177,141</b>	<b>\$177,141</b>
<b>Revenues</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
PRETRIAL INTERVENTION FEE	047-340-4475	\$24,549	\$10,000	\$34,530	\$35,000	\$35,000
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$24,549</b>	<b>\$10,000</b>	<b>\$34,530</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Total Revenues:</b>		<b>\$24,549</b>	<b>\$10,000</b>	<b>\$34,530</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Expenditures</b>						
<b>Salary And Benefits</b>						
SALARIES	047-2478-1050	\$0	\$0	\$13,825	\$21,536	\$21,536
SOCIAL SECURITY	047-2478-2010	\$0	\$0	\$1,034	\$1,648	\$1,648
HEALTH INSURANCE	047-2478-2020	\$0	\$0	\$151	\$0	\$0
RETIREMENT	047-2478-2030	\$0	\$0	\$2,001	\$3,131	\$3,131
WORKERS COMPENSATION	047-2478-2040	\$0	\$0	\$3	\$12	\$12
UNEMPLOYMENT INSURANCE	047-2478-2060	\$0	\$0	\$8	\$17	\$17
<b>Total Salary And Benefits:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$17,021</b>	<b>\$26,344</b>	<b>\$26,344</b>
<b>Operating Expenses</b>						
PRETRIAL INTERVENTION EXP	047-2478-4175	\$2,400	\$10,000	\$3,000	\$8,500	\$8,500
<b>Total Operating Expenses:</b>		<b>\$2,400</b>	<b>\$10,000</b>	<b>\$3,000</b>	<b>\$8,500</b>	<b>\$8,500</b>
<b>Total Expenditures:</b>		<b>\$2,400</b>	<b>\$10,000</b>	<b>\$20,021</b>	<b>\$34,844</b>	<b>\$34,844</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$22,149</b>	<b>\$0</b>	<b>\$14,509</b>	<b>\$156</b>	<b>\$156</b>
<b>Ending Fund Balance:</b>		<b>\$162,632</b>	<b>\$162,632</b>	<b>\$177,141</b>	<b>\$177,297</b>	<b>\$177,297</b>





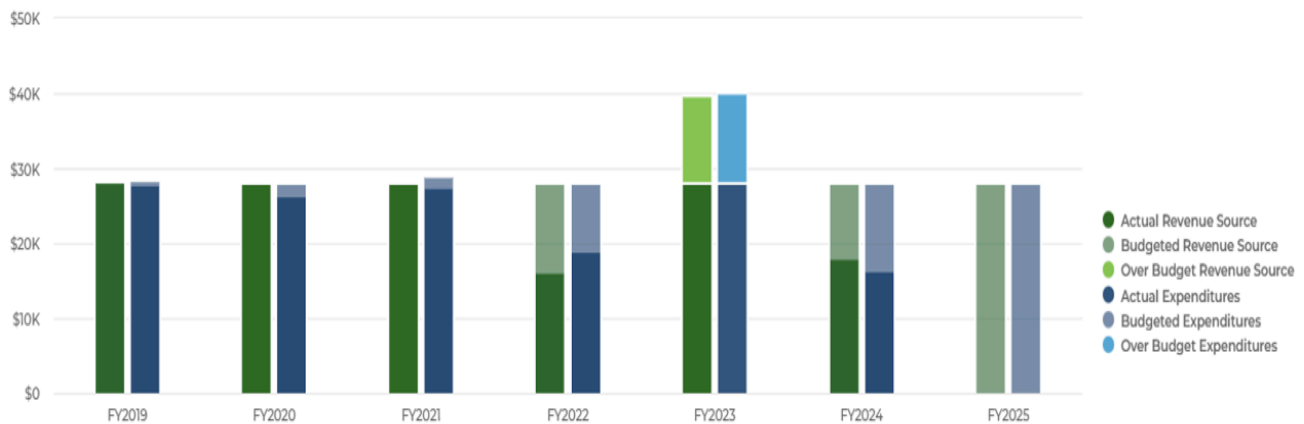
## District Attorney Special Fund

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 Polk County Commissioners Court projects \$28,200 in revenue and expenditures for FY2025, unchanged from the previous year. The District Attorney Special Fund began FY2024 with a \$0 balance and ended with an increase of \$1,652.

Historically, the State-provided funds in this account have been used to offer one-time bonuses to staff in the District Attorney's Office. The current District Attorney, who assumed office in early 2023, followed this practice during her first year and plans to transition these funds into supplemental pay moving forward, ensuring a more consistent and structured compensation approach.



### District Attorney Special Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$324</b>	<b>N/A</b>	<b>N/A</b>	<b>\$1,652</b>	<b>\$1,652</b>
<b>Revenues</b>					
Federal & State Funding	\$39,907	\$28,200	\$18,153	\$28,200	\$28,200
<b>Total Revenues:</b>	<b>\$39,907</b>	<b>\$28,200</b>	<b>\$18,153</b>	<b>\$28,200</b>	<b>\$28,200</b>
<b>Expenditures</b>					
Salary And Benefits	\$39,054	\$27,500	\$16,501	\$27,500	\$27,500
Operating Expenses	\$1,176	\$700	\$0	\$700	\$700
<b>Total Expenditures:</b>	<b>\$40,230</b>	<b>\$28,200</b>	<b>\$16,501</b>	<b>\$28,200</b>	<b>\$28,200</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$324</b>	<b>\$0</b>	<b>\$1,652</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>\$1,652</b>	<b>\$1,652</b>





## District Attorney Hot Check Fund

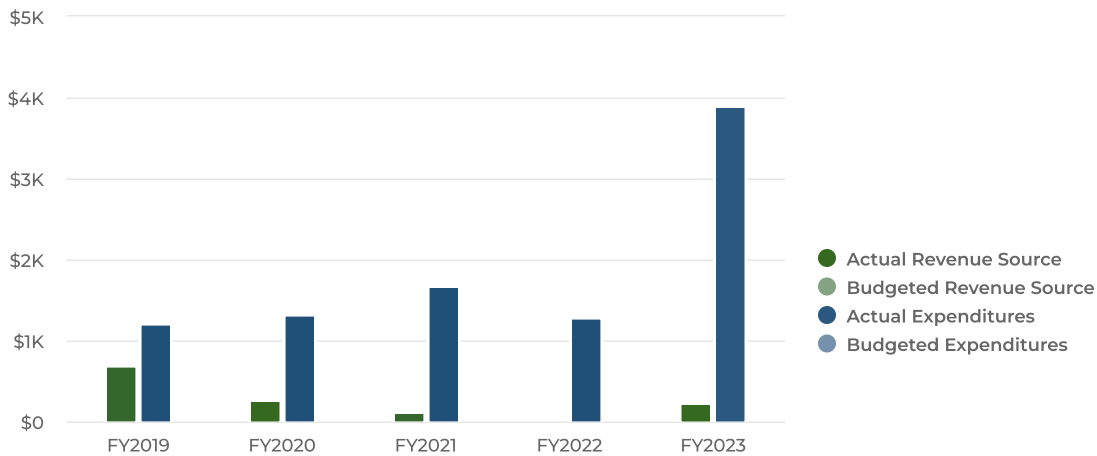
The **District Attorney Hot Check Fund (049)** was established by statute to handle specific fees retained by the Criminal District Attorney's Office from collecting outstanding hot checks. Although spending from this fund is directed by the District Attorney, its purpose is not tied to performance metrics. Instead, it provides flexibility for the District Attorney's Office to address expenses linked to hot check enforcement and related prosecutorial activities.

### Summary

The Polk County District Attorney anticipates no revenue or expenditures in the District Attorney Hot Check Fund for FY2025, remaining consistent with last year's projections. At the beginning of FY2023, the fund's reserve stood at \$28,808, which declined by \$3,664 (12.7%) to \$25,144 at year-end; notably, there was no activity in FY2024.

Over the past several years, expenses in this fund have repeatedly exceeded revenues, largely due to a significant drop in hot check activity—a trend likely driven by technological advances reducing the use of checks. In parallel, other forms of fraud, such as credit card scams, may have become more prevalent, indicating a shift in the nature of financial crimes in the digital era.

In an effort to bolster security and reduce the risk of internal theft, the current District Attorney transferred custody of this account to the County Treasurer. Under this arrangement, the County Treasurer—working in coordination with the County Auditor—handles deposits, check authorizations, and monthly bank reconciliations. This enhanced oversight reinforces accountability and ensures strong financial controls within the District Attorney's Office.

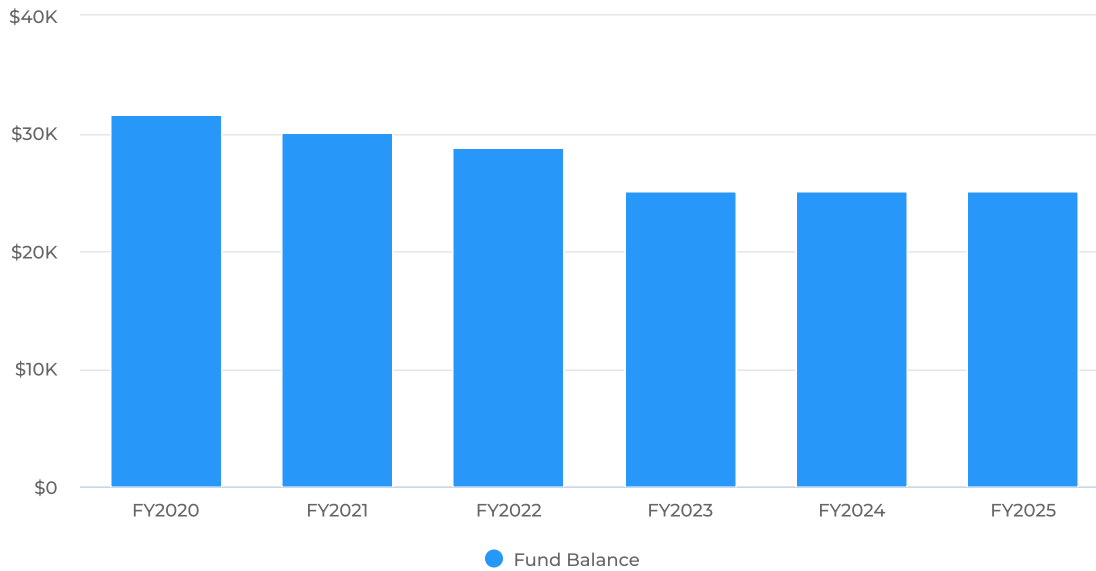


## District Attorney Hot Check Fund Comprehensive Summary

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2023 Actuals
<b>Beginning Fund Balance:</b>		N/A	N/A	\$31,653	\$28,808
<b>Revenues</b>					
<b>Court Fines, Fees &amp; Forfeitures</b>					
FEEES	049-340-4600	\$695	\$270	\$130	\$245
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$695</b>	<b>\$270</b>	<b>\$130</b>	<b>\$245</b>
<b>Total Revenues:</b>		<b>\$695</b>	<b>\$270</b>	<b>\$130</b>	<b>\$245</b>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
OPERATING EXPENSES	049-7278-3340	\$1,215	\$1,336	\$1,688	\$3,909
<b>Total Operating Expenses:</b>		<b>\$1,215</b>	<b>\$1,336</b>	<b>\$1,688</b>	<b>\$3,909</b>
<b>Total Expenditures:</b>		<b>\$1,215</b>	<b>\$1,336</b>	<b>\$1,688</b>	<b>\$3,909</b>
<b>Total Revenues Less Expenditures:</b>		<b>-\$520</b>	<b>-\$1,066</b>	<b>-\$1,558</b>	<b>-\$3,664</b>
<b>Ending Fund Balance:</b>		N/A	N/A	<b>\$30,095</b>	<b>\$25,144</b>

### Fund Balance

#### Projections





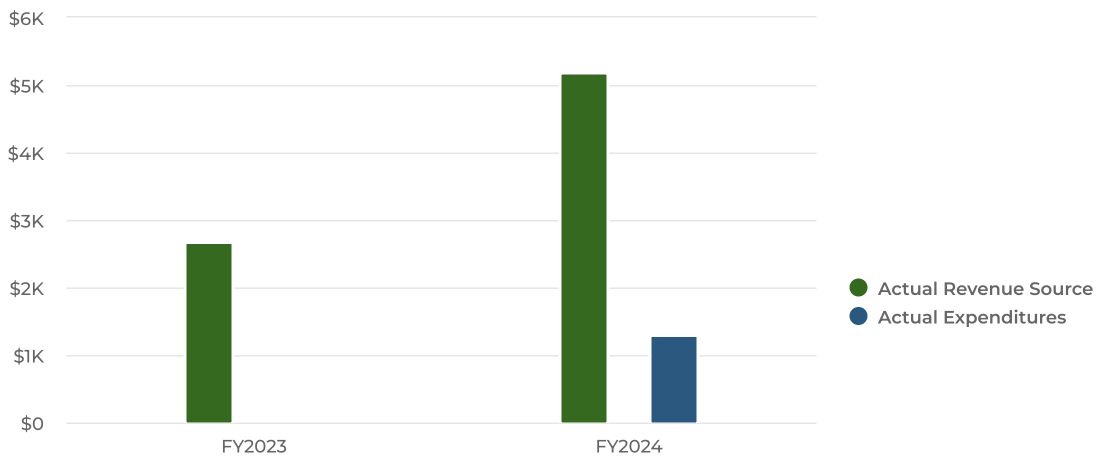
## Truancy Court Cost

The **Truancy Court Cost (050)** fund is supported by fees collected from individuals involved in school attendance violations. By statute, these revenues must be directed toward efforts that strengthen student attendance and reduce truancy. Such initiatives often include prevention programs, counseling services, and community outreach designed to address the underlying causes of chronic absenteeism. Funds may be allocated to education campaigns that inform families of the legal consequences of truancy, as well as intervention strategies that help students overcome barriers to regular attendance. Collectively, these measures contribute to a healthier school environment, promote academic success, and support a more engaged student population.

### Summary

The Polk County Commissioners Court has projected \$0 in revenue and expenses for FY2025, mirroring last year's figures. The fund began FY2024 with a balance of \$2,700 and ended the year at \$6,593—an increase of \$3,893 (144%).

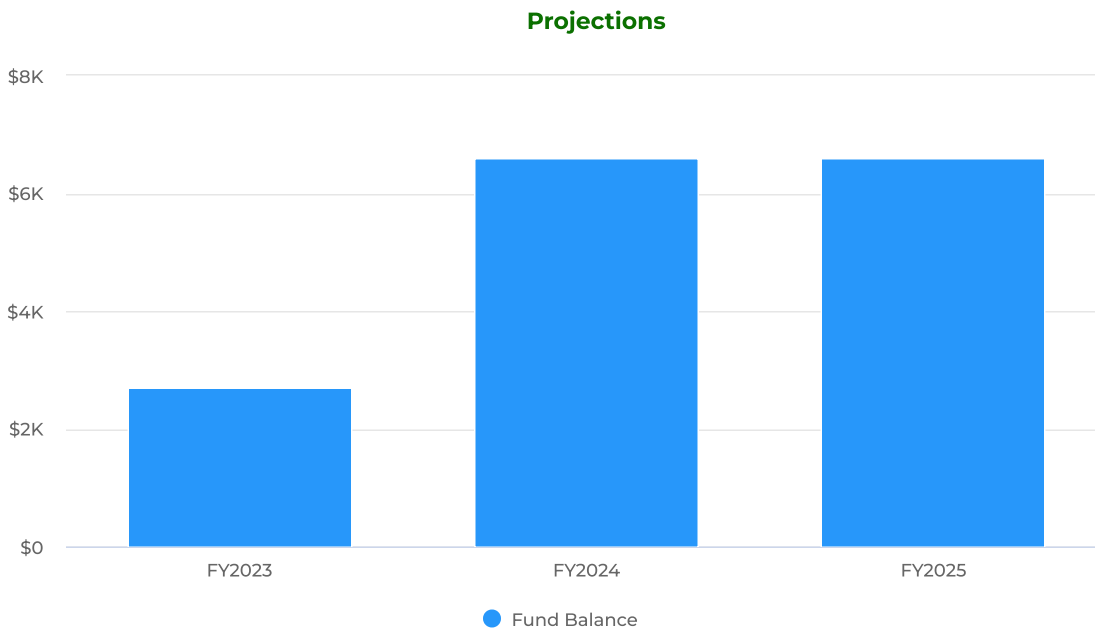
The County Judge generally postpones assigning a budget to newly legislated funds until a clear revenue trend and sufficient reserve balance are established. This measured approach ensures that resources are allocated responsibly and align with the Local Government Code. Once a robust financial position and demonstrated need are identified, the Commissioners Court can strategically invest in community outreach, prevention programs, and other targeted interventions to reduce truancy and keep students engaged in their education.



## Truancy Court Cost Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Actuals
<b>Beginning Fund Balance:</b>		N/A	\$2,700
<b>Revenues</b>			
<b>Court Fines, Fees &amp; Forfeitures</b>			
TRUANCY COURT COSTS	050-325-2804	\$2,700	\$5,200
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$2,700</b>	<b>\$5,200</b>
<b>Total Revenues:</b>		<b>\$2,700</b>	<b>\$5,200</b>
<b>Expenditures</b>			
<b>Operating Expenses</b>			
JP4 TRUANCY EXPENSES	050-7454-3504	\$0	\$1,307
<b>Total Operating Expenses:</b>		<b>\$0</b>	<b>\$1,307</b>
<b>Total Expenditures:</b>		<b>\$0</b>	<b>\$1,307</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$2,700</b>	<b>\$3,893</b>
<b>Ending Fund Balance:</b>		N/A	<b>\$6,593</b>

## Fund Balance





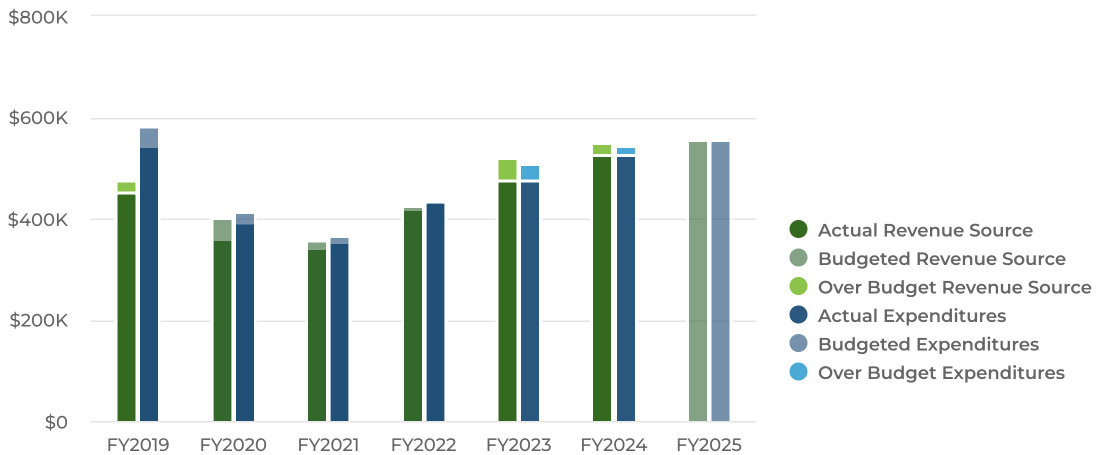
## Aging Fund

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 home-bound 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 Polk County Aging Department projects \$555,745 in revenue and expenses for FY2025, reflecting a 5.4% increase over the prior year. Budgeted expenditures for FY2024 are expected to rise by 10.7%, or \$51,020, reaching \$527,430. The Reserve Balance in the Aging Fund stood at \$67,960 at the start of FY2024 and increased by \$5,606 (8.2%), ending the year at \$73,566. Although these figures show moderate growth, the fund continues to operate below its ideal target of \$139,000 (25% of annual expenses), a goal established to achieve self-sufficiency and minimize dependence on General Fund transfers.

To address future demands, the Court anticipates exploring measures that may include pursuing new grants, expanding partnerships with local organizations, raising public awareness of the fund’s importance, collaborating with potential corporate sponsors, advocating for increased governmental support, and considering limited fee-for-service models where appropriate. Such strategies aim to broaden revenue streams and engage the community, ultimately strengthening the Aging Fund’s ability to serve Polk County’s growing senior population.

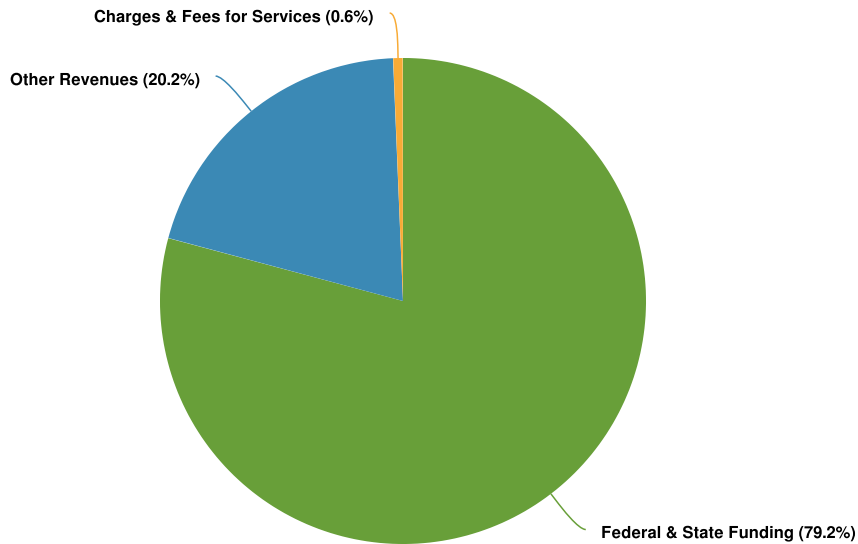


## Aging Fund Comprehensive Summary

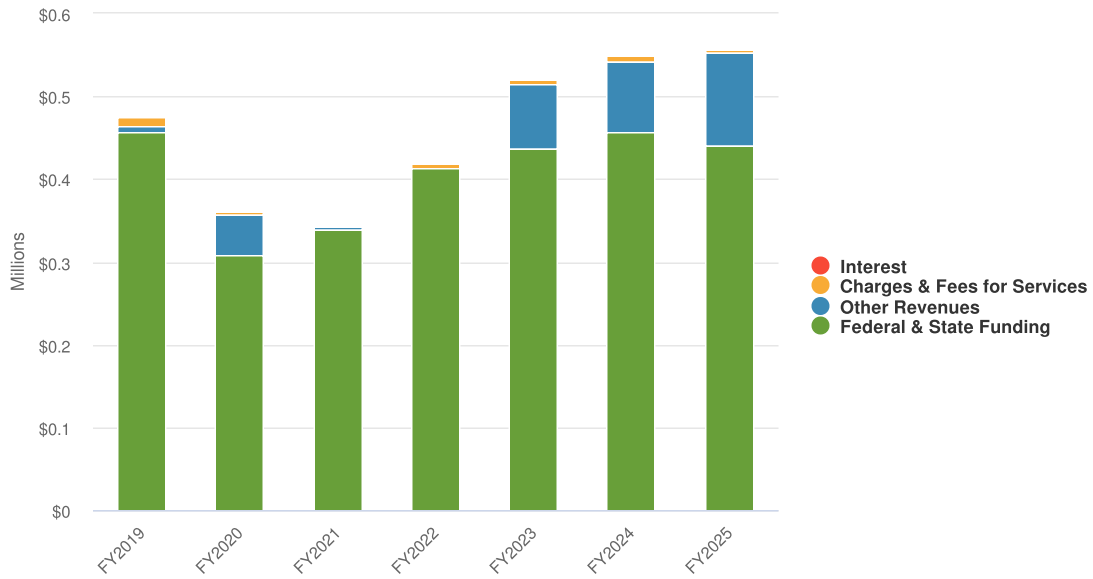
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$55,982</b>	<b>\$67,960</b>	<b>\$67,960</b>	<b>\$73,566</b>	<b>\$73,566</b>
<b>Revenues</b>					
Charges & Fees for Services	\$5,792	\$3,600	\$6,471	\$3,600	\$3,600
Interest	\$1,914	\$0	\$2,650	\$0	\$0
Other Revenues	\$78,401	\$83,836	\$85,516	\$112,145	\$112,145
Federal & State Funding	\$436,248	\$440,000	\$456,639	\$440,000	\$440,000
<b>Total Revenues:</b>	<b>\$522,355</b>	<b>\$527,436</b>	<b>\$551,276</b>	<b>\$555,745</b>	<b>\$555,745</b>
<b>Expenditures</b>					
Salary And Benefits	\$286,122	\$312,724	\$309,260	\$341,035	\$341,035
Operating Expenses	\$224,255	\$214,710	\$236,410	\$214,710	\$214,710
<b>Total Expenditures:</b>	<b>\$510,377</b>	<b>\$527,434</b>	<b>\$545,670</b>	<b>\$555,745</b>	<b>\$555,745</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$11,979</b>	<b>\$2</b>	<b>\$5,606</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$67,960</b>	<b>\$67,962</b>	<b>\$73,566</b>	<b>\$73,566</b>	<b>\$73,566</b>

## Revenues by Source

### Projected 2025 Revenues by Source



## Budgeted and Historical Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Revenue Source</b>									
<b>Charges &amp; Fees for Services</b>									
LIVINGSTON CONTRIBUTIONS	051-339-3190	\$925	\$279	\$108	\$897	\$500	\$781	\$500	\$500
CORRIGAN CONTRIBUTIONS	051-339-3193	\$280	\$119	\$90	\$109	\$100	\$215	\$100	\$100
ONALASKA CONTRIBUTIONS	051-339-3195	\$9,305	\$3,845	\$1,787	\$4,787	\$3,000	\$5,475	\$3,000	\$3,000
<b>Total Charges &amp; Fees for Services:</b>		<b>\$10,510</b>	<b>\$4,243</b>	<b>\$1,985</b>	<b>\$5,792</b>	<b>\$3,600</b>	<b>\$6,471</b>	<b>\$3,600</b>	<b>\$3,600</b>
<b>Interest</b>									
DEPOSITORY INTEREST	051-360-6100	\$2,990	\$1,192	\$66	\$1,914	\$0	\$2,650	\$0	\$0
<b>Total Interest:</b>		<b>\$2,990</b>	<b>\$1,192</b>	<b>\$66</b>	<b>\$1,914</b>	<b>\$0</b>	<b>\$2,650</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>									
TRANSFER FROM GEN FUND	051-370-7010	\$6,443	\$764	\$0	\$78,201	\$83,836	\$85,016	\$112,145	\$112,145
INSURANCE CLAIMS	051-342-4600	\$801	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TAX NOTES/LOAN PROCEEDS	051-390-9400	\$0	\$42,775	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	051-360-6150	-\$512	\$3,833	\$4,119	\$200	\$0	\$500	\$0	\$0
<b>Total Other Revenues:</b>		<b>\$6,732</b>	<b>\$47,372</b>	<b>\$4,119</b>	<b>\$78,401</b>	<b>\$83,836</b>	<b>\$85,516</b>	<b>\$112,145</b>	<b>\$112,145</b>

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Federal &amp; State Funding</b>									
TITLE IIIC1 CONGREGATE MEALS	051-339-3120	\$76,832	\$39,480	\$20,257	\$110,265	\$110,000	\$94,594	\$110,000	\$110,000
TITLE IIIC2 HOME DELIVERY MEAL	051-339-3130	\$42,530	\$69,654	\$82,597	\$29,579	\$30,000	\$30,490	\$30,000	\$30,000
HOME DELIVERED REIMBURSEMENTS	051-339-3135	\$163,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TITLE XX / DHS	051-339-3140	\$174,297	\$199,906	\$235,561	\$296,404	\$300,000	\$331,556	\$300,000	\$300,000
<b>Total Federal &amp; State Funding:</b>		<b>\$456,837</b>	<b>\$309,040</b>	<b>\$338,415</b>	<b>\$436,248</b>	<b>\$440,000</b>	<b>\$456,639</b>	<b>\$440,000</b>	<b>\$440,000</b>
<b>Total Revenue Source:</b>		<b>\$477,069</b>	<b>\$361,848</b>	<b>\$344,585</b>	<b>\$522,355</b>	<b>\$527,436</b>	<b>\$551,276</b>	<b>\$555,745</b>	<b>\$555,745</b>

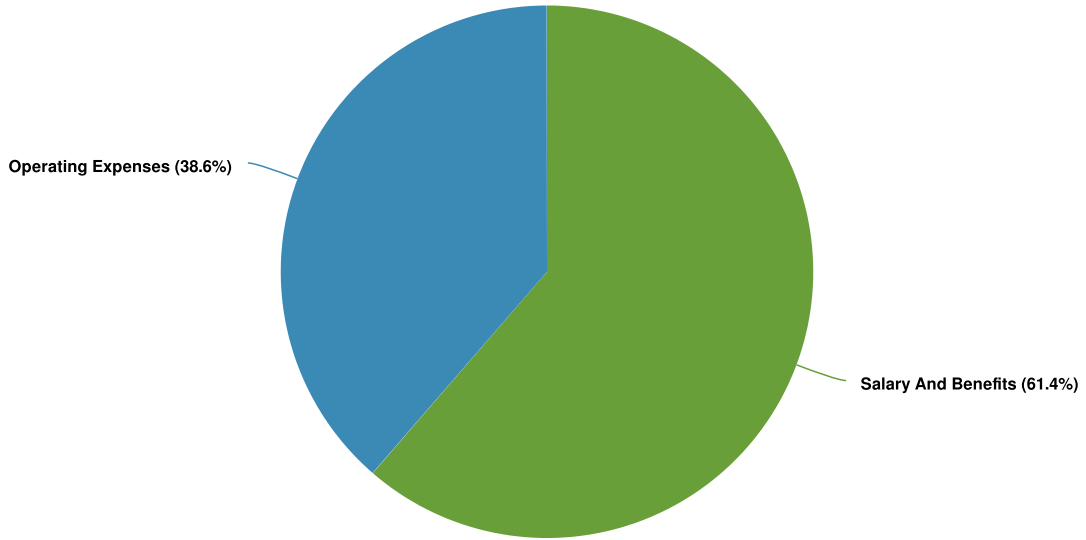




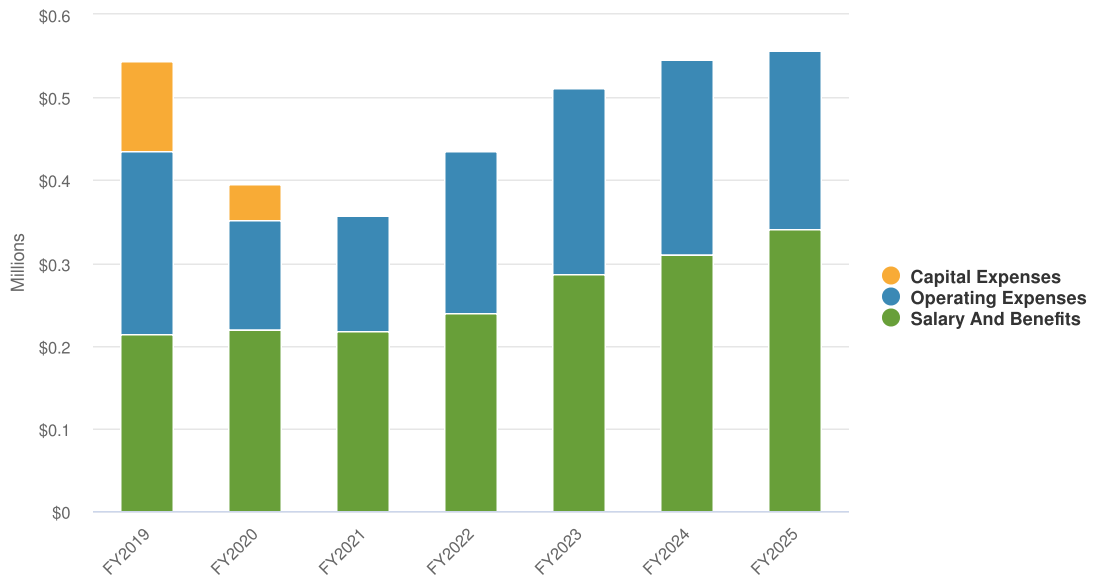
# Expenditures by Expense Type

See the Aging Department for a line item review of the expenses in this fund.

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



The **Sheriff's Commissary Commission Fund (056)** operates under the supervision of the Sheriff and is governed by statutory requirements to manage monies received from commissary sales and other inmate-related revenues. The fund is designated exclusively for expenditures that benefit the inmates of the County Jail, ensuring compliance with local government regulations and providing for the welfare and needs of the inmate population.



This fund enables the purchase of goods and services that improve the quality of life for inmates, such as hygiene products, recreational materials, and educational or rehabilitative programs. These resources not only enhance the inmates' well-being but also contribute to the overall safety and management of the jail environment by reducing tension and fostering positive behavior among inmates.

Unlike other funding sources tied to performance metrics, the Commissary Fund is not performance-based. Instead, its revenues are directly tied to inmate purchases from the commissary and are reinvested to support inmate-related activities. The Sheriff ensures that all expenditures from this fund align with statutory requirements, reinforcing accountability and the proper use of resources to serve the intended purpose.

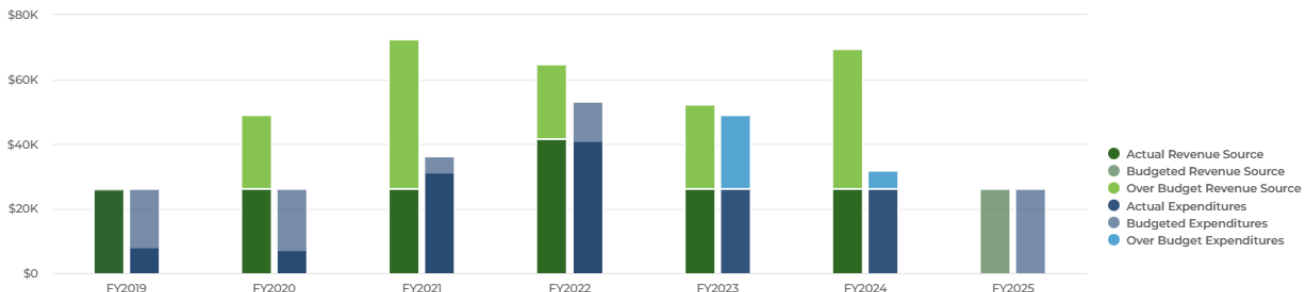
## Summary

The Polk County Sheriff is projecting \$26,500 of revenue and expenses in FY2025, which represents no change from the prior year. The Reserve Balance in the Sheriff Commissary Fund was \$167,000 at the beginning of FY2024, and increased by \$37,684 (22.6%) to a year-end balance of \$204,684.

The Sheriff's Commissary Fund consists of revenue generated from the county's commission on jail commissary purchases made by inmates at the Polk County Jail. When inmates make purchases through the commissary, the commission earned by the county is deposited into the Sheriff's Commissary Bank Account. This account should be regularly reconciled alongside reports from the commissary software to ensure accurate tracking and proper fund management.

During the FY2022 Comprehensive Financial Audit, external auditors identified discrepancies between the commissary software records and bank statements. A subsequent investigation resulted in the arrest of the individual responsible for overseeing these funds and prompted a deeper forensic audit to establish a proof of loss statement.

To prevent similar occurrences, the Sheriff has implemented key recommendations from the forensic auditors, including more frequent account reconciliations, enhanced oversight, and the segregation of duties in financial processes. These measures are designed to strengthen transparency and accountability in the management of commissary funds.



## Sheriff Commissary Commission Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$163,547</b>	<b>\$167,000</b>	<b>\$167,000</b>	<b>\$204,684</b>	<b>\$204,684</b>
<b>Revenues</b>						
<b>Other Revenues</b>						
COMMISSION ON COMMISSARY	056-367-6135	\$52,563	\$26,500	\$69,702	\$26,500	\$26,500
<b>Total Other Revenues:</b>		<b>\$52,563</b>	<b>\$26,500</b>	<b>\$69,702</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>Total Revenues:</b>		<b>\$52,563</b>	<b>\$26,500</b>	<b>\$69,702</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>Expenditures</b>						
<b>Salary And Benefits</b>						
SALARIES - PART TIME	056-7412-1080	\$0	\$0	\$12,382	\$0	\$0
SOCIAL SECURITY	056-7412-2010	\$0	\$0	\$947	\$0	\$0
RETIREMENT	056-7412-2030	\$0	\$0	\$1,780	\$0	\$0
WORKERS COMPENSATION	056-7412-2040	\$0	\$0	\$6	\$0	\$0
UNEMPLOYMENT INSURANCE	056-7412-2060	\$0	\$0	\$8	\$0	\$0
<b>Total Salary And Benefits:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$15,124</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Expenses</b>						
INMATE SUPPLIES	056-7412-4915	\$49,111	\$26,500	\$16,894	\$26,500	\$26,500
<b>Total Operating Expenses:</b>		<b>\$49,111</b>	<b>\$26,500</b>	<b>\$16,894</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>Total Expenditures:</b>		<b>\$49,111</b>	<b>\$26,500</b>	<b>\$32,018</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$3,452</b>	<b>\$0</b>	<b>\$37,684</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>\$167,000</b>	<b>\$167,000</b>	<b>\$204,684</b>	<b>\$204,684</b>	<b>\$204,684</b>



## Retiree Health Benefits Trust Fund

The **Retiree Health Benefits Trust Fund (083)** was established in 2011 as a dedicated mechanism to address the County's long-term financial obligations related to **Other Post-Employment Benefits (OPEB)**. These benefits include health insurance premiums for eligible retirees and represent a significant component of the County's commitment to its workforce, both during and after their employment.

The fund serves as a repository for the annually determined contribution amounts allocated in the County's budget, with these amounts calculated based on an actuarial study conducted biennially. These studies assess the future liabilities associated with OPEB, factoring in variables such as the number of retirees, projected healthcare costs, and expected rates of return on investments. By accumulating these contributions, the County is better positioned to meet its future obligations while ensuring fiscal responsibility and stability.

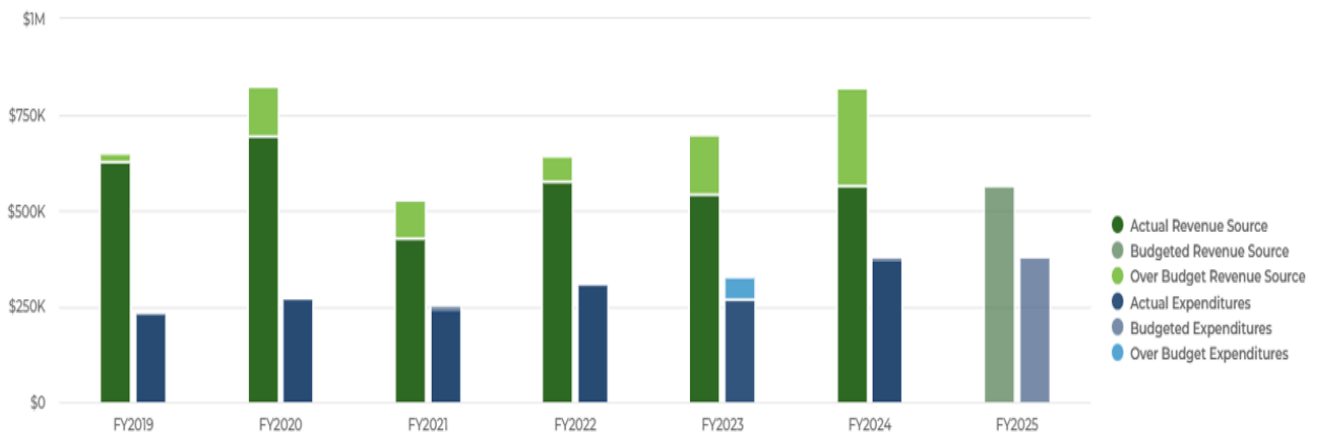
Currently, the County provides continued health insurance premium payments for retirees who meet specific eligibility criteria, such as years of service and age at retirement. This benefit underscores Polk County's dedication to supporting its workforce even after retirement, enhancing employee satisfaction and fostering a sense of security.

The trust fund not only safeguards these benefits but also allows the County to demonstrate prudent financial planning and compliance with accounting standards. It serves as a critical tool for mitigating the financial impact of OPEB liabilities on the County's operating budget and maintaining the trust and confidence of employees, retirees, and taxpayers alike.

### Summary

The Polk County Commissioners Court is projecting \$567,131 of revenue in FY2025, an increase of \$220 over the prior year. Budgeted expenditures are projected to remain consistent. The Reserve Balance in the Retiree Health Benefits Trust Fund was \$3,862,183 at the beginning of FY2024, and increased by \$444,818 (11.5%) to a year-end balance of \$4,307,001.

This fund's health is robust, with revenue growth and a healthy reserve balance. The increased budgeted expenditures signal a strategic approach to addressing future liabilities and ensuring sustained support for retiree health benefits. The impact on county retirees is positive, as the fund's stability ensures continued coverage for health insurance premiums. For taxpayers, it indicates responsible fiscal management, as the fund's growth supports the long-term commitment to retiree benefits without placing undue burden on current budgets. Overall, the Retiree Health Benefits Trust Fund is well-positioned to meet its obligations and contribute to the well-being of county retirees while maintaining fiscal prudence.



## Retiree Health Benefits Trust Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$3,490,709</b>	<b>\$3,862,183</b>	<b>\$3,862,183</b>	<b>\$4,307,001</b>	<b>\$4,307,001</b>
<b>Revenues</b>						
<b>Interest</b>						
DEPOSITORY INTEREST	083-341-4100	\$170,190	\$12,000	\$226,501	\$12,000	\$12,000
<b>Total Interest:</b>		<b>\$170,190</b>	<b>\$12,000</b>	<b>\$226,501</b>	<b>\$12,000</b>	<b>\$12,000</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	083-370-7010	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
TAC HEBP SURPLUS DISTRIBUTION	083-342-4202	\$0	\$10,000	\$48,493	\$10,000	\$10,000
RETIREE REIMB	083-342-4550	\$12,378	\$20,416	\$19,649	\$20,636	\$20,636
RETIREE REIMB FROM PROBATION	083-370-7185	\$4,559	\$4,864	\$8,456	\$4,864	\$4,864
DELQ TAX REIMBURSEMENT	083-370-7186	\$13,299	\$19,631	\$17,288	\$19,631	\$19,631
<b>Total Other Revenues:</b>		<b>\$530,235</b>	<b>\$554,911</b>	<b>\$593,887</b>	<b>\$555,131</b>	<b>\$555,131</b>
<b>Total Revenues:</b>		<b>\$700,425</b>	<b>\$566,911</b>	<b>\$820,388</b>	<b>\$567,131</b>	<b>\$567,131</b>
<b>Expenditures</b>						
<b>Salary And Benefits</b>						
HEALTH INSURANCE	083-7808-2020	\$324,817	\$372,816	\$364,674	\$372,816	\$372,816
<b>Total Salary And Benefits:</b>		<b>\$324,817</b>	<b>\$372,816</b>	<b>\$364,674</b>	<b>\$372,816</b>	<b>\$372,816</b>
<b>Operating Expenses</b>						
PROFESSIONAL FEES	083-7808-4010	\$4,135	\$7,000	\$10,896	\$7,000	\$7,000
<b>Total Operating Expenses:</b>		<b>\$4,135</b>	<b>\$7,000</b>	<b>\$10,896</b>	<b>\$7,000</b>	<b>\$7,000</b>
<b>Total Expenditures:</b>		<b>\$328,952</b>	<b>\$379,816</b>	<b>\$375,570</b>	<b>\$379,816</b>	<b>\$379,816</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$371,474</b>	<b>\$187,095</b>	<b>\$444,818</b>	<b>\$187,315</b>	<b>\$187,315</b>
<b>Ending Fund Balance:</b>		<b>\$3,862,183</b>	<b>\$4,049,278</b>	<b>\$4,307,001</b>	<b>\$4,494,316</b>	<b>\$4,494,316</b>





## Drug Forfeiture Fund

The **Drug Forfeiture Fund (090)** is a specialized fund established to manage revenues generated from the seizure and forfeiture of cash, property, and other assets associated with cases involving illegal drug activities. Governed by stringent statutory regulations, the fund ensures that all revenues and expenditures are used exclusively for legally authorized purposes, primarily supporting law enforcement efforts in combating drug-related crimes.

Unlike general revenue sources, the Drug Forfeiture Fund operates on a **special-purpose basis**. Revenues are inherently unpredictable, as they depend on the occurrence and outcome of seizures during investigations and prosecutions of drug offenses. These funds are not performance-related but instead reflect the County's ability to seize and forfeit assets in compliance with the law. As such, revenue from forfeitures is not typically budgeted in advance but is amended into the budget on an as-received basis within the fiscal year.

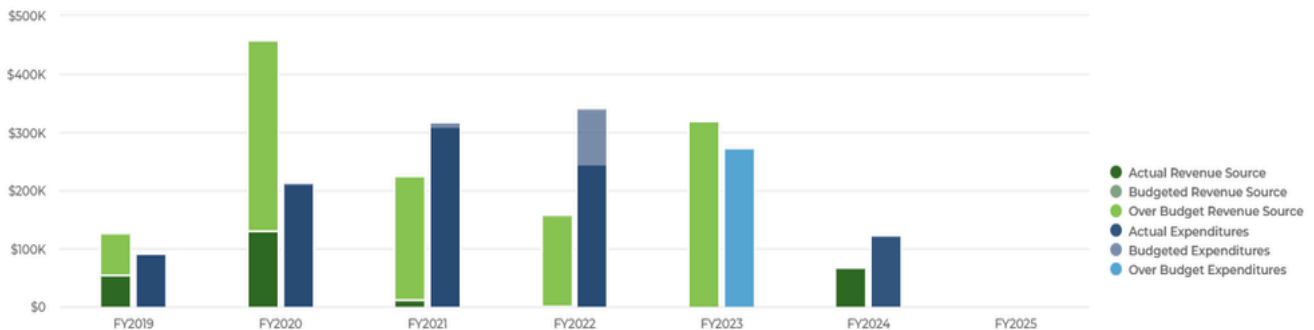
Expenditures from the fund are carefully monitored to align with statutory requirements. These may include the purchase of equipment, training programs, and other resources that enhance the effectiveness of law enforcement in addressing drug-related crimes. In some cases, funds may also be allocated to community outreach and prevention programs aimed at reducing drug abuse and its associated societal impacts.

By maintaining the Drug Forfeiture Fund separately, the County ensures transparency and accountability in the use of these resources. This approach allows law enforcement to directly reinvest forfeited assets into initiatives that strengthen public safety and address the challenges posed by illegal drug activities, while adhering to strict legal and ethical standards.

### Summary

The Polk County Commissioners Court anticipates no revenue or expenses for FY2025, consistent with the prior year. This aligns with the constraints outlined in Chapter 59 of the Code of Criminal Procedure, preventing the budgeting of these revenues in advance.

The Drug Forfeiture Fund, starting with a \$660,269 balance in FY2024, saw a decrease of \$56,018 (8.5%), concluding the fiscal year with a balance of \$604,251. Funds seized by specific officials, such as the Sheriff, District Attorney, and Constables, are allocated to their respective departments. This ensures that each official has autonomy in deciding how to utilize the funds seized by their office, promoting a targeted and efficient use of resources in accordance with the nature of the seizures. Pursuant to this chapter, elected officials must seek court approval for expenditures throughout the year.



## Drug Forfeiture Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$612,448</b>	<b>\$660,269</b>	<b>\$604,251</b>	<b>\$604,251</b>
<b>Revenues</b>					
<b>Court Fines, Fees &amp; Forfeitures</b>					
SHERIFFS ACCT	090-340-4200	\$0	\$11,107	\$0	\$0
DISTRICT ATTY ACCOUNT	090-340-4600	\$7,164	\$3,108	\$0	\$0
CONSTABLE PCT1 REVENUE	090-340-4700	\$178,899	\$0	\$0	\$0
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$186,062</b>	<b>\$14,216</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges &amp; Fees for Services</b>					
DRUG SEIZURE PENDING ACCT	090-340-4901	\$115,567	\$26,142	\$0	\$0
<b>Total Charges &amp; Fees for Services:</b>		<b>\$115,567</b>	<b>\$26,142</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest</b>					
INVEST INTEREST CNSTBLE PCT 1	090-360-6102	\$2,636	\$3,685	\$0	\$0
INVEST INT DIST ATTORNEY	090-360-6103	\$5,660	\$6,836	\$0	\$0
INVEST INTEREST SHERIFF	090-360-6104	\$2,550	\$3,691	\$0	\$0
DRUG SEIZURE PENDING INTEREST	090-360-6101	\$8,686	\$14,167	\$0	\$0
<b>Total Interest:</b>		<b>\$19,532</b>	<b>\$28,380</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>		<b>\$321,161</b>	<b>\$68,738</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>					
<b>Operating Expenses</b>					
DIST ATTORNEY ACCOUNT	090-7476-4990	\$28,422	\$3,600	\$0	\$0
CONSTABLE PCT1 ACCOUNT	090-7551-4990	\$175,106	\$105,601	\$0	\$0
SHERIFF ACCOUNT	090-7560-4990	\$34,555	\$1,372	\$0	\$0
DRUG SEIZURE PENDING	090-7581-4990	\$35,257	\$14,183	\$0	\$0
<b>Total Operating Expenses:</b>		<b>\$273,340</b>	<b>\$124,756</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures:</b>		<b>\$273,340</b>	<b>\$124,756</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$47,821</b>	<b>-\$56,018</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>\$660,269</b>	<b>\$604,251</b>	<b>\$604,251</b>	<b>\$604,251</b>



The **Permanent School Fund (091)** is a vital financial resource designed to support the educational infrastructure within Polk County. It accounts for mineral lease revenue generated from lands awarded to the County through Texas Land Grants. These lands were granted with the specific purpose of benefiting local schools, creating a long-term revenue stream to enhance educational opportunities and facilities.

The revenue within the Permanent School Fund primarily comes from activities such as mineral leases, including oil, gas, and other natural resource extractions. These revenues contribute to the growth of the fund, ensuring that its benefits extend over generations. The fund is managed with a focus on preserving its principal while enabling its use for educational purposes, thus striking a balance between immediate needs and future sustainability.



## Permanent School Fund

Under certain conditions, distributions from the Permanent School Fund are made to school districts within Polk County. These distributions are subject to stringent eligibility criteria and oversight. Funds can only be allocated for specific purposes, such as reducing eligible school district debt or financing approved capital improvements, such as constructing or upgrading school facilities. This ensures that the resources are used strategically to support the long-term development of the County's educational infrastructure.

By maintaining the Permanent School Fund, Polk County not only honors the legacy of the Texas Land Grants but also reinforces its commitment to the education and future success of its residents. This fund serves as a cornerstone for fostering educational excellence, addressing infrastructure needs, and ensuring that schools across the County remain well-equipped to serve their students effectively.

## Summary

The Polk County Commissioners Court is projecting \$25K of revenue and expenses in FY2025, which represents no change from the prior year. The Reserve Balance in the Permanent School Fund was \$576,157 at the beginning of FY2025, and decreased by \$12,170 (2.1%) to a year-end balance of \$563,987.

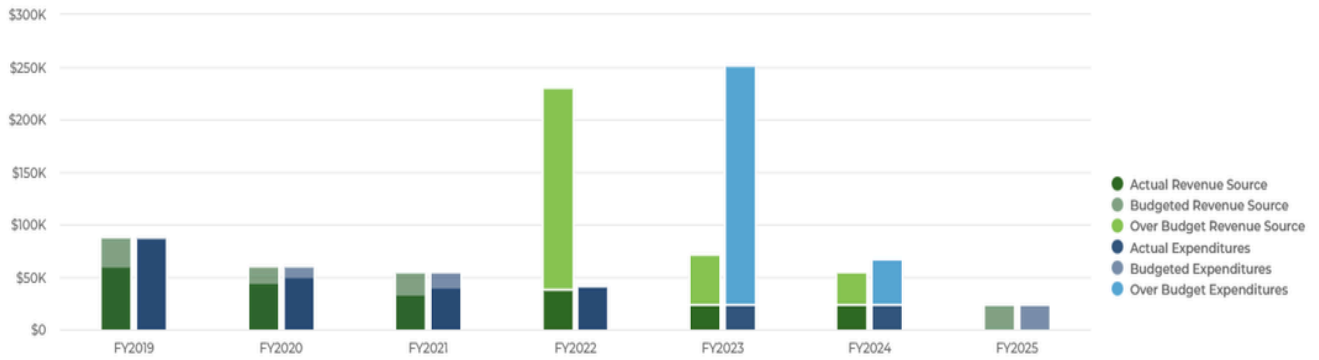
The school lands in Texas represent a valuable resource dedicated to generating revenue for the state's public education system. These lands were originally granted to Texas upon its admission to the United States, and the management of the resulting revenue is overseen by the Permanent School Fund (PSF).

In the case of Polk County, school lands owned in Baylor and Throckmorton Counties are leased for agricultural purposes, providing a source of income for the Polk County School Districts. The revenue generated from these leases is managed by the Texas Education Agency (TEA) through the PSF. This fund operates as a perpetual endowment, comprising revenue from the leasing and sale of public land.

While the principal amount in the PSF is constitutionally protected and considered permanent, the earnings and interest generated from investments and land use are available for distribution. A portion of these distributable earnings is allocated to the Available School Fund, which is annually distributed to Texas public schools to enhance their funding.

These funds derived from school lands play a pivotal role in supporting various educational initiatives. The TEA actively engages in the meticulous management and distribution of these resources to ensure their effectiveness in bolstering public education throughout the state.





## Permanent School Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$756,287</b>	<b>\$576,157</b>	<b>\$576,157</b>	<b>\$563,987</b>	<b>\$563,987</b>
<b>Revenues</b>						
<b>Interest</b>						
DEPOSITORY INTEREST	091-360-6100	\$34,910	\$0	\$31,242	\$0	\$0
<b>Total Interest:</b>		<b>\$34,910</b>	<b>\$0</b>	<b>\$31,242</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>						
MINERAL ROYALTY REVENUE	091-370-7200	\$37,653	\$25,000	\$24,292	\$25,000	\$25,000
<b>Total Other Revenues:</b>		<b>\$37,653</b>	<b>\$25,000</b>	<b>\$24,292</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Total Revenues:</b>		<b>\$72,563</b>	<b>\$25,000</b>	<b>\$55,534</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Expenditures</b>						
<b>Operating Expenses</b>						
SCHOOL DISTRIBUTIONS	091-7899-4891	\$219,253	\$25,000	\$35,947	\$25,000	\$25,000
<b>Total Operating Expenses:</b>		<b>\$219,253</b>	<b>\$25,000</b>	<b>\$35,947</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Transfers</b>						
TRANSFER TO AVAIL SCHOOL	091-8700-0920	\$33,439	\$0	\$31,758	\$0	\$0
<b>Total Transfers:</b>		<b>\$33,439</b>	<b>\$0</b>	<b>\$31,758</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures:</b>		<b>\$252,693</b>	<b>\$25,000</b>	<b>\$67,704</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Total Revenues Less Expenditures:</b>		<b>-\$180,130</b>	<b>\$0</b>	<b>-\$12,170</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>\$576,157</b>	<b>\$576,157</b>	<b>\$563,987</b>	<b>\$563,987</b>	<b>\$563,987</b>





## Available School Fund

The **Available School Fund (092)** serves as an essential financial mechanism designed to directly benefit school districts within Polk County. This fund was established to account for revenue generated from the leasing of school lands, which were originally granted to the County by the State of Texas to support public education. These lands, designated specifically for the enhancement of educational resources, are a cornerstone of the County's commitment to ensuring high-quality education for its residents.

### Summary

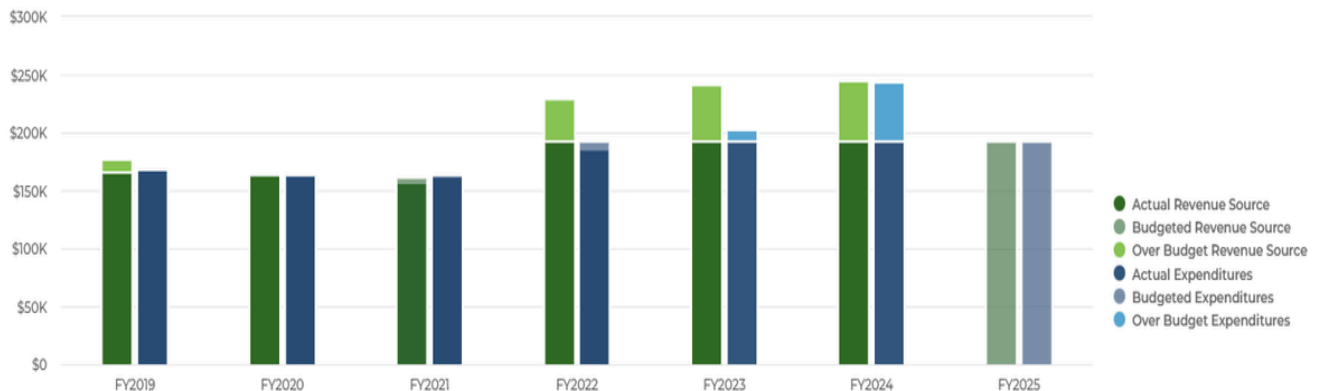
The Polk County Commissioners Court is projecting \$192,820 of revenue and expenses in FY2025, which represents no change from the prior year. The Reserve Balance in the Available School Fund was \$331,494 at the beginning of FY2024, and increased by \$977 (0.3%) to a year-end balance of \$332,471.

The primary source of revenue for the Available School Fund comes from surface leases of Polk County School Lands, which are located in Throckmorton and Baylor Counties. These leases include activities such as grazing, farming, hunting, and other surface uses, which generate consistent revenue without depleting the land's long-term value. By leasing these lands, Polk County ensures the sustainable generation of funds while preserving the integrity and usability of the properties for future purposes.

Revenues from these leases are distributed to school districts within Polk County, ensuring that the funds are directly applied to improving educational opportunities and addressing the specific needs of schools. The allocation of these funds helps school districts manage operational costs, invest in educational materials, enhance facilities, and implement programs aimed at improving student outcomes.

The management of the Polk County School Lands and the Available School Fund demonstrates the County's dedication to maximizing the impact of these resources. By focusing on sustainable land use and equitable fund distribution, the County ensures that the proceeds from these lands contribute meaningfully to the advancement of education in Polk County. This fund is a testament to the enduring legacy of the Texas Land Grants and the County's ongoing responsibility to leverage these resources for the benefit of its residents.

Through careful stewardship and strategic utilization, the Available School Fund plays a critical role in supporting the education system, fostering an environment where students have access to the tools, resources, and opportunities they need to thrive. This commitment underscores the County's broader mission to promote education as a pathway to community development and individual success.



## Available School Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$291,796</b>	<b>\$331,494</b>	<b>\$331,494</b>	<b>\$346,112</b>	<b>\$346,112</b>
<b>Revenues</b>						
<b>Interest</b>						
DEPOSITORY INTEREST	092-360-6100	\$16,320	\$0	\$21,011	\$0	\$0
<b>Total Interest:</b>		<b>\$16,320</b>	<b>\$0</b>	<b>\$21,011</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>						
TRANSFER FROM PERM.SCHOOL FUND	092-370-7091	\$33,439	\$0	\$31,758	\$0	\$0
REVENUE - LEASES	092-370-7200	\$192,830	\$192,821	\$192,830	\$192,821	\$192,821
<b>Total Other Revenues:</b>		<b>\$226,269</b>	<b>\$192,821</b>	<b>\$224,587</b>	<b>\$192,821</b>	<b>\$192,821</b>
<b>Total Revenues:</b>		<b>\$242,590</b>	<b>\$192,821</b>	<b>\$245,598</b>	<b>\$192,821</b>	<b>\$192,821</b>
<b>Expenditures</b>						
<b>Operating Expenses</b>						
PROPERTY TAXES	092-7699-4500	\$17,548	\$18,000	\$19,580	\$18,000	\$18,000
SCHOOL DISTRIBUTIONS	092-7699-4891	\$185,343	\$174,821	\$225,041	\$174,821	\$174,821
<b>Total Operating Expenses:</b>		<b>\$202,891</b>	<b>\$192,821</b>	<b>\$244,621</b>	<b>\$192,821</b>	<b>\$192,821</b>
<b>Total Expenditures:</b>		<b>\$202,891</b>	<b>\$192,821</b>	<b>\$244,621</b>	<b>\$192,821</b>	<b>\$192,821</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$39,698</b>	<b>\$0</b>	<b>\$977</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>\$331,494</b>	<b>\$331,494</b>	<b>\$332,471</b>	<b>\$346,112</b>	<b>\$346,112</b>





## County Clerk Records Management Fund

The **County Clerk Records Management Fund (093)** supports the preservation, restoration, and automation of vital records managed by the County Clerk’s office, such as birth and death certificates, marriage licenses, and property deeds. Funded through fees collected for filing official documents, it ensures secure storage, modernized record-keeping, and improved public access.

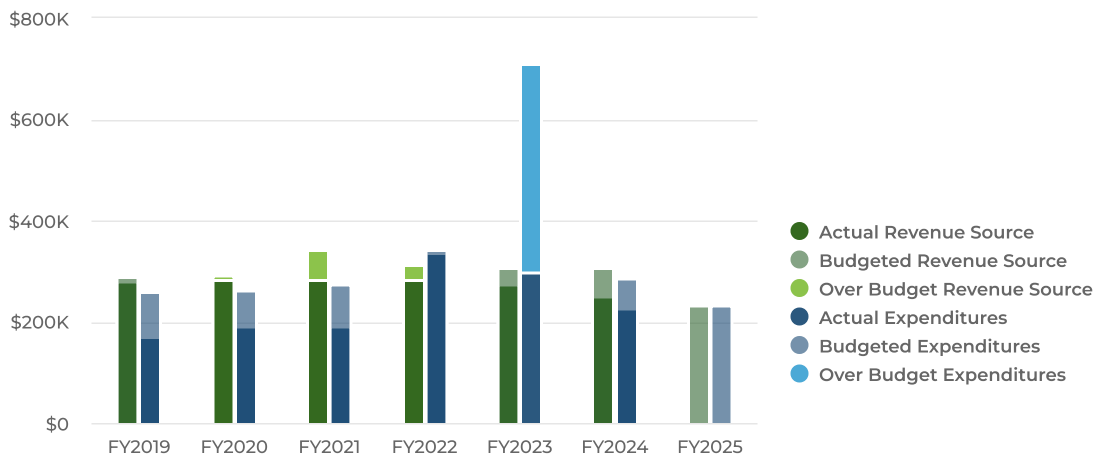
This fund enables key initiatives, including the preservation of historical documents, digitization of records, and upgrades to records management technology. By investing in secure infrastructure and efficient systems, the fund enhances transparency and ensures vital records are safeguarded and accessible for future generations.

### Summary

The Polk County Clerk is projecting \$235,100 of revenue in FY2025, which represents a 23.6% decrease from the prior year. Budgeted expenditures are projected to decrease by 18.8% or \$53,919 to \$233,585 in FY2025. The Reserve Balance in the County Clerk Records Management Fund was \$604,968 at the beginning of FY2024, and increased by \$24,239 (4%) to a year-end balance of \$629,207.

The County Clerk budgets an annual transfer from this fund to the General Fund to sustain three full-time positions, supplementing what the Commissioners Court has budgeted for her office.

In preparation for the Historic Courthouse Restoration project, the County Clerk had to relocate dozens of historical records books for the duration of the project, creating an optimal opportunity to send the books off for preservation and digitization - not an inexpensive undertaking. Utilizing funds from the County Clerk Records Management Reserve, she successfully funded this project while maintaining a robust fund balance. Unfortunately, with the courthouse completion delayed--it was supposed to have started in early FY2021, but just barely started at the tail end of FY2022--the books are ready, but there isn't anywhere for them to go just yet. We're practically busting at the seams until the Courthouse is completed, so we're getting creative to find these books a temporary home. The Courthouse, once complete, will have an impressive land records research area, and these books will be a standout attraction for historians.

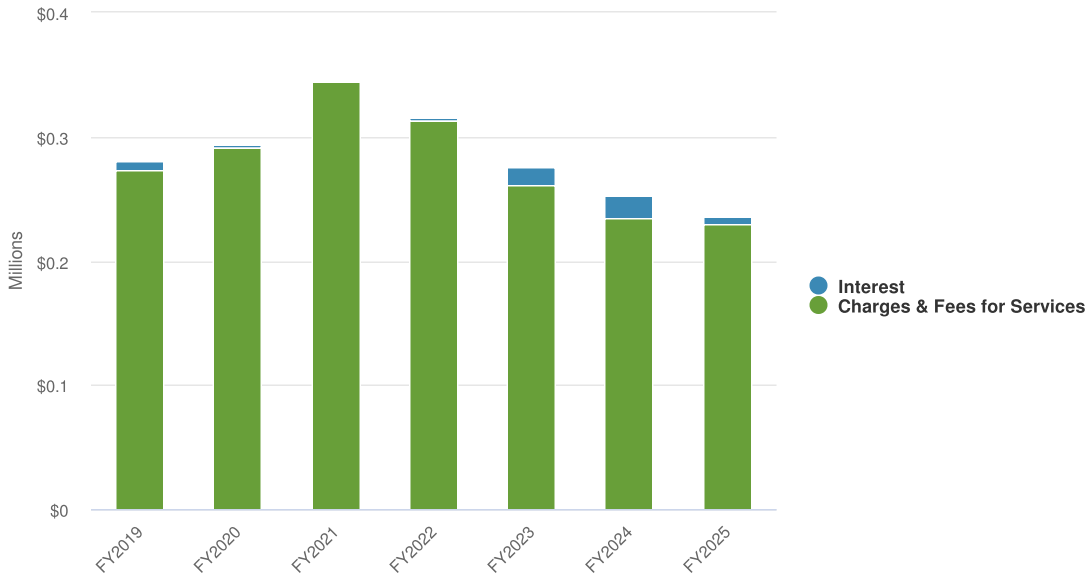


# County Clerk Records Management Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>	<b>\$1,040,908</b>	<b>\$604,968</b>	<b>\$604,968</b>	<b>\$629,207</b>	<b>\$629,207</b>
<b>Revenues</b>					
Charges & Fees for Services	\$260,657	\$307,600	\$234,611	\$230,100	\$230,100
Interest	\$14,795	\$0	\$18,253	\$5,000	\$5,000
<b>Total Revenues:</b>	<b>\$275,452</b>	<b>\$307,600</b>	<b>\$252,864</b>	<b>\$235,100</b>	<b>\$235,100</b>
<b>Expenditures</b>					
Operating Expenses	\$711,393	\$287,504	\$228,625	\$233,585	\$233,585
<b>Total Expenditures:</b>	<b>\$711,393</b>	<b>\$287,504</b>	<b>\$228,625</b>	<b>\$233,585</b>	<b>\$233,585</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$435,940</b>	<b>\$20,096</b>	<b>\$24,239</b>	<b>\$1,515</b>	<b>\$1,515</b>
<b>Ending Fund Balance:</b>	<b>\$604,968</b>	<b>\$625,064</b>	<b>\$629,207</b>	<b>\$630,722</b>	<b>\$630,722</b>

## Revenues by Source

Budgeted and Historical Revenues by Source



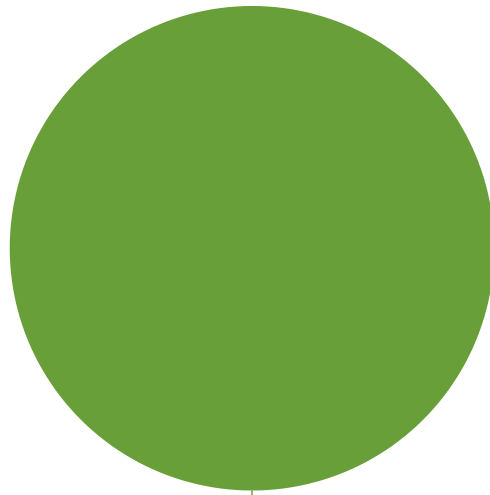
Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Revenue Source</b>									
<b>Charges &amp; Fees for Services</b>									
COUNTY CLERK FEES	093-340-4400	\$110,897	\$122,683	\$150,674	\$126,240	\$150,000	\$113,010	\$110,000	\$110,000



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
COURT RECORDS PRESERVATION FEE	093-340-4405	\$1,470	\$2,900	\$4,020	\$7,557	\$4,000	\$7,390	\$7,200	\$7,200
RECORDS ARCHIVE FEE	093-340-4410	\$156,304	\$161,211	\$184,738	\$124,132	\$150,000	\$111,053	\$110,000	\$110,000
PROBATE ARCHIVAL FEE	093-340-4415	\$1,900	\$1,595	\$2,020	\$35	\$1,000	\$105	\$100	\$100
PRESERVATION-VITAL STATISTICS	093-340-4420	\$3,039	\$2,912	\$3,476	\$2,693	\$2,600	\$3,053	\$2,800	\$2,800
<b>Total Charges &amp; Fees for Services:</b>		<b>\$273,610</b>	<b>\$291,301</b>	<b>\$344,928</b>	<b>\$260,657</b>	<b>\$307,600</b>	<b>\$234,611</b>	<b>\$230,100</b>	<b>\$230,100</b>
<b>Interest</b>									
DEPOSITORY INTEREST	093-360-6100	\$7,176	\$2,861	\$157	\$14,795	\$0	\$18,253	\$5,000	\$5,000
<b>Total Interest:</b>		<b>\$7,176</b>	<b>\$2,861</b>	<b>\$157</b>	<b>\$14,795</b>	<b>\$0</b>	<b>\$18,253</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total Revenue Source:</b>		<b>\$280,786</b>	<b>\$294,163</b>	<b>\$345,085</b>	<b>\$275,452</b>	<b>\$307,600</b>	<b>\$252,864</b>	<b>\$235,100</b>	<b>\$235,100</b>

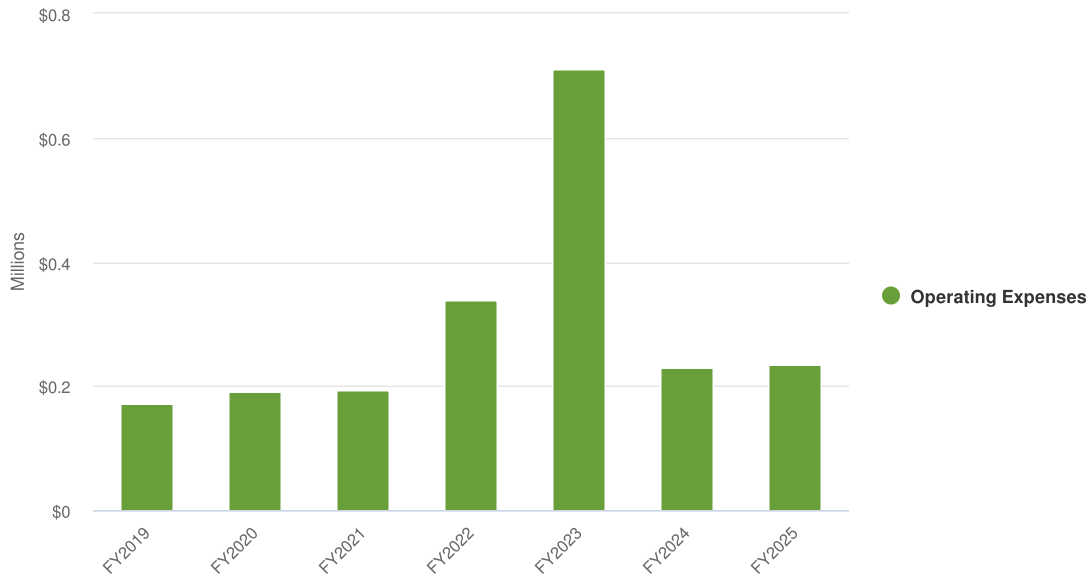
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Operating Expenses (100%)

### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>									
<b>Operating Expenses</b>									
RECORDS ARCHIVE FEE	093-7213-4100	\$3,007	\$27,464	\$0	\$490,072	\$80,140	\$26,245	\$19,950	\$19,950
PRESERVATION - VITAL STATISTICS	093-7213-4205	\$3,992	\$0	\$6,517	\$8,157	\$7,000	\$0	\$7,000	\$7,000
COMPUTER NETWORK MAINTENANCE	093-7403-5000	\$29,097	\$27,427	\$41,163	\$44,703	\$43,218	\$43,682	\$43,218	\$43,218
TRANSFER TO GEN FUND	093-8700-4030	\$134,728	\$136,536	\$145,824	\$168,461	\$157,146	\$158,699	\$163,417	\$163,417
<b>Total Operating Expenses:</b>		<b>\$170,824</b>	<b>\$191,427</b>	<b>\$193,504</b>	<b>\$711,393</b>	<b>\$287,504</b>	<b>\$228,625</b>	<b>\$233,585</b>	<b>\$233,585</b>
<b>Total Expense Objects:</b>		<b>\$170,824</b>	<b>\$191,427</b>	<b>\$193,504</b>	<b>\$711,393</b>	<b>\$287,504</b>	<b>\$228,625</b>	<b>\$233,585</b>	<b>\$233,585</b>



## County Records Management Fund

The **County Records Management Fund (094)** is designated to manage fees collected by both the District Clerk and County Clerk for filing various documents that are not covered under the County Clerk Records Management Fund. These fees are specifically earmarked for the preservation, restoration, and modernization of records maintained by the clerks, ensuring the integrity, accessibility, and security of essential public records.

This fund is instrumental in addressing the long-term needs of records management within Polk County. It supports projects such as digitizing paper records, enhancing storage systems, and implementing advanced records management technology to improve efficiency and access. Additionally, the fund aids in maintaining compliance with state-mandated standards for public record preservation and accessibility.

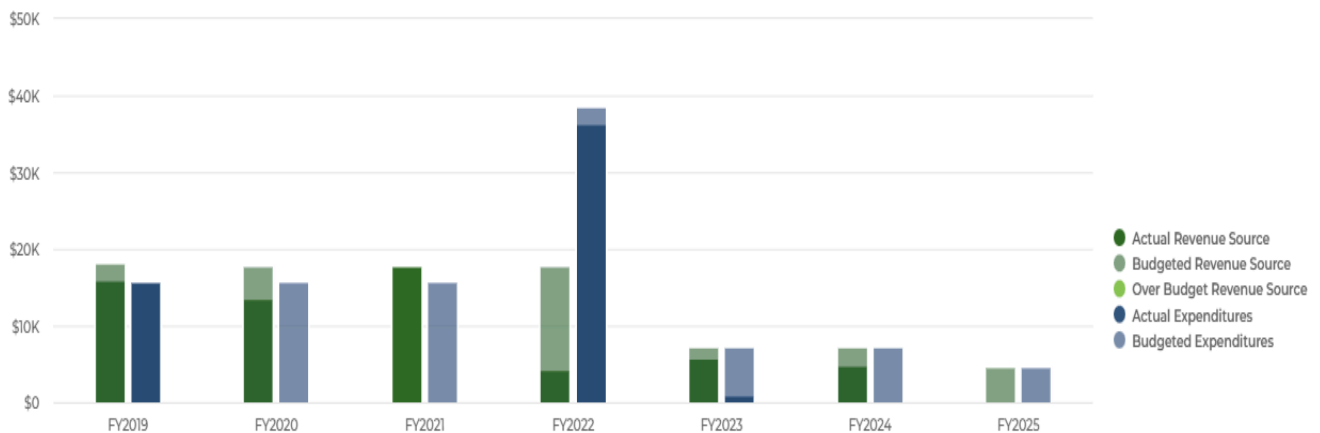
By strategically allocating these resources, Polk County ensures that critical public documents are preserved for future generations while also improving operational efficiency and service delivery to the community.

### Summary

The Polk County & District Clerks are projecting \$4,900 of revenue and expenses in FY2025, which represents a 34.7% decrease over the prior year. The Reserve Balance in the County Records Management Fund was \$12,206 at the beginning of FY2024, and increased by \$4,913 (40.3%) to a year-end balance of \$17,119.

Under the direction of the District Clerk, the fund supports initiatives that align with its legislated purpose of preserving and modernizing official records. A primary focus has been targeted imaging projects, which involve converting physical documents into secure and accessible digital formats. These efforts not only preserve critical records for future generations but also improve operational efficiency by streamlining document retrieval processes.

Although there were no expenditures from this fund in FY2024, the ongoing accumulation of reserves positions the District Clerk’s office to undertake larger-scale imaging and records management projects in the future. This strategic approach ensures that the County continues to enhance its technological capabilities while meeting the demands of modern records preservation and accessibility.





## County Records Management Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$8,892</b>	<b>\$12,206</b>	<b>\$12,206</b>	<b>\$17,119</b>	<b>\$17,119</b>
<b>Revenues</b>						
<b>Charges &amp; Fees for Services</b>						
COUNTY CLERK FEES	094-340-4400	\$4,426	\$4,000	\$4,108	\$4,000	\$4,000
DISTRICT CLERK FEES	094-340-4700	\$1,572	\$3,500	\$805	\$900	\$900
<b>Total Charges &amp; Fees for Services:</b>		<b>\$5,998</b>	<b>\$7,500</b>	<b>\$4,913</b>	<b>\$4,900</b>	<b>\$4,900</b>
<b>Total Revenues:</b>		<b>\$5,998</b>	<b>\$7,500</b>	<b>\$4,913</b>	<b>\$4,900</b>	<b>\$4,900</b>
<b>Expenditures</b>						
<b>Operating Expenses</b>						
DIST CLERK IMAGING	094-7426-4500	\$0	\$7,500	\$0	\$4,900	\$4,900
<b>Total Operating Expenses:</b>		<b>\$0</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$4,900</b>	<b>\$4,900</b>
<b>Transfers</b>						
TRANSFER TO DIST CLRK RECORDS MGT	094-8700-0980	\$1,112	\$0	\$0	\$0	\$0
<b>Total Transfers:</b>		<b>\$1,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures:</b>		<b>\$1,112</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$4,900</b>	<b>\$4,900</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$4,886</b>	<b>\$0</b>	<b>\$4,913</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>		<b>\$13,778</b>	<b>\$12,206</b>	<b>\$17,119</b>	<b>\$17,119</b>	<b>\$17,119</b>





## **Sheriff's Federal Revenue Sharing Fund**

The **Sheriff's Federal Revenue Sharing Fund (095)** is a specialized account established to manage revenues that may be received by the Sheriff's Department through federal programs, often related to asset forfeitures or other law enforcement initiatives. This fund is not included in the County's annual budget due to the unpredictable and case-specific nature of its revenue stream. Funds may be received in instances such as federal seizures or joint operations with federal agencies where the Sheriff's Department is entitled to a share of proceeds.

This account remains active to record any revenues received and to facilitate the expenditure of the existing fund balance. Expenditures are at the sole discretion of the Sheriff and are typically directed toward law enforcement purposes, such as equipment purchases, training programs, or operational enhancements that support public safety initiatives.

The discretionary nature of the fund allows the Sheriff's Department to respond flexibly to emergent needs or to invest in strategic improvements that may not be covered by other budgeted resources. However, all expenditures must comply with applicable federal and state regulations governing the use of these funds, ensuring accountability and alignment with law enforcement objectives.

### **Summary**

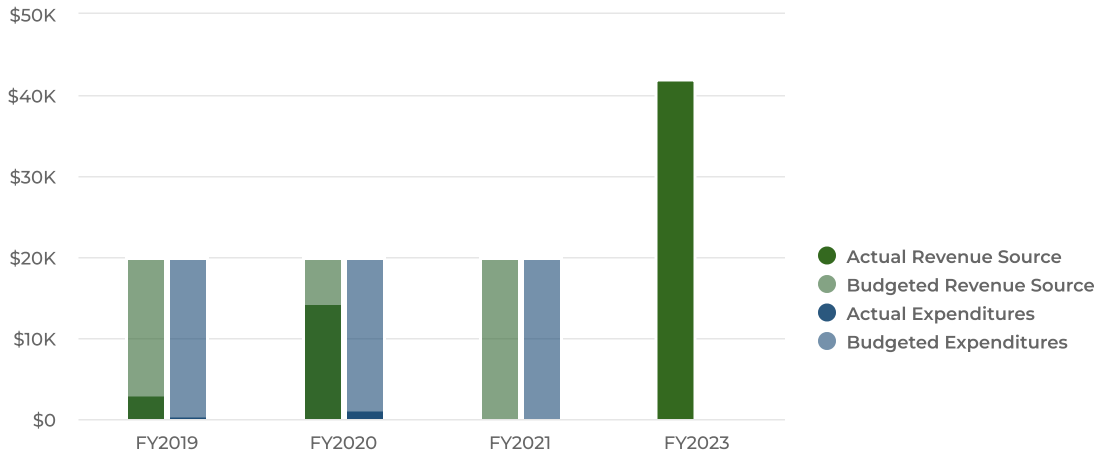
The Polk County Sheriff is projecting \$0 of revenue and expenses in FY2025, which represents no change from the prior year. The Reserve Balance in the Sheriff's Federal Revenue Sharing Fund was \$68,518 at the beginning and end of FY2024.

Under the Equitable Sharing program by the U.S. Department of Justice (DOJ), law enforcement agencies, including the sheriff's office, receive funds generated from the forfeiture of assets in joint federal-state and local investigations. These funds, designed to bolster collaboration between law enforcement entities, can be utilized for diverse purposes, ranging from equipment purchases and specialized units to training, community outreach, and other initiatives enhancing law enforcement capabilities.

Our Commissioners Court does not authorize or oversee the expenditure of the Sheriff's Federal Revenue Sharing Funds. These funds, originating from joint investigations, may be challenging to precisely budget as their availability hinges on the outcomes of specific cases and subsequent forfeiture proceedings. While local law enforcement agencies, including the sheriff's office, may anticipate and plan for these funds, the actual amounts received can vary.

In the absence of Commissioners Court oversight, the Sheriff's Office independently determines the allocation of equitable sharing funds, presenting expenditure plans aligned with law enforcement priorities. While ensuring compliance with federal guidelines is crucial, the Sheriff's Office assumes responsibility for monitoring reporting requirements and adherence to the intended purposes of these funds.

In essence, our Sheriff's Office operates autonomously in managing and allocating Equitable Sharing funds, using its discretion to enhance law enforcement capabilities without direct oversight from the Commissioners Court.



### Sheriff's Federal Revenue Sharing Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals
<b>Beginning Fund Balance:</b>		<b>\$26,538</b>
<b>Revenues</b>		
<b>Federal &amp; State Funding</b>		
FEDERAL REVENUES	095-331-3100	\$41,980
<b>Total Federal &amp; State Funding:</b>		<b>\$41,980</b>
<b>Total Revenues:</b>		<b>\$41,980</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$41,980</b>
<b>Ending Fund Balance:</b>		<b>\$68,518</b>



## District Clerk Records Management Fund

The **District Clerk Records Management Fund (098)** is specifically designated to account for fees collected by the District Clerk as authorized by statute. These fees are earmarked for the preservation, restoration, and automation of official records maintained within the District Clerk's Office. As the custodian of a wide array of legal documents, including case files, court orders, and other essential records, the District Clerk has a critical responsibility to ensure the integrity, accessibility, and security of these materials.

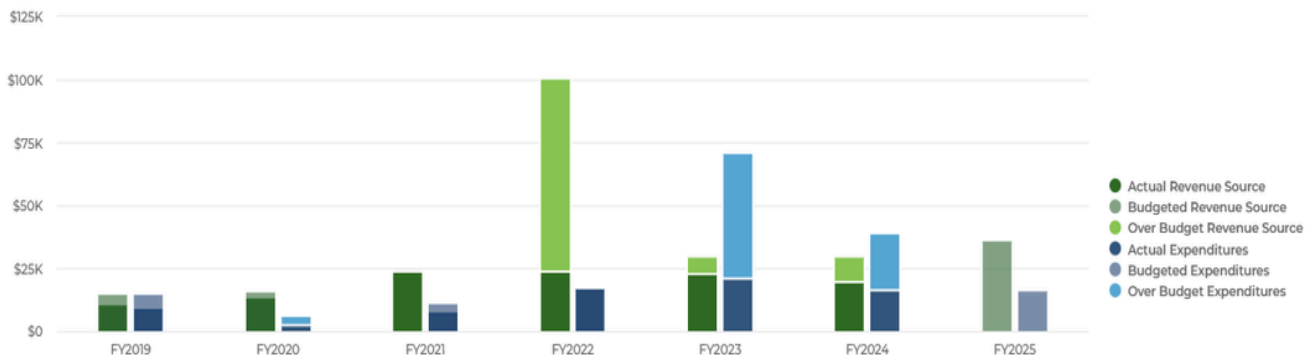
Revenue from this fund supports initiatives such as digitizing paper records to create a more efficient and accessible electronic archive, restoring aging or damaged physical records to preserve their historical and legal value, and implementing advanced record management systems that enhance the ability to organize, retrieve, and safeguard important documents. Additionally, the fund may cover expenses related to acquiring or maintaining specialized equipment, such as scanners and secure storage systems, that facilitate these processes.

The importance of this fund cannot be overstated, as it directly enables the District Clerk's Office to fulfill its statutory duties while adapting to the evolving demands of modern record management. By leveraging these resources, the office ensures that essential legal records remain preserved for future generations, accessible to the public, and compliant with regulatory requirements, thus reinforcing transparency and accountability within the judicial system.

### Summary

For the upcoming fiscal year, the Polk County District Clerk projects \$36,650 in revenue for FY2025, marking a significant 83.3% increase compared to the prior year. Budgeted expenditures for FY2025 are anticipated to remain steady at \$16,626. The Reserve Balance in the District Clerk Records Management Fund began FY2024 at \$131,944 but decreased by \$9,225 (7%) to close the year at \$122,719.

The District Clerk diligently allocates these funds to support preservation efforts that are critical to ensuring the integrity, accessibility, and longevity of official records under her jurisdiction. In FY2024, the District Clerk utilized surplus revenues and reserve balances to undertake a major preservation project. This initiative, costing \$38,518, focused on preserving and archiving the minutes of civil cases heard in the district courts. These efforts not only safeguard historical and legal documents but also ensure that the public and legal professionals have continued access to vital records. This strategic use of the fund highlights the commitment to maintaining a robust and modernized record-keeping system that meets the needs of the judiciary and the community.



## District Clerk Records Management Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		<b>\$170,245</b>	<b>\$131,944</b>	<b>\$131,944</b>	<b>\$122,719</b>	<b>\$122,719</b>
<b>Revenues</b>						
<b>Charges &amp; Fees for Services</b>						
RECORDS PASSPORT FEE	098-340-4410	\$1,090	\$1,000	\$720	\$1,000	\$1,000
RECORDS PRESERVATION FEE	098-340-4450	\$26,093	\$16,000	\$28,187	\$25,000	\$25,000
COURT RECORDS PRESERVATION FEE	098-340-4700	\$1,699	\$2,000	\$584	\$650	\$650
DIST CRT RECORDS TECHNOLOGY	098-340-4710	\$0	\$1,000	\$463	\$10,000	\$10,000
<b>Total Charges &amp; Fees for Services:</b>		<b>\$28,882</b>	<b>\$20,000</b>	<b>\$29,954</b>	<b>\$36,650</b>	<b>\$36,650</b>
<b>Other Revenues</b>						
TRANSFER FROM CO RECORDS MGT FUND	098-370-7094	\$1,112	\$0	\$0	\$0	\$0
<b>Total Other Revenues:</b>		<b>\$1,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues:</b>		<b>\$29,994</b>	<b>\$20,000</b>	<b>\$29,954</b>	<b>\$36,650</b>	<b>\$36,650</b>
<b>Expenditures</b>						
<b>Operating Expenses</b>						
RECORDS ARCHIVE FEE	098-7250-4410	\$3,600	\$8,000	\$38,518	\$8,000	\$8,000
RECORDS PRESERVATION EXP	098-7250-4500	\$67,500	\$8,000	\$0	\$8,000	\$8,000
EQUIPMENT MAINTENANCE	098-7250-4520	\$0	\$626	\$661	\$626	\$626
<b>Total Operating Expenses:</b>		<b>\$71,100</b>	<b>\$16,626</b>	<b>\$39,179</b>	<b>\$16,626</b>	<b>\$16,626</b>
<b>Total Expenditures:</b>		<b>\$71,100</b>	<b>\$16,626</b>	<b>\$39,179</b>	<b>\$16,626</b>	<b>\$16,626</b>
<b>Total Revenues Less Expenditures:</b>		<b>-\$41,106</b>	<b>\$3,374</b>	<b>-\$9,225</b>	<b>\$20,024</b>	<b>\$20,024</b>
<b>Ending Fund Balance:</b>		<b>\$129,138</b>	<b>\$135,318</b>	<b>\$122,719</b>	<b>\$142,743</b>	<b>\$142,743</b>





## County & District Court Technology Fund

The **County & District Court Technology Fund (099)** was established following the approval of legislation that authorized the collection of specific fees from offenders and certain case filings, effective in late 2009. These funds are statutorily designated to enhance and modernize the technological capabilities of the County and District Courts, enabling more efficient operations and improved access to justice.

The fees collected contribute directly to the purchase, maintenance, and upgrading of essential court technology. This includes case management systems, electronic filing platforms, digital recording equipment, and other tools designed to streamline court processes and enhance the accuracy and accessibility of judicial records. By investing in technology improvements, the fund supports efforts to reduce administrative burdens, improve data security, and facilitate faster communication and information sharing within the judicial system.

The fund ensures that the courts remain equipped to handle the increasing demands of a growing population while adapting to advancements in technology. Its strategic use reflects the County's commitment to providing an effective and modern judicial system that benefits court staff, legal professionals, and the public alike.

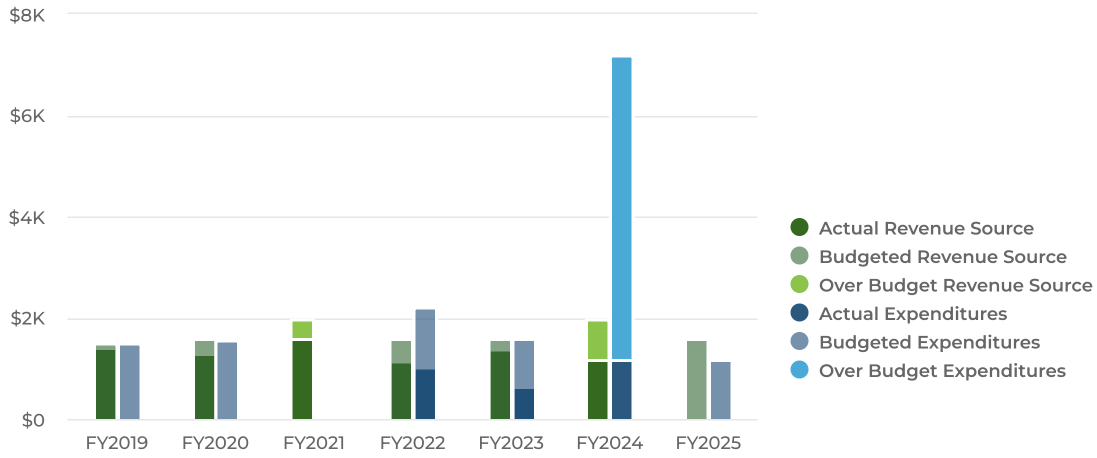
### Summary

This fund is sustained by fees assessed on certain offenders and case filings, ensuring a consistent revenue stream dedicated to technological advancements in the County and District Courts. For FY2025, the Polk County & District Clerks project \$1,600 in revenue, representing a 33.3% increase over the prior year. Budgeted expenditures are expected to remain at \$1,200, demonstrating a balanced approach to fund utilization. The Reserve Balance in the County & District Court Technology Fund began FY2024 at \$12,699 and decreased by \$5,221 (41.1%) to a year-end balance of \$7,478.

The fund's primary purpose is to support equipment maintenance within the County and District Clerks' offices, ensuring that the courts' technological infrastructure is effectively maintained and up-to-date. This infrastructure is essential for streamlining court operations and maintaining efficient access to judicial records. The reduction in the reserve balance reflects strategic expenditures aligned with the clerks' commitment to addressing immediate technological needs while preserving resources for future demands.

A key expenditure in FY2024 was a \$7,200 payment to Kofile for a two-year subscription to QuickLinks, funded from the Equipment Maintenance line item. QuickLinks is a web-enabled software that enhances access to critical records by providing users with the ability to browse, search, and retrieve documents online. Additionally, QuickLinks offers controlled access capabilities, ensuring secure and efficient management of sensitive information. This investment demonstrates the clerks' commitment to leveraging technology to improve record accessibility and operational efficiency.

The Reserve Balance serves as a financial cushion, enabling the County to address unforeseen technological challenges or invest in future enhancements. By maintaining a judicious balance between expenditures and reserves, the County and District Clerks demonstrate responsible stewardship of resources, ensuring that the courts remain equipped to meet current and future demands.



## County & District Court Technology Fund Comprehensive Summary

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Beginning Fund Balance:</b>		\$11,970	\$12,699	\$12,699	\$7,478	\$7,478
<b>Revenues</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
COUNTY COURT & CCL FEES	099-340-4400	\$697	\$600	\$630	\$600	\$600
DISTRICT COURT FEES	099-340-4700	\$692	\$600	\$1,349	\$1,000	\$1,000
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		\$1,389	\$1,200	\$1,979	\$1,600	\$1,600
<b>Total Revenues:</b>		\$1,389	\$1,200	\$1,979	\$1,600	\$1,600
<b>Expenditures</b>						
<b>Operating Expenses</b>						
EQUIPMENT MAINTENANCE	099-7226-4520	\$210	\$1,200	\$7,200	\$1,200	\$1,200
<b>Total Operating Expenses:</b>		\$210	\$1,200	\$7,200	\$1,200	\$1,200
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	099-7226-5720	\$450	\$0	\$0	\$0	\$0
<b>Total Capital Expenses:</b>		\$450	\$0	\$0	\$0	\$0
<b>Total Expenditures:</b>		\$660	\$1,200	\$7,200	\$1,200	\$1,200
<b>Total Revenues Less Expenditures:</b>		\$729	\$0	-\$5,221	\$400	\$400
<b>Ending Fund Balance:</b>		\$12,699	\$12,699	\$7,478	\$7,878	\$7,878

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# DEPARTMENTS

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## County Judge's Office



**Sydney Murphy**  
Polk County Judge

The Polk County Judge's Office is a cornerstone of county government, responsible for executive, legislative, judicial, and administrative functions that impact every aspect of county operations. Led by the County Judge and supported by an Assistant to the County Judge and a Chief Deputy Clerk, the office ensures the effective administration of county affairs while upholding the highest standards of service and governance.

As the Chief Budget Officer, Presiding Officer of the Commissioners Court, and Judge of the County Court, the County Judge is often regarded as the Chief Executive Officer of Polk County. This role includes overseeing financial management, directing the county's budgeting process, and ensuring fiscal accountability. The Judge also exercises judicial authority in probate cases, including guardianships and mental health commitments. In addition, the County Judge serves as the Emergency Management Director, leading the county's disaster preparedness, response, and recovery efforts to protect residents and critical infrastructure.

Beyond these administrative and judicial duties, the County Judge plays a crucial role in governance, issuing delayed birth certificates, and officiating weddings in accordance with state law. Legislative advocacy is also a key responsibility, with the County Judge representing Polk County before state and federal legislative bodies, engaging with policymakers, and collaborating with county associations to advance policies that support the county's residents and economic interests.

The County Judge's Office is deeply involved in regional development and intergovernmental relations, working closely with state agencies, local municipalities, and community organizations to promote economic growth, infrastructure improvements, and quality-of-life initiatives. By balancing these diverse responsibilities, the County Judge ensures that Polk County remains financially stable, well-managed, and positioned for future success.

Currently, the office is located in Suite E of the Regional Health Building, but will return to its historic home in the Polk County Historic Courthouse in Livingston upon completion of the ongoing 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.

# Goals

## Objective

The Polk County Judge's Office is committed to providing strong leadership, financial stewardship, and strategic coordination to ensure the effective governance of Polk County. By engaging citizens, employees, governmental entities, and community leaders, the office works to guide and support the Commissioners Court in implementing policies and program initiatives that enhance the County's long-term stability, efficiency, and service delivery.

## Goals

- **Strengthen the County's Financial Position**  
 Maintain and improve the County's bond rating through sound fiscal management, responsible budgeting, and long-term financial planning. Ensure a healthy General Fund balance to provide financial flexibility and prepare for future needs.
- **Continuously Improve Business Practices**  
 Enhance operational efficiency by streamlining administrative processes, leveraging technology, and ensuring transparency in government operations. Facilitate timely and effective decision-making, including ensuring that probate hearings are conducted within 10 days whenever possible.
- **Engage All County Offices & Departments in Strategic Planning**  
 Promote collaboration across County offices and departments to align strategic planning initiatives, set performance measures, and track progress. Encourage proactive engagement to identify opportunities for improvement and innovation in County operations. Realistically, we cannot require elected officials to track performance indicators, though we do provide guidance and strongly encourage them to do so. We are actively working this year to have all department heads tracking and reporting performance metrics by the end of FY2025.
- **Ensure Active Representation & Engagement**  
 Maintain a strong presence in county, regional, and state-level meetings, ensuring that Polk County's interests are represented and that local government remains informed of legislative and policy developments that impact the community.

Performance Indicators	Prior Years			2025 Projected
	2023 Actual	2024 Projected	2024 Actual	
Efficiency: County Bond Rating	AA-/Stable	AA-/Stable	AA-/Stable	AA-/Stable
Effectiveness:% Change in Gen. Fund Balance	-28.0%	10.0%	24.1%	10.0%
Effectiveness: % of Departments Reporting Indicators	34%	39%	34%	45%
Output: # of Meetings Attended	670	650	737	725
Efficiency: % of Probates held w/in 10 days	88.2%	100.0%	83.3%	100.0%

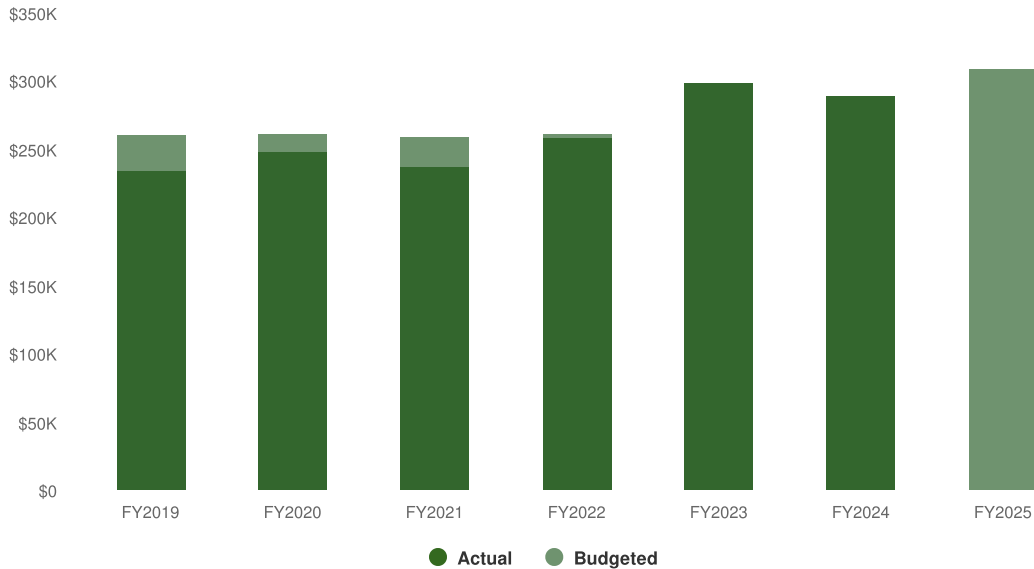
Judge Murphy makes every attempt to hold probate hearings within 10 business days of the request. In some cases, scheduling conflicts may arise (usually for the resident) that cannot be resolved.



## Expenditures Summary

\$309,430
\$19,626  
(6.77% vs. prior year)

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



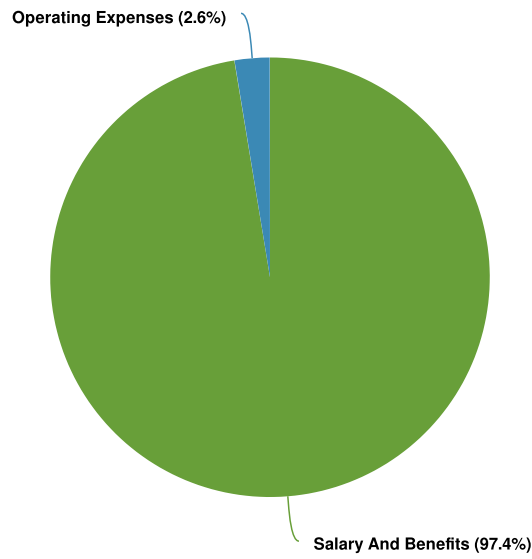
In FY2023, the Commissioners Court implemented a 10% Cost of Living Adjustment (COLA), which had a particularly significant impact on smaller departments like Judge Murphy's Office, where personnel expenses represent a substantial portion of the overall budget. A 10% increase in wages for these departments created noticeable shifts in budget dynamics, underscoring the importance of managing these adjustments thoughtfully across the County's financial planning.

That same year, the Court approved the addition of ClearGov budgeting software modules, which were initially budgeted within the County Judge's Department. This expense was later transitioned to the IT Department's Contracts line item, leading to a reduction in the County Judge's departmental budget from FY2023 to FY2024.

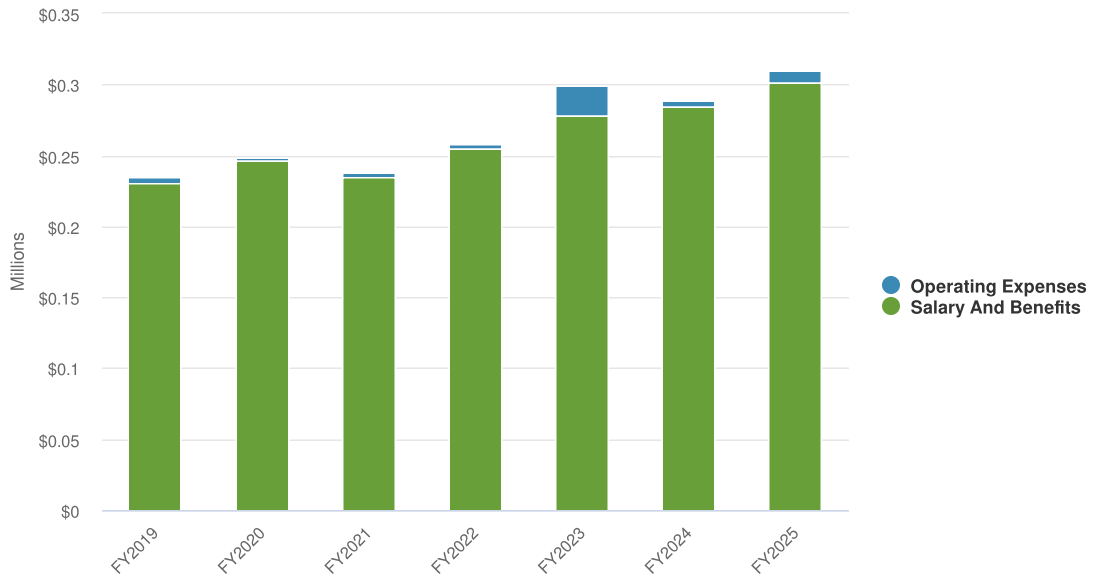
For FY2025, the Commissioners Court adopted a new pay scale designed to address inequities and restore balance across County positions. This included an additional \$3,000 adjustment for positions that did not receive a pay increase in FY2024 under the Rural Law Enforcement Grant. This proactive approach highlights the Court's commitment to maintaining fair and competitive compensation for County employees while managing budget allocations responsibly.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

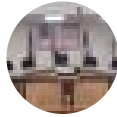


Software expenses initially budgeted in this office in FY2023 were transitioned to the IT Department beginning with FY2024.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-1400-1010	\$66,072.52	\$65,711.47	\$66,132.29	\$73,000.00	\$73,000.00
SALARY SUPPLEMENT - CO JUDGE	010-1400-1020	\$20,690.28	\$20,577.15	\$20,647.19	\$22,001.05	\$22,001.05
SALARIES	010-1400-1050	\$91,131.55	\$92,502.00	\$96,211.70	\$101,868.00	\$101,868.00
DISCRETIONARY SALARY	010-1400-1055		\$3,700.00	\$0.00	\$1,335.00	\$1,335.00
SALARIES-PART TIME	010-1400-1080	\$0.00		\$0.00	\$1,198.40	\$1,198.40
LONGEVITY PAY	010-1400-2000	\$2,500.00	\$2,500.00	\$2,500.00	\$3,500.00	\$3,500.00
SOCIAL SECURITY	010-1400-2010	\$14,801.60	\$15,685.45	\$15,630.88	\$16,746.04	\$16,746.04
HEALTH INSURANCE	010-1400-2020	\$32,726.06	\$32,422.96	\$33,107.06	\$33,516.08	\$33,516.08
RETIREMENT	010-1400-2030	\$29,302.14	\$29,648.64	\$29,709.85	\$31,828.42	\$31,828.42
WORKERS COMPENSATION	010-1400-2040	\$333.84	\$439.81	\$342.51	\$363.38	\$363.38
UNEMPLOYMENT INSURANCE	010-1400-2060	\$62.79	\$78.16	\$61.39	\$83.76	\$83.76
TRAVEL ALLOWANCE-CO JUDGE	010-1400-2250	\$20,158.27	\$20,048.25	\$20,031.77	\$16,000.00	\$16,000.00
<b>Total Salary And Benefits:</b>		<b>\$277,779.05</b>	<b>\$283,313.89</b>	<b>\$284,374.64</b>	<b>\$301,440.13</b>	<b>\$301,440.13</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1400-3150	\$280.06	\$1,325.00	\$313.09	\$1,325.00	\$1,325.00
COMMUNICATIONS	010-1400-4200		\$1,024.80	\$1,044.07	\$1,024.80	\$1,024.80
TRAVEL TRAINING	010-1400-4270	\$3,650.63	\$2,500.00	\$1,691.39	\$4,000.00	\$4,000.00
SOFTWARE MAINTENANCE	010-1400-4560	\$15,600.00	\$1,440.00	\$1,381.53	\$1,440.00	\$1,440.00
BONDS	010-1400-4800	\$1,314.00				
DUES	010-1400-4810	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00
<b>Total Operating Expenses:</b>		<b>\$21,044.69</b>	<b>\$6,489.80</b>	<b>\$4,630.08</b>	<b>\$7,989.80</b>	<b>\$7,989.80</b>
<b>Total Expense Objects:</b>		<b>\$298,823.74</b>	<b>\$289,803.69</b>	<b>\$289,004.72</b>	<b>\$309,429.93</b>	<b>\$309,429.93</b>



# Commissioners Court



Polk County Commissioners Court

The **Commissioners Court**, supported by the Assistant to the Commissioners Court, is the governing body of Polk County. The Texas Constitution establishes the Court as consisting of the County Judge, elected at large and serving as the presiding officer, along with four County Commissioners elected by the voters of individual precincts. The Local Government Code outlines the duties and authorities of the Commissioners Court, as well as those of other County Officers.

Key responsibilities of the Court include approving the County budget and supervising the expenditure of County funds, setting the annual tax rate, providing for the care of indigent residents, establishing County precinct boundaries, issuing bonds for public works construction, and overseeing non-elected County offices.

The Commissioners Court convenes on the second and fourth Tuesdays of each month in Suite A of the Regional Health Building, with the Assistant to the Commissioners Court providing essential administrative and operational support to ensure the smooth functioning of this governing body.

## Goals

**Strategic Growth and Infrastructure Development:** Proactively guide and manage growth to meet the evolving needs of the community. This includes addressing population increases, fostering economic opportunities, and enhancing both physical and social infrastructure to ensure long-term sustainability and improved quality of life.

**Financial Resilience and Accountability:** Promote fiscal responsibility by strategically utilizing funds to address challenges and seize opportunities. Build financial resilience to manage unforeseen circumstances while maintaining a balanced and transparent approach to resource allocation.

**Collaboration and Engagement:** Strengthen collaboration among county officials, departments, and the community. Encourage open communication and partnerships to foster collective decision-making and achieve shared objectives for Polk County.

**Community Development and Well-Being:** Prioritize initiatives that enhance public spaces, improve accessibility, and support projects that directly benefit residents. Focus investments on efforts that uplift the community and contribute to a vibrant, high-quality living environment.

**Emergency Preparedness and Resilience:** Ensure that the County is equipped with the necessary resources to respond effectively to natural and man-made emergencies. Build infrastructure and systems that enhance Polk County's ability to recover and adapt in the face of challenges.

**Efficient Resource Management:** Optimize the allocation and use of county resources, including financial, human, and physical assets. Emphasize cost-effectiveness and regularly evaluate operations to improve efficiency and service delivery.

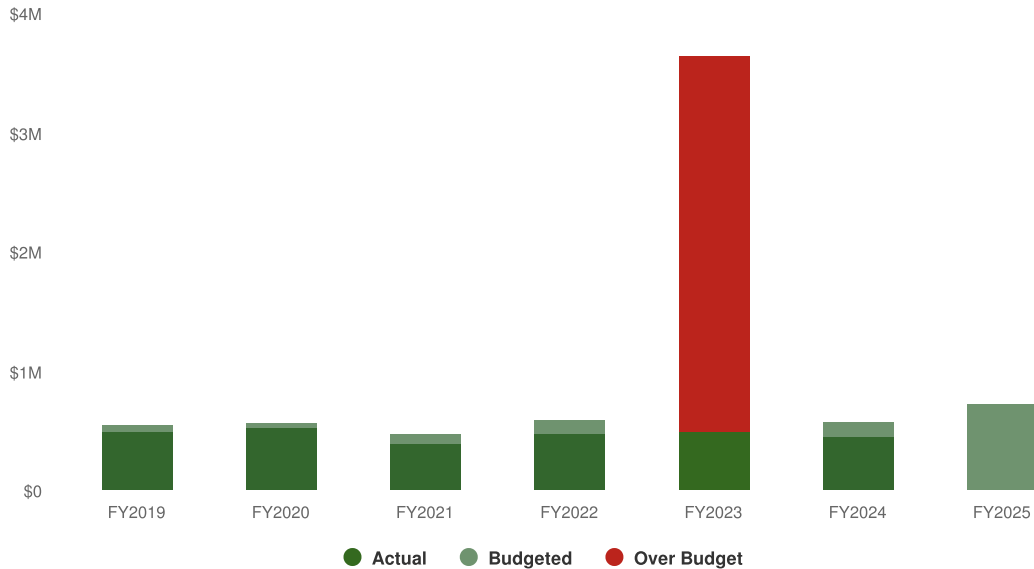
**Sustainable Land Use and Environmental Stewardship:** Implement land use practices that balance the demands of growth with the need for environmental conservation. Promote sustainable development strategies that protect natural resources while supporting economic and community growth.

These goals reflect the Commissioners Court's commitment to fostering a prosperous, resilient, and inclusive future for all Polk County residents.

## Expenditures Summary

\$725,935
\$145,169  
(25.00% vs. prior year)

### Commissioners Court Proposed and Historical Budget vs. Actual



In FY2023, the Commissioners Court strategically utilized General Fund Reserves to authorize three key real estate acquisitions, positioning Polk County for sustained growth and operational efficiency.

In December 2022, the Court approved the purchase of a parking lot adjacent to the Historic Courthouse for \$190,000. This acquisition secured permanent access to a critical parking area previously leased for \$8,400 annually. Beyond meeting immediate needs, owning this property offers the flexibility to accommodate future developments as County operations expand.

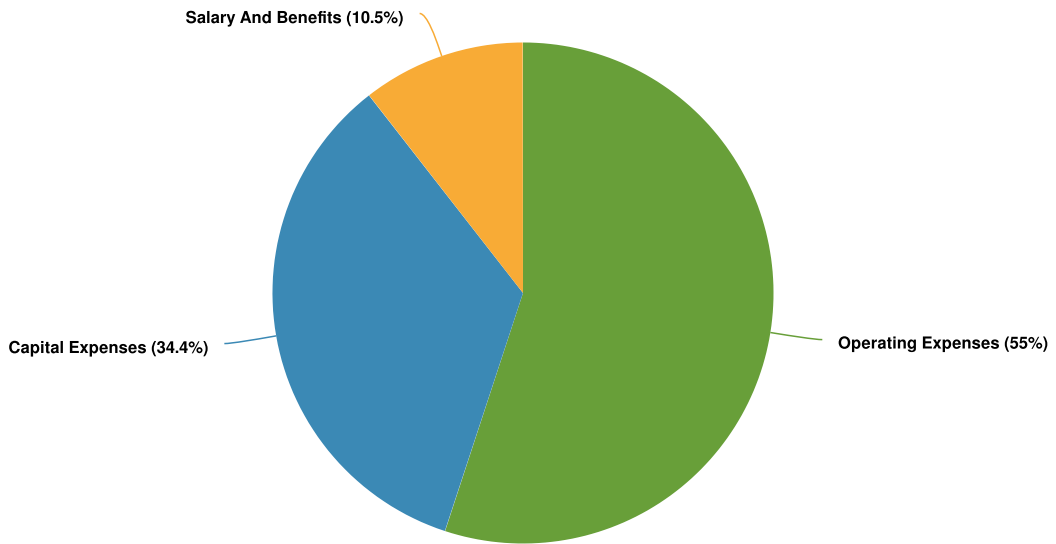
In June 2023, the Commissioners Court approved two additional acquisitions to address long-term infrastructure and operational requirements. The first involved a building and 1.26-acre lot near the Courthouse and Judicial Center, which had been leased for overflow parking. The space, which includes a loading dock, provides vital capacity for future expansion. The second acquisition involved approximately 325 acres of land adjacent to the Polk County Landfill, purchased at \$5,500 per acre. This proactive measure was prompted by a January 2023 report indicating a shorter-than-anticipated landfill lifespan, ensuring the County can meet its long-term waste management needs.

While the personnel and operations budget for this department was reduced in FY2025, the overall budget increased due to the inclusion of \$250,000 in projected capital outlay expenditures. These funds are allocated for crucial upgrades, such as portable and handheld radios, and the purchase of new furnishings for the restored Historic Courthouse, supporting the County's commitment to functionality and service excellence.

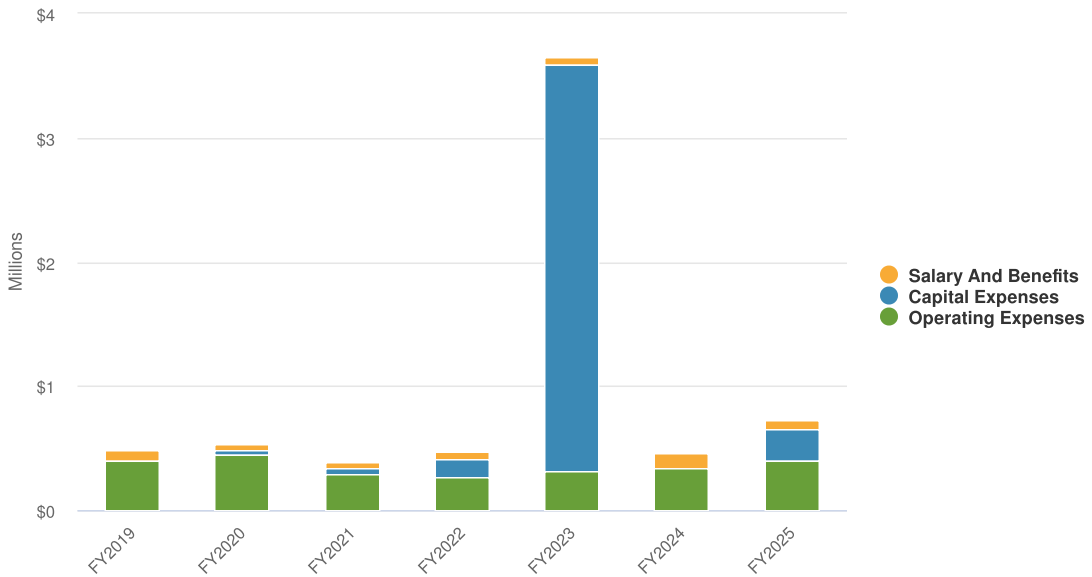


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-1401-1050	\$43,961.38	\$83,346.00	\$79,636.23	\$47,818.00	\$47,818.00
DISCRETIONARY SALARY	010-1401-1055		\$1,749.00	\$0.00	\$1,125.00	\$1,125.00
SALARIES-PART TIME	010-1401-1080	\$0.00	\$1,083.20	\$311.42	\$1,198.40	\$1,198.40
LONGEVITY PAY	010-1401-2000	\$1,000.00	\$1,000.00	\$1,000.00	\$2,000.00	\$2,000.00
SOCIAL SECURITY	010-1401-2010	\$3,439.52	\$6,452.47	\$6,150.87	\$4,371.32	\$4,371.32
HEALTH INSURANCE	010-1401-2020	\$11,097.85	\$22,376.64	\$20,576.39	\$11,355.36	\$11,355.36
RETIREMENT	010-1401-2030	\$6,511.14	\$12,263.91	\$11,655.13	\$8,308.36	\$8,308.36
WORKERS COMPENSATION	010-1401-2040	\$74.24	\$180.93	\$133.97	\$136.55	\$136.55
UNEMPLOYMENT INSURANCE	010-1401-2060	\$30.59	\$67.47	\$50.48	\$44.75	\$44.75
<b>Total Salary And Benefits:</b>		<b>\$66,114.72</b>	<b>\$128,519.62</b>	<b>\$119,514.49</b>	<b>\$76,357.74</b>	<b>\$76,357.74</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1401-3150	\$791.02	\$1,530.00	\$1,280.81	\$1,530.00	\$1,530.00
CONTINGENCIES	010-1401-3520	\$47,349.75	\$180,000.00	\$120,402.14	\$159,570.59	\$159,570.59
ATTORNEY CONSULTING FEES	010-1401-4000	\$86,060.72	\$50,000.00	\$36,260.35	\$50,000.00	\$50,000.00
AUDITING FEES	010-1401-4010	\$96,327.00	\$93,195.00	\$93,650.00	\$82,400.00	\$82,400.00
GFOA BUDGET PROGRAM	010-1401-4030	\$575.00	\$1,185.00	\$1,185.00	\$1,185.00	\$1,185.00
RURAL TRANSIT	010-1401-4250	\$36,750.00	\$36,750.00	\$36,750.00	\$36,750.00	\$36,750.00
TRAVEL TRAINING	010-1401-4270	\$2,679.31	\$3,000.00	\$2,815.74	\$3,000.00	\$3,000.00
INMATE PHONE CARDS-IAH	010-1401-4600	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00
SCHOLARSHIP DISBURSEMENTS	010-1401-4801	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00
DUES	010-1401-4810	\$2,767.00	\$2,892.00	\$2,767.00	\$2,892.00	\$2,892.00
DEPT. HEAD DISCRETIONARY FUNDS	010-1401-4830		\$22,945.00	\$0.00	\$5,000.00	\$5,000.00
BI-LINGUAL INCENTIVE	010-1401-4860	\$213.00	\$250.00	\$63.00	\$250.00	\$250.00
SERVICE AWARDS	010-1401-4870	\$3,593.19	\$4,000.00	\$4,004.84	\$500.00	\$500.00



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
ECONOMIC DEVELOPMENT	010-1401-4881	\$20,000.00		\$20,000.00	\$0.00	\$0.00
<b>Total Operating Expenses:</b>		<b>\$313,605.99</b>	<b>\$452,247.00</b>	<b>\$335,678.88</b>	<b>\$399,577.59</b>	<b>\$399,577.59</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-1401-5720			\$0.00	\$250,000.00	\$250,000.00
CAPITAL OUTLAY PROJECTS	010-1401-5730	\$3,269,814.45				
<b>Total Capital Expenses:</b>		<b>\$3,269,814.45</b>		<b>\$0.00</b>	<b>\$250,000.00</b>	<b>\$250,000.00</b>
<b>Total Expense Objects:</b>		<b>\$3,649,535.16</b>	<b>\$580,766.62</b>	<b>\$455,193.37</b>	<b>\$725,935.33</b>	<b>\$725,935.33</b>



# Purchasing & Procurement

**Nacole Reeks**

Purchasing & Procurement Coordinator

The Polk County Purchasing & Procurement Department is responsible for managing and overseeing the procurement of goods and services essential for the efficient operation of all county departments. Established as a standalone department in FY2025, this department was created following the successful implementation of the Purchasing & Procurement Coordinator position in FY2024.

The department is led by the Purchasing & Procurement Coordinator, who was appointed by and reports directly to the Commissioners Court. This position plays a pivotal role in ensuring that all purchasing activities adhere to county policies, state laws, and ethical procurement practices.

The department's primary objectives include:

- Ensuring the timely acquisition of goods and services to meet county operational needs.
- Promoting cost-effectiveness and efficiency through competitive bidding and vendor evaluation.
- Maintaining transparency and compliance with legal requirements in all procurement activities.
- Providing support and guidance to county departments in their purchasing needs.

By establishing this standalone department, the Commissioners Court has reinforced its commitment to fiscal responsibility, operational efficiency, and the implementation of best practices in public procurement.

## Goals

### Objective

The primary objective of the Polk County Purchasing & Procurement Department is to ensure the efficient, transparent, and cost-effective procurement of goods and services that meet the operational needs of the County. Through proactive vendor management, competitive bidding, and regular review of expenditures, the department aims to optimize resources while maintaining compliance with legal and ethical procurement standards.

### Goals

#### Expand Competitive Procurement Processes

- Actively pursue opportunities to issue bids and proposals for goods and services to maximize value and ensure competitive pricing.
- Increase vendor participation by maintaining and updating vendor and bidder databases to include diverse and qualified suppliers.
- Promote transparency and fairness in all procurement activities.

#### Leverage Cooperative Purchasing Programs

- Actively engage with cooperative purchasing programs to secure the benefits of volume pricing and reduce administrative costs.
- Identify new co-op purchasing opportunities to supplement existing procurement strategies.
- Share knowledge of cooperative agreements with county departments to encourage usage where applicable.

#### Conduct In-Depth Reviews of Recurring Expenses

- Perform detailed analyses of recurring invoices and expenditures to ensure the County pays only for goods and services received.
- Verify the accuracy of billing statements and resolve discrepancies with vendors as needed.
- Establish a system for regular audits of recurring bills to identify cost-saving opportunities and eliminate inefficiencies.



### Streamline Vendor Relationships and Records

- Update and maintain accurate records of active vendors and bidders to ensure a reliable and responsive supplier base.
- Foster relationships with vendors to improve service delivery and ensure compliance with contractual obligations.
- Develop a system to monitor vendor performance and address any issues proactively.

### Performance Measures

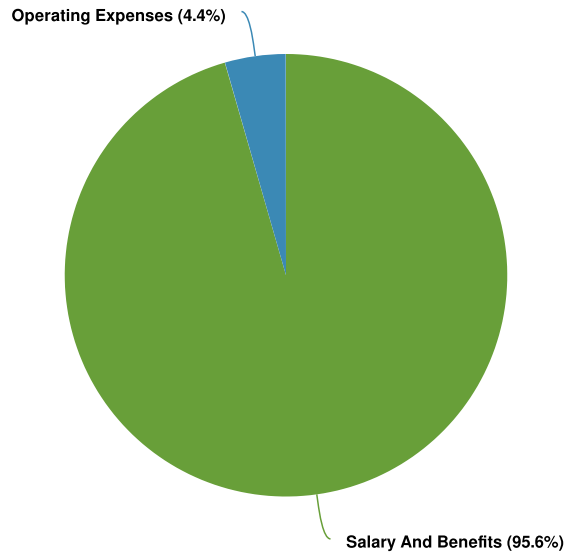
As a newly established department, the Polk County Purchasing & Procurement Department is in the process of building a foundation for tracking and evaluating its performance. Currently, formal performance measures are not being tracked. However, the following recommended measures are being developed to guide the department's efforts and ensure alignment with its objectives and goals:

- **Number of Bids and Proposals Issued Annually:** Tracking the volume of competitive procurement activities will help measure the department's effectiveness in securing cost-efficient contracts and expanding vendor participation.
- **Percentage of Recurring Bills Reviewed and Verified:** Regularly auditing recurring expenses will ensure that the County pays only for goods and services received, helping to identify discrepancies and cost-saving opportunities.
- **Number of Cost-Saving Opportunities Identified and Implemented:** Measuring the department's success in leveraging cooperative purchasing agreements and expense reviews will highlight its impact on reducing overall costs.
- **Vendor and Bidder Database Updates:** Monitoring the number and quality of updates to the active vendor and bidder database will ensure the County maintains a diverse and reliable supplier base.
- **Percentage of Vendor Performance Evaluations Conducted:** Assessing vendor compliance and performance will help ensure that suppliers meet their contractual obligations and deliver quality services.

These measures will evolve as the department grows and establishes its operations. They are designed to reflect the department's commitment to transparency, efficiency, and responsible stewardship of County resources. Over time, tracking these metrics will provide valuable insights to help improve procurement processes and better serve the needs of Polk County.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>				
<b>Salary And Benefits</b>				
SALARIES	010-1402-1050	\$0.00	\$42,625.00	\$42,625.00
LONGEVITY PAY	010-1402-2000	\$0.00	\$500.00	\$500.00
SOCIAL SECURITY	010-1402-2010	\$0.00	\$3,299.06	\$3,299.06
HEALTH INSURANCE	010-1402-2020	\$0.00	\$11,355.36	\$11,355.36
RETIREMENT	010-1402-2030	\$0.00	\$6,270.38	\$6,270.38
WORKERS COMPENSATION	010-1402-2040	\$0.00	\$71.59	\$71.59
UNEMPLOYMENT INSURANCE	010-1402-2060	\$0.00	\$34.50	\$34.50
<b>Total Salary And Benefits:</b>		<b>\$0.00</b>	<b>\$64,155.89</b>	<b>\$64,155.89</b>
<b>Operating Expenses</b>				
OFFICE SUPPLIES	010-1402-3150	\$0.00	\$1,000.00	\$1,000.00
COMMUNICATIONS	010-1402-4200	\$0.00	\$482.40	\$482.40
TRAVEL TRAINING	010-1402-4270	\$0.00	\$1,500.00	\$1,500.00
<b>Total Operating Expenses:</b>		<b>\$0.00</b>	<b>\$2,982.40</b>	<b>\$2,982.40</b>
<b>Total Expense Objects:</b>		<b>\$0.00</b>	<b>\$67,138.29</b>	<b>\$67,138.29</b>

## County Clerk's Office



**Schelana Hock**  
County Clerk

The Polk County Clerk  serves as the clerk for the County Court, Commissioners Court, and specific cases in the County Court-at-Law, ensuring the accurate recording of essential legal and public records.

The County Clerk's Office plays a vital role in Polk County by serving as the official record keeper for the courts, the county, and its residents. At every significant milestone in life, the Clerk's Office is there to document and preserve history. From issuing birth certificates to welcoming new Texans into the world, to registering your right to vote at 18, to celebrating marriages by issuing licenses, the County Clerk's Office is an integral part of life's most memorable moments. Whether it's helping record your first business or cattle brand, filing property deeds, or documenting final legacies through probate, the Clerk's Office provides services that ensure your personal and financial milestones are properly recorded and safeguarded.

Under the leadership of County Clerk Schelana Hock, who has served since April 1, 2009, the office operates with a highly skilled and dedicated team. The County Clerk's Office includes the County Clerk, a Chief Deputy Clerk, two Office Managers (based in Livingston and Corrigan), a Bookkeeper, a Computer Records Specialist, two Court Clerks, and seven Deputy Clerks. Together, this team ensures the seamless delivery of services across Polk County.

The Research Center, located in Livingston, is a repository for records dating back to 1846, including land transactions, plat records, and vital records. The Livingston and Corrigan Offices provide essential services such as issuing birth and death certificates, marriage licenses, and deed copies, as well as filing DBAs and legal documents. Both offices work in unison to support residents with court filings, public postings, elections, and probate services.

During election periods, the County Clerk's Office takes on additional responsibilities, ensuring polling locations are fully equipped, operational, and compliant. The team oversees troubleshooting on election day and stays on-site until all votes are tallied and equipment is securely stored. Whether managing historical records, assisting with court matters, or facilitating elections, the County Clerk's Office continues to be a cornerstone of public service and recordkeeping in Polk County.

The County Clerk offices can be found 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

## GOALS

The Polk County Clerk's Office is dedicated to maintaining the integrity, accuracy, and accessibility of official county records while delivering exceptional service to the public. As the custodian of vital, property, and judicial records, the office ensures compliance with state regulations, preserves historical documents, and facilitates efficient access to information. Through innovation, transparency, and professionalism, the office strives to uphold the trust of the community and support the administrative functions of county government.

- **Embrace Technological Advancements**

Leverage the latest innovations in digital record-keeping, document imaging, and electronic filing systems to enhance efficiency and service delivery. Implement secure and user-friendly technology solutions that streamline internal processes and improve public access to county records.

- **Enhance Accessibility & Public Engagement**

Ensure that county records and services are as accessible as possible by expanding online services, optimizing record retrieval processes, and reducing response times. Foster a transparent and customer-friendly experience by providing clear guidance and assistance to the public, legal professionals, and county officials.

- **Ensure Compliance & Record Integrity**

Maintain the highest standards in record preservation and legal compliance by adhering to state and federal regulations. Regularly review and update record management policies to safeguard the integrity and authenticity of official county documents.

By modernizing operations, improving access to records, and ensuring strict compliance with regulatory standards, the Polk County Clerk's Office remains committed to efficiently serving the needs of the community while preserving the county's historical and legal records.

### Performance Indicators

To monitor progress toward its goals, the Polk County Clerk's Office could track the following performance indicators:

#### Embrace Technological Advancements

- % of records digitized and available online – Measures progress in transitioning to electronic records.
- # of e-filings processed annually – Tracks adoption of digital filing systems.
- % decrease in manual paperwork processing time – Reflects efficiency improvements through technology.
- # of system upgrades or new technology solutions implemented – Measures modernization efforts.

#### Enhance Accessibility & Public Engagement

- Average response time to public record requests – Ensures timely service.
- % of record requests completed online vs. in person – Tracks the effectiveness of expanding digital services.
- # of community outreach initiatives or public education sessions held – Measures efforts to inform the public about available services.
- # of users accessing online record search tools – Indicates demand and usability of digital services.

#### Ensure Compliance & Record Integrity

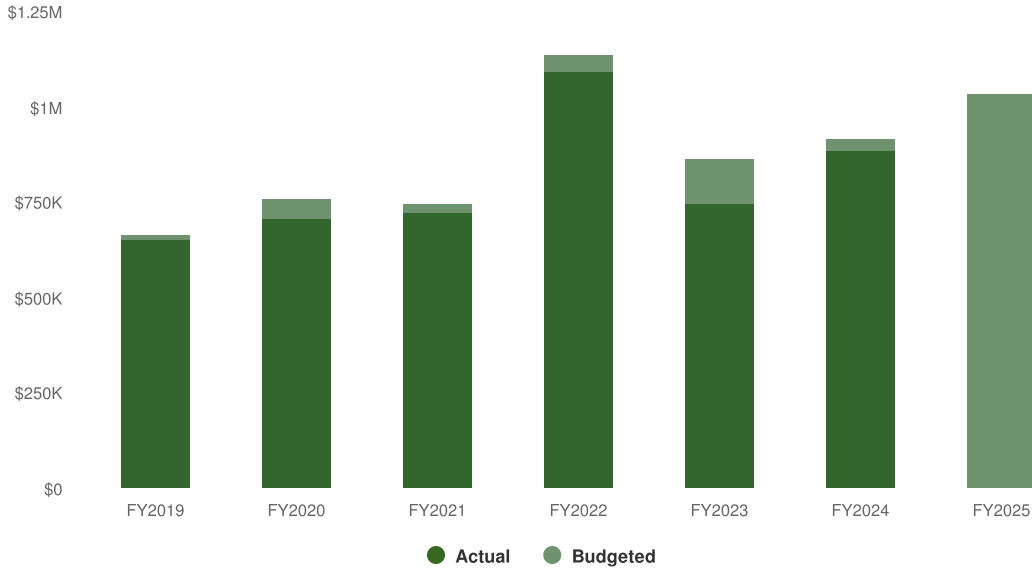
- % of records audited for accuracy and completeness – Ensures adherence to legal and quality standards.
- # of compliance training sessions for staff – Tracks efforts to maintain regulatory compliance.
- # of preservation and archiving projects completed annually – Monitors record protection efforts.
- % reduction in document retrieval errors – Measures improvement in record accuracy and accessibility.



## Expenditures Summary

\$1,034,194
\$116,426  
(12.69% vs. prior year)

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



During FY2022, expenditures experienced a significant uptick following the County Clerk's successful acquisition of grant funds dedicated to obtaining new election equipment. This grant, covering the entire cost, facilitated the swift procurement and implementation of the equipment, aligning with recently enacted legislation mandating a paper trail for the November 2021 general election. Additionally, this initiative ensured compliance with the directive to phase out the old election equipment by 2023, with the grant covering the entire cost when completed before the November 2021 election.

The County Clerk's Office, like all offices, received a 10% Cost of Living Adjustment in FY2023, providing a significant uptick in the Department's annual personnel budget.

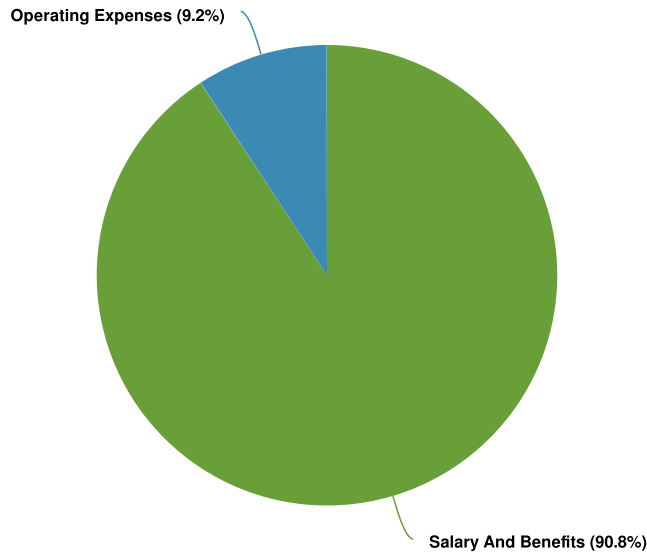
In FY2024, the Commissioners Court approved an increase in election expenses due to higher expected voter turnout in the upcoming primary election.

In FY2025, the Court approved the addition of a new full-time clerk position.

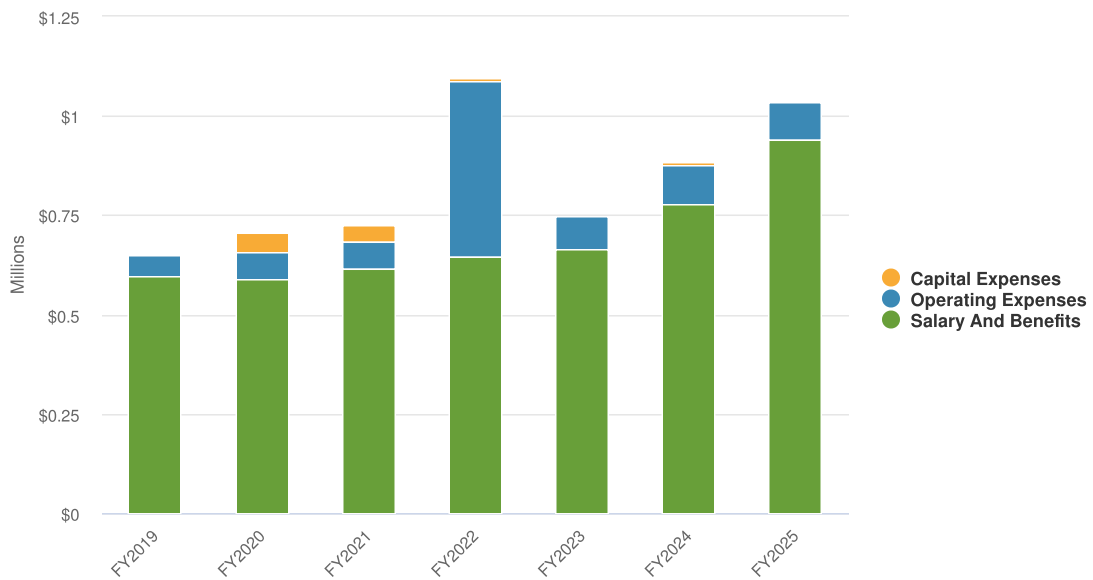


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Expense Objects						
Salary And Benefits						

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
SALARY-ELECTED OFFICIAL	010-1403-1010	\$57,307.85	\$56,994.59	\$57,398.55	\$65,000.00	\$65,000.00
SALARIES	010-1403-1050	\$356,022.62	\$407,756.00	\$401,861.76	\$494,863.00	\$494,863.00
DISCRETIONARY SALARY	010-1403-1055		\$16,391.00	\$0.00	\$3,830.00	\$3,830.00
ELECTION WORKERS	010-1403-1070	\$33,636.94	\$70,000.00	\$60,745.44	\$70,000.00	\$70,000.00
LONGEVITY PAY	010-1403-2000	\$12,000.00	\$11,500.00	\$11,500.00	\$16,000.00	\$16,000.00
SOCIAL SECURITY	010-1403-2010	\$33,078.30	\$43,042.25	\$36,103.04	\$44,346.51	\$44,346.51
HEALTH INSURANCE	010-1403-2020	\$109,253.32	\$145,448.16	\$138,251.16	\$158,975.04	\$158,975.04
RETIREMENT	010-1403-2030	\$61,828.85	\$71,236.01	\$70,344.89	\$84,287.36	\$84,287.36
WORKERS COMPENSATION	010-1403-2040	\$709.95	\$1,056.72	\$856.22	\$962.29	\$962.29
UNEMPLOYMENT INSURANCE	010-1403-2060	\$246.28	\$346.12	\$259.14	\$409.35	\$409.35
<b>Total Salary And Benefits:</b>		<b>\$664,084.11</b>	<b>\$823,770.85</b>	<b>\$777,320.20</b>	<b>\$938,673.55</b>	<b>\$938,673.55</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1403-3150	\$15,297.60	\$15,000.00	\$14,969.44	\$15,000.00	\$15,000.00
FURNISHED TRANSPORTATION	010-1403-3300	\$545.60	\$500.00	\$585.46	\$800.00	\$800.00
COMMUNICATIONS EXPENSE	010-1403-4230	\$585.52	\$1,420.68	\$1,481.08	\$1,420.68	\$1,420.68
TRAVEL TRAINING	010-1403-4270	\$6,098.23	\$6,000.00	\$5,731.46	\$6,000.00	\$6,000.00
BONDS	010-1403-4800	\$1,242.50				
DUES	010-1403-4810	\$225.00	\$300.00	\$160.00	\$300.00	\$300.00
HAVA ELECTION SECURITY GRANT MATCH EXP	010-1403-4818	\$3,360.68				
ELECTION EXPENSE	010-1403-4840	\$54,518.16	\$63,776.50	\$58,951.59	\$65,000.00	\$65,000.00
VOTER REGISTRATION CARDS	010-1403-4841			\$16,184.47	\$0.00	\$0.00
(RESTRICTED USE) CHAPTER 19 VOTER EXP	010-1403-4842	\$1,400.00	\$7,000.00	\$1,699.33	\$7,000.00	\$7,000.00
<b>Total Operating Expenses:</b>		<b>\$83,273.29</b>	<b>\$93,997.18</b>	<b>\$99,762.83</b>	<b>\$95,520.68</b>	<b>\$95,520.68</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-PROJECTS	010-1403-5730			\$5,737.50	\$0.00	\$0.00
<b>Total Capital Expenses:</b>				<b>\$5,737.50</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Expense Objects:</b>		<b>\$747,357.40</b>	<b>\$917,768.03</b>	<b>\$882,820.53</b>	<b>\$1,034,194.23</b>	<b>\$1,034,194.23</b>



# General Operations

The General Operations Department is a critical component of Polk County's financial structure, serving as the central hub for managing county-wide expenses that cannot be attributed to any single department. This department encompasses a broad range of essential expenditures, including utilities such as electricity, water, and telecommunications, as well as insurance coverage for county facilities, vehicles, and general liability. By consolidating these shared costs into a single department, Polk County ensures streamlined management and financial accountability for expenditures that benefit the entire county.

Oversight of the General Operations Department is vested in the County Judge, as directed by the Commissioners Court. This centralized oversight allows for efficient coordination of resources, timely payment of obligations, and strategic planning for long-term operational needs. The County Judge works closely with department heads and the County Auditor to monitor expenditures, identify cost-saving opportunities, and ensure that all payments align with the county's fiscal policies and budgetary goals.

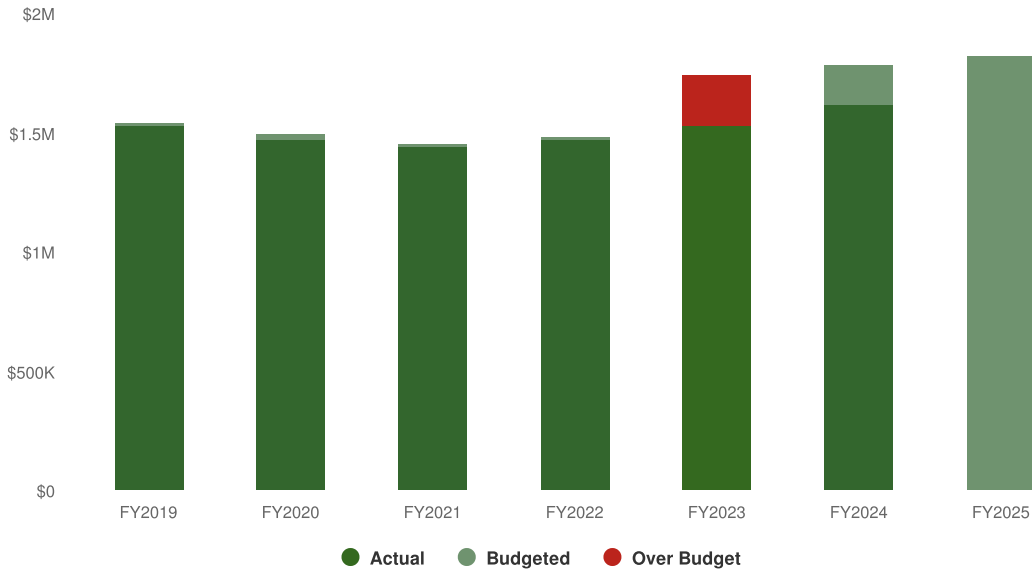
In addition to utilities and insurance, the General Operations Department serves as the budgetary home for other non-department-specific expenditures, such as postage, office supplies not assigned to a specific department, and contractual obligations that span multiple offices or functions.



## Expenditures Summary

\$1,821,155
\$32,780  
(1.83% vs. prior year)

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



The General Operations Department has faced significant financial challenges, driven primarily by inflationary pressures on essential operational costs. These include postage, utility prices, and insurance. These critical expenditures saw marked increases in FY2023, creating a strain on the department's budget and underscoring the importance of proactive financial management by the Commissioners Court.

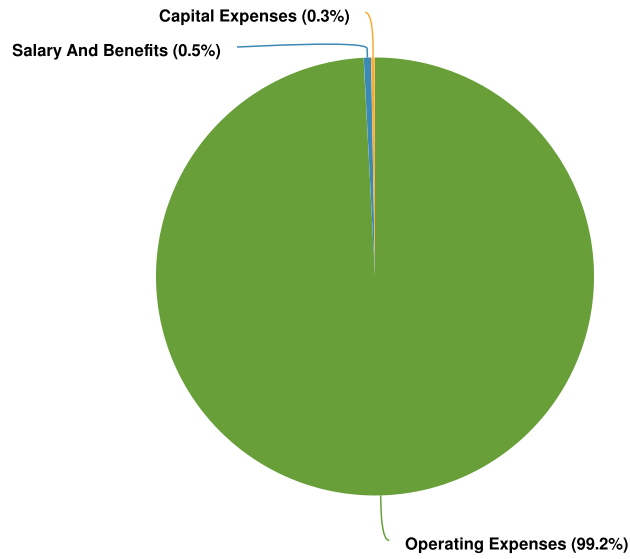
In FY2023, postage expenses rose by over 13%, adding notable pressure to the department's budget. However, FY2024 provided some relief as we were able to capitalize on technology to significantly reduce our dependence on postage. Similarly, utility costs, which saw a sharp rise in FY2023 due to inflationary trends, began to taper off in FY2024, resulting in a slight decrease in overall utility expenses. These reductions have been a welcome reprieve and reflect the county's ongoing efforts to manage and monitor these operational costs effectively.

Despite these areas of improvement, the cost of insurance continues to climb at an alarming rate, escalating overall by more than 27% in FY2024. This steep increase has intensified financial challenges, particularly as insuring physical assets and vehicles is essential for maintaining county operations. These rising insurance premiums have necessitated significant additional budgetary allocations, placing a greater burden on county finances.

The persistent upward trend in insurance costs and the fluctuating nature of other operational expenses highlight the importance of strategic financial planning and adaptive budgeting. The Commissioners Court remains committed to identifying cost-effective solutions to mitigate these challenges. This includes exploring opportunities for consolidating services, renegotiating contracts, and investing in energy-efficient infrastructure to control utility expenses. By maintaining a proactive and responsive approach, the county seeks to balance operational needs with fiscal responsibility, ensuring the sustainability of essential services for the community.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
UNEMPLOYMENT INSURANCE	010-1409-2060	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
<b>Total Salary And Benefits:</b>		<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>
<b>Operating Expenses</b>						
POSTAGE	010-1409-3110	\$99,002.31	\$100,000.00	\$62,600.82	\$90,000.00	\$90,000.00
OFFICE SUPPLIES	010-1409-3150	\$20,658.00	\$18,000.00	\$28,711.00	\$25,000.00	\$25,000.00
COPY/POSTAGE MACHINE EXPENSE	010-1409-3290	\$119,567.92	\$117,000.00	\$123,964.42	\$117,000.00	\$117,000.00
CABLE TV JUDICIAL CENTER	010-1409-4190	\$761.52	\$775.00	\$1,220.82	\$775.00	\$775.00
COMMUNICATION EXP	010-1409-4200	\$246,753.91	\$200,000.00	\$168,955.99	\$183,380.00	\$183,380.00
ELECTRICITY	010-1409-4400	\$675,350.53	\$700,000.00	\$555,590.69	\$650,000.00	\$650,000.00
GAS/HEAT	010-1409-4410	\$77,682.92	\$82,600.00	\$54,273.54	\$60,000.00	\$60,000.00
WATER	010-1409-4420	\$92,787.10	\$95,000.00	\$94,266.31	\$95,000.00	\$95,000.00
PROPERTY INSURANCE	010-1409-4820	\$254,037.00	\$300,000.00	\$324,847.00	\$400,000.00	\$400,000.00
GENERAL LIABILITY INSURANCE	010-1409-4822	\$11,787.00	\$15,000.00	\$25,741.00	\$15,000.00	\$15,000.00
PUBLIC OFFICIALS LIABILITY	010-1409-4823	\$42,139.50	\$50,000.00	\$44,522.00	\$50,000.00	\$50,000.00
VEHICLE INSURANCE	010-1409-4901	\$103,073.00	\$95,000.00	\$127,204.00	\$120,000.00	\$120,000.00
<b>Total Operating Expenses:</b>		<b>\$1,743,600.71</b>	<b>\$1,773,375.00</b>	<b>\$1,611,897.59</b>	<b>\$1,806,155.00</b>	<b>\$1,806,155.00</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-1409-5720	\$1,202.74	\$5,000.00	\$5,003.99	\$5,000.00	\$5,000.00
<b>Total Capital Expenses:</b>		<b>\$1,202.74</b>	<b>\$5,000.00</b>	<b>\$5,003.99</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Total Expense Objects:</b>		<b>\$1,744,803.45</b>	<b>\$1,788,375.00</b>	<b>\$1,616,901.58</b>	<b>\$1,821,155.00</b>	<b>\$1,821,155.00</b>



## Grants & Contracts Office



**Jessica Hutchins**  
Grant and Contract Coordinator

The Grant and Contract Coordinator position was established in November 2017 to centralize oversight of the County's grants and contracts, ensuring seamless coordination among the County Judge's Office, Commissioners Court, and County Auditor's Office. The Coordinator reports to the Commissioners Court.

The department's primary mission is to secure alternative funding sources to enhance tax-funded programs, equipment, and resources. On the grants side, the Coordinator identifies and develops projects aligned with County and State priorities, assesses departmental needs, and maintains the grants database and agenda items for the Commissioners Court. The role includes advising on funding opportunities, building networks with state and funding agencies, overseeing grant proposals, and ensuring compliance with funding guidelines. Additionally, the Coordinator oversees procurement for grant-funded projects and supports County departments with grant applications and program evaluations.

On the contracts side, the Coordinator develops, monitors, and manages contracts for the County while acting as a liaison between departmental staff, service providers, and agencies. Maintaining effective relationships with officials and administrators, the Coordinator resolves contract issues, ensures agreements remain current, and safeguards their value to the County. This comprehensive approach supports Polk County's operational efficiency and long-term goals.



# Goals

## Objective

The primary objective of the **Grants & Contracts Department** is to support the County in securing and managing external funding sources that enhance county services while ensuring compliance with all regulatory and reporting requirements. Through strategic planning and collaboration, the department aims to maximize funding opportunities and optimize the use of taxpayer dollars.

## Goals

### 1. Enhance Grant Compliance & Management

- Maintain accurate and comprehensive grant records to ensure compliance with federal, state, and local regulations.
- Continue consolidating existing grant files into the Smartsheets database to improve efficiency, accessibility, and time management.
- Develop a structured grant management system within Smartsheets that provides a real-time snapshot of each grant, streamlining tracking and reporting efforts.
- This multi-year project, initiated in FY2023, is expected to be fully implemented by FY2026.

### 2. Track & Report Competitive Grant Efforts

- Accurately track all grant applications, awards, and funding efforts to measure the County’s overall success.
- Provide transparent reporting to County leadership on grant performance, funding trends, and return on investment.
- Establish clear benchmarks for tracking competitive funding success rates and use this data to strengthen future grant applications.

### 3. Promote Strategic Collaborations

- Foster successful partnerships between the Grants & Contracts Department, other county departments, and external agencies to enhance funding opportunities.
- Assist departments in identifying and pursuing grant funding that aligns with county priorities and community needs.
- Leverage interdepartmental cooperation to improve project outcomes and increase the County’s success rate in obtaining and utilizing grant funds.

### 4. Develop Data-Driven Decision-Making

- Once the grants management system is fully operational, provide data-driven insights on the County’s grant activity.
- Generate reports on grants applied for, grants awarded, and grant utilization, ensuring informed decision-making for future funding strategies.
- Maintain a proactive approach to seeking new revenue sources that reduce the financial burden on local taxpayers while enhancing county operations.

By implementing these goals, the Grants & Contracts Department will continue to strengthen Polk County’s ability to secure external funding, improve efficiency, and ensure compliance, ultimately benefiting the County and its residents.

Performance Indicators	Prior Years			2025 Projected
	2023 Actual	2024 Projected	2024 Actual	
Output: # of Active Contracts	290	285	297	300
Output: # of Active Grants	20	22	20	24
Output # of Active Grant Projects			35	55
Output: # of Grant Applications Submitted	12	13	13	19
Efficiency: % Grants Awarded	91%	100%	100%	85%

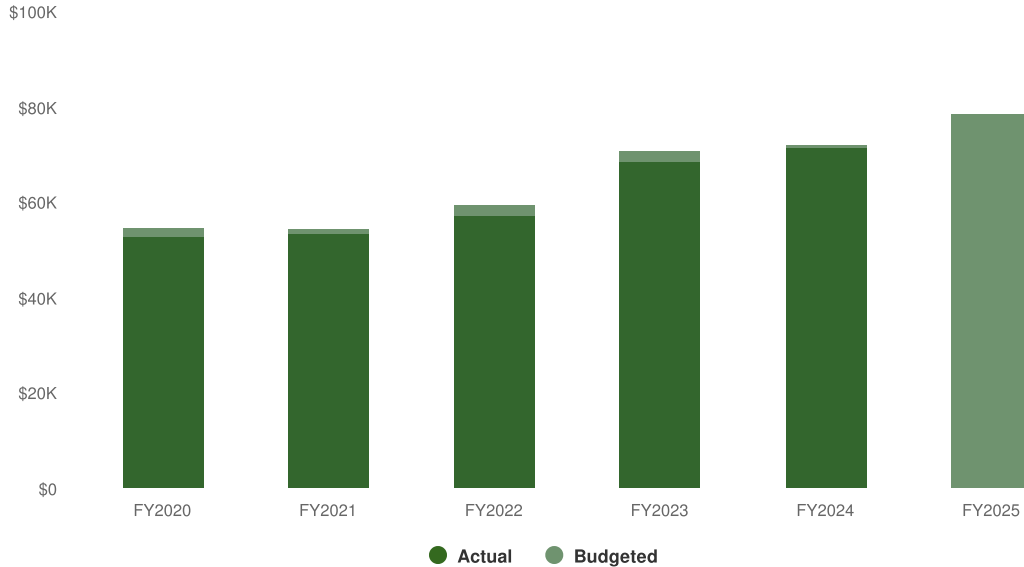




## Expenditures Summary

**\$78,640** **\$6,780**  
(9.44% vs. prior year)

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

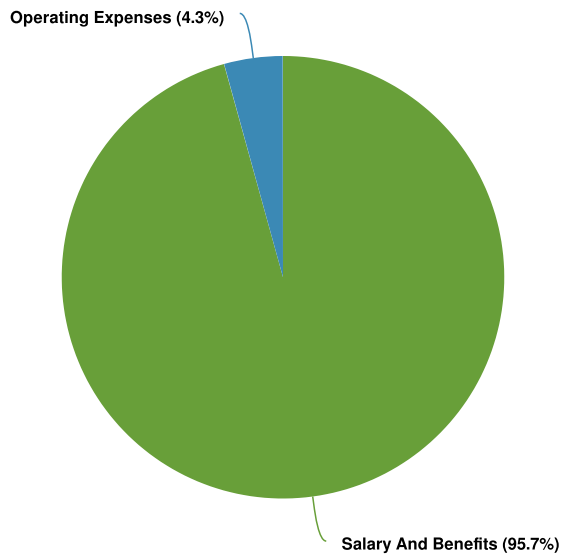


Between FY2022 and FY2023, the Grants & Contracts Coordinator's position underwent a reclassification from Pay Group 114 to 117, reflecting the increased scope of duties and responsibilities within the office. This change aligned with the growing demands placed on the department as the volume and complexity of grant management expanded. Additionally, during this period, the Commissioners Court implemented a 10% Cost of Living Adjustment (COLA) and updated the Longevity Policy, further elevating the workload and financial requirements for this single-person department.

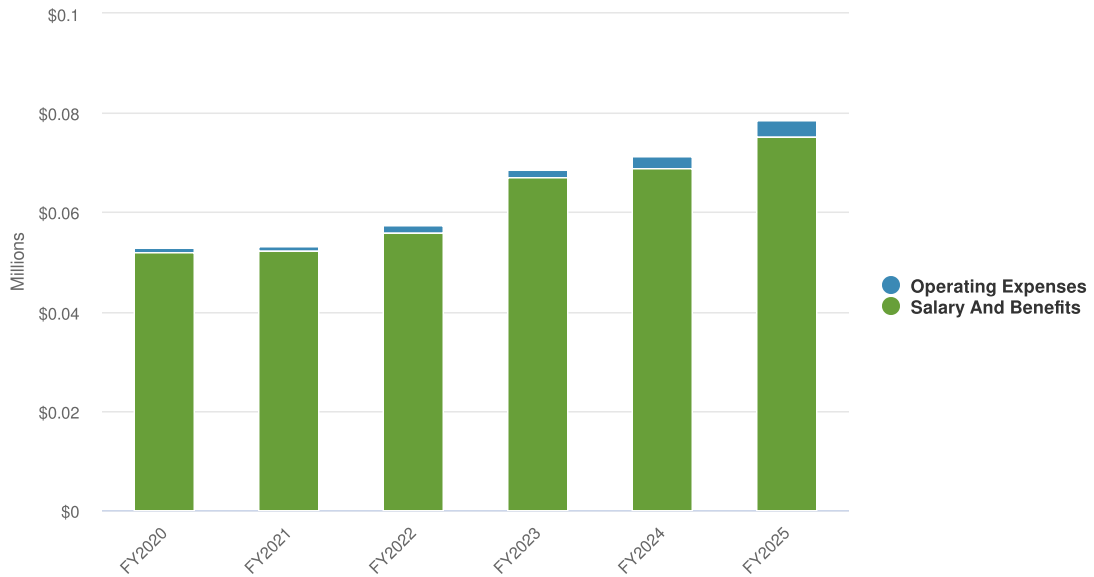
The FY2024 budget for this department includes funding for a merit increase that was authorized in FY2023 and initially funded through the Commissioners Court's budget. Additionally, the Court approved the provision of a cell phone for the department, recognizing that the position frequently requires travel to other offices and job sites. By incorporating these adjustments into the department's baseline budget, the Court underscores the growing responsibilities of the Grants & Contracts Coordinator and the critical role this position plays in securing and managing resources essential to county operations.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-1415-1050	\$46,123.15	\$45,871.00	\$46,887.02	\$51,202.00	\$51,202.00
LONGEVITY	010-1415-2000	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
SOCIAL SECURITY	010-1415-2010	\$2,594.16	\$3,726.00	\$2,674.46	\$3,993.45	\$3,993.45
HEALTH INSURANCE	010-1415-2020	\$11,098.03	\$11,188.32	\$11,252.97	\$11,355.36	\$11,355.36
RETIREMENT	010-1415-2030	\$6,759.50	\$7,042.86	\$6,918.06	\$7,590.17	\$7,590.17
WORKERS COMP	010-1415-2040	\$76.97	\$104.47	\$78.95	\$86.66	\$86.66
UNEMPLOYMENT INSURANCE	010-1415-2060	\$31.50	\$38.96	\$29.97	\$41.76	\$41.76
<b>Total Salary And Benefits:</b>		<b>\$67,183.31</b>	<b>\$68,971.61</b>	<b>\$68,841.43</b>	<b>\$75,269.40</b>	<b>\$75,269.40</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1415-3150	\$102.99	\$200.00	\$135.63	\$200.00	\$200.00
COMMUNICATION EXPENSE	010-1415-4200			\$316.53	\$482.40	\$482.40
TRAVEL TRAINING	010-1415-4270	\$58.75	\$1,500.00	\$782.69	\$1,500.00	\$1,500.00
SOFTWARE MAINTENANCE	010-1415-4560	\$1,266.41	\$1,188.00	\$1,188.00	\$1,188.00	\$1,188.00
<b>Total Operating Expenses:</b>		<b>\$1,428.15</b>	<b>\$2,888.00</b>	<b>\$2,422.85</b>	<b>\$3,370.40</b>	<b>\$3,370.40</b>
<b>Total Expense Objects:</b>		<b>\$68,611.46</b>	<b>\$71,859.61</b>	<b>\$71,264.28</b>	<b>\$78,639.80</b>	<b>\$78,639.80</b>



# County Auditor's Office

**Louis Ploth**  
County Auditor

The County Auditor's Office is led by the County Auditor, who is appointed by and reports directly to the two District Judges serving Polk County. The office also includes the Assistant to the County Auditor, two Assistant Auditor I positions, and two Assistant Auditor II positions, forming a six-person team dedicated to ensuring the County's financial integrity and accountability.

The County Auditor serves as an independent check and balance for the financial operations of all County offices and is responsible for internal auditing and accounting functions. This includes reviewing and approving all claims against the County before they are submitted to the Commissioners Court for payment. Additionally, the Auditor prepares and submits monthly financial reports to the Commissioners Court and District Judges, providing a detailed overview of the County's financial activities and the status of its accounts. During the budget process, the Auditor provides critical estimates of revenues, expenses, and fund balances to assist the County Judge in preparing the proposed budget.

To qualify for this role, the County Auditor must meet stringent requirements, including at least two years of experience in auditing and accounting, demonstrated competence in public business administration, and an impeccable moral character and intelligence. These qualifications ensure the Auditor is well-equipped to uphold the County's financial integrity and transparency.

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

## Goals

The Polk County Auditor's Office is committed to ensuring the fiscal integrity, accountability, and transparency of county government. By providing timely, accurate, and meaningful financial information, the office supports the Commissioners Court, elected officials, department heads, and the general public in making informed financial decisions. Through independent oversight, compliance monitoring, and financial reporting, the office upholds the highest standards of fiscal responsibility while safeguarding public funds.

- **Maintain Independence & Accountability**

Preserve the appropriate level of independence to ensure unbiased financial oversight. Maintain a strong internal control environment by upholding statutory responsibilities, enforcing compliance with financial regulations, and promoting ethical financial practices across all county departments.

- **Enhance Training & Communication**

Foster a culture of continuous learning and professional development by providing quality training to county employees on financial procedures, compliance requirements, and best practices. Promote open communication and collaboration to strengthen financial management skills, increase efficiency, and improve overall accountability.

- **Optimize Financial Efficiency & Revenue Opportunities**

Identify opportunities to reduce expenses and increase revenue through detailed financial reporting, expenditure analysis, and audit reviews. Assist departments in implementing cost-saving measures while ensuring the proper use of county resources to maximize taxpayer value.

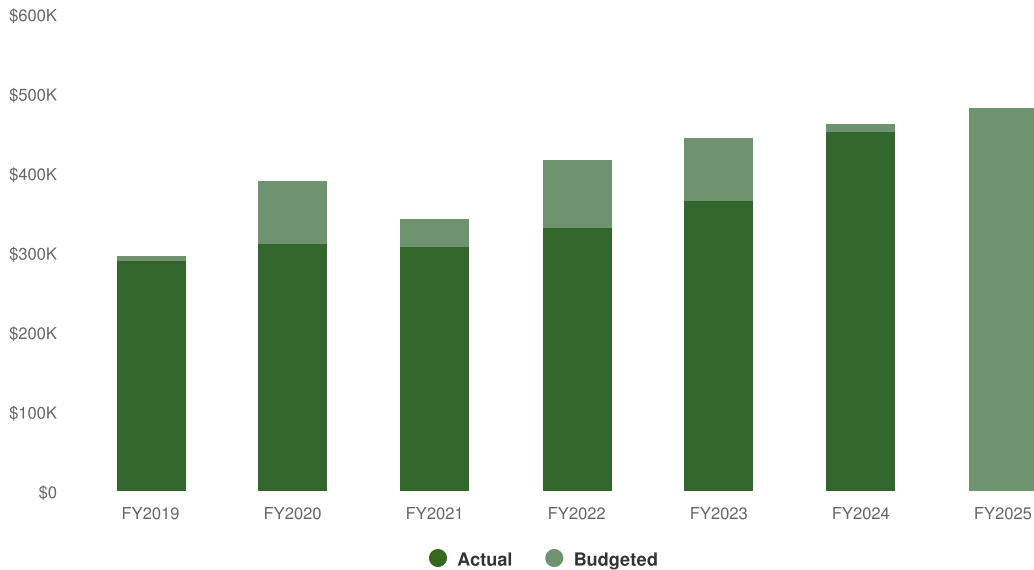
By maintaining transparency, promoting efficiency, and ensuring financial accountability, the Polk County Auditor's Office plays a critical role in strengthening the county's fiscal health and ensuring responsible stewardship of public funds.



## Expenditures Summary

**\$482,610** **\$21,275**  
(4.61% vs. prior year)

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



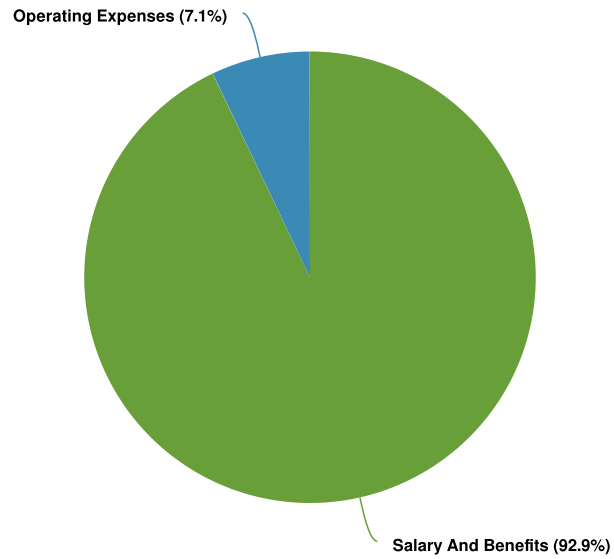
During the FY2020 budget process, the Commissioners Court established a new role within the Auditor's Office, designated as Internal Auditor. Despite diligent efforts, a qualified applicant for the position could not be secured, leaving it vacant. By FY2021, in the midst of financial uncertainties brought on by the COVID-19 pandemic, the Court decided not to allocate funds for the unfilled position. Although the position was reinstated in FY2022, it remained vacant, prompting the Court to redirect a portion of those funds to the operations budget. This adjustment allowed the office to engage external auditing assistance for compliance with new GASB requirements.

In FY2024, recognizing the ongoing challenges in filling the position and the evolving needs of the department, the County Auditor proposed reclassifying the vacant Internal Auditor position to an Assistant County Auditor role. This change not only broadened the pool of eligible candidates but also better aligned with the operational demands of the office. With the reclassification, the position was promptly filled, bringing the department to full capacity for the first time in years.

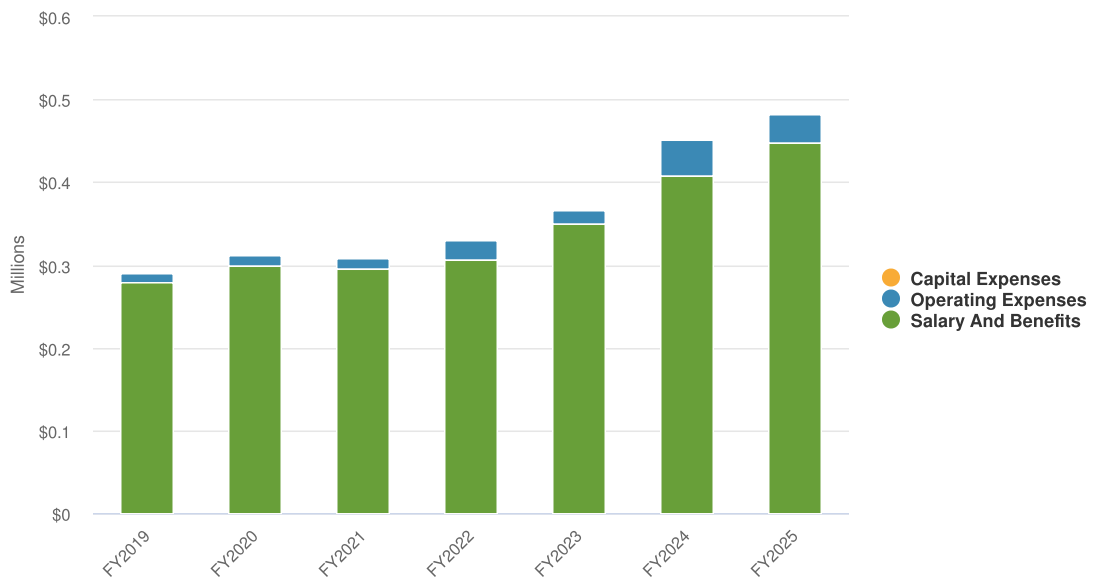
Readers can now see that with this adjustment, the Auditor's Office is utilizing the majority of its budget and functioning at its greatest capacity. This strategic move enhances the office's ability to maintain financial oversight and provide the highest level of service to Polk County.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
CELL PHONE ALLOWANCE - ASST AUDITOR	010-1495-1030	\$482.60	\$480.00	\$452.27	\$0.00	\$0.00
SALARIES	010-1495-1050	\$159,119.36	\$207,090.72	\$197,660.79	\$221,048.17	\$221,048.17
SALARIES-PART TIME	010-1495-1080	\$0.00	\$1,083.20	\$0.00	\$1,198.40	\$1,198.40
SALARY - COUNTY AUDITOR	010-1495-1100	\$70,473.85	\$72,737.37	\$73,207.77	\$81,000.00	\$81,000.00
LONGEVITY PAY	010-1495-2000	\$6,000.00	\$6,500.00	\$6,500.00	\$7,500.00	\$7,500.00
SOCIAL SECURITY	010-1495-2010	\$17,605.00	\$22,364.94	\$20,138.74	\$23,695.61	\$23,695.61
HEALTH INSURANCE	010-1495-2020	\$55,490.15	\$67,129.92	\$64,944.25	\$68,132.16	\$68,132.16
RETIREMENT	010-1495-2030	\$34,861.06	\$42,274.12	\$40,808.58	\$45,037.15	\$45,037.15
WORKERS COMPENSATION	010-1495-2040	\$396.79	\$627.10	\$464.77	\$514.18	\$514.18
UNEMPLOYMENT INSURANCE	010-1495-2060	\$163.28	\$233.88	\$176.79	\$246.84	\$246.84
TRAVEL ALLOWANCE- CO AUDITOR	010-1495-2250	\$4,494.23	\$4,469.75	\$4,383.70	\$0.00	\$0.00
<b>Total Salary And Benefits:</b>		<b>\$349,086.32</b>	<b>\$424,991.00</b>	<b>\$408,737.66</b>	<b>\$448,372.51</b>	<b>\$448,372.51</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1495-3150	\$6,974.58	\$7,000.00	\$7,999.98	\$7,000.00	\$7,000.00
SUBSCRIPTIONS	010-1495-3900	\$60.00	\$50.00	\$60.00	\$50.00	\$50.00
COMMUNICATIONS	010-1495-4200			\$328.47	\$965.28	\$965.28
TRAVEL TRAINING	010-1495-4270	\$2,389.84	\$5,000.00	\$1,247.41	\$5,000.00	\$5,000.00
OUTSIDE CONTRACT SERVICES	010-1495-4400	\$7,000.00	\$20,447.53	\$29,200.00	\$20,447.53	\$20,447.53
BONDS	010-1495-4800	\$375.00	\$375.00	\$371.00	\$375.00	\$375.00
DUES	010-1495-4810	\$295.00	\$400.00	\$395.00	\$400.00	\$400.00
OFFICE FURNISHINGS/EQUIPMENT	010-1495-4980		\$3,072.00	\$3,764.84	\$0.00	\$0.00
<b>Total Operating Expenses:</b>		<b>\$17,094.42</b>	<b>\$36,344.53</b>	<b>\$43,366.70</b>	<b>\$34,237.81</b>	<b>\$34,237.81</b>
<b>Total Expense Objects:</b>		<b>\$366,180.74</b>	<b>\$461,335.53</b>	<b>\$452,104.36</b>	<b>\$482,610.32</b>	<b>\$482,610.32</b>



## County Treasurer's Office



**Terri Williams**  
Polk County Treasurer

The Polk County Treasurer's Office, consisting of the County Treasurer, Chief Deputy Clerk, and Deputy Clerk, serves as the county's financial custodian and banker. As the chief custodian of county finances, the Treasurer is responsible for keeping all county funds in local depository banks, acting as the liaison between the county and these institutions. All funds collected by county officials, including fines, forfeitures, and related fees, are turned over to the Treasurer. Additionally, the office processes online payments for various fees through platforms such as credit card transactions, I-Docket, E-files, Research Texas, and EBonds. Each transaction is meticulously posted to the respective general ledger account to ensure accurate balances for every fund. Criminal and civil fines and fees collected are paid quarterly to the state comptroller.

The Treasurer's Office also oversees the maintenance of records for all deposits and withdrawals, ensuring the accuracy and security of county funds through regular reconciliation of bank statements. Serving as the county's Investment Officer, the Treasurer is tasked with setting up investment accounts and annually submitting the updated Investment Policy for Commissioners Court approval. Comprehensive financial reports on all county finances are submitted by the Treasurer to the Commissioners Court, providing transparency and accountability.

Payroll for all county employees is processed in this office, including the submission of taxes to the federal government, preparation of quarterly 941 forms, and issuance of W-2s. After expenditures are approved by the Commissioners Court, checks are processed by the County Auditor's Office and disbursed by the Treasurer's Office. Other essential duties include cash disbursement to jurors on their first day of service, transferring unclaimed funds exceeding \$100 to the state, submitting quarterly forms, and collecting Hotel/Motel taxes from short-term rentals in unincorporated areas of the county. Through these wide-ranging responsibilities, the Treasurer's Office ensures the efficient and secure management of Polk County's finances.

The Treasurer's office is located at 602 East Church Street, Suite 101, Livingston, Texas. (936) 327-6816.



# Goals

## Objective

The primary objective of the County Treasurer’s Office is to ensure the accurate, efficient, and transparent management of county funds. By maintaining financial integrity, optimizing financial processes, and enhancing revenue collection, the office plays a critical role in supporting Polk County’s fiscal stability.

## Goals

### 1. Enhance Financial Management & Efficiency

- Maximize the capabilities of the County’s financial software to improve accuracy, streamline workflows, and increase efficiency.
- Ensure timely recording of receipts and maintain a high level of accuracy in all financial transactions.
- Strive to reconcile 100% of county accounts within 15 days to promote financial accountability and transparency.


### 2. Improve Hotel Occupancy Tax Compliance & Revenue Collection

- Conduct research on local vacation rentals and short-term lodging properties to ensure proper reporting and collection of Hotel Occupancy Tax (HOT) revenue.
- Strengthen compliance efforts by improving outreach and education for businesses subject to the HOT tax.
- Accurately track and report Hotel/Motel Income to support county tourism initiatives and infrastructure improvements.

### 3. Ensure Fiscal Responsibility & Public Trust

- Maintain the highest standards of integrity in managing and safeguarding county funds.
- Provide timely service to county departments, vendors, and the public while fostering a friendly and professional environment.
- Continue identifying opportunities to enhance financial resourcefulness and optimize cash flow management for the County.

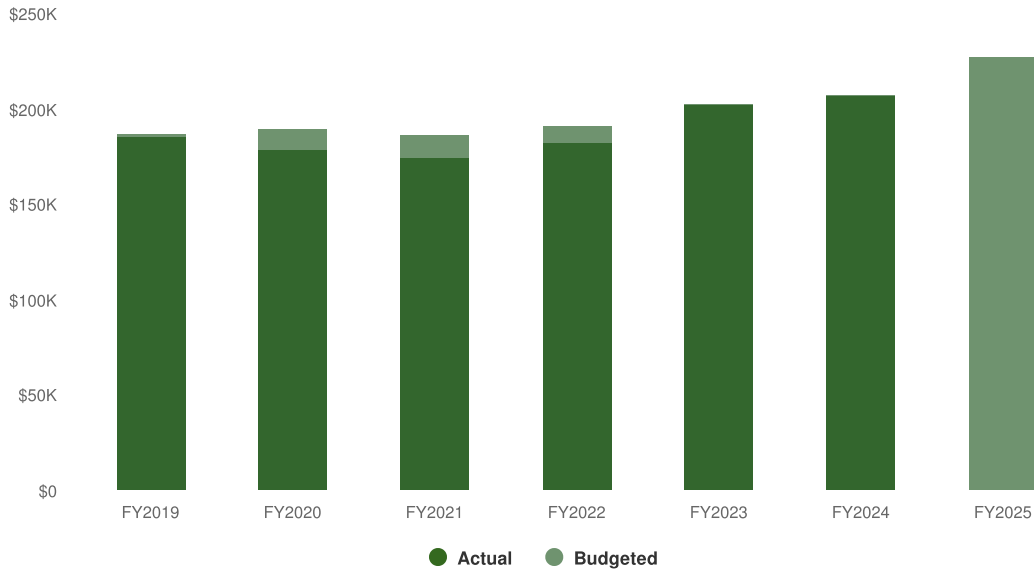
By implementing these goals, the County Treasurer’s Office remains dedicated to efficient financial management, enhanced revenue collection, and maintaining public trust, ensuring the fiscal health of Polk County.

Performance Indicators	Prior Years			2025 Projected
	2023 Actual	2024 Projected	2024 Actual	
Output: # of Receipts Recorded	7,019	7,000	35,423	35,000
Efficiency: % Accounts Reconciled w/in 15 days	98.0%	98.0%	99.0%	99.0%
Effectiveness: Hotel/Motel Income 	\$ 74,064	\$70,000	\$113,601	\$85,000

## Expenditures Summary

**\$227,008** **\$19,748**  
 (9.53% vs. prior year)

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



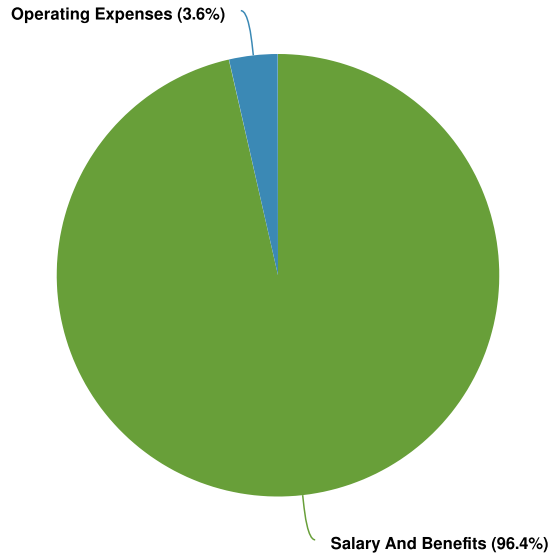
The bulk of the County Treasurer's Budget, 96.4% in FY2025, is dedicated to payroll related expenses, so this historic trend reflects the Commissioners Court's emphasis on investing in its workforce. This allocation reflects a broader trend of prioritizing employee compensation in recent years, driven by a commitment to address longstanding disparities and provide competitive wages for county staff. A key aspect of this effort was an overdue adjustment to the County Treasurer's salary, acknowledging the role's critical responsibilities in safeguarding county finances, overseeing payroll, and maintaining the accuracy of financial records.

This focus on compensation improvements aligns with the County's broader objective to attract and retain skilled personnel across all departments. By ensuring fair and competitive pay, the Court not only fosters job satisfaction but also strengthens operational efficiency within the Treasurer's Office. This office plays an indispensable role in managing county funds, processing payroll, and ensuring compliance with state and federal reporting requirements, making it vital to adequately compensate the professionals entrusted with these essential tasks.

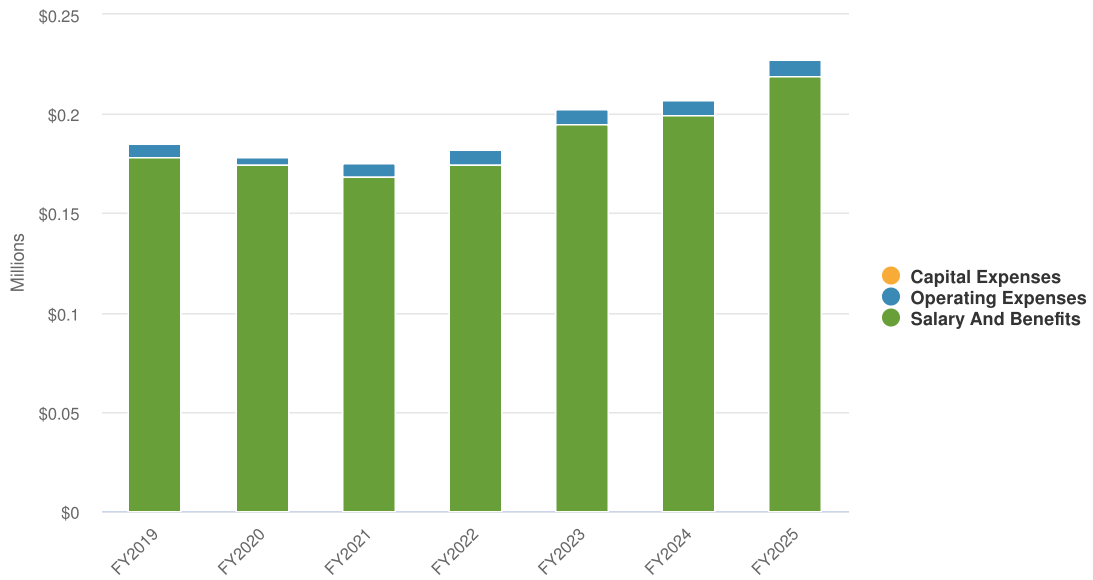
The historic emphasis on enhancing employee compensation demonstrates the County's long-term vision for sustaining an engaged and capable workforce while addressing financial stewardship responsibly.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-1497-1010	\$57,308	\$56,995	\$57,399	\$65,000	\$65,000
SALARIES	010-1497-1050	\$71,354	\$70,931	\$74,203	\$79,756	\$79,756
DISCRETIONARY SALARY	010-1497-1055	\$0	\$2,837	\$0	\$1,083	\$1,083
SALARIES-PART TIME	010-1497-1080	\$108	\$1,083	\$108	\$1,198	\$1,198
LONGEVITY PAY	010-1497-2000	\$3,500	\$3,500	\$3,500	\$4,000	\$4,000
SOCIAL SECURITY	010-1497-2010	\$10,014	\$10,354	\$10,241	\$11,554	\$11,554
HEALTH INSURANCE	010-1497-2020	\$33,294	\$33,565	\$33,759	\$34,066	\$34,066
RETIREMENT	010-1497-2030	\$19,190	\$19,571	\$19,548	\$21,961	\$21,961
WORKERS COMPENSATION	010-1497-2040	\$218	\$290	\$223	\$251	\$251
UNEMPLOYMENT INSURANCE	010-1497-2060	\$49	\$61	\$48	\$66	\$66
<b>Total Salary And Benefits:</b>		<b>\$195,036</b>	<b>\$199,187</b>	<b>\$199,029</b>	<b>\$218,936</b>	<b>\$218,936</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1497-3150	\$3,428	\$3,350	\$2,919	\$3,350	\$3,350
COMMUNICATIONS	010-1497-4200	\$0	\$482	\$483	\$482	\$482
TRAVEL TRAINING	010-1497-4270	\$3,368	\$4,000	\$3,893	\$4,000	\$4,000
BONDS	010-1497-4800	\$178	\$0	\$0	\$0	\$0
DUES	010-1497-4810	\$215	\$240	\$286	\$240	\$240
<b>Total Operating Expenses:</b>		<b>\$7,189</b>	<b>\$8,072</b>	<b>\$7,581</b>	<b>\$8,072</b>	<b>\$8,072</b>
<b>Total Expense Objects:</b>		<b>\$202,225</b>	<b>\$207,260</b>	<b>\$206,609</b>	<b>\$227,008</b>	<b>\$227,008</b>



# Information Technology Department



**Cassandra Lowrie**  
IT & Systems Administrator

The Information Technology (IT) Department of Polk County is committed to delivering exceptional technology services that empower elected officials and county departments, ultimately enhancing services and support for the residents of Polk County. Its mission is to assist in executing responsibilities through reliable and innovative technology solutions while ensuring the integrity, accessibility, and security of information stored and processed on the County's systems. The department's team comprises an IT Director that reports to the Commissioners Court, a Lead Computer Specialist, two Computer Specialists, and a Secretary I, all working collaboratively to meet the County's technology needs.

The IT Department partners with elected officials, internal departments, outside agencies, and vendors to address technology requirements, improve operational efficiency, and enable new or enhanced services. From increasing voter turnout at the polls to ensuring safety and efficiency in county jails and improving the timeliness of cases handled in the courts, the department's impact is far-reaching. By serving as a support organization, IT enhances the productivity of County operations and improves public-facing services.

Key services provided by the IT Department include Help Desk support for the County's computers, networks, systems, and software. The team is responsible for deploying and maintaining hardware and software, providing guidance for IT projects and purchases, and consulting with end users to ensure successful technology implementation. They also research automation and new technologies to boost productivity and develop policies and procedures that foster secure and efficient use of the County's technology investments. As technology evolves rapidly, the IT Department remains committed to helping Polk County adapt, ensuring that both internal operations and public services benefit from advanced and reliable technological solutions.



# Goals

## Objective

The Polk County Information Technology (IT) Department is dedicated to providing secure, reliable, and efficient technology solutions that enhance county operations and public services. By maintaining critical infrastructure, streamlining communication, and ensuring data security, the department supports all county offices in their mission to serve the residents of Polk County. Through proactive system management, modernization efforts, and strategic planning, the IT Department ensures that technology remains a tool for efficiency, collaboration, and long-term sustainability.

## Goals

- ### Enhance IT Infrastructure & File Management

Complete the implementation of the Active Directory Domain Server, ensuring that nearly all departments are connected to a centralized system. Establish group file shares to provide consistency across county departments, improving collaboration and reducing redundancies. Replace multiple network drives with a single secure storage system, backed up to a CJIS-certified data center, increasing security and compliance. Improve interdepartmental communication by creating common file-sharing spaces, allowing seamless access to shared resources while maintaining appropriate permissions and data integrity.

- ### Modernize & Maintain Technology Systems

Continue the systematic rotation schedule for replacing outdated computers and network equipment to ensure the County remains up to date with evolving technology standards. Continue upgrading critical IT infrastructure, including switches, routers, wireless access points, DVRs, firewalls, and other essential network components. Proactively identify and address end-of-life equipment before failures occur, ensuring minimal disruptions to county operations.

- ### Optimize IT Support & Efficiency

Improve response times and resolution rates for work orders to enhance IT service delivery and user experience. Increase efficiency by optimizing the number of computers per IT technician, ensuring adequate support for all county offices while minimizing downtime. Expand proactive system monitoring to reduce reactive maintenance, allowing for early detection and mitigation of potential IT issues.

By strengthening county-wide IT infrastructure, improving data security, and streamlining technology processes, the Polk County IT Department plays a critical role in enhancing operational efficiency and ensuring seamless digital services across all county departments.

Performance Indicators	Prior Years			2025 Projected
	2023 Actual	2024 Projected	2024 Actual	
Output: # of Computers / Servers Monitored	395 / 40	400 / 40	* / *	* / *
Output: # Work Orders Completed	1,558	1,550	*	*
Efficiency: # of County Computers / IT Technician	98.75	100	*	*

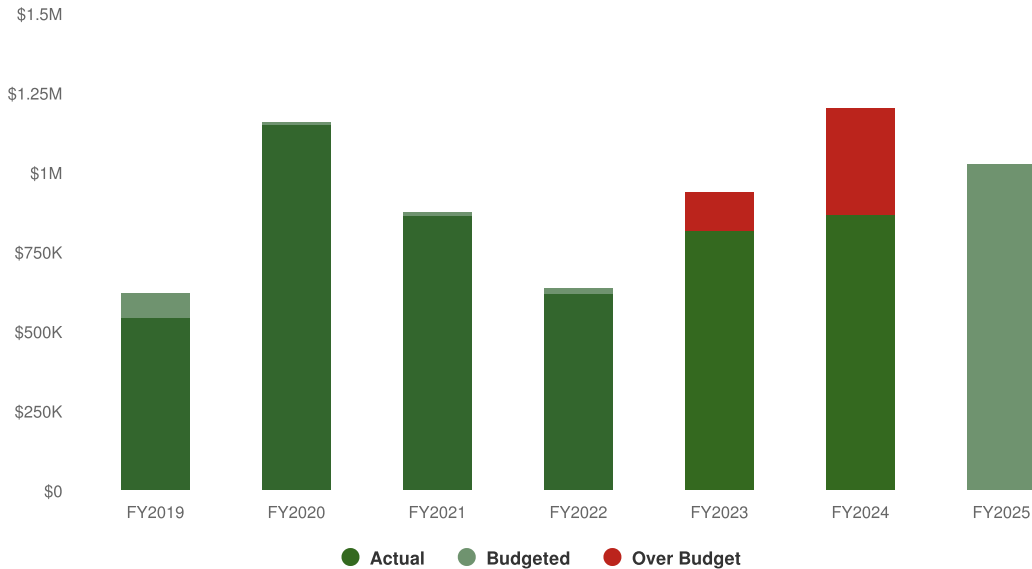
\*At the time of this publication, we are waiting for 2024 Actual and 2025 Projected figures.



## Expenditures Summary

**\$1,028,853** **\$160,250**  
 (18.45% vs. prior year)

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

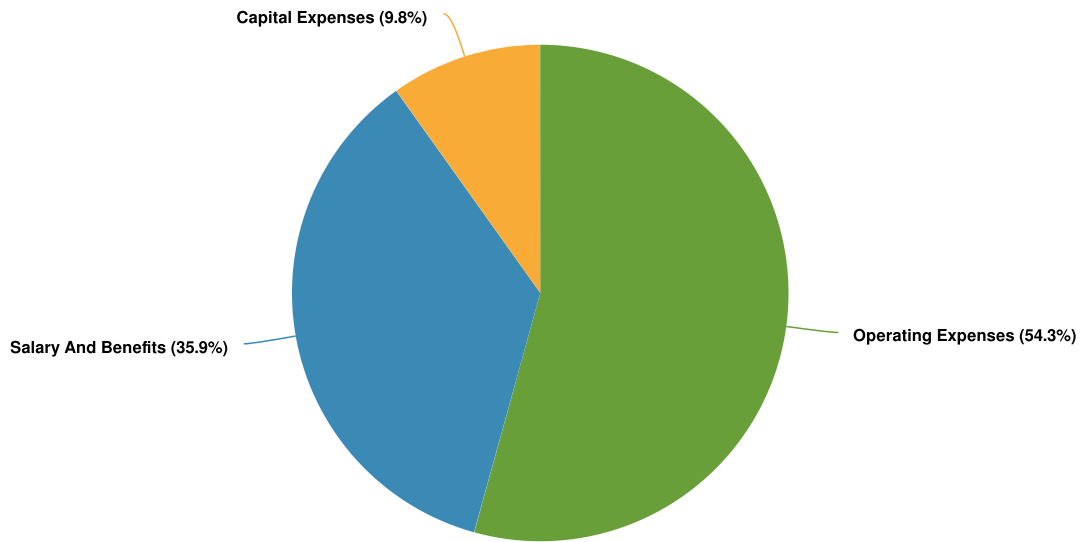


The IT Department's budget exhibits notable annual fluctuations primarily due to capital purchases of IT equipment. In FY2023 and FY2024, these capital expenditures created the appearance of the department exceeding its budget; however, this was a deliberate decision by the Commissioners Court. Large capital purchases, such as new camera systems for the Tax Office and Jail in FY2023 and for the Judicial Center in FY2024, were included in the County's Capital Purchase Projections rather than the adopted budgets. The Court's initial intent was to fund these purchases from the county's reserves and later reimburse the reserves through tax notes issued at the end of the fiscal year. However, given the high interest rate environment, the Court opted to utilize surplus depository interest revenues instead of incurring debt at higher costs.

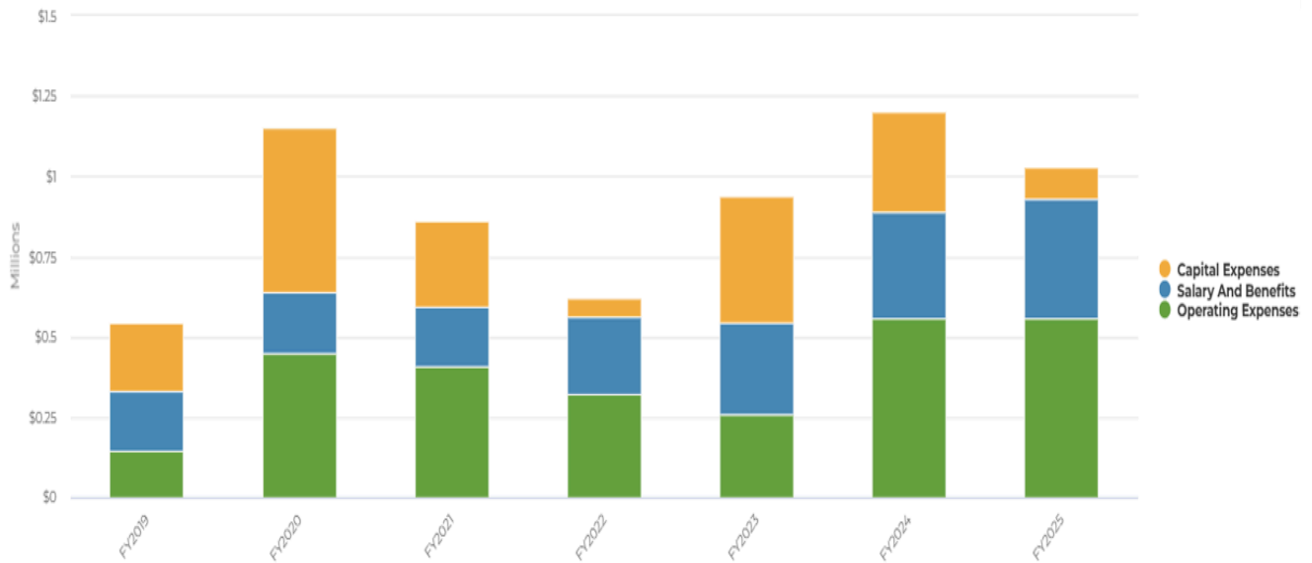
For FY2025, the Court has proactively incorporated these types of expenditures directly into the budget, eliminating reliance on deferred funding strategies. This year's budget prioritizes replacing outdated computers and servers while also accounting for the rising costs of cloud-based software contracts, which have become increasingly essential to the county's operations. This approach reflects a commitment to modernizing technology infrastructure and maintaining fiscal prudence.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-1503-1050	\$194,764.51	\$221,795.00	\$225,767.44	\$245,644.00	\$245,644.00



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
DISCRETIONARY SALARY	010-1503-1055	\$0.00	\$6,610.00	\$0.00	\$2,068.00	\$2,068.00
SALARIES-PART TIME	010-1503-1080	\$0.00	\$1,083.20	\$0.00	\$1,198.40	\$1,198.40
LONGEVITY PAY	010-1503-2000	\$4,000.00	\$4,500.00	\$4,500.00	\$6,000.00	\$6,000.00
SOCIAL SECURITY	010-1503-2010	\$13,967.38	\$18,124.96	\$16,427.32	\$19,498.20	\$19,498.20
HEALTH INSURANCE	010-1503-2020	\$44,383.67	\$55,941.60	\$51,147.72	\$56,776.80	\$56,776.80
RETIREMENT	010-1503-2030	\$28,783.46	\$34,187.56	\$33,302.04	\$37,059.32	\$37,059.32
WORKERS COMPENSATION	010-1503-2040	\$341.55	\$541.12	\$394.97	\$438.13	\$438.13
UNEMPLOYMENT INSURANCE	010-1503-2060	\$134.77	\$189.54	\$145.24	\$202.97	\$202.97
<b>Total Salary And Benefits:</b>		<b>\$286,375.34</b>	<b>\$342,972.98</b>	<b>\$331,684.73</b>	<b>\$368,885.82</b>	<b>\$368,885.82</b>
<b>Operating Expenses</b>						
UNIFORMS	010-1503-3000	\$424.49	\$500.00	\$350.22	\$800.00	\$800.00
OFFICE SUPPLIES	010-1503-3150	\$1,803.83	\$1,500.00	\$2,999.41	\$2,000.00	\$2,000.00
FURNISHED TRANSPORTATION	010-1503-3300	\$5,370.60	\$5,000.00	\$4,661.04	\$5,000.00	\$5,000.00
COMPUTER EXPENSES	010-1503-3520	\$8,543.25	\$10,500.00	\$13,350.64	\$10,500.00	\$10,500.00
CONTRACTS	010-1503-3560	\$224,381.35	\$428,851.83	\$519,554.86	\$488,908.68	\$488,908.68
COMMUNICATIONS EXPENSE	010-1503-4230		\$2,412.00	\$2,413.00	\$2,412.00	\$2,412.00
TRAVEL TRAINING	010-1503-4270	\$2,338.29	\$3,000.00	\$2,630.53	\$3,000.00	\$3,000.00
CIRA WEBSITE SERVICE	010-1503-4280			\$0.00	\$31,057.40	\$31,057.40
EQUIPMENT MAINTENANCE	010-1503-4520	\$15,514.25	\$15,000.00	\$12,669.15	\$15,000.00	\$15,000.00
<b>Total Operating Expenses:</b>		<b>\$258,376.06</b>	<b>\$466,763.83</b>	<b>\$558,628.85</b>	<b>\$558,678.08</b>	<b>\$558,678.08</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY PROJECTS	010-1503-5730	\$320,340.02		\$229,796.41	\$0.00	\$0.00
CAPITAL OUTLAY-VEHICLES	010-1503-5750	\$17,620.88				
CAPITAL OUTLAY-TECH ROTATION	010-1503-5770	\$47,876.59	\$48,866.36	\$48,232.55	\$36,789.00	\$36,789.00
CAPITAL OUTLAY-REPAIR/REPLACE IT EQUIP	010-1503-5780	\$9,578.73	\$10,000.00	\$33,513.31	\$64,500.00	\$64,500.00
<b>Total Capital Expenses:</b>		<b>\$395,416.22</b>	<b>\$58,866.36</b>	<b>\$311,542.27</b>	<b>\$101,289.00</b>	<b>\$101,289.00</b>
<b>Total Expense Objects:</b>		<b>\$940,167.62</b>	<b>\$868,603.17</b>	<b>\$1,201,855.85</b>	<b>\$1,028,852.90</b>	<b>\$1,028,852.90</b>



# Maintenance Department



**Grady Woods**  
Maintenance Superintendent

The Polk County Maintenance Department is responsible for ensuring the safety, functionality, and upkeep of county facilities, delivering essential services that support day-to-day operations. The adopted budget for FY2025 provides staffing for a Maintenance Superintendent who reports to the Commissioners Court, Office Manager, Lead Maintenance Technician, two Maintenance Technicians, two Assistant Maintenance Technicians, a Laborer, a Custodial Coordinator, and three Custodial/Maintenance Workers. This skilled team collaborates to handle repairs, renovations, and routine cleaning, ensuring all facilities remain operational and well-maintained.

Maintenance Technicians address key environmental systems such as heating, lighting, and air conditioning, ensuring facilities remain safe and comfortable for employees and visitors. Custodial staff are responsible for maintaining cleanliness, managing supply requests, and maintaining exterior spaces like parking lots and sidewalks, as well as assisting with county mail. The Custodial Coordinator oversees these operations to ensure efficiency and consistency.

The Laborer is dedicated to groundskeeping, including mowing and general upkeep of county properties. The Office Manager plays a vital role in coordinating daily activities, managing records, processing invoices, and handling supply orders to keep the department running smoothly.

At the helm of the department, the Maintenance Superintendent provides leadership and oversight, coordinating the team's efforts to maintain facilities efficiently, manage renovations, and ensure a safe and functional environment for all county operations. Together, this team upholds the high standards of Polk County's facilities and infrastructure.

## Goals

The Polk County Maintenance Department is committed to providing county employees and the public with clean, safe, and well-maintained facilities and equipment.

### Goals

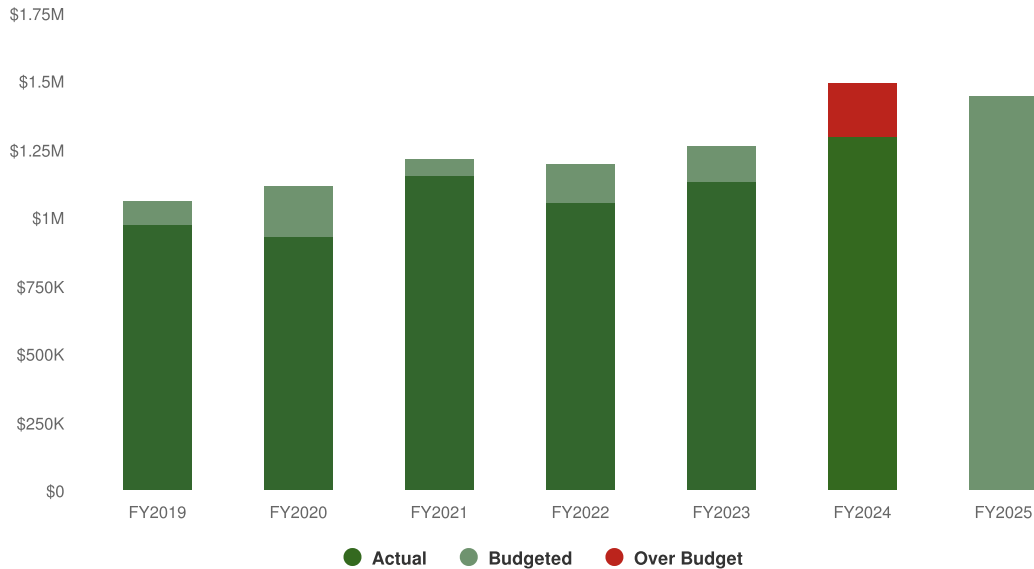
- **Enhance Efficiency Through Technology & Modern Equipment** - Stay up to date with advancements in maintenance technology to improve operational efficiency, reduce downtime, and extend the life of county equipment. Ensure staff is properly trained on modernized tools and systems to improve response times for work orders and optimize repair processes.
- **Optimize Building Operations While Maintaining Safety** - Implement cost-saving measures to reduce the expense of operating county buildings, such as energy-efficient systems, improved HVAC management, and smart building solutions. Prioritize preventative maintenance to minimize costly emergency repairs while maintaining high safety standards for employees and the public.
- **Improve Work Order Management & Response Times** - Streamline the work order system to track, prioritize, and complete building and vehicle maintenance requests in a timely manner. Enhance communication between departments to ensure maintenance needs are addressed promptly, minimizing disruptions to county operations.

Performance Indicators	Prior Years			2025 Projected
	2023 Actual	2024 Projected	2024 Actual	
Output: # Work Orders ("WO") Completed	1,156	1,000	1,325	1,400
Output: # Vehicle WO Completed	305	300	369	400

## Expenditures Summary

\$1,449,160
\$152,156  
(11.73% vs. prior year)

### Maintenance Proposed and Historical Budget vs. Actual



The Commissioners Court recognizes the importance of maintaining county facilities and has allocated a robust budget for the County Maintenance Department. This funding prioritizes routine maintenance and ensures a substantial reserve for addressing unforeseen challenges in aging infrastructure. The department's consistent ability to operate under budget demonstrates its commitment to proactive maintenance, focusing on anticipation and prevention rather than reactive measures.

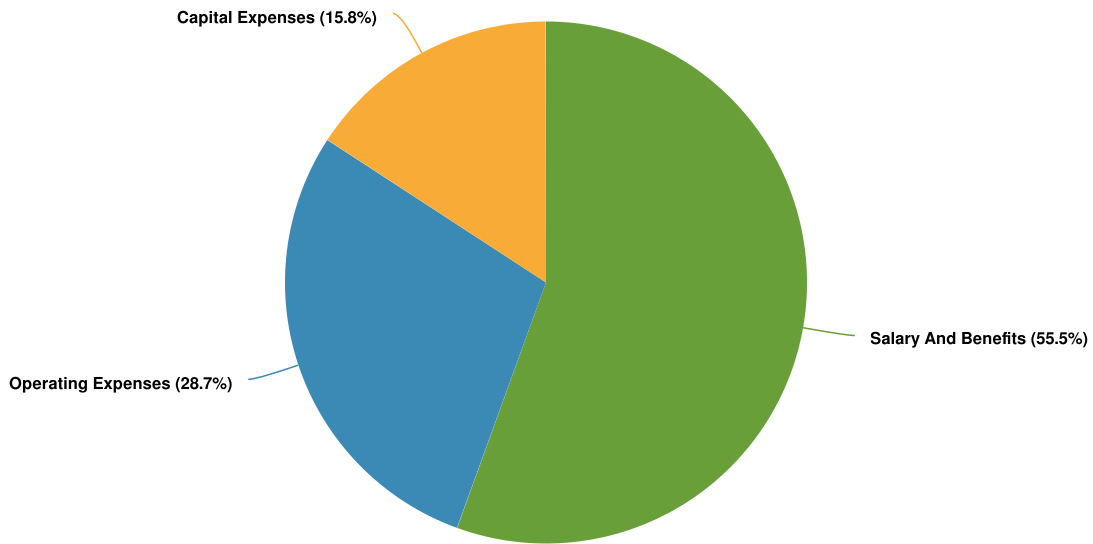
In FY2024, the Court authorized funding for two unexpected but critical projects: the replacement of the roof at the North Beatty Building, acquired in FY2023, and touch-up work at the College/Commerce Center to prepare for the arrival of a new college. These projects resulted in the department exceeding its adopted budget, reflecting the Court's willingness to address urgent needs that align with long-term county priorities.

For FY2025, the Commissioners Court approved significant staffing and operational enhancements. A second Assistant Maintenance Technician position was added, and the laborer role was reclassified from part-time to full-time, reflecting the growing demands of the department. Additionally, a \$3,000 wage increase for each employee, combined with these staffing changes, substantially impacted the department's personnel budget. To further support its operations, the Court allocated additional funds to the supplies and building repairs line items, ensuring the department remains well-equipped to manage both routine and unexpected maintenance needs.

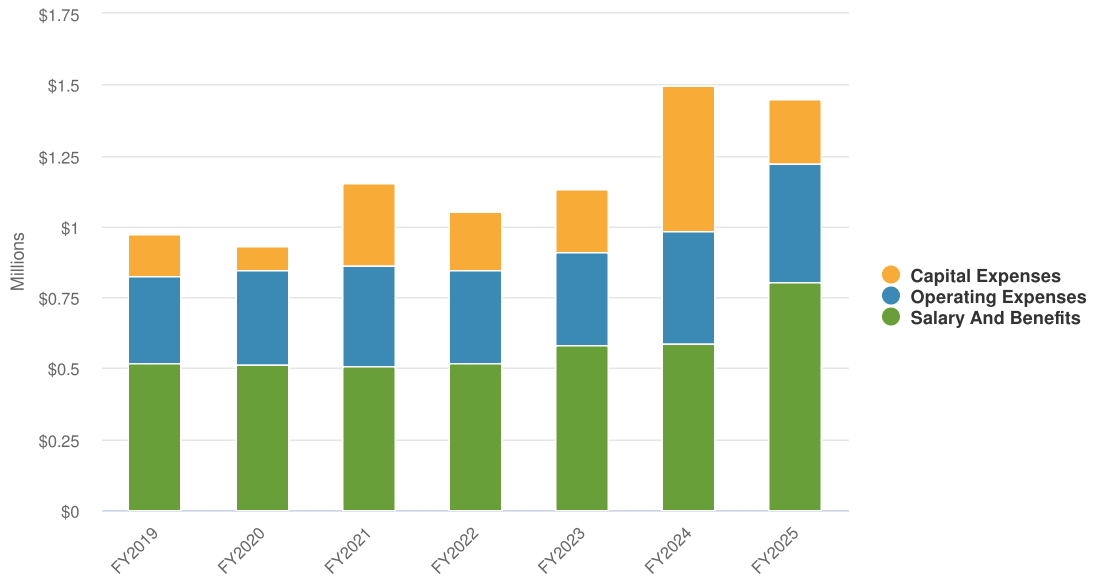
These strategic investments underscore the County's dedication to maintaining safe, functional, and well-maintained facilities for the community.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Expense Objects						
Salary And Benefits						

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
SALARIES	010-1511-1050	\$371,658.38	\$401,540.00	\$373,240.40	\$507,073.00	\$507,073.00
DISCRETIONARY SALARY	010-1511-1055	\$0.00	\$16,984.00	\$0.00	\$10,411.00	\$10,411.00
SALARIES-PART TIME	010-1511-1080	\$6,749.69	\$15,729.14	\$1,083.20	\$1,198.40	\$1,198.40
LONGEVITY PAY	010-1511-2000	\$9,500.00	\$9,500.00	\$8,500.00	\$9,500.00	\$9,500.00
SOCIAL SECURITY	010-1511-2010	\$28,926.96	\$34,140.32	\$28,159.67	\$40,405.95	\$40,405.95
HEALTH INSURANCE	010-1511-2020	\$101,242.35	\$123,071.52	\$111,893.05	\$147,619.68	\$147,619.68
RETIREMENT	010-1511-2030	\$56,211.35	\$64,531.89	\$55,308.45	\$76,797.72	\$76,797.72
WORKERS COMPENSATION	010-1511-2040	\$8,259.45	\$10,135.89	\$8,064.24	\$11,460.67	\$11,460.67
UNEMPLOYMENT INSURANCE	010-1511-2060	\$263.19	\$357.02	\$241.60	\$421.59	\$421.59
<b>Total Salary And Benefits:</b>		<b>\$582,811.37</b>	<b>\$675,989.78</b>	<b>\$586,490.61</b>	<b>\$804,888.01</b>	<b>\$804,888.01</b>
<b>Operating Expenses</b>						
UNIFORMS	010-1511-3000	\$1,284.43	\$1,500.00	\$843.96	\$1,500.00	\$1,500.00
OFFICE SUPPLIES	010-1511-3150	\$1,000.72	\$1,200.00	\$1,192.42	\$1,200.00	\$1,200.00
FURNISHED TRANSPORTATION	010-1511-3300	\$24,335.72	\$25,000.00	\$24,867.61	\$25,000.00	\$25,000.00
PEST CONTROL	010-1511-3350	\$6,455.99	\$8,000.00	\$5,290.00	\$8,000.00	\$8,000.00
CUSTODIAL SUPPLIES/REPAIRS	010-1511-3450	\$41,713.55	\$40,000.00	\$39,841.22	\$45,000.00	\$45,000.00
SIGNS	010-1511-3770	\$3,462.46	\$4,500.00	\$4,493.44	\$6,000.00	\$6,000.00
COMMUNICATIONS EXPENSE	010-1511-4230		\$1,204.80	\$1,205.20	\$1,204.80	\$1,204.80
TRAVEL TRAINING	010-1511-4270	\$595.40	\$500.00	-\$158.78	\$1,000.00	\$1,000.00
REPAIR/REPLACE BUILDINGS	010-1511-4500	\$207,493.69	\$235,000.00	\$272,201.38	\$250,000.00	\$250,000.00
INSPECTIONS	010-1511-4510	\$19,349.96	\$50,000.00	\$23,709.22	\$50,000.00	\$50,000.00
EQUIPMENT MAINTENANCE	010-1511-4520	\$2,082.58	\$3,000.00	\$3,162.10	\$4,000.00	\$4,000.00
VEHICLE MAINTENANCE	010-1511-4540	\$19,226.46	\$20,000.00	\$19,271.92	\$20,000.00	\$20,000.00
TIRE DISPOSAL	010-1511-4890	\$549.34	\$2,500.00	\$1,911.26	\$2,500.00	\$2,500.00
<b>Total Operating Expenses:</b>		<b>\$327,550.30</b>	<b>\$392,404.80</b>	<b>\$397,830.95</b>	<b>\$415,404.80</b>	<b>\$415,404.80</b>
<b>Capital Expenses</b>						



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
M&V FEE ENERGY SAVINGS PROGRAM	010-1511-5700	\$8,358.00	\$8,609.00	\$8,609.00	\$8,867.00	\$8,867.00
CAPITAL OUTLAY	010-1511-5710	\$49,976.00				
CAPITAL OUTLAY PROJECTS	010-1511-5730			\$73,725.00	\$0.00	\$0.00
CAPITAL OUTLAY-BUILDINGS	010-1511-5740	\$164,939.31	\$220,000.00	\$428,304.68	\$220,000.00	\$220,000.00
<b>Total Capital Expenses:</b>		<b>\$223,273.31</b>	<b>\$228,609.00</b>	<b>\$510,638.68</b>	<b>\$228,867.00</b>	<b>\$228,867.00</b>
<b>Total Expense Objects:</b>		<b>\$1,133,634.98</b>	<b>\$1,297,003.58</b>	<b>\$1,494,960.24</b>	<b>\$1,449,159.81</b>	<b>\$1,449,159.81</b>



# Volunteer Fire Department



This budget allocates financial assistance to support the operations of 10 Volunteer Fire Departments (VFDs) serving communities throughout Polk County. These VFDs play a critical role in safeguarding lives and property, responding to emergencies, and providing fire protection services across the County's diverse and often rural areas. By partnering with these departments, the County ensures that its residents have access to timely and effective emergency response services.

To ensure accountability and transparency, payments to the VFDs are contingent upon their compliance with specific requirements. Each department must provide proof of workers' compensation insurance, a measure designed to protect their firefighters in the event of an injury during service. Additionally, departments must submit quarterly reports detailing their operational activities and financial status. These reports enable the County to monitor how funds are being utilized and ensure that the financial assistance contributes to effective emergency response capabilities.

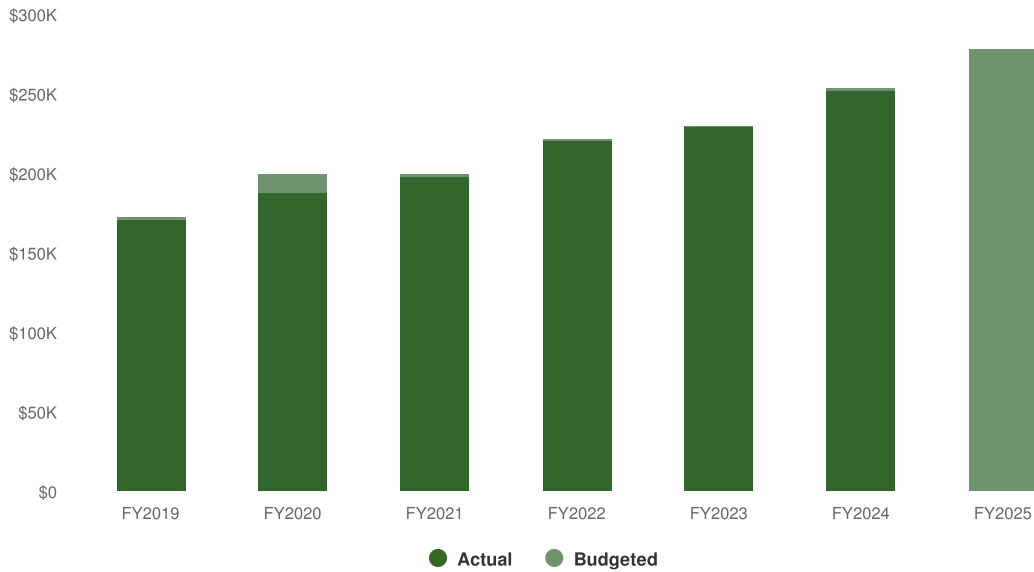
This funding is a vital investment in the County's emergency response infrastructure, enhancing public safety and supporting the dedicated volunteers who serve on the front lines. By fostering a collaborative relationship with the VFDs, the County demonstrates its commitment to maintaining robust and reliable fire protection services for its residents.

<p><b>Alabama-Coushatta Indian Nation VFD</b> 571 State Park Rd. 56 Livingston, TX 77351 Phone: 936-563-1200</p>		<p><b>Corrigan VFD</b> 1001 N. Home Street Corrigan, TX 75939 Phone: 936-398-2551</p>	
<p><b>Goodrich VFD</b> 954 State HWY Loop 393 Goodrich, TX 77335 Phone: 936-365-2121</p>		<p><b>Holiday Lake Estates VFD</b> 224 Drews Landing Rd. Goodrich, TX 77335 Phone: 936-252-2889</p>	
<p><b>Indian Springs VFD</b> 210 Pichetto Trail Livingston, TX 77351 Phone: 936-563-4747</p>		<p><b>Livingston VFD</b> 119 W Abbey Street Livingston, TX 77351 Phone: 936-327-4411</p>	
<p><b>Onalaska VFD</b> 181 Old Groveton Road South Onalaska, TX 77360 Phone: 936-646-5111</p>		<p><b>Scenic Loop VFD</b> 1406 FM 3277 Livingston, TX 77351 Phone: 936-967-5555</p>	
<p><b>Segno VFD</b> 157 Magnolia Hills Road Livingston, TX 77351 Phone: 936-685-7195</p>		<p><b>South Polk County VFD</b> 3036 FM 2610 Livingston, TX 77351 Phone: 936-685-7115</p>	

## Expenditures Summary

**\$278,625** **\$25,100**  
(9.90% vs. prior year)

### Volunteer Fire Department Proposed and Historical Budget vs. Actual



The Commissioners Court is committed to increasing annual funding for volunteer fire departments, acknowledging their essential role in protecting the community. This financial support is critical for ensuring volunteer firefighters have access to the necessary resources, equipment, and training to carry out their lifesaving work effectively. By prioritizing the efficient allocation of these funds, the Court demonstrates its unwavering dedication to strengthening these volunteer-led efforts, which are vital for safeguarding the residents and properties of Polk County from fire-related hazards and emergencies.

## Department Budget

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
FURNISHED TRANSPORTATION	010-1543-3300	\$494.95	\$1,000.00	\$206.54	\$1,000.00	\$1,000.00
FIRE DEPARTMENTS	010-1543-4872	\$177,645.47	\$201,127.26	\$198,306.60	\$221,392.50	\$221,392.50
LIVINGSTON CITY FIRE AGREEMENT	010-1543-6900	\$51,397.20	\$51,397.19	\$53,692.88	\$56,232.12	\$56,232.12
<b>Total Operating Expenses:</b>		<b>\$229,537.62</b>	<b>\$253,524.45</b>	<b>\$252,206.02</b>	<b>\$278,624.62</b>	<b>\$278,624.62</b>
<b>Total Expense Objects:</b>		<b>\$229,537.62</b>	<b>\$253,524.45</b>	<b>\$252,206.02</b>	<b>\$278,624.62</b>	<b>\$278,624.62</b>





## All Other

The All Other department serves as a catch-all budgetary category for expenses that cannot be directly attributed to a specific department. It provides the flexibility to account for essential financial obligations that support both the County's internal operations and its collaboration with external organizations.

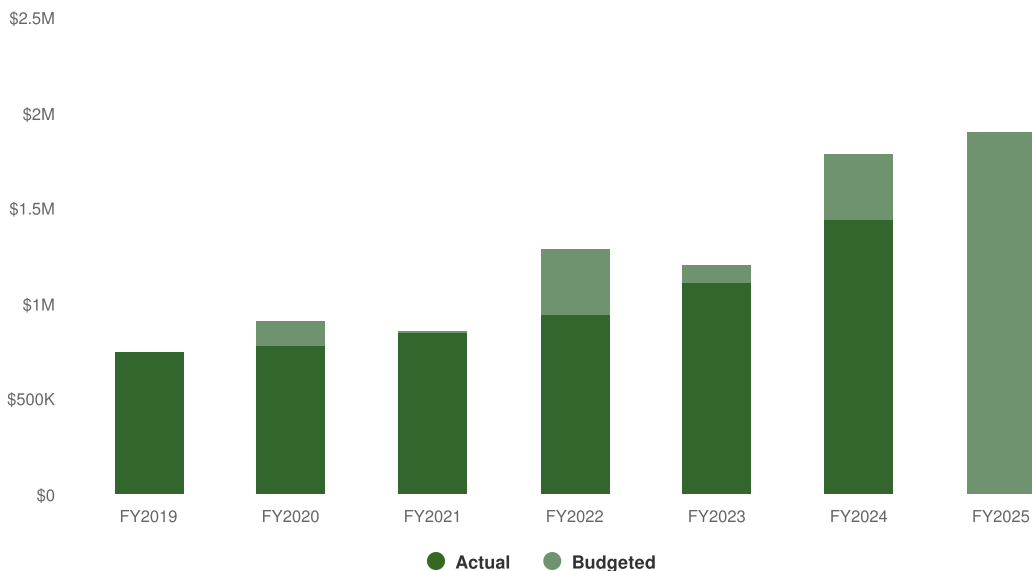
This department includes funding for services, programs, and initiatives that play a vital role in maintaining County operations and addressing community needs. It supports activities that promote public safety, environmental stewardship, regional collaboration, and effective communication with residents. Additionally, it encompasses costs related to ensuring the County's compliance with regulatory and operational standards, as well as maintaining partnerships with organizations that enhance services for the community.

Oversight of the expenditures within this department is entrusted to the County Judge, under the direction of the Commissioners Court, ensuring that these resources are managed prudently and align with the County's broader strategic goals. The All Other department exemplifies the County's commitment to flexibility, adaptability, and efficient financial management in meeting its diverse operational needs.

### Expenditures Summary

**\$1,906,304** **\$119,035**  
(6.66% vs. prior year)

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



The All Other department budget primarily supports two significant expense areas: appraisal district fees and lease payments, which together comprise the majority of the department's expenditures. For FY2025, the adopted budget totals \$1,772,175, representing a 12.2% increase over FY2024. This increase reflects the County's proactive approach to managing rising costs while ensuring operational efficiency across its services.

Appraisal district fees, budgeted at \$797,294 for FY2025, represent a substantial portion of the department's expenses. These fees are the County's contribution to the Polk County Appraisal District, which operates independently to perform property valuations and oversee the taxation process within the County. The increase in these fees reflects growing costs associated with the district's operations, which are critical to ensuring accurate and equitable property valuations for all taxing entities within Polk County.

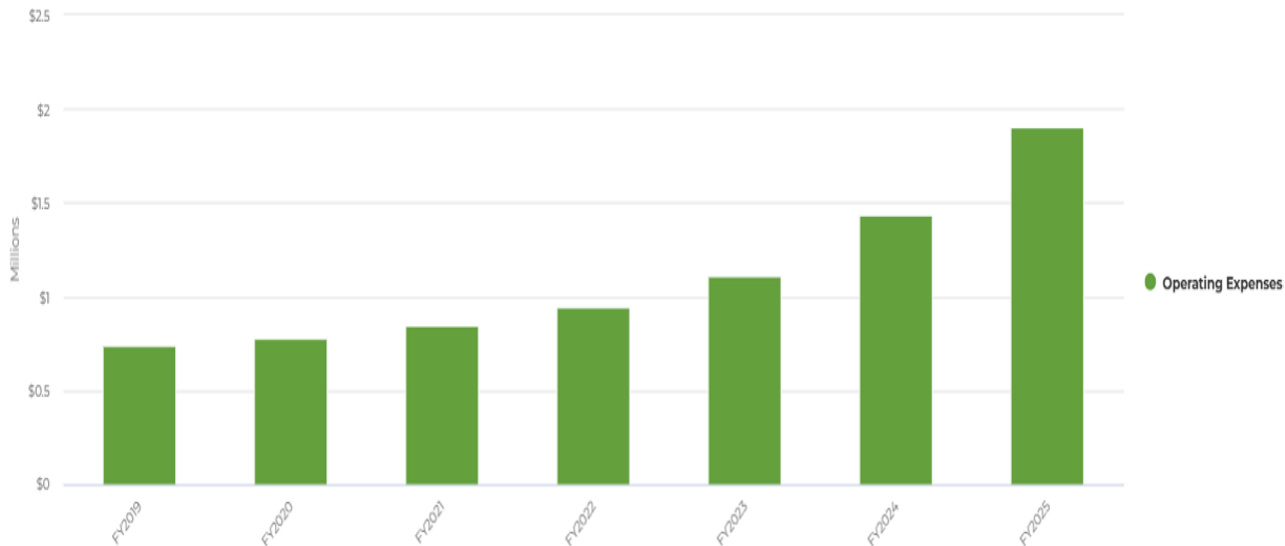
Lease payments are another major expense, with \$709,452 allocated in FY2025. This amount reflects the Commissioners Court's strategic decision to lease vehicles and equipment instead of purchasing them outright. By embedding these costs into the operating budget, the County avoids the need for annual debt issuances, maintains a modern and reliable vehicle fleet, and minimizes long-term maintenance expenses. This strategy underscores the County's commitment to fiscal responsibility while meeting the evolving needs of its departments.

Beyond these primary expenses, the All Other department also funds a variety of countywide initiatives, including statutory obligations like autopsies and community partnerships in areas such as regional water planning and environmental preservation. The FY2025 budget also reflects a reduction in landscaping costs as the County continues to optimize expenditures while maintaining high standards in public space management.

The All Other department remains a versatile component of Polk County's financial framework, addressing diverse operational needs while ensuring transparency and accountability in the management of public funds. It exemplifies the County's dedication to sound fiscal practices and strategic resource allocation to benefit residents effectively.

## Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
AUTOPSIES	010-1691-4026	\$168,213.00	\$200,000.00	\$157,680.50	\$200,000.00	\$200,000.00
REGION 1 WATER PLANNING GROUP	010-1691-4027	\$113.43	\$149.00	\$424.20	\$350.00	\$350.00
APPRAISAL DISTRICT	010-1691-4061	\$545,981.00	\$634,201.33	\$634,201.32	\$797,294.17	\$797,294.17
ADVERTISING	010-1691-4300	\$10,670.20	\$9,000.00	\$10,221.14	\$10,000.00	\$10,000.00
LEASE PAYMENTS	010-1691-4660	\$220,478.14	\$665,710.56	\$443,126.34	\$709,452.00	\$709,452.00
MEMBERSHIPS	010-1691-4700	\$17,716.30	\$18,376.50	\$17,716.30	\$18,376.50	\$18,376.50
DUES	010-1691-4810	\$5,201.92	\$5,201.92	\$5,201.92	\$5,201.92	\$5,201.92
COUNTY LANDSCAPING	010-1691-4950	\$35,500.48	\$46,000.00	\$43,947.40	\$30,000.00	\$30,000.00
SOIL CONSERVATION	010-1691-6700	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
MHMR/BURKE CENTER	010-1691-4025	\$43,629.00	\$43,629.00	\$43,629.00	\$43,629.00	\$43,629.00
INMATE MENTAL HEALTH ASSESSMENT	010-1691-4028	\$48,000.00	\$150,000.00	\$48,000.00	\$72,000.00	\$72,000.00
RSVP PROGRAM	010-1691-4130	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
ADAC COUNSELING	010-1691-4150	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
CHILD WELFARE	010-1691-4450	\$10,000.00	\$10,000.00	\$20,000.00	\$10,000.00	\$10,000.00
READ PROGRAM	010-1691-4453			\$10,000.00	\$5,000.00	\$5,000.00
<b>Total Operating Expenses:</b>		<b>\$1,110,503.47</b>	<b>\$1,787,268.31</b>	<b>\$1,438,148.12</b>	<b>\$1,906,303.59</b>	<b>\$1,906,303.59</b>
<b>Total Expense Objects:</b>		<b>\$1,110,503.47</b>	<b>\$1,787,268.31</b>	<b>\$1,438,148.12</b>	<b>\$1,906,303.59</b>	<b>\$1,906,303.59</b>

# Office of Emergency Management



**Courtney Comstock**  
Emergency Management Coordinator

The Polk County Office of Emergency Management, led by the Emergency Management Coordinator (EMC), plays a vital role in ensuring the County's readiness for emergencies and disasters. The EMC, supported by a dedicated team that includes a Deputy Emergency Management Coordinator, a Computer Records Specialist, and a Secretary II, reports directly to the County Judge and oversees emergency planning and preparedness activities. This team works collaboratively to safeguard the community by coordinating resources, training, and response efforts.

As the County's liaison with local and regional emergency response organizations, the Texas Department of Public Safety, and the Federal Emergency Management Agency (FEMA), the Emergency Management Coordinator facilitates seamless communication and coordination. The EMC advises the County Judge, who serves as the County's Emergency Management Director, and the Commissioners Court on emergency situations and strategies. Additionally, the office is responsible for maintaining the County's comprehensive emergency plan, organizing disaster response activities, and arranging emergency preparedness and response training for local agencies.

Beyond disaster planning and response, the office administers the County Employee Health and Safety/Risk Management Program, ensuring a safe work environment for County employees. The department also oversees the Rural Addressing program, which is critical for maintaining accurate and efficient emergency response systems throughout the County. Together, the Emergency Management Office staff ensures Polk County is prepared to protect lives, property, and resources during emergencies while fostering a culture of safety and resilience.

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

## Goals

The Polk County Office of Emergency Management is dedicated to protecting life, property, and the environment by effectively managing natural and man-made disasters. Through mitigation, preparedness, response, and recovery efforts, the department ensures the County is ready to handle emergencies and minimize their impact.

### Goals

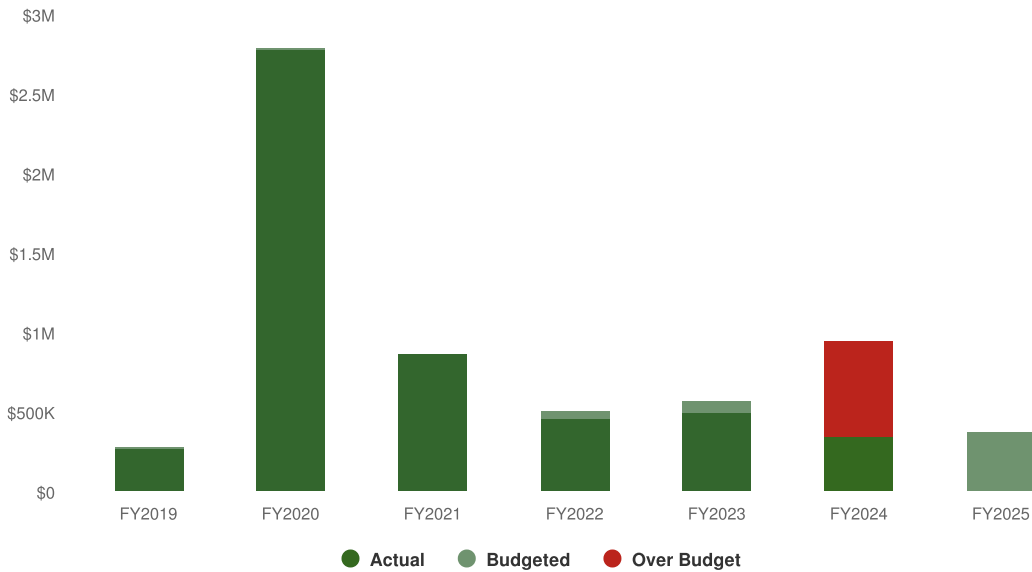
- **Enhance Emergency Plans & Response**  
Continuously improve emergency response plans, protocols, and resources to ensure a coordinated and efficient response to disasters.
- **Strengthen Community Partnerships**  
Foster collaboration with local agencies, first responders, and community organizations to improve preparedness, response, and recovery efforts.

Performance Indicators	Prior Years			2025 Projected
	2023 Actuals	2024 Projected	2024 Actual	
Effectiveness: # of Public Outreach Activities	531	200	961	200
Effectiveness: # of Drills/Exercises	2	2	4	2
Output: # of Events Hosted/Attended	70	20	20	20
Output: # of Emergency Plans Updated	4	3	23	5
Effectiveness: Planning Preparedness Level	Advanced	Advanced	Advanced	Advanced

## Expenditures Summary

\$379,470    \$32,113  
 (9.25% vs. prior year)

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



The Emergency Management Department consistently operates within its allocated budget, reflecting a strong commitment to fiscal responsibility and proactive planning. However, the nature of emergency management inherently involves responding to unpredictable and often large-scale crises, which can result in significant budgetary impacts. Historical events such as the FY2020 tornado and Winter Storm Uri in FY2021 serve as reminders of the financial strain that natural disasters and emergencies can impose, particularly for tasks like debris removal, emergency infrastructure repairs, and public safety coordination. These experiences highlight the necessity of maintaining a robust reserve balance to ensure the County is financially equipped to handle such unforeseen challenges effectively.

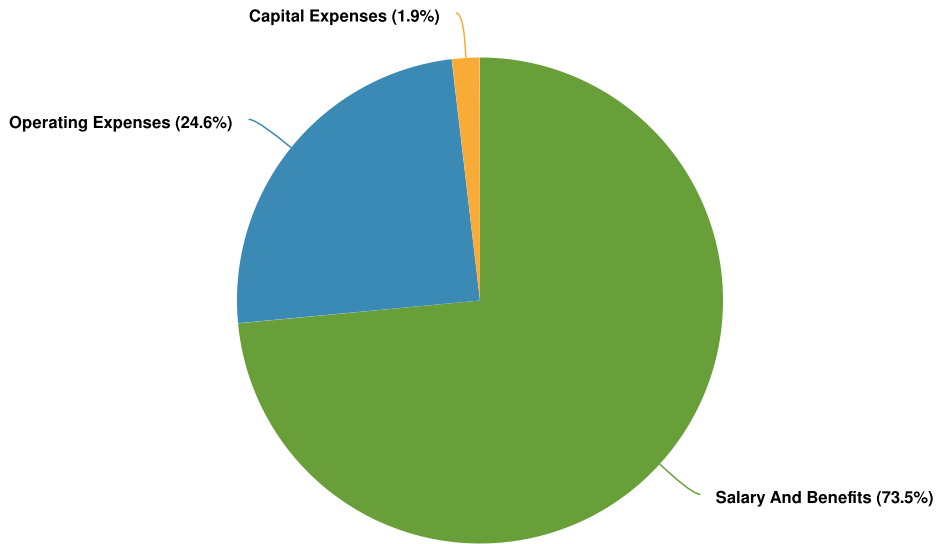
In FY2024, the department faced a series of unanticipated and impactful events that required significant expenditures. The County allocated \$50,000 to address COVID-related expenses, ensuring that essential services and public health initiatives were adequately supported during the ongoing pandemic. Additionally, over \$158,000 was spent managing the aftermath of the April/May flooding event, while Hurricane Beryl required an even greater financial response, with expenses exceeding \$318,000. For both events, the primary financial burden stemmed from disaster debris removal, a critical step in restoring public safety and access to affected areas. The County's use of a pre-positioned contractor enabled a rapid and efficient response, mitigating further disruptions and ensuring that recovery efforts were conducted in a timely manner.

These FY2024 challenges underscore the vital role of the Emergency Management Department in safeguarding the community during crises. They also emphasize the importance of strategic financial planning, including maintaining contingency funds and leveraging pre-positioned contracts, to address emergencies effectively. By prioritizing preparedness and adaptability, the department ensures that Polk County can respond swiftly and effectively to protect its residents, infrastructure, and resources during times of need.

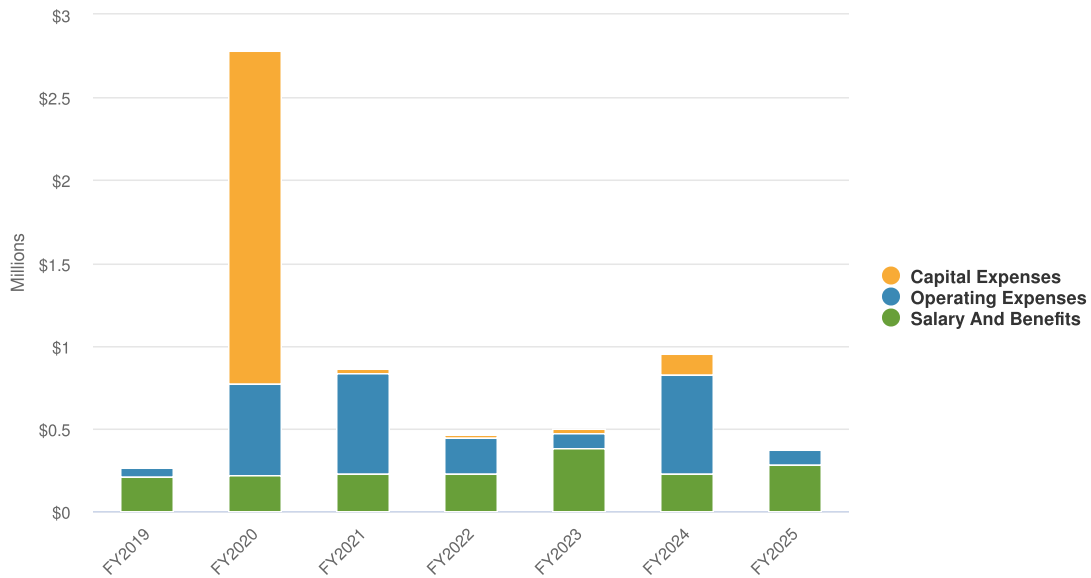


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



In FY2023, the Commissioners Court implemented a consolidation strategy that unified the Environmental Enforcement and Fire Marshal offices under the oversight of the Office of Emergency Management. This strategic realignment led to an increase in personnel and operational budgets for that fiscal year. However, in FY2024, the Commissioners Court opted to revert to the original structure, separating the offices back into

distinct departments. Under the revised structure, the Environmental Enforcement Officer and Fire Marshal now report directly to the County Judge, who also serves as the Chief Emergency Management Director for the County. This separation restored the Emergency Management Department's budget to pre-consolidation levels, providing clearer delineation of responsibilities.

In FY2024, the department achieved a critical milestone with the completion of audio and video upgrades for the Emergency Operations Center (EOC) at a cost of \$126,260, funded through the Capital Purchase Projections. These upgrades significantly enhance the County's ability to coordinate and communicate effectively during emergency situations, ensuring that the EOC remains a state-of-the-art hub for disaster management and response.

Despite this accomplishment, FY2024 operational expenses exceeded the adopted budget due to unforeseen emergency operations. These included over \$158,000 in expenditures for the April/May flooding event and over \$318,000 for Hurricane Beryl. The primary expenses for these emergencies were related to disaster debris removal, executed through a pre-positioned contractor to ensure swift recovery efforts. Additionally, \$50,000 was allocated to address ongoing COVID-related needs, further contributing to the increased operational expenditures.

For FY2025, the Commissioners Court continues to emphasize preparedness and operational efficiency. The budget reflects a commitment to maintaining the enhancements made in FY2024 while ensuring that the department remains equipped to handle future emergencies. This includes prioritizing maintenance and readiness of the upgraded EOC and ensuring sufficient resources are available for unforeseen incidents. The strategic investments in FY2024, combined with ongoing efforts to strengthen emergency preparedness, position Polk County to respond effectively to the evolving challenges of disaster management.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-1695-1050	\$251,843	\$166,675	\$148,342	\$181,979	\$181,979
DISCRETIONARY SALARY	010-1695-1055	\$0	\$4,538	\$0	\$2,361	\$2,361
SALARIES-PART TIME	010-1695-1080	\$0	\$1,083	\$3,844	\$1,198	\$1,198
CERTIFICATE PAY	010-1695-1200	\$2,942	\$0	-\$69	\$0	\$0
LONGEVITY PAY	010-1695-2000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
SOCIAL SECURITY	010-1695-2010	\$18,456	\$13,726	\$12,393	\$14,576	\$14,576
HEALTH INSURANCE	010-1695-2020	\$59,724	\$44,753	\$35,371	\$45,421	\$45,421
RETIREMENT	010-1695-2030	\$37,445	\$25,945	\$23,660	\$27,704	\$27,704
WORKERS COMPENSATION	010-1695-2040	\$1,867	\$746	\$997	\$545	\$545
UNEMPLOYMENT INSURANCE	010-1695-2060	\$178	\$144	\$103	\$151	\$151
<b>Total Salary And Benefits:</b>		<b>\$377,455</b>	<b>\$262,610</b>	<b>\$229,643</b>	<b>\$278,937</b>	<b>\$278,937</b>
<b>Operating Expenses</b>						



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
UNIFORMS	010-1695-3000	\$1,029	\$500	\$557	\$500	\$500
OFFICE SUPPLIES	010-1695-3150	\$12,882	\$8,000	\$7,594	\$8,000	\$8,000
FURNISHED TRANSPORTATION	010-1695-3300	\$2,764	\$5,000	\$4,773	\$5,000	\$5,000
SUBSCRIPTIONS	010-1695-3900	\$9,090	\$29,462	\$26,195	\$33,706	\$33,706
SAFETY/TRAINING SUPPLIES	010-1695-3940	\$11,456	\$20,500	\$15,763	\$20,500	\$20,500
WEBSITE HOSTING/PROGRAMMING	010-1695-3960	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200
COMMUNICATION EXP	010-1695-4200	\$3,872	\$3,639	\$4,288	\$3,639	\$3,639
TRAVEL TRAINING	010-1695-4270	\$4,582	\$5,500	\$1,523	\$5,500	\$5,500
TOWER EXPENSES	010-1695-4630	\$0	\$396	\$396	\$396	\$396
DUES	010-1695-4810	\$391	\$550	\$199	\$700	\$700
LONG TERM RECOVERY	010-1695-4910	\$2,188	\$5,000	\$2,277	\$5,000	\$5,000
911 EXPENSES	010-1695-4920	\$993	\$2,000	\$1,584	\$2,000	\$2,000
OFFICE FURNISHINGS/EQUIPMENT	010-1695-4980	\$0	\$0	\$0	\$4,367	\$4,367
LEPC EXPENSES	010-1695-6940	\$0	\$1,000	\$0	\$1,000	\$1,000
COVID 19 EXPENSE	010-1695-6950	\$45,279	\$0	\$50,000	\$0	\$0
APRIL 2024 FLOODING	010-1695-6955	\$0	\$0	\$158,489	\$0	\$0
HURRICANE BERYL 2024	010-1695-6956	\$0	\$0	\$318,233	\$0	\$0
<b>Total Operating Expenses:</b>		<b>\$97,727</b>	<b>\$84,747</b>	<b>\$595,072</b>	<b>\$93,508</b>	<b>\$93,508</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY	010-1695-5710	\$5,282	\$0	\$0	\$0	\$0
REQ. CC APPROVAL-OFFICE FURN/EQUIP	010-1695-5720	\$16,176	\$0	\$0	\$0	\$0
CAPITAL OUTLAY PROJECTS	010-1695-5730	\$0	\$0	\$126,260	\$0	\$0
CAPITAL OUTLAY-VEHICLES	010-1695-5750	\$0	\$0	\$0	\$7,025	\$7,025
<b>Total Capital Expenses:</b>		<b>\$21,458</b>	<b>\$0</b>	<b>\$126,260</b>	<b>\$7,025</b>	<b>\$7,025</b>
<b>Total Expense Objects:</b>		<b>\$496,640</b>	<b>\$347,357</b>	<b>\$950,975</b>	<b>\$379,470</b>	<b>\$379,470</b>





# Human Resources Department

**James Mostek**

Human Resources Director

The Human Resources Department is under the leadership of a newly hired HR Director, who joined in the first quarter of FY2025. With extensive experience in human resources, the new director brings a wealth of knowledge and expertise to the County, and we are excited to have him on our team. The office is supported by an HR Analyst and a Secretary II, forming a dedicated and professional team committed to addressing the comprehensive needs of County employees and operations. Additionally, the Commissioners Court has authorized a new Secretary I position in this year's budget, which has not yet been filled.

Human Resources is the cornerstone of Polk County's workforce management, tasked with a wide range of responsibilities critical to the County's success. These include recruiting, hiring, onboarding, and managing employee compensation, as well as ensuring compliance with labor and employment laws. The department also handles employee relations, may assist with performance evaluations, and policy development, working closely with the Commissioners Court to ensure all policies are current and effective. The HR team also helps the County Treasurer's Office with administering payroll, maintains detailed employee records for legal compliance, and actively promotes employee development and engagement.

Although the accomplishments of recent years precede the new HR Director's tenure, they underscore the department's dedication to innovation and efficiency. Notable achievements include transitioning half of the County's departments to the electronic timekeeping system (ESS), modernizing the onboarding process to allow new employees to complete it remotely, and implementing a monthly newsletter to keep employees informed about County updates. Additionally, the department revamped the Spanish interpreter program, transitioning to a digital platform that eliminated outdated methods, further streamlining operations. These milestones reflect the department's commitment to enhancing services for both employees and the County.

With the new HR Director's leadership and the continued support of the HR team, the department is well-positioned to build on its accomplishments and address the growing needs of Polk County's workforce.

Human Resources is located in the Office Annex at 602 E. Church, Suite 105 in Livingston. Contact us via email at [humanresources@co.polk.tx.us](mailto:humanresources@co.polk.tx.us) or by calling our office at 936-327-6802.

## Goals

The primary mission of the Polk County Human Resources Department is to foster an environment that supports, develops, and sustains the needs of Polk County employees and applicants. This commitment is achieved by focusing on key objectives, including:

- Recruiting and retaining qualified applicants who align with the County's values and needs.
- Promoting work-life balance and wellness to enhance employee satisfaction and productivity.
- Delivering programs and services that are valued by employees and contribute to their growth and success.

In FY2023 and FY2024, the department experienced a complete turnover in leadership and staffing, creating challenges in continuity and institutional knowledge. As a result, the newly appointed HR Director inherited a department where prior performance measures and tracking methods were either unclear or absent.

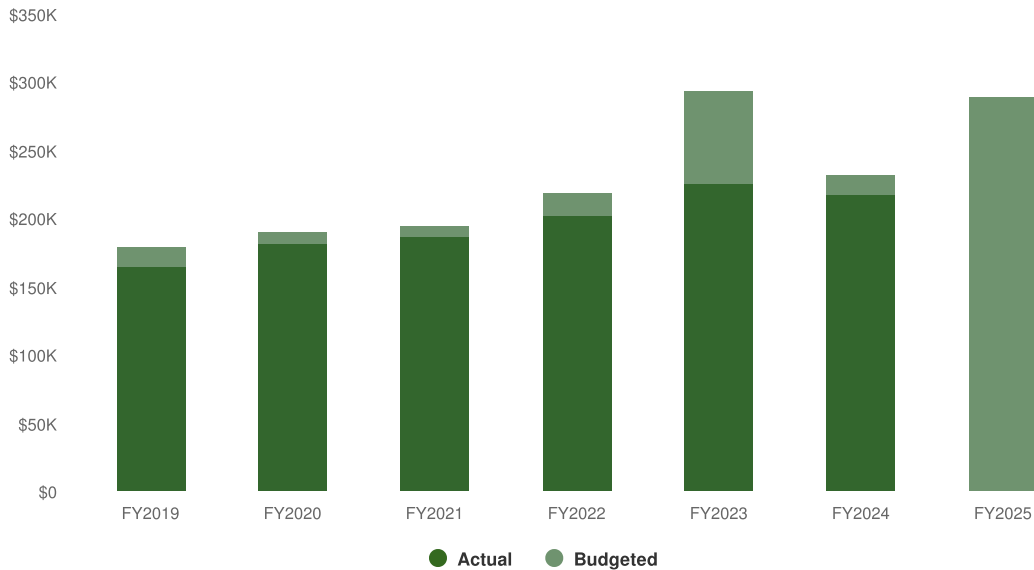
Since joining in FY2025, the new HR Director has been dedicated to stabilizing processes and establishing a strong foundation for the department's operations. His extensive experience in human resources, combined with a clear vision for the office's future, provides an excellent opportunity to enhance the department's effectiveness. As part of our ongoing commitment to improvement, we look forward to collaborating with him during the FY2026 budget process to identify and implement meaningful performance measures that align with the County's objectives and workforce needs.



## Expenditures Summary

\$289,910
\$57,682  
(24.84% vs. prior year)

### Human Resources Proposed and Historical Budget vs. Actual

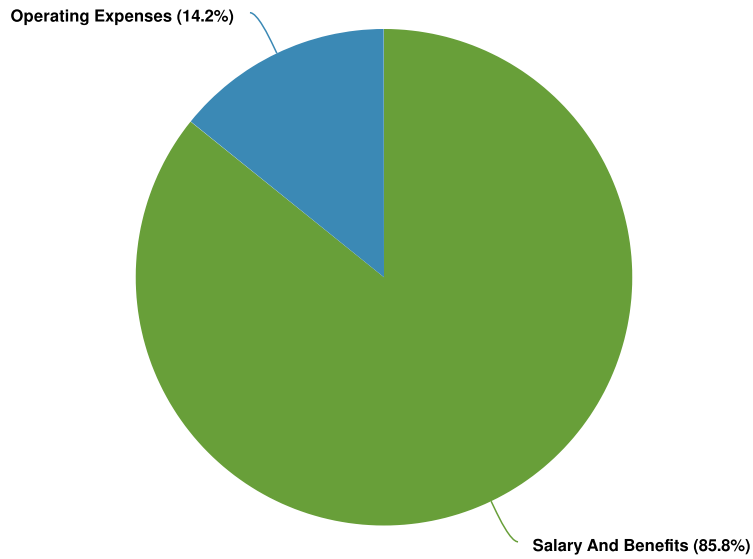


In the FY2023 Budget and Capital Purchase Projections, funding was allocated for timekeeping software at the request of the HR Director who served in FY2022. However, following a thorough evaluation, the HR Director in place during FY2023 and FY2024 determined that the originally proposed software did not meet the functional needs of the department. She identified a more cost-effective alternative that better aligned with the County’s operational requirements, resulting in significant taxpayer savings. This adjustment is reflected in the FY2023 actual expenditures, which came in below the budgeted amount, and contributed to a reduced FY2024 budget for the department.

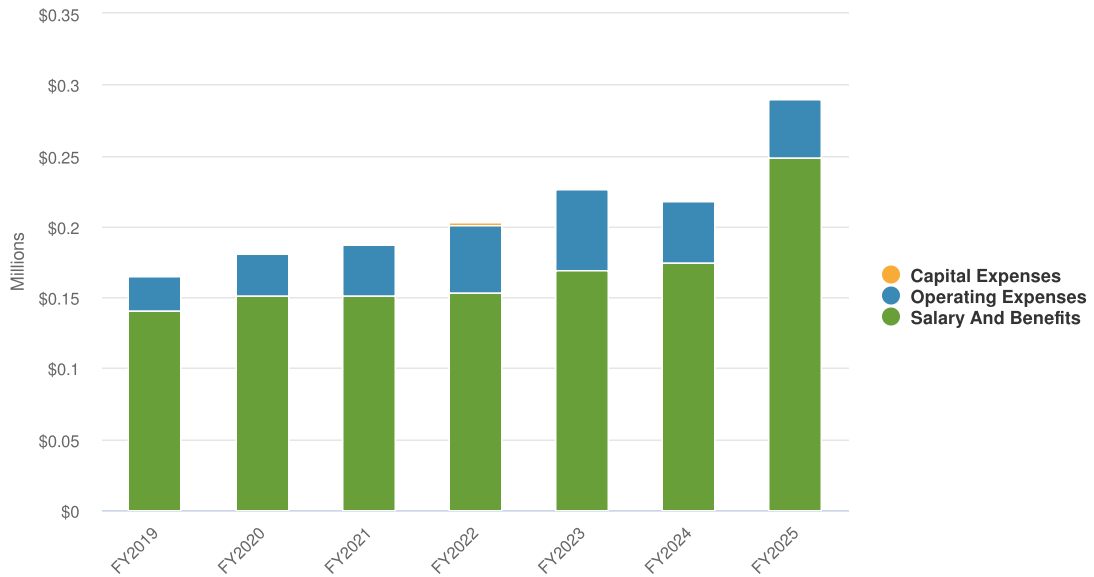
Looking ahead to FY2025, the adopted budget demonstrates continued investment in the Human Resources Department by adding funding for an additional staff member. This new position is expected to bolster the department’s ability to address the increasing needs of Polk County employees, enhance service delivery, and advance its goals of operational efficiency and employee engagement. The inclusion of this role reflects the County’s ongoing commitment to supporting its workforce and ensuring the Human Resources Department is equipped to meet evolving organizational demands.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-1696-1050	\$108,177.96	\$112,507.00	\$116,026.25	\$156,777.00	\$156,777.00
DISCRETIONARY SALARY	010-1696-1055	\$0.00	\$3,068.00	\$0.00	\$1,746.00	\$1,746.00
SALARIES-PART TIME	010-1696-1080	\$3,371.46	\$7,040.80	\$3,466.24	\$7,040.80	\$7,040.80
LONGEVITY PAY	010-1696-2000	\$3,500.00	\$3,000.00	\$1,000.00	\$500.00	\$500.00
SOCIAL SECURITY	010-1696-2010	\$8,157.32	\$9,749.93	\$8,374.00	\$12,703.88	\$12,703.88
HEALTH INSURANCE	010-1696-2020	\$28,916.13	\$33,564.96	\$28,404.85	\$45,421.44	\$45,421.44
RETIREMENT	010-1696-2030	\$16,679.54	\$18,429.28	\$17,410.27	\$24,145.68	\$24,145.68
WORKERS COMPENSATION	010-1696-2040	\$189.42	\$273.38	\$198.20	\$275.67	\$275.67
UNEMPLOYMENT INSURANCE	010-1696-2060	\$76.62	\$101.96	\$76.90	\$127.22	\$127.22
<b>Total Salary And Benefits:</b>		<b>\$169,068.45</b>	<b>\$187,735.31</b>	<b>\$174,956.71</b>	<b>\$248,737.69</b>	<b>\$248,737.69</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-1696-3150	\$4,618.14	\$3,000.00	\$3,927.09	\$4,000.00	\$4,000.00
SUBSCRIPTIONS	010-1696-3900	\$25,069.70	\$10,510.00	\$8,495.11	\$3,990.00	\$3,990.00
EMPLOYEE PHYSICALS	010-1696-4053	\$25,593.50	\$25,000.00	\$24,897.00	\$25,000.00	\$25,000.00
COMMUNICATIONS	010-1696-4200		\$482.40	\$482.60	\$482.40	\$482.40
TRAVEL TRAINING	010-1696-4270	\$1,591.30	\$3,500.00	\$3,606.19	\$4,500.00	\$4,500.00
ADVERTISING	010-1696-4300	\$0.00	\$2,000.00	\$1,523.00	\$2,000.00	\$2,000.00
OFFICE FURNISHINGS/EQUIPMENT	010-1696-4980			\$0.00	\$1,200.00	\$1,200.00
<b>Total Operating Expenses:</b>		<b>\$56,872.64</b>	<b>\$44,492.40</b>	<b>\$42,930.99</b>	<b>\$41,172.40</b>	<b>\$41,172.40</b>
<b>Total Expense Objects:</b>		<b>\$225,941.09</b>	<b>\$232,227.71</b>	<b>\$217,887.70</b>	<b>\$289,910.09</b>	<b>\$289,910.09</b>



## State Law Enforcement Office

The State Law Enforcement Department serves as a cornerstone in ensuring the safety and security of Polk County by providing operational support to multiple state law enforcement agencies. These include the local Department of Public Safety (DPS), which consists of State Troopers and the License & Weights Division, as well as Texas Parks & Wildlife Game Wardens (TPW) and the Texas Ranger assigned to the county. Recognizing the critical role these agencies play in upholding public safety, the County allocates resources to sustain their operations and enhance their effectiveness. This includes funding a full-time DPS Secretary, facilitating the procurement of essential equipment, and maintaining office spaces at the Law Enforcement Center (serving DPS and TPW) and the Courthouse. These provisions ensure that law enforcement personnel have the tools and facilities necessary to perform their duties efficiently.

The County's support extends beyond logistical assistance; it reflects a broader commitment to fostering collaboration and coordination among various law enforcement entities. By providing centralized resources and infrastructure, Polk County ensures that these agencies can operate cohesively, addressing community needs with a unified and efficient approach. The provision of dedicated office spaces enhances communication, facilitates interagency cooperation, and ensures that personnel are well-positioned to respond to incidents across the county's diverse geography.

This investment in law enforcement not only bolsters the agencies' capacity to serve but also delivers direct benefits to Polk County residents. By supporting the operational needs of DPS, TPW, and the Texas Ranger, the County reinforces public safety, enabling swift enforcement of laws and regulations. This proactive approach minimizes risks, enhances emergency response capabilities, and ensures the effective management of issues ranging from traffic enforcement to wildlife conservation and criminal investigations. Additionally, the County's provision of specialized resources, such as equipment tailored to the unique demands of each agency, underscores its commitment to equipping law enforcement with the tools necessary to navigate an increasingly complex public safety landscape. These efforts, in turn, build community trust and confidence, reinforcing the vital connection between law enforcement and the citizens they serve.

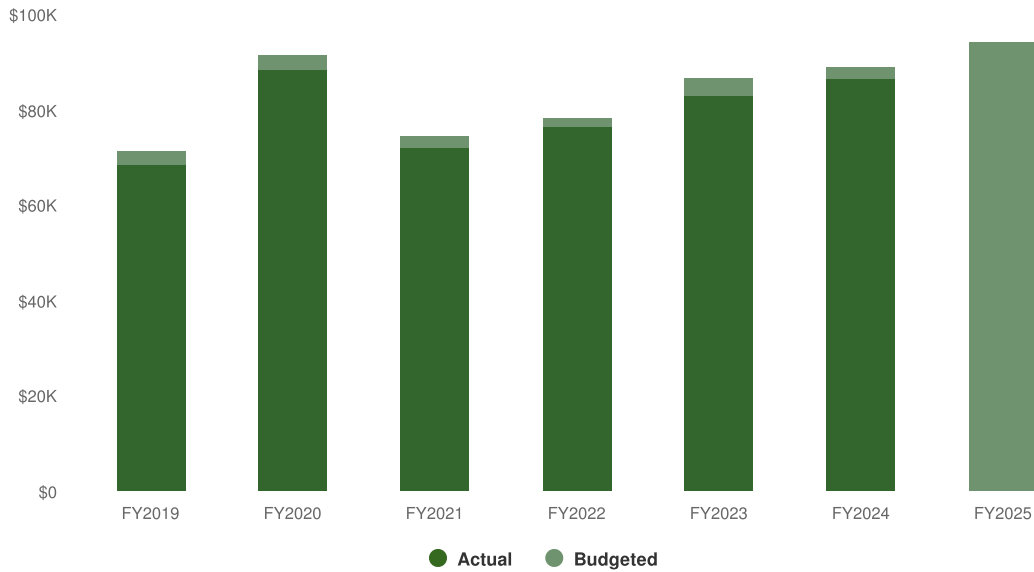
Through strategic investment in the State Law Enforcement Department, Polk County not only ensures the operational readiness of state law enforcement entities but also contributes to the overall quality of life for its residents. This commitment to public safety, order, and collaboration exemplifies the County's dedication to creating a secure and thriving community.



## Expenditures Summary

\$94,307
\$5,376  
(6.05% vs. prior year)

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



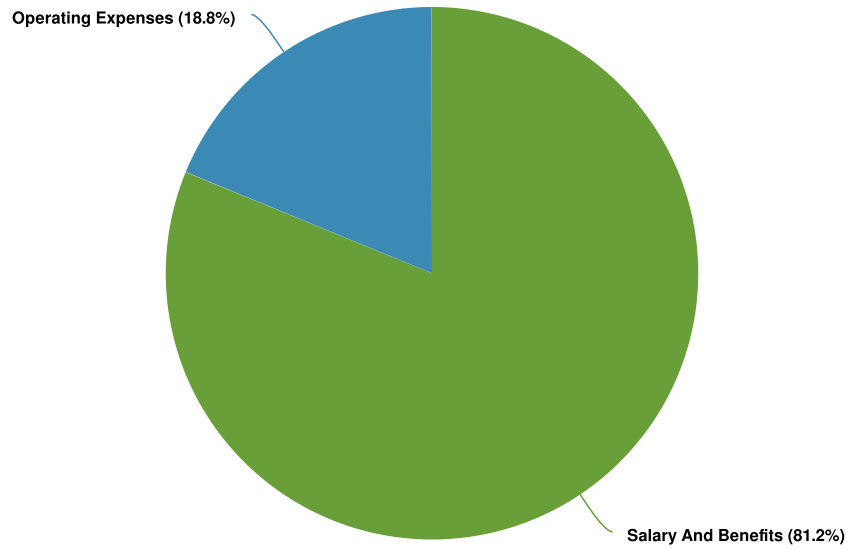
The Commissioners Court remains steadfast in its commitment to supporting state law enforcement operations within Polk County, recognizing the critical role these agencies play in maintaining public safety and enforcing regulations. This financial support ensures that the local Department of Public Safety (DPS), Texas Parks & Wildlife Game Wardens (TPW), and the Texas Ranger stationed in the County have access to the resources, equipment, and infrastructure needed to perform their duties effectively. By prioritizing the allocation of funds for these essential services, the Court demonstrates its dedication to fostering a secure environment for residents and visitors alike.

The adopted budget for state law enforcement reflects a thoughtful approach to addressing operational needs and enhancing service delivery. A notable example of the Court’s proactive investment occurred in FY2020 when funding was significantly higher due to the purchase of Crash Data Software at the request of DPS. This software improved the agency’s ability to analyze traffic accidents and enforce safety measures, directly benefiting the community by enhancing roadway safety and reducing accident-related risks.

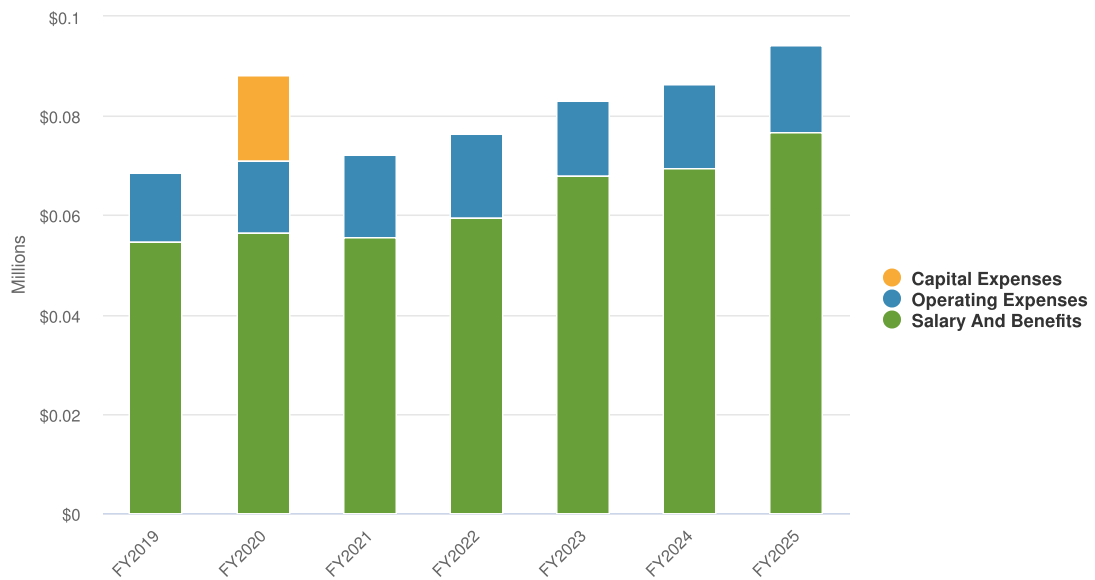
By consistently evaluating and addressing the local needs of state law enforcement, the Commissioners Court ensures that these agencies remain well-equipped to respond to emergencies, enforce laws, and protect Polk County’s residents and property. This ongoing investment underscores the County’s recognition of the vital partnership between local government and state law enforcement, reflecting a shared commitment to public safety and operational excellence.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-2402-1050	\$42,985.98	\$42,751.00	\$43,703.46	\$47,924.00	\$47,924.00
DISCRETIONARY SALARY	010-2402-1055		\$1,710.00	\$0.00	\$665.00	\$665.00
SALARIES-PART TIME	010-2402-1080	\$0.00	\$1,083.20	\$0.00	\$1,198.40	\$1,198.40
LONGEVITY PAY	010-2402-2000	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
SOCIAL SECURITY	010-2402-2010	\$3,556.01	\$3,751.97	\$3,610.95	\$4,076.49	\$4,076.49
HEALTH INSURANCE	010-2402-2020	\$11,098.03	\$11,188.32	\$11,536.83	\$11,355.36	\$11,355.36
RETIREMENT	010-2402-2030	\$6,725.44	\$7,091.95	\$6,972.25	\$7,747.99	\$7,747.99
WORKERS COMPENSATION	010-2402-2040	\$76.79	\$105.20	\$77.90	\$88.46	\$88.46
UNEMPLOYMENT INSURANCE	010-2402-2060	\$31.62	\$39.24	\$29.46	\$41.67	\$41.67
<b>Total Salary And Benefits:</b>		<b>\$67,973.87</b>	<b>\$71,220.88</b>	<b>\$69,430.85</b>	<b>\$76,597.37</b>	<b>\$76,597.37</b>
<b>Operating Expenses</b>						
DPS OPERATING	010-2402-4000	\$10,362.36	\$13,000.00	\$13,058.82	\$13,000.00	\$13,000.00
GAME WARDEN-OPERATING	010-2402-4100	\$3,008.07	\$3,000.00	\$2,954.69	\$3,000.00	\$3,000.00
TX RANGER-OPERATING	010-2402-4300	\$1,618.09	\$1,710.00	\$1,095.20	\$1,710.00	\$1,710.00
<b>Total Operating Expenses:</b>		<b>\$14,988.52</b>	<b>\$17,710.00</b>	<b>\$17,108.71</b>	<b>\$17,710.00</b>	<b>\$17,710.00</b>
<b>Total Expense Objects:</b>		<b>\$82,962.39</b>	<b>\$88,930.88</b>	<b>\$86,539.56</b>	<b>\$94,307.37</b>	<b>\$94,307.37</b>





# County Court at Law Office

Tom Brown

Judge

The Polk County Court-at-Law, led by Judge Tom Brown, was legislatively established in 1986 to address the increasing caseloads traditionally managed by the County Court and to alleviate the demands on District Courts. This court plays a pivotal role in Polk County's judicial system, handling a diverse range of cases. It assumes jurisdiction over criminal, probate, and mental health matters previously handled by the County Court, as well as juvenile and Texas Family Code cases, and select civil and non-felony cases traditionally filed in District Courts.

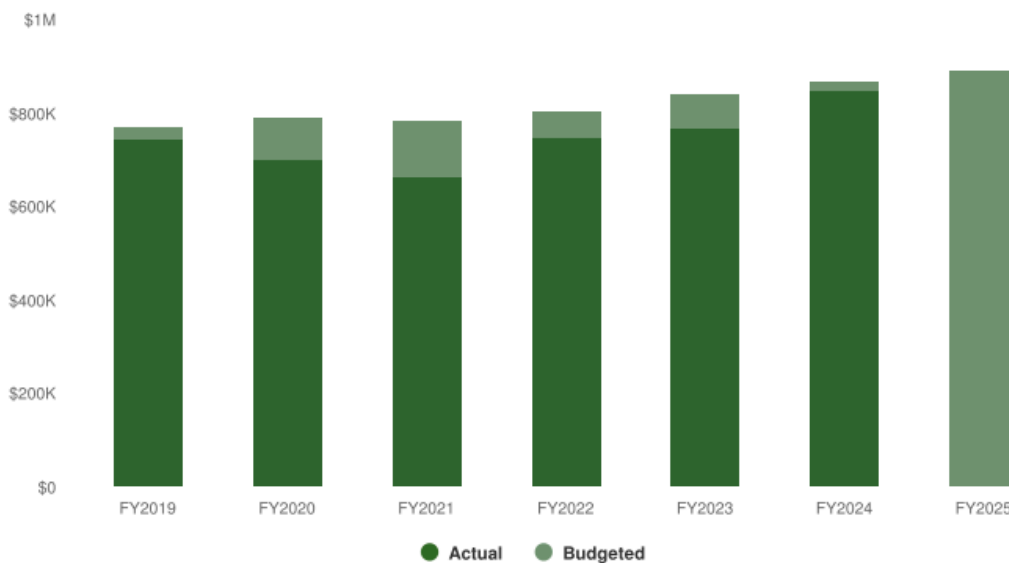
Judge Brown, the only resident judge with judicial authority at the district level, is supported by a dedicated team comprising a court coordinator, a judicial programs coordinator, a legal secretary, and a court reporter. Together, they ensure the efficient operation of the court and the timely adjudication of cases. Judge Brown is also an active advocate for juvenile intervention programs, frequently engaging with schools, civic groups, and the broader community to promote education and outreach initiatives aimed at reducing juvenile delinquency and fostering positive outcomes for Polk County's youth.

The Polk County Court-at-Law is located in the Judicial Center at 101 W. Mill Street in Livingston, where it continues to serve as a vital institution for upholding justice and addressing the evolving legal needs of the community.

## Expenditures Summary

**\$888,462** **\$20,827**  
(2.40% vs. prior year)

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



## Expenditures Summary (Continued)

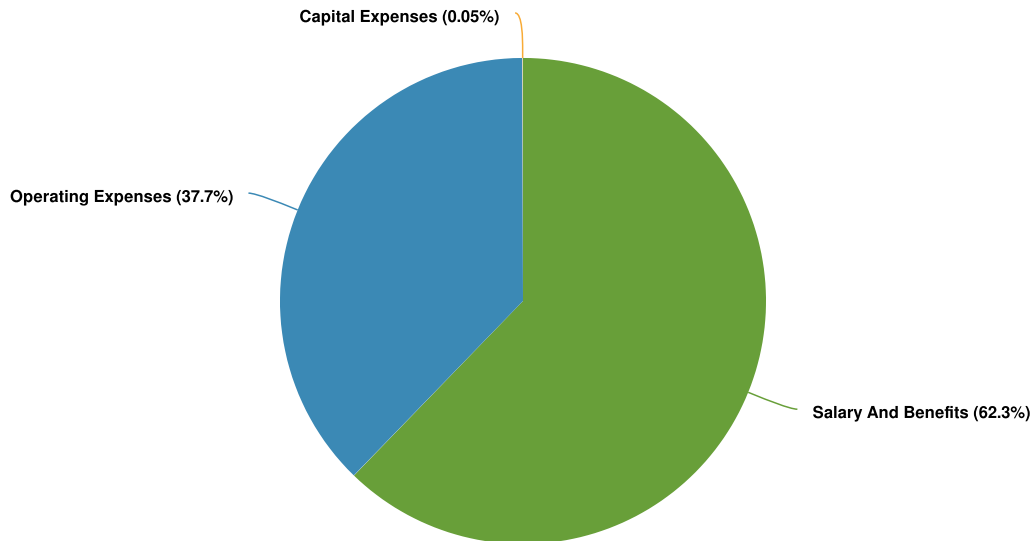
**\$888,462** **\$20,827**  
(2.40% vs. prior year)

The County Court at Law Judge's minimum salary is determined by the Texas State Legislature, which mandated a 10.3% increase for FY2020 and an 8.8% increase for FY2024. This legislative framework establishes the baseline for judicial compensation. Simultaneously, the Commissioners Court has undertaken continuous efforts over the past several years to enhance overall employee compensation, aiming to foster employee retention and recognition for their dedication to county service.

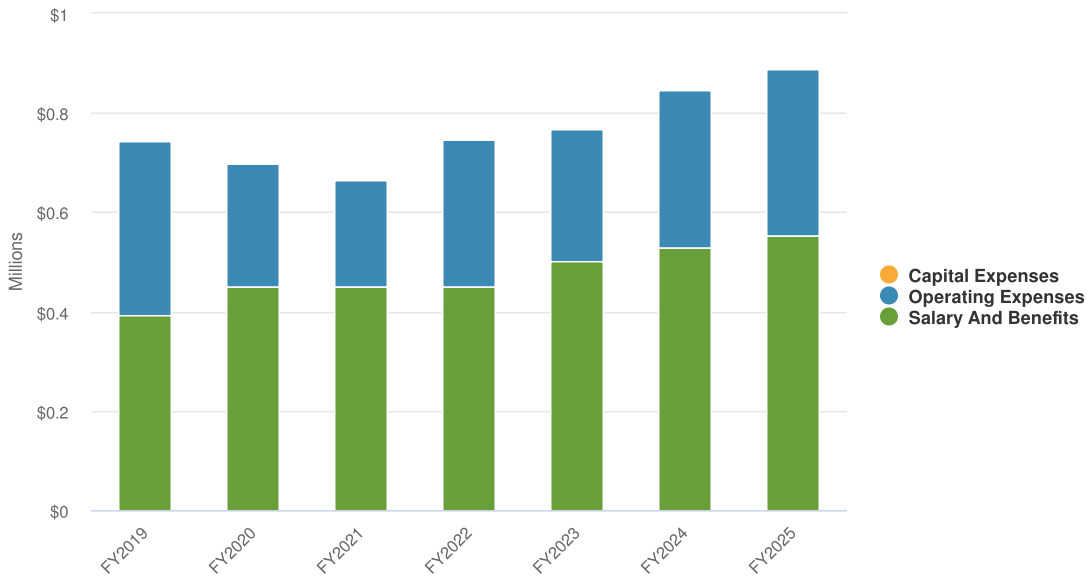
In the context of this comprehensive compensation strategy, Judge Brown plays a commendable role in diligently managing operational costs. This includes navigating unforeseen cases that may emerge, necessitating significant expenditures. Judge Brown's adept stewardship ensures fiscal responsibility, striking a balance between meeting the mandated standards for County Court at Law and judiciously managing resources to address unexpected challenges. This conscientious approach not only upholds fiscal prudence but also aligns with the Commissioners Court's broader commitment to maintaining a competitive and equitable compensation structure for county employees, fostering a work environment that attracts and retains valuable talent.

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY - ELECTED OFFICIAL	010-2426-1010	\$160,143.01	\$173,000.00	\$173,665.48	\$173,000.00	\$173,000.00
SALARY SUPPLEMENT (EQUIPMENT)	010-2426-1020	\$8,284.43	\$10,000.00	\$8,270.82	\$10,000.00	\$10,000.00
SALARIES	010-2426-1050	\$192,383.43	\$192,947.00	\$200,597.34	\$212,958.00	\$212,958.00
DISCRETIONARY SALARY	010-2426-1055		\$7,718.00	\$0.00	\$2,552.00	\$2,552.00
LONGEVITY PAY	010-2426-2000	\$5,500.00	\$6,500.00	\$6,500.00	\$7,500.00	\$7,500.00
SOCIAL SECURITY	010-2426-2010	\$25,745.94	\$29,847.61	\$28,066.40	\$31,059.77	\$31,059.77
HEALTH INSURANCE	010-2426-2020	\$55,000.53	\$55,321.60	\$55,843.43	\$56,226.80	\$56,226.80
RETIREMENT	010-2426-2030	\$53,042.28	\$56,417.84	\$56,341.60	\$59,033.85	\$59,033.85
WORKERS COMPENSATION	010-2426-2040	\$600.01	\$836.90	\$624.89	\$673.98	\$673.98
UNEMPLOYMENT INSURANCE	010-2426-2060	\$139.47	\$172.93	\$134.68	\$184.81	\$184.81
<b>Total Salary And Benefits:</b>		<b>\$500,839.10</b>	<b>\$532,761.88</b>	<b>\$530,044.64</b>	<b>\$553,189.21</b>	<b>\$553,189.21</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-2426-3150	\$2,611.87	\$3,000.00	\$1,504.71	\$3,000.00	\$3,000.00

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
ATTORNEY FEES	010-2426-4000	\$256,037.09	\$310,000.00	\$309,045.30	\$310,000.00	\$310,000.00
INTERPRETER FEES	010-2426-4020	\$0.00	\$2,500.00	\$642.30	\$2,500.00	\$2,500.00
PSYCHOLOGICAL EVALUATIONS	010-2426-4050	\$800.00	\$2,500.00	\$550.00	\$2,500.00	\$2,500.00
APPEALS & TRANSCRIPTS	010-2426-4065	\$150.00	\$6,000.00	\$0.00	\$5,000.00	\$5,000.00
VISITING JUDGE	010-2426-4080	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
COMMUNICATIONS	010-2426-4200		\$482.40	\$482.60	\$482.40	\$482.40
TRAVEL TRAINING	010-2426-4270	\$829.84	\$4,500.00	\$708.26	\$5,500.00	\$5,500.00
EQUIPMENT MAINTENANCE	010-2426-4520	\$3,000.00	\$1,800.00	\$2,714.47	\$1,800.00	\$1,800.00
BONDS	010-2426-4800	\$1,243.00				
DUES	010-2426-4810	\$385.00	\$590.00	\$142.00	\$590.00	\$590.00
COURT REPORTER CONTRACT SERVICES	010-2426-4861	\$0.00	\$2,500.00	\$1,057.00	\$2,500.00	\$2,500.00
<b>Total Operating Expenses:</b>		<b>\$265,056.80</b>	<b>\$334,872.40</b>	<b>\$316,846.64</b>	<b>\$334,872.40</b>	<b>\$334,872.40</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2426-5720			\$0.00	\$400.00	\$400.00
<b>Total Capital Expenses:</b>				<b>\$0.00</b>	<b>\$400.00</b>	<b>\$400.00</b>
<b>Total Expense Objects:</b>		<b>\$765,895.90</b>	<b>\$867,634.28</b>	<b>\$846,891.28</b>	<b>\$888,461.61</b>	<b>\$888,461.61</b>



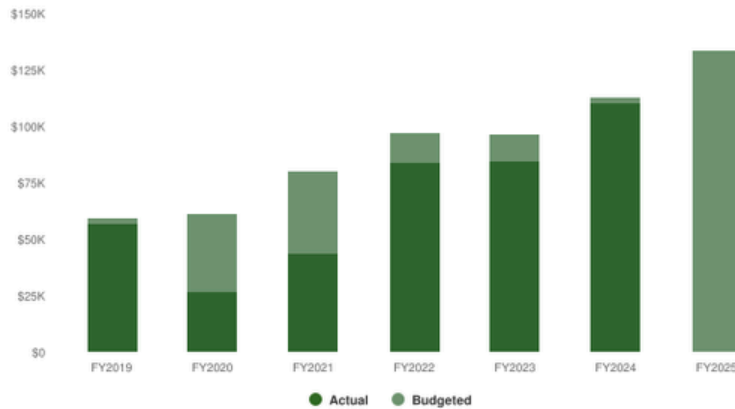
# Jury

The **Jury Department**, managed by the District Clerk, oversees all expenses related to providing jurors for the Justice Courts, County Court-at-Law, and District Courts. This includes costs associated with summoning and convening grand juries, as well as other general court-related expenses. The District Clerk also coordinates initiatives such as the annual Juror Appreciation Day, which recognizes and honors the vital role jurors play in the judicial process. Through careful management and oversight, the District Clerk ensures the efficient administration of jury services, supporting the fair and effective operation of Polk County's court system.

## Expenditures Summary

**\$133,599** **\$20,933**  
(18.58% vs. prior year)

Jury Proposed and Historical Budget vs. Actual

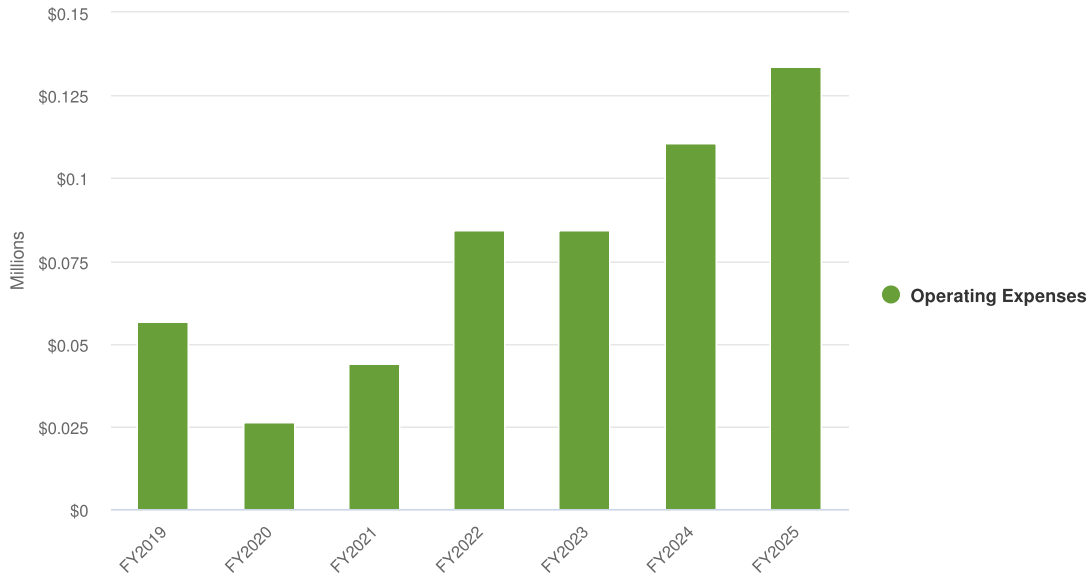


During FY2020 and FY2021, the Jury Department's expenses remained significantly below budgeted amounts due to reduced court activities at the height of the COVID-19 pandemic. However, as court operations normalized in subsequent years, both the budget and actual expenses began to rise, surpassing FY2019 levels. In FY2023, the Texas Legislature implemented a substantial increase in jury fees, raising compensation from \$6 to \$20 for the first day of service and from \$40 to \$56 per day starting on the second day. This legislative change has significantly impacted the department's budget, with an anticipated rise in juror fees for FY2024 and FY2025.

The FY2025 budget has been increased further to account for the expectation of multiple capital murder trials, which will require extensive juror participation. Historically, Polk County has seen less than 40% of juror summons result in actual attendance, but the District Clerk is optimistic that the increase in compensation will encourage greater turnout. Importantly, the Legislature has also increased the State's reimbursement to counties for juror costs, effectively offsetting the additional expense for taxpayers. These adjustments reflect the County's commitment to ensuring the efficient operation of the judicial system while supporting those who serve as jurors.

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Operating Expenses</b>						
ADMINISTRATIVE JUDGE FEE	010-2435-4080	\$7,513.05	\$7,513.05	\$7,341.68	\$7,513.05	\$7,513.05
JURY PAYMENTS	010-2435-4850	\$37,938.00	\$70,000.00	\$71,824.00	\$90,000.00	\$90,000.00
JUROR SUPPLIES	010-2435-4903	\$39,052.23	\$35,153.38	\$31,307.16	\$36,086.00	\$36,086.00
<b>Total Operating Expenses:</b>		<b>\$84,503.28</b>	<b>\$112,666.43</b>	<b>\$110,472.84</b>	<b>\$133,599.05</b>	<b>\$133,599.05</b>
<b>Total Expense Objects:</b>		<b>\$84,503.28</b>	<b>\$112,666.43</b>	<b>\$110,472.84</b>	<b>\$133,599.05</b>	<b>\$133,599.05</b>

## District Clerk



**Bobbye Christopher**  
District Clerk

The **District Clerk** is an elected official serving a four-year term and leading a dedicated team comprising one Chief Deputy, one Office Manager, four Court Clerks, and seven Deputy Clerks. Together, they are committed to serving the residents of Polk County and ensuring the effective and efficient operation of the District Clerk's Office.

The District Clerk's responsibilities include:

- Acting as registrar, recorder, and custodian of all documents related to criminal and civil cases in the District Courts and family law matters in the County Court at Law, including those involving the Attorney General.
- Collaborating with judges to facilitate the timely resolution of court cases.
- Managing records to ensure they are easily retrievable for public access, preserved for long-term archival storage, and disposed of in compliance with the law.
- Collecting and disbursing court costs, fines, and fees to over 20 state and local agencies, as well as handling funds placed in the court registry, including investments for minor children until they reach age eighteen.
- Preparing the department's operating budget and reporting critical data to entities such as the County Auditor, County Treasurer, Voter Registration, Bureau of Vital Statistics, Department of Public Safety, Attorney General, Supreme Court of Texas, and the Office of Court Administration.
- Summoning jurors for all courts in Polk County, maintaining the jury wheel, and ensuring timely payment to jurors.
- Serving as a Passport Acceptance Agent for the U.S. Department of State, processing passport applications and forwarding them for review.

Since taking office in July 2015, the District Clerk has spearheaded significant achievements in records preservation. Among the most notable is the preservation and digitization of Polk County's earliest court minute books, dating back to 1846. Books A and B, foundational to the County's history, were deteriorating due to age and environmental conditions but have now been carefully preserved. The original covers of these books have been placed in shadow boxes and are displayed in the Judicial Center lobby for public appreciation.

The office has also preserved and digitized early Physician Certificate books and some of the County's earliest case files. These efforts were supported by a prestigious grant from the Texas Bar Historical Foundation. The District Clerk's ongoing goal is to preserve and digitize all historical documents, ensuring they remain accessible for public use and serve as a lasting legacy of Polk County's rich history. Our office is located at the Polk County Judicial Center, 101 W. Mill Street, Ste. 216, Livingston, TX 77351 ~ 936-327-6814

**Mission:** The Polk County District Clerk's Office strives to provide the highest standards of professional and quality service to the courts and residents of Polk County. We will serve with efficient and accountable service while recording the acts and proceedings of the District Courts and the County Court at Law. We will safeguard the collection of fees and accounts within the Registry of the Court. We will foster a positive work environment and provide continuing education and training for our employees that encourages personal and professional development.

**Vision:** The District Clerk's Office is dedicated to progress. We are committed to seeking the latest in technological advances while preserving and protecting this County's history. We will encourage development of new ideas and the willingness to improve productivity through a team-based approach to decision-making. We will fulfill our statutory duties as record custodian and fee officer to the best of our abilities while providing exceptional service to our judicial system and community.

# Goals

The Polk County District Clerk's Office is committed to maintaining accurate and accessible court records while providing exceptional service to the public, attorneys, and the judiciary. As the official record keeper for the 258th and 411th District Courts and the County Court at Law, the office ensures the proper filing, preservation, and security of civil, criminal, family, and juvenile documents. Additionally, the District Clerk's Office manages jury service, collects court-ordered fines and fees, and serves as custodian of registry funds on behalf of Polk County citizens.

## Goals

### ◦ **Preserve and Modernize Court Records**

Continue the preservation of case files from 1846 to 1950 as required by statute, ensuring historical documents remain intact and accessible. Expand the back-scanning of financial documents into their respective case files to improve record-keeping efficiency.

### ◦ **Enhance Digital Accessibility and Case Management**

Identify and digitize cases from 1996 and earlier that exist in the case management system but lack attached images. This initiative will enhance accessibility and streamline retrieval of archived records.

### ◦ **Ensure Compliance with Legislative Changes**

Monitor new legislation affecting court operations and implement necessary updates to business practices, ensuring compliance with evolving legal requirements and improving overall efficiency.

To effectively monitor progress on the District Clerk's goals, the following performance indicators could be implemented:

### **Preserve and Modernize Court Records**

- # of historical case files preserved (1846-1950) per year – Tracks progress in preserving and protecting historical records.
- % of financial documents scanned and attached to case files – Measures the completion rate of back-scanning financial records.
- # of case files reviewed and verified for preservation needs – Helps assess the total volume of records requiring attention.

### **Enhance Digital Accessibility and Case Management**

- # of case files from 1996 and earlier scanned and digitized – Monitors progress in back-scanning older cases to ensure they are accessible in the case management system.
- % of archived cases with attached images in the case management system – Measures the overall success in completing the digitization of older records.
- Average time to retrieve a case file before vs. after digitization – Demonstrates efficiency improvements in document retrieval.

### **Ensure Compliance with Legislative Changes**

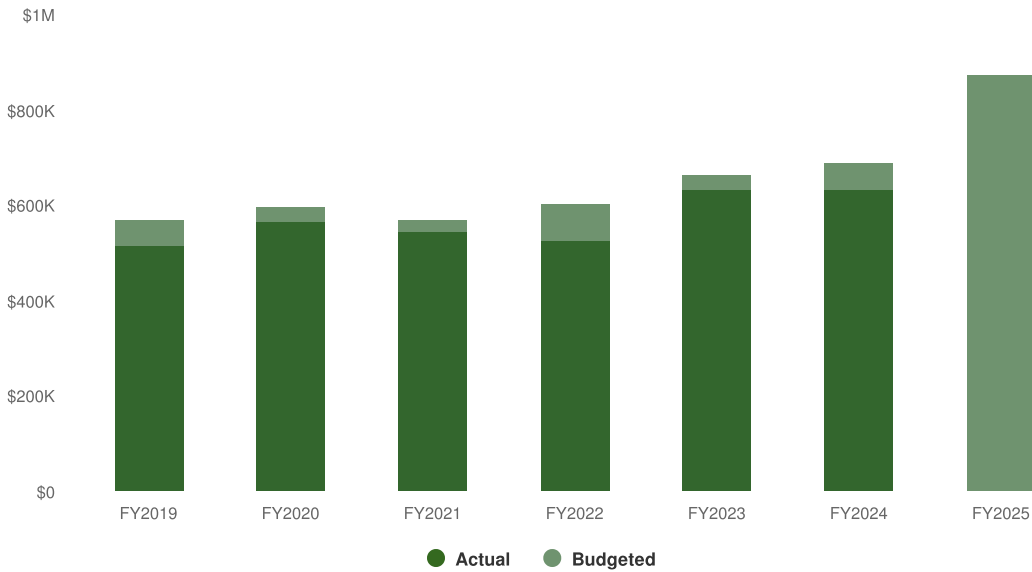
- # of legislative changes reviewed and implemented – Tracks updates to office procedures in response to new laws and regulations.
- Time taken to implement required process changes (in days or weeks) – Measures responsiveness to legislative updates.
- # of staff training sessions conducted on new legislative changes – Ensures employees stay informed and compliant with legal updates.



## Expenditures Summary

\$872,800
\$184,829  
(26.87% vs. prior year)

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



The FY2022 salaries budget experienced a shortfall of approximately \$30,000, primarily due to vacancies within the department during that year. This discrepancy between budgeted and actual expenses underscores the challenges posed by unfilled positions, which affected personnel costs. Additionally, the lack of wage increases since the adoption of the FY2021 budget created a cumulative impact that the Commissioners Court addressed through incremental personnel budget increases in subsequent years.

In FY2024, the budget included \$8,800 for the acquisition of new shelving to house the historical records books restored by the District Clerk. This initiative utilized ARPA funds allocated in FY2023, demonstrating a strategic investment in preserving and digitizing historical records, ensuring their accessibility and safeguarding Polk County's rich history.

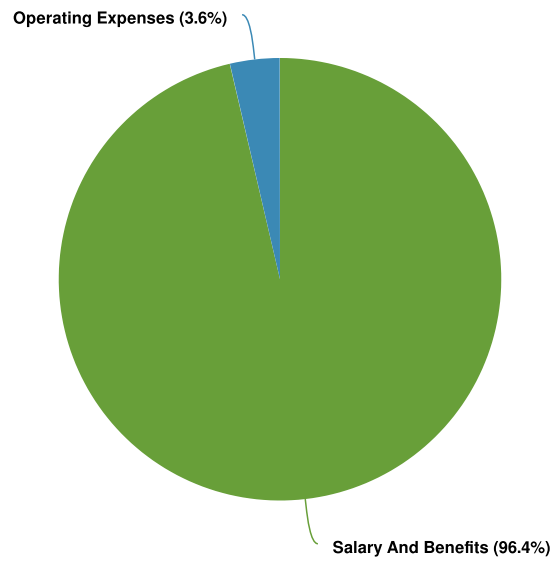
For FY2025, the Commissioners Court approved significant enhancements to the department's staffing and compensation structure, resulting in a marked increase in the personnel budget. These changes include the addition of two full-time clerks and the reclassification of a part-time clerk to full-time, strengthening the department's capacity to manage its growing workload. Furthermore, the Court approved increased wages for all staff, including a substantial and overdue salary adjustment for the District Clerk. These measures reflect the Court's commitment to supporting the critical functions of the District Clerk's Office while addressing historical disparities in compensation and staffing levels.

The FY2025 budget positions the department to better serve the residents of Polk County while preserving its historical records and ensuring the efficient operation of its courts.

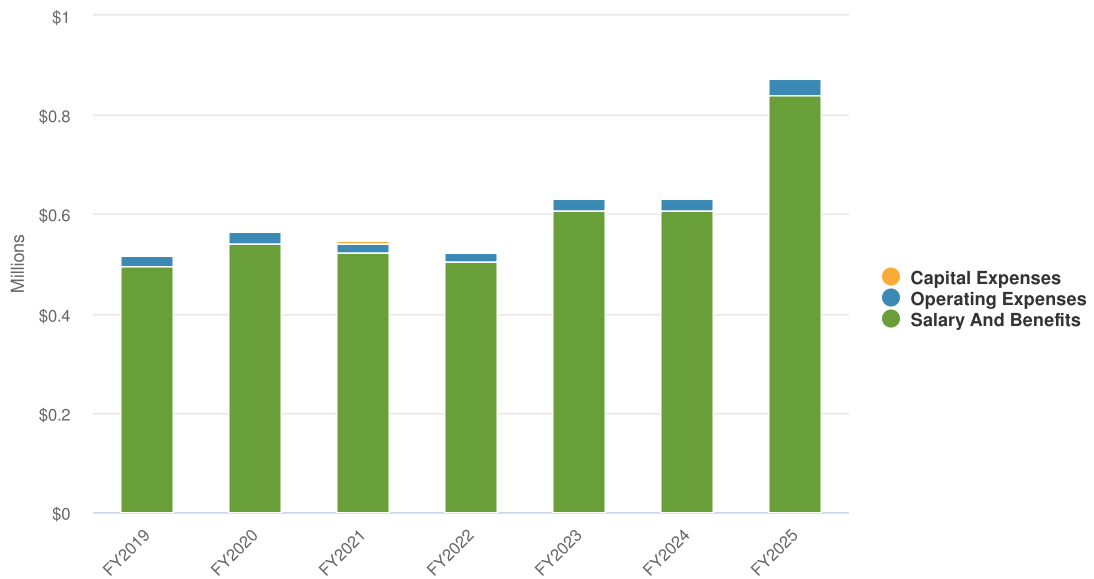


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2450-1010	\$57,307.85	\$56,994.59	\$57,398.55	\$65,000.00	\$65,000.00
SALARIES	010-2450-1050	\$326,038.05	\$335,416.00	\$331,965.73	\$467,135.00	\$467,135.00
DISCRETIONARY SALARY	010-2450-1055	\$0.00	\$14,843.00	\$0.00	\$9,762.00	\$9,762.00
SALARIES-PART TIME	010-2450-1080	\$5,545.80	\$15,394.25	\$8,088.84	\$3,700.50	\$3,700.50
LONGEVITY PAY	010-2450-2000	\$13,000.00	\$10,500.00	\$8,500.00	\$11,500.00	\$11,500.00
SOCIAL SECURITY	010-2450-2010	\$29,404.12	\$33,135.78	\$29,845.97	\$42,617.96	\$42,617.96
HEALTH INSURANCE	010-2450-2020	\$116,898.93	\$123,071.52	\$113,226.46	\$158,975.04	\$158,975.04
RETIREMENT	010-2450-2030	\$58,206.38	\$62,633.12	\$58,689.67	\$81,001.98	\$81,001.98
WORKERS COMPENSATION	010-2450-2040	\$661.68	\$929.10	\$669.98	\$924.78	\$924.78
UNEMPLOYMENT INSURANCE	010-2450-2060	\$233.45	\$300.12	\$218.20	\$392.08	\$392.08
<b>Total Salary And Benefits:</b>		<b>\$607,296.26</b>	<b>\$653,217.48</b>	<b>\$608,603.40</b>	<b>\$841,009.34</b>	<b>\$841,009.34</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-2450-3150	\$15,282.60	\$15,000.00	\$17,216.35	\$18,000.00	\$18,000.00
EQUIPMENT MAINTENANCE	010-2450-3510	\$0.00	\$1,825.00	\$1,230.00	\$1,825.00	\$1,825.00
COMMUNICATION EXP	010-2450-4200	\$455.88	\$938.28	\$938.48	\$938.28	\$938.28
TRAVEL TRAINING	010-2450-4270	\$3,867.53	\$7,500.00	\$4,192.47	\$7,500.00	\$7,500.00
BONDS	010-2450-4800	\$1,655.00	\$412.00	\$412.00	\$412.00	\$412.00
DUES	010-2450-4810	\$275.00	\$275.00	\$255.00	\$315.00	\$315.00
OFFICE FURNISHINGS/EQUIPMENT	010-2450-4980	\$2,092.04		\$0.00	\$2,800.00	\$2,800.00
<b>Total Operating Expenses:</b>		<b>\$23,628.05</b>	<b>\$25,950.28</b>	<b>\$24,244.30</b>	<b>\$31,790.28</b>	<b>\$31,790.28</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2450-5720		\$8,802.37	\$0.00	\$0.00	\$0.00
<b>Total Capital Expenses:</b>			<b>\$8,802.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Expense Objects:</b>		<b>\$630,924.31</b>	<b>\$687,970.13</b>	<b>\$632,847.70</b>	<b>\$872,799.62</b>	<b>\$872,799.62</b>



# Office of the Justice of the Peace, Pct. 1



**Terri Mayer**  
Justice of the Peace

The Justice of the Peace, Precinct 1, serves as an essential part of Polk County's judicial system, with jurisdiction over Class C misdemeanors and civil cases where the amount in controversy does not exceed the statutory limit. The Justice of the Peace presides over justice and small claims courts, handles truancy cases, evictions, civil lawsuits, small claims suits up to \$20,000, and fine-only offenses such as traffic violations, Texas Parks and Wildlife violations, and certain Penal Code offenses.

Additionally, the Justice of the Peace acts as a magistrate, conducting property hearings, cruelty to animal hearings, juvenile hearings, examining trials, probable cause and bail-setting hearings. They are also responsible for issuing arrest and search warrants upon receipt of probable cause affidavits, as well as emergency mental health warrants, emergency protective orders in family violence cases, and conducting inquests for unattended deaths. The Justice of the Peace may also perform marriage ceremonies, further contributing to the community.

The office of the Justice of the Peace, Precinct 1, is supported by a dedicated team that includes a JP Chief Court Clerk and two Court Clerks. This team works collaboratively to manage the office's administrative functions, ensuring the efficient processing of cases and providing vital support to the Judge in fulfilling the responsibilities of the court. Their commitment ensures the smooth operation of the Justice of the Peace Court, serving the residents of Precinct 1 with professionalism and care.

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

## Goals

**Provide Fair and Impartial Hearings for Criminal Cases** - Ensure that all individuals accused of Class C misdemeanors receive a just and impartial hearing, with proper adherence to statutory fines and court costs.

**Ensure Due Process in Civil Disputes** - Administer fair and timely proceedings for individuals involved in civil suits, small claims cases, and eviction matters, ensuring that all parties are heard and legal standards are upheld.

**Performance Indicators** - The following performance indicators are recommended to effectively monitor progress of the goals set by the Office of Justice of the Peace, Precinct 1.

### Fair and Impartial Hearings for Criminal Cases

- # of Class C misdemeanor cases filed – Tracks the volume of cases processed by the court.
- % of cases disposed within 90 days – Measures efficiency in case resolution and adherence to due process.
- % of hearings conducted within statutory timeframes – Ensures timely judicial proceedings.
- Average time to disposition for criminal cases – Assesses efficiency in resolving cases from filing to final judgment.
- % of cases with dismissed charges or deferred adjudications – Provides insight into case outcomes and judicial discretion.

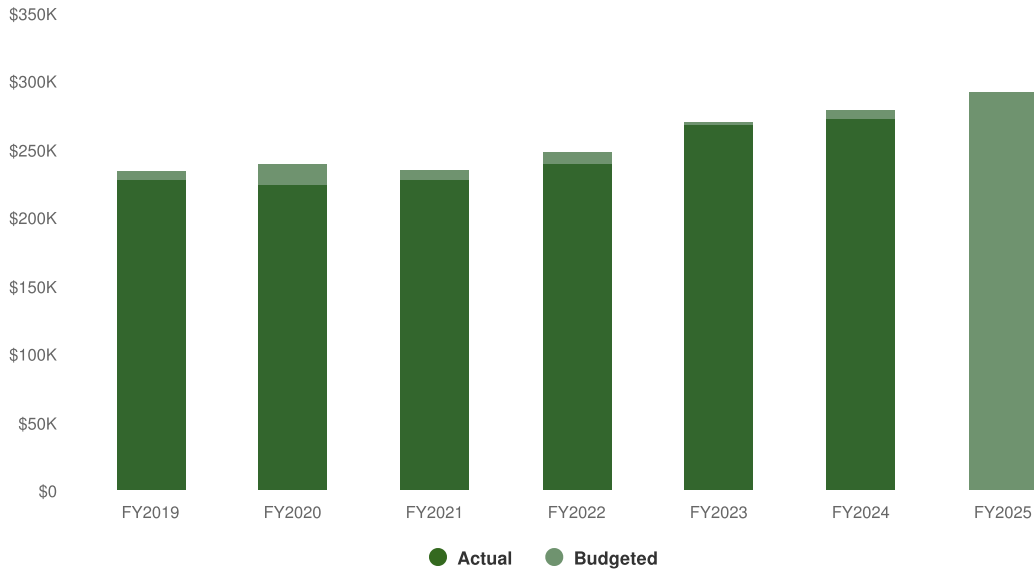
### Due Process in Civil Disputes

- # of civil, small claims, and eviction cases filed – Monitors the volume of non-criminal cases.
- % of civil cases resolved within 120 days – Evaluates timeliness and efficiency in case handling.
- Average time to resolution for small claims and eviction cases – Helps assess procedural efficiency.
- % of judgments satisfied or complied with – Measures case outcomes and compliance with court orders.
- % of cases requiring appeal or further judicial action – Tracks the quality and effectiveness of initial rulings.

## Expenditures Summary

**\$293,053** **\$13,172**  
 (4.71% vs. prior year)

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

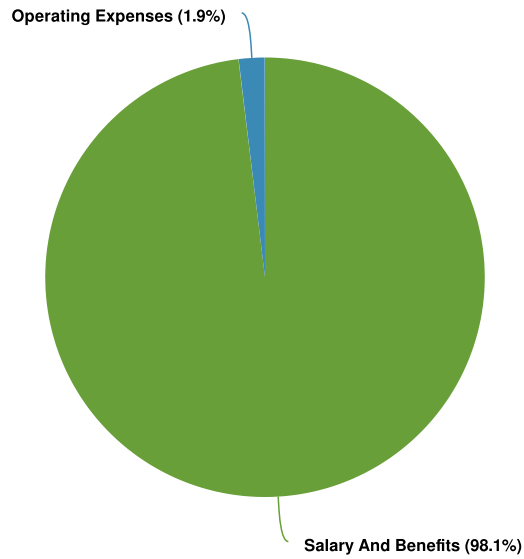


Historically, this office has consistently operated within its budgetary constraints. However, FY2023 marked a period of transition with the induction of a new Justice of the Peace on January 1, 2023. During this time, the office approached its budget limit due to the anticipated expenses associated with the transition to a newly elected official. These costs included updates to the official website, procurement of office supplies reflecting the new Judge’s name, and an increase in training expenditures to prepare for the role’s responsibilities.

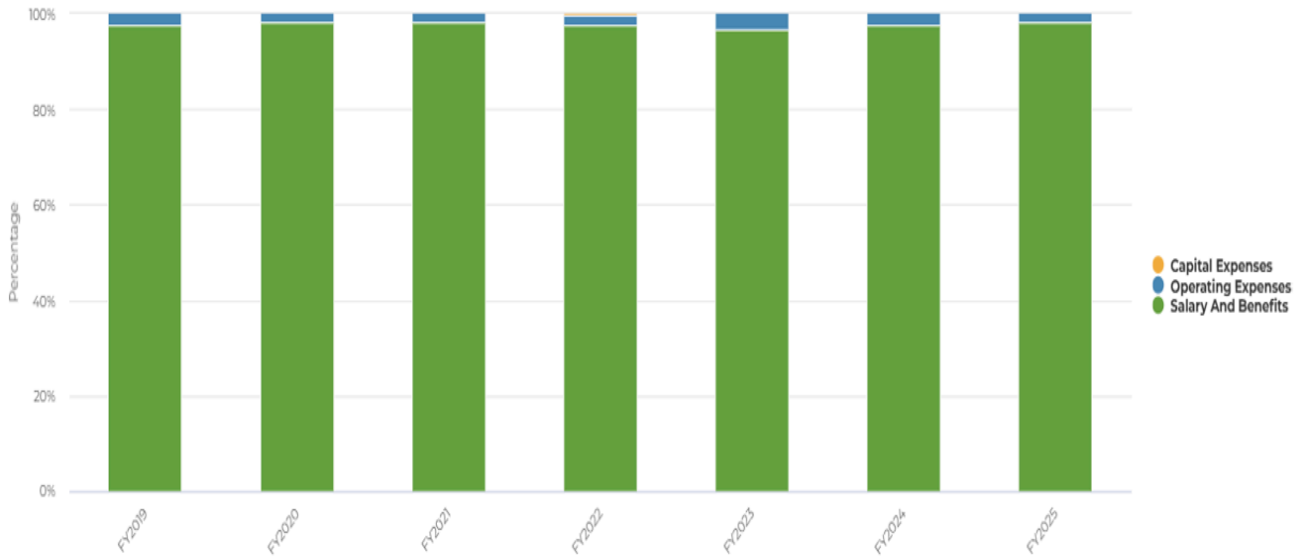
In response to the Judge’s request, the Commissioners Court allocated additional funding for training in the FY2023 budget, recognizing the importance of professional development for the office. Additionally, since FY2022, personnel wages across all departments, including this office, have steadily increased, reflecting the County’s commitment to fair and competitive compensation. These adjustments ensure the office is well-equipped to manage its responsibilities effectively while supporting the growth and development of its staff.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2455-1010	\$57,307.85	\$56,994.59	\$57,260.09	\$59,000.00	\$59,000.00

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
SALARIES	010-2455-1050	\$110,560.61	\$110,151.00	\$112,453.88	\$121,916.00	\$121,916.00
DISCRETIONARY SALARY	010-2455-1055		\$4,406.00	\$0.00	\$2,712.00	\$2,712.00
SALARIES-PART TIME	010-2455-1080	\$0.00	\$1,083.20	\$0.00	\$1,198.40	\$1,198.40
CERTIFICATE PAY	010-2455-1200	\$0.00		\$4.61	\$400.00	\$400.00
LONGEVITY PAY	010-2455-2000	\$6,500.00	\$7,000.00	\$7,000.00	\$7,500.00	\$7,500.00
SOCIAL SECURITY	010-2455-2010	\$12,352.79	\$14,124.65	\$12,841.74	\$15,126.07	\$15,126.07
HEALTH INSURANCE	010-2455-2020	\$43,018.25	\$44,753.28	\$45,014.84	\$45,421.44	\$45,421.44
RETIREMENT	010-2455-2030	\$25,325.52	\$26,698.35	\$26,275.73	\$28,749.42	\$28,749.42
WORKERS COMPENSATION	010-2455-2040	\$293.72	\$396.04	\$300.24	\$328.23	\$328.23
UNEMPLOYMENT INSURANCE	010-2455-2060	\$77.36	\$95.71	\$72.54	\$103.62	\$103.62
TRAVEL ALLOWANCE- JP1	010-2455-2250	\$3,519.29	\$5,000.00	\$5,048.15	\$5,000.00	\$5,000.00
<b>Total Salary And Benefits:</b>		<b>\$258,955.39</b>	<b>\$270,702.82</b>	<b>\$266,271.82</b>	<b>\$287,455.18</b>	<b>\$287,455.18</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-2455-3150	\$1,331.05	\$1,870.00	\$1,824.76	\$1,870.00	\$1,870.00
EQUIPMENT MAINTENANCE	010-2455-3510	\$2,192.79	\$750.00	\$750.00	\$750.00	\$750.00
COMMUNICATIONS EXPENSE	010-2455-4230	\$148.95	\$482.40	\$522.82	\$482.40	\$482.40
INTERNET EXPENSE	010-2455-4250	\$219.89	\$230.00	\$219.89	\$230.00	\$230.00
TRAVEL TRAINING	010-2455-4270	\$3,344.44	\$5,000.00	\$3,089.30	\$2,000.00	\$2,000.00
OUTSIDE CONTRACT SERVICES	010-2455-4400	\$500.00				
BONDS	010-2455-4800	\$320.00	\$75.00	\$0.00	\$75.00	\$75.00
DUES	010-2455-4810	\$190.00	\$170.00	\$190.00	\$190.00	\$190.00
OFFICE FURNISHINGS/EQUIPMENT	010-2455-4980	\$986.70				
<b>Total Operating Expenses:</b>		<b>\$9,233.82</b>	<b>\$8,577.40</b>	<b>\$6,596.77</b>	<b>\$5,597.40</b>	<b>\$5,597.40</b>
<b>Capital Expenses</b>						
JP#1 CAPITAL OUTLAY	026-7580-5710	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Expenses:</b>		<b>\$0.00</b>	<b>\$600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Expense Objects:</b>		<b>\$268,189.21</b>	<b>\$279,880.22</b>	<b>\$272,868.59</b>	<b>\$293,052.58</b>	<b>\$293,052.58</b>



## Office of the Justice of the Peace, Pct. 2



**Sarah Rasberry**  
Justice of the Peace

The Justice of the Peace, Precinct 2, is led by an elected Justice of the Peace and supported by a dedicated team comprising a Chief Court Clerk, a Court Clerk, and a Pretrial Services Coordinator who provides pretrial services for all four Justice of the Peace offices in Polk County.

Justices of the Peace are elected officials serving in each of the County's four justice precincts, which align with the commissioners' precincts. They preside over justice and small claims courts, handling Class C misdemeanors and civil cases where the amount in controversy does not exceed statutory limits. Their jurisdiction extends to truancy cases, evictions, civil lawsuits, and small claims suits up to \$20,000, as well as traffic offenses, Texas Parks and Wildlife violations, and other fine-only offenses outlined in the penal code.

The Justice of the Peace also acts as a magistrate, conducting hearings for property disputes, cruelty to animal cases, juvenile matters, and examining trials. They issue arrest and search warrants based on probable cause affidavits and conduct hearings for probable cause and bail settings. Additional responsibilities include issuing Emergency Mental Health Warrants, Emergency Protective Orders in family violence cases, and conducting inquests into unattended deaths.

With the support of the office staff, the Justice of the Peace, Precinct 2, ensures the efficient and effective administration of justice while providing essential services such as marriage ceremonies and maintaining accessibility to legal resources for residents of Polk County. The inclusion of the Pretrial Services Coordinator further enhances the office's ability to serve the community by streamlining pretrial processes across the County's justice courts.

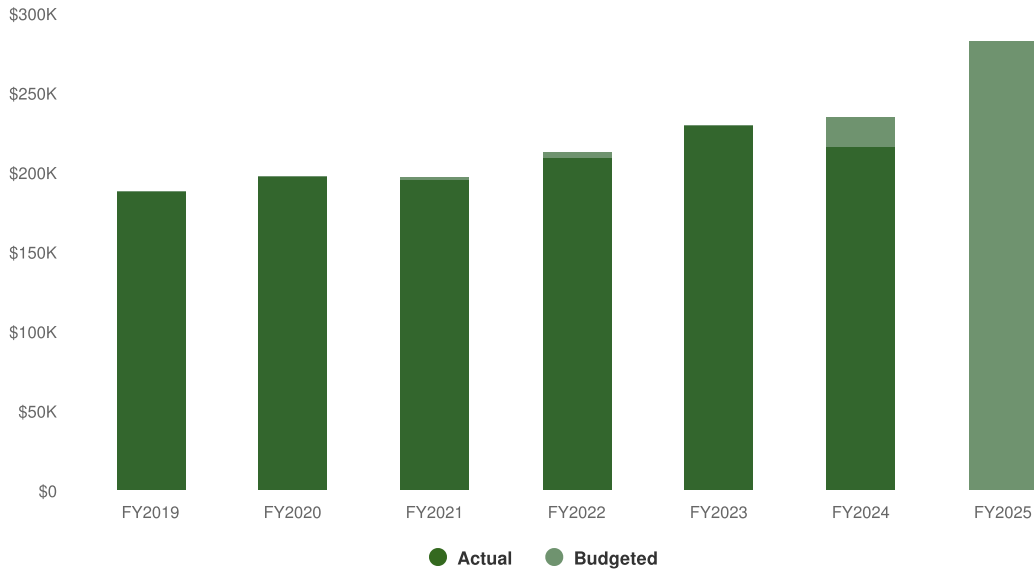
The Precinct 2 Justice of the Peace Court is located in the Subcourthouse in Onalaska at 14115 Hwy 190 West.



## Expenditures Summary

**\$282,924** **\$48,418**  
(20.65% vs. prior year)

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

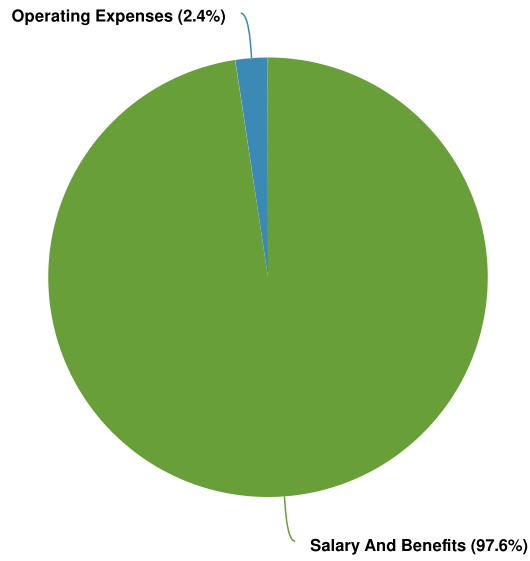


The majority of this department's expenses are allocated to personnel, and the historic budget trends reflect the Commissioners Court's commitment to steadily increasing employee compensation since FY2022. This ongoing investment underscores the Court's dedication to ensuring competitive wages and supporting the vital roles within the department.

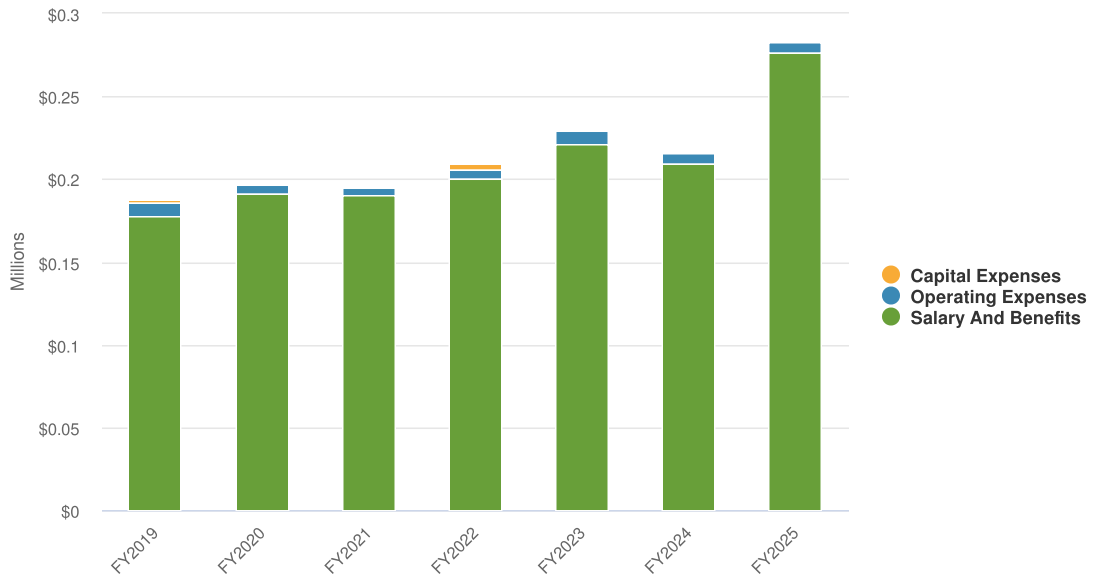
In FY2024, a few vacancies resulted in reduced fiscal activity for the year, temporarily lowering overall expenditures. However, looking ahead to FY2025, the Court approved a significant enhancement to the department's staffing by transitioning the part-time secretary position to a full-time Pretrial Services Coordinator. This newly reclassified role will provide valuable support and pretrial services across all four Justice of the Peace offices, improving efficiency and reinforcing the County's ability to meet the growing demands of its justice system.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2456-1010	\$57,307.85	\$56,994.59	\$57,260.09	\$59,000.00	\$59,000.00
SALARIES	010-2456-1050	\$74,287.14	\$73,881.00	\$75,209.41	\$117,495.00	\$117,495.00
DISCRETIONARY SALARY	010-2456-1055		\$2,955.00	\$0.00	\$1,836.00	\$1,836.00
SALARIES-PART TIME	010-2456-1080	\$14,514.54	\$16,096.89	\$5,295.44	\$1,198.40	\$1,198.40
LONGEVITY PAY	010-2456-2000	\$4,000.00	\$4,500.00	\$4,000.00	\$4,000.00	\$4,000.00
SOCIAL SECURITY	010-2456-2010	\$11,557.36	\$12,196.22	\$10,860.92	\$14,422.50	\$14,422.50
HEALTH INSURANCE	010-2456-2020	\$33,294.09	\$33,564.96	\$30,029.48	\$45,421.44	\$45,421.44
RETIREMENT	010-2456-2030	\$22,265.06	\$23,053.25	\$21,201.19	\$27,412.17	\$27,412.17
WORKERS COMPENSATION	010-2456-2040	\$253.66	\$341.97	\$243.12	\$312.96	\$312.96
UNEMPLOYMENT INSURANCE	010-2456-2060	\$62.55	\$77.15	\$52.32	\$97.86	\$97.86
TRAVEL ALLOWANCE- JP2	010-2456-2250	\$3,519.10	\$5,000.00	\$5,048.14	\$5,000.00	\$5,000.00
<b>Total Salary And Benefits:</b>		<b>\$221,061.35</b>	<b>\$228,661.03</b>	<b>\$209,200.11</b>	<b>\$276,196.33</b>	<b>\$276,196.33</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-2456-3150	\$3,197.52	\$2,000.00	\$3,684.35	\$2,000.00	\$2,000.00
COMMUNICATIONS EXPENSE	010-2456-4250	\$1,577.73	\$1,200.00	\$2,275.49	\$2,462.64	\$2,462.64
TRAVEL TRAINING	010-2456-4270	\$586.21	\$2,000.00	\$769.00	\$2,000.00	\$2,000.00
BONDS	010-2456-4800	\$178.00	\$75.00	\$71.00	\$75.00	\$75.00
DUES	010-2456-4810	\$160.00	\$170.00	\$160.00	\$190.00	\$190.00
OFFICE FURNISHINGS/EQUIPMENT	010-2456-4980	\$2,236.36				
<b>Total Operating Expenses:</b>		<b>\$7,935.82</b>	<b>\$5,445.00</b>	<b>\$6,959.84</b>	<b>\$6,727.64</b>	<b>\$6,727.64</b>
<b>Capital Expenses</b>						
JP#2 CAPITAL OUTLAY	026-7580-5720	\$601.32	\$400.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Expenses:</b>		<b>\$601.32</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Expense Objects:</b>		<b>\$229,598.49</b>	<b>\$234,506.03</b>	<b>\$216,159.95</b>	<b>\$282,923.97</b>	<b>\$282,923.97</b>



## Justice of the Peace, Pct. 3



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

The **Justice of the Peace**, Precinct 3, presides over Justice and Small Claims Court within the boundaries of Polk County's commissioners' precincts. Supported by a JP Chief Court Clerk and a Court Clerk, the office handles Class C misdemeanors, truancy cases, evictions, civil and small claims suits (up to \$20,000), traffic offenses, and Texas Parks and Wildlife violations.

As a magistrate, the Justice of the Peace conducts property, juvenile, and animal cruelty hearings, examines probable cause, sets bail, and issues various warrants, including those for arrests, searches, and emergency protective orders. Additional duties include unattended death inquests and performing marriage ceremonies.

Located in the Subcourthouse in Corrigan at 201 W. Ben Franklin, Precinct 3 Justice Court serves as a key access point to justice, ensuring fairness and efficiency in local legal matters.

### Mission & Goals

The Justice of the Peace, Precinct 3, is committed to ensuring a fair, efficient, and accessible judicial process for all members of the community. By providing helpful resources, maintaining professionalism, and continuously improving court operations, the office strives to create a positive and impartial experience for all individuals seeking justice.

#### Goals

- **Provide Helpful and Useful Information** - Ensure that all individuals have access to clear, accurate, and useful resources regarding court procedures, case resolutions, and legal rights.
- **Commit to Ongoing Education and Training** - Pursue continued education and professional development to enhance knowledge of the law, court procedures, and customer service best practices.
- **Improve Court Efficiency and Accessibility** - Regularly reassess and refine office processes to ensure cases are handled in a timely manner while upholding fairness and impartiality.
- **Maintain a Professional and Courteous Staff** - Foster a welcoming and respectful environment where all individuals are treated with dignity, professionalism, and fairness.

**Performance Indicators** - The following performance indicators are recommended to effectively monitor progress of the goals set by the Office of Justice of the Peace, Precinct 3.

#### Providing Helpful and Useful Information

- # of inquiries handled regarding court processes – Tracks the number of individuals seeking guidance.
- % of inquiries resolved on first contact – Measures the effectiveness of communication and information provided.
- Average response time to public requests – Assesses timeliness in assisting individuals.

#### Commitment to Education and Training

- # of training hours completed by staff – Monitors ongoing education efforts.
- % of staff completing required certifications – Ensures compliance with judicial and legal training requirements.

#### Improving Court Efficiency and Accessibility

- Average time to case resolution – Tracks the efficiency of the judicial process.
- % of cases disposed within statutory timeframes – Measures adherence to legal deadlines.
- # of cases reassessed due to process improvements – Evaluates the effectiveness of operational changes.

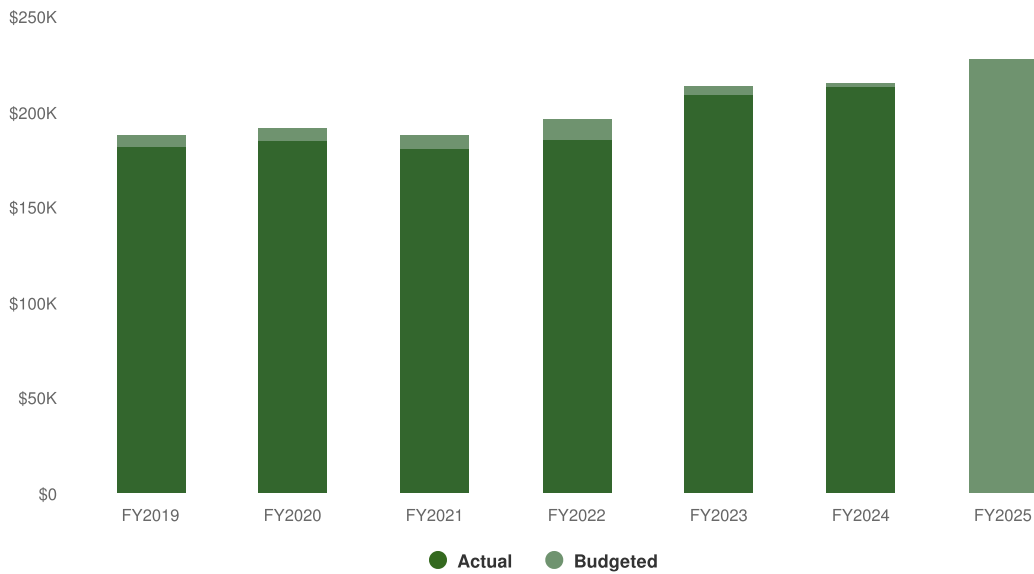
#### Maintaining a Professional and Courteous Staff

- % of positive feedback from public interactions – Captures public perception of court staff professionalism.
- # of complaints regarding service or staff demeanor – Identifies areas for improvement in customer service.

## Expenditures Summary

**\$227,986** **\$12,631**  
(5.87% vs. prior year)

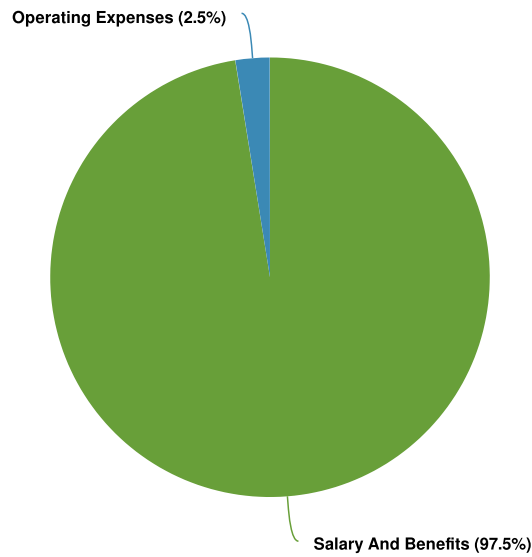
### Justice of the Peace, Pct. 3 Proposed and Historical Budget vs. Actual



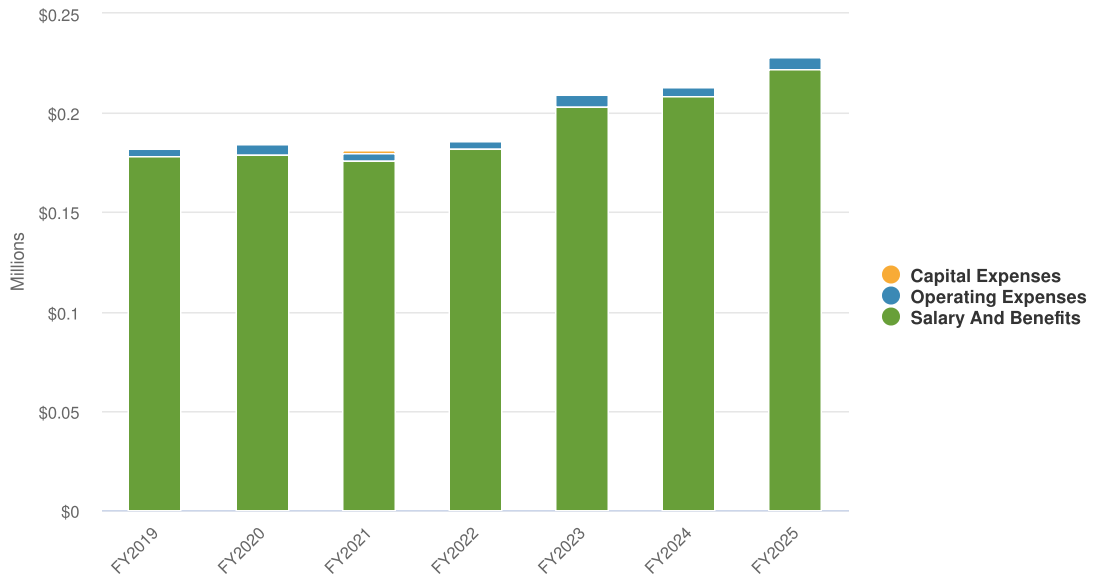
The primary expenses in this department are dedicated to personnel, with historic budget trends highlighting the Commissioners Court's commitment to enhancing employee compensation since FY2022. This sustained investment demonstrates the Court's dedication to offering competitive wages and supporting the essential functions performed by the department's staff.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Expense Objects						
Salary And Benefits						

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
SALARY-ELECTED OFFICIAL	010-2457-1010	\$57,307.85	\$56,994.59	\$57,260.09	\$59,000.00	\$59,000.00
SALARIES	010-2457-1050	\$74,435.07	\$75,057.00	\$77,120.78	\$82,940.00	\$82,940.00
DISCRETIONARY SALARY	010-2457-1055	\$0.00	\$3,002.00	\$0.00	\$2,190.00	\$2,190.00
SALARIES-PART TIME	010-2457-1080	\$866.56	\$1,083.20	\$203.10	\$1,198.40	\$1,198.40
CERTIFICATE PAY	010-2457-1200	\$0.00		\$9.23	\$400.00	\$400.00
LONGEVITY PAY	010-2457-2000	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
SOCIAL SECURITY	010-2457-2010	\$10,508.08	\$11,026.57	\$10,776.00	\$11,760.22	\$11,760.22
HEALTH INSURANCE	010-2457-2020	\$33,294.09	\$33,564.96	\$33,758.92	\$34,066.08	\$34,066.08
RETIREMENT	010-2457-2030	\$20,156.37	\$20,842.38	\$20,623.14	\$22,352.11	\$22,352.11
WORKERS COMPENSATION	010-2457-2040	\$229.68	\$309.18	\$235.48	\$255.19	\$255.19
UNEMPLOYMENT INSURANCE	010-2457-2060	\$52.39	\$64.91	\$49.79	\$70.02	\$70.02
TRAVEL ALLOWANCE- JP3	010-2457-2250	\$3,586.92	\$5,000.00	\$5,048.14	\$5,000.00	\$5,000.00
<b>Total Salary And Benefits:</b>		<b>\$203,437.01</b>	<b>\$209,944.79</b>	<b>\$208,084.67</b>	<b>\$222,232.02</b>	<b>\$222,232.02</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-2457-3150	\$1,358.60	\$1,500.00	\$1,468.67	\$1,500.00	\$1,500.00
SUBSCRIPTIONS	010-2457-3900	\$0.00		\$0.00	\$340.00	\$340.00
INTERPRETER FEES	010-2457-4020	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
COMMUNICATIONS EXPENSE	010-2457-4250			\$442.39	\$482.64	\$482.64
TRAVEL TRAINING	010-2457-4270	\$748.18	\$2,000.00	\$2,093.71	\$2,000.00	\$2,000.00
BONDS	010-2457-4800	\$249.00		\$0.00	\$71.00	\$71.00
DUES	010-2457-4810	\$160.00	\$160.00	\$160.00	\$160.00	\$160.00
OFFICE FURNISHINGS/EQUIPMENT	010-2457-4980	\$3,198.00	\$850.00	\$782.80	\$700.00	\$700.00
<b>Total Operating Expenses:</b>		<b>\$5,713.78</b>	<b>\$5,010.00</b>	<b>\$4,947.57</b>	<b>\$5,753.64</b>	<b>\$5,753.64</b>
<b>Capital Expenses</b>						
JP#3 CAPITAL OUTLAY	026-7580-5730	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Expenses:</b>		<b>\$0.00</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Expense Objects:</b>		<b>\$209,150.79</b>	<b>\$215,354.79</b>	<b>\$213,032.24</b>	<b>\$227,985.66</b>	<b>\$227,985.66</b>



## Justice of the Peace, Pct. 4



**Jamie Richardson**  
Justice of the Peace

The **Justice of the Peace**, Precinct 4, is elected by the residents of the precinct and serves as the presiding officer for the Justice Court, which operates concurrently with Polk County's commissioner precincts. The office, led by the Justice of the Peace, is supported by a dedicated team that includes the Chief JP Clerk and two Court Clerks, ensuring the efficient administration of justice and public service.

The Justice Court exercises jurisdiction over Class C misdemeanors, which are punishable by fines only, along with associated statutory court costs. Additionally, the court handles truancy cases, evictions, civil lawsuits, and small claims disputes involving amounts up to \$20,000. The court also oversees traffic violations, Texas Parks and Wildlife infractions, and non-felony Penal Code offenses.

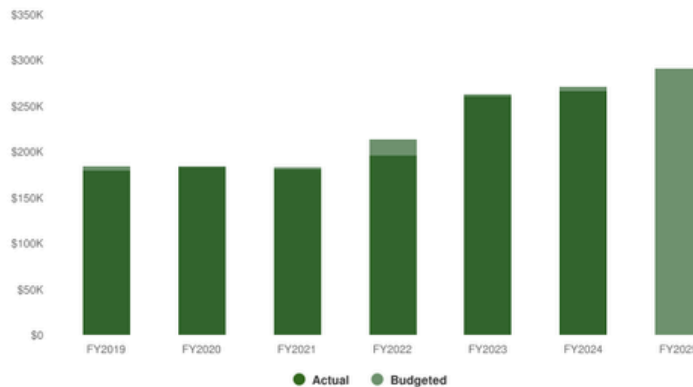
In its role as a magistrate, the Justice of the Peace conducts a variety of hearings, including property disputes, animal cruelty cases, juvenile matters, and examining trials. The office also presides over probable cause hearings, bail setting, and issues arrest and search warrants upon receiving affidavits establishing probable cause. Further responsibilities include issuing emergency mental health warrants, protective orders in family violence cases, and conducting inquests into unattended deaths. The Justice of the Peace also performs marriage ceremonies, adding a community-centered dimension to its judicial responsibilities.

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

### Expenditures Summary

**\$290,385** **\$19,727**  
(7.29% vs. prior year)

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

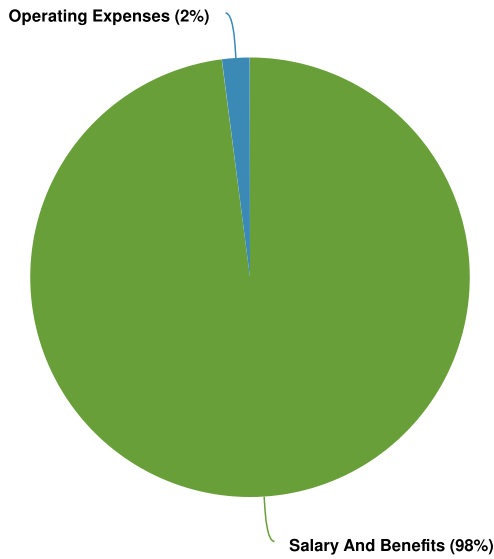


The majority of this department's expenses are dedicated to personnel, with historic budget trends reflecting the Commissioners Court's ongoing commitment to enhancing employee compensation since FY2022. In FY2023, in response to the growing activity within the Precinct 4 Justice of the Peace office, the Court approved the reclassification of a part-time secretary to a full-time court clerk. This strategic investment highlights the Court's dedication to fostering competitive wages and strengthening support for the essential roles within the department.

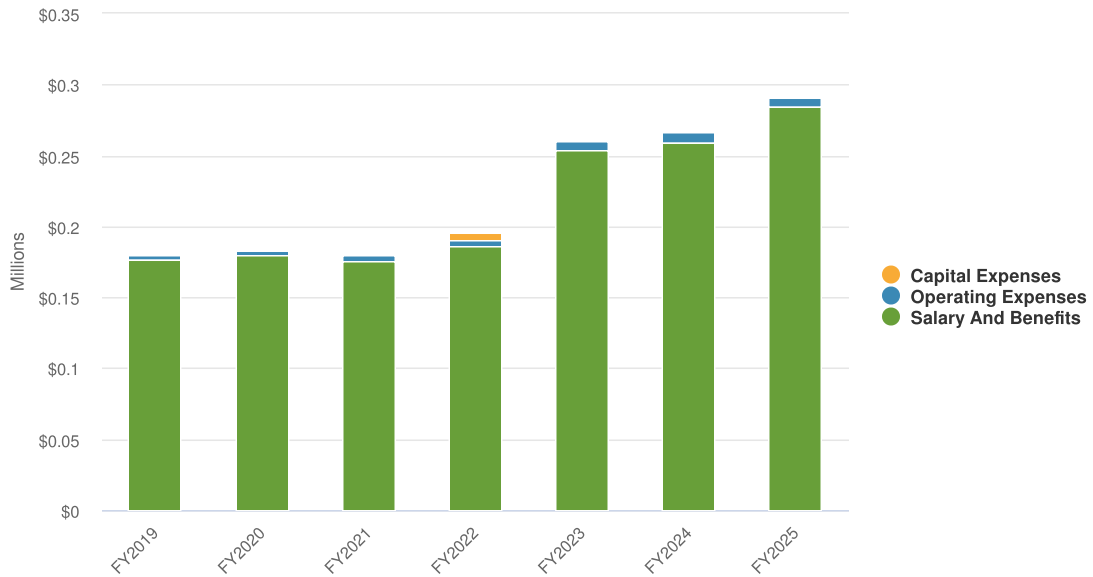


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Expense Objects						
Salary And Benefits						

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
SALARY-ELECTED OFFICIAL	010-2458-1010	\$57,307.85	\$56,994.59	\$57,260.09	\$59,000.00	\$59,000.00
SALARIES	010-2458-1050	\$107,730.97	\$108,159.00	\$108,985.62	\$120,777.00	\$120,777.00
DISCRETIONARY SALARY	010-2458-1055		\$4,326.00	\$0.00	\$1,786.00	\$1,786.00
SALARIES-PART TIME	010-2458-1080	\$345.27	\$1,083.20	\$230.18	\$1,198.40	\$1,198.40
CERTIFICATE PAY	010-2458-1200	\$0.00		\$13.84	\$1,000.00	\$1,000.00
LONGEVITY PAY	010-2458-2000	\$4,000.00	\$4,000.00	\$4,000.00	\$6,500.00	\$6,500.00
SOCIAL SECURITY	010-2458-2010	\$12,976.29	\$13,736.66	\$13,162.82	\$14,937.50	\$14,937.50
HEALTH INSURANCE	010-2458-2020	\$42,717.37	\$44,753.28	\$44,725.10	\$45,421.44	\$45,421.44
RETIREMENT	010-2458-2030	\$25,028.28	\$25,964.99	\$25,371.59	\$28,390.89	\$28,390.89
WORKERS COMPENSATION	010-2458-2040	\$284.65	\$385.17	\$291.03	\$324.13	\$324.13
UNEMPLOYMENT INSURANCE	010-2458-2060	\$75.66	\$93.26	\$70.76	\$102.45	\$102.45
TRAVEL ALLOWANCE- JP4	010-2458-2250	\$3,519.10	\$5,000.00	\$5,048.14	\$5,000.00	\$5,000.00
<b>Total Salary And Benefits:</b>		<b>\$253,985.44</b>	<b>\$264,496.15</b>	<b>\$259,159.17</b>	<b>\$284,437.81</b>	<b>\$284,437.81</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-2458-3150	\$2,657.30	\$3,000.00	\$4,677.69	\$3,000.00	\$3,000.00
SUBSCRIPTIONS	010-2458-3900	\$129.89	\$135.00	\$194.84	\$200.00	\$200.00
COMMUNICATIONS EXPENSE	010-2458-4230		\$482.40	\$442.39	\$482.40	\$482.40
TRAVEL TRAINING	010-2458-4270	\$1,627.75	\$2,000.00	\$1,870.83	\$2,000.00	\$2,000.00
BONDS	010-2458-4800	\$249.00	\$75.00	\$0.00	\$75.00	\$75.00
DUES	010-2458-4810	\$145.00	\$170.00	\$0.00	\$190.00	\$190.00
OFFICE FURNISHINGS/EQUIPMENT	010-2458-4980	\$1,025.00		\$0.00		
<b>Total Operating Expenses:</b>		<b>\$5,833.94</b>	<b>\$5,862.40</b>	<b>\$7,185.75</b>	<b>\$5,947.40</b>	<b>\$5,947.40</b>
<b>Capital Expenses</b>						
JP#4 CAPITAL OUTLAY	026-7580-5740	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Expenses:</b>		<b>\$0.00</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Expense Objects:</b>		<b>\$259,819.38</b>	<b>\$270,658.55</b>	<b>\$266,344.92</b>	<b>\$290,385.21</b>	<b>\$290,385.21</b>



# Judicial

The Judicial Department includes salary components and personnel expenses for judges serving on the Juvenile Board, comprising the County Judge, County Court at Law Judge, and the 258th and 411th District Judges. It also provides for the operational costs associated with general court administration. This department's budget is not performance-based but is instead structured to ensure consistent funding for judicial responsibilities and administrative functions essential to the County's legal system.

## Expenditures Summary

**\$322,311** **\$178,005**  
 (123.35% vs. prior year)

Judicial Proposed and Historical Budget vs. Actual



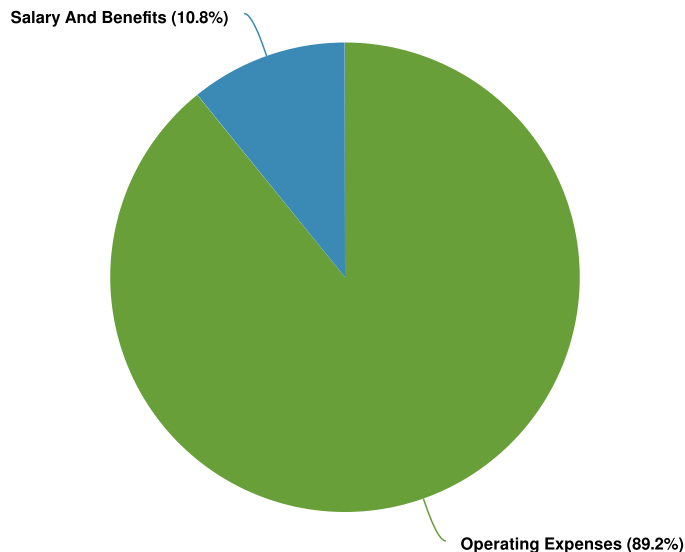
The Judicial Department's budget reflects a dynamic adjustment process shaped by unforeseen challenges and strategic planning to address critical needs. In FY2023, to balance the budget, the Commissioners Court deliberately set several line item expenditures in this department to \$0, later amending the budget post-adoption to secure funding for essential expenses from the General Fund Balance. This approach underscored the strain placed on local resources by "Unfunded Mandates," where the state imposes responsibilities on counties without providing adequate funding. Notable examples in the Judicial Budget include Capital Trial Fees, Juvenile Probation, and Juvenile Detention, all of which required budget amendments to restore funding to FY2022 levels.

In FY2024, the department exceeded its projected expenses due to multiple capital trial cases in the District Courts. These cases pushed capital trial expenses over budget by \$40,000, illustrating the unpredictable and significant costs associated with such proceedings. Additionally, the Court approved a resolution to allocate unbudgeted revenue from Unclaimed Capital Credits to support CASA and Childrenz Haven. These funds, which are restricted to specific eligible expenses, provided vital support for these organizations and their missions.

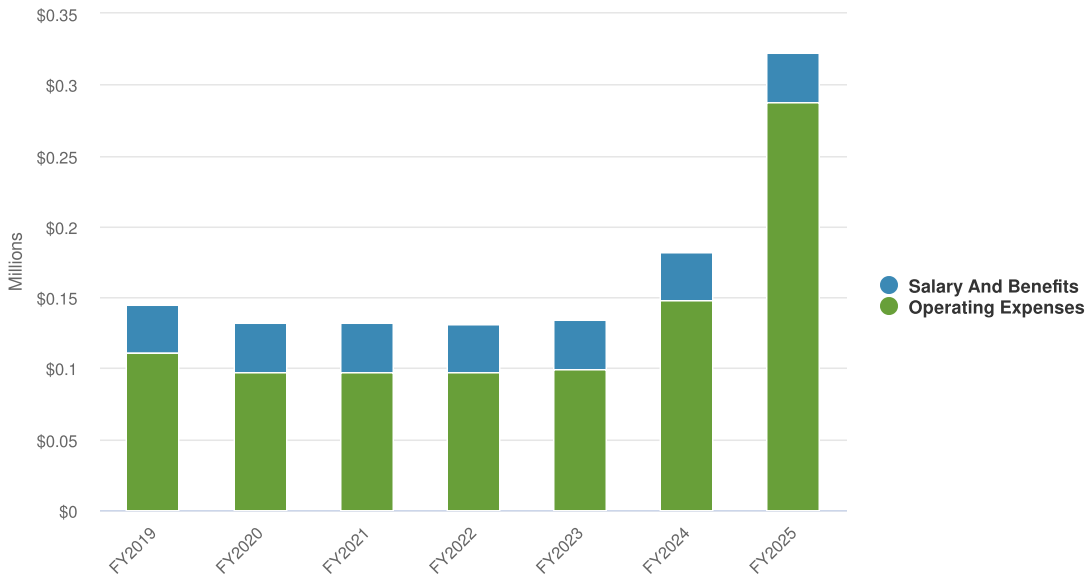
Looking ahead to FY2025, the Commissioners Court has taken proactive measures to anticipate future needs, particularly given the expectation of multiple capital trial cases in the upcoming budget year. To address this, the Court authorized an increase in the capital trial expenses line item, raising it from just under \$20,000 to \$200,000. This increase reflects the County's commitment to ensuring sufficient resources are available to handle these complex and costly cases effectively.

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SUBSIDIES-DIST/COUNTY JUDGES	010-2465-1010	\$29,561.35	\$29,400.00	\$28,947.44	\$29,400.00	\$29,400.00
SOCIAL SECURITY	010-2465-2010	\$2,030.46	\$2,249.12	\$2,046.26	\$2,249.10	\$2,249.10
HEALTH INSURANCE	010-2465-2020	\$1,057.83	\$1,240.00	\$1,085.96	\$1,100.00	\$1,100.00
RETIREMENT	010-2465-2030	\$1,900.20	\$2,125.62	\$1,965.72	\$2,137.38	\$2,137.38
WORKERS COMPENSATION	010-2465-2040	\$21.62	\$38.54	\$22.52	\$24.40	\$24.40
<b>Total Salary And Benefits:</b>		<b>\$34,571.46</b>	<b>\$35,053.28</b>	<b>\$34,067.90</b>	<b>\$34,910.88</b>	<b>\$34,910.88</b>
<b>Operating Expenses</b>						
VISITING JUDGE	010-2465-4080	\$1,614.85	\$1,000.00	\$3,684.00	\$1,600.00	\$1,600.00
CAPITAL TRIAL EXPENSES	010-2465-4170	\$33,554.00	\$19,652.00	\$60,724.30	\$200,000.00	\$200,000.00
MEDIATION FEES-CPS	010-2465-4201	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
JUVENILE PROBATION	010-2465-4750	\$44,181.35	\$44,115.00	\$44,115.00	\$44,115.00	\$44,115.00
JUVENILE DETENTION EXPENSE	010-2465-4760	\$10,299.69	\$25,885.00	\$9,121.16	\$25,885.00	\$25,885.00
CHILDRENZ HAVEN	010-2465-4770	\$5,000.00	\$5,000.00	\$15,000.00	\$5,000.00	\$5,000.00
CASA	010-2465-4780	\$5,000.00	\$5,000.00	\$15,000.00	\$5,000.00	\$5,000.00
ADULT PROBATION PHONE	010-2465-4802	\$0.00	\$1,300.56	\$0.00	\$0.00	\$0.00
HOUSE ARREST MONITORING	010-2465-4850	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
GUARDIANSHIP SUPPLEMENTAL EXPENSES	019-2465-3150	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
COURT REPORTER SERVICE FEES	029-2465-3150	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00
<b>Total Operating Expenses:</b>		<b>\$99,649.89</b>	<b>\$109,252.56</b>	<b>\$147,644.46</b>	<b>\$287,400.00</b>	<b>\$287,400.00</b>
<b>Total Expense Objects:</b>		<b>\$134,221.35</b>	<b>\$144,305.84</b>	<b>\$181,712.36</b>	<b>\$322,310.88</b>	<b>\$322,310.88</b>



# Office of the 258th District Court



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

The 258th District Court Department oversees the financial and operational aspects of supporting the 258th Judicial District in Polk County. The department ensures that the court operates efficiently and effectively, providing resources and support for the District Judge—a state-paid elected official serving Polk, Trinity and San Jacinto Counties—alongside the court's essential staff, including the Court Coordinator, Court Recorder, and Bailiff, who are funded by the county.

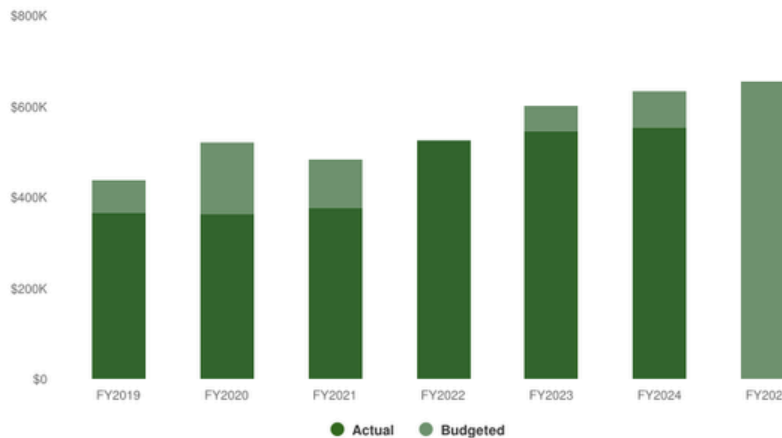
While Polk County bears the initial costs associated with these court employees, it is reimbursed on a pro-rata basis by San Jacinto and Trinity Counties. This collaborative funding approach ensures the efficient administration of justice across the three counties, reflecting a commitment to equitable resource allocation and shared responsibility.

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

## Expenditures Summary

**\$654,028** **\$21,957**  
(3.47% vs. prior year)

258th District Court Proposed and Historical Budget vs. Actual



The incumbent District Judge assumed office in January 2019, beginning with a relatively subdued first year of activity. However, judicial operations were significantly disrupted during FY2020 and FY2021 due to the impact of COVID, leading to a reduction in overall court activity. This dynamic shifted in FY2022, as attorneys responded to eased restrictions with heightened activity, leading to an unexpected surge in Attorney Fees. Initially budgeted at \$230,000, actual expenses exceeded projections by over \$18,500. In response, the Commissioners Court increased the FY2023 budget to \$275,000 and subsequently raised it again to \$300,000 for FY2024 to accommodate the growing caseload and associated costs.

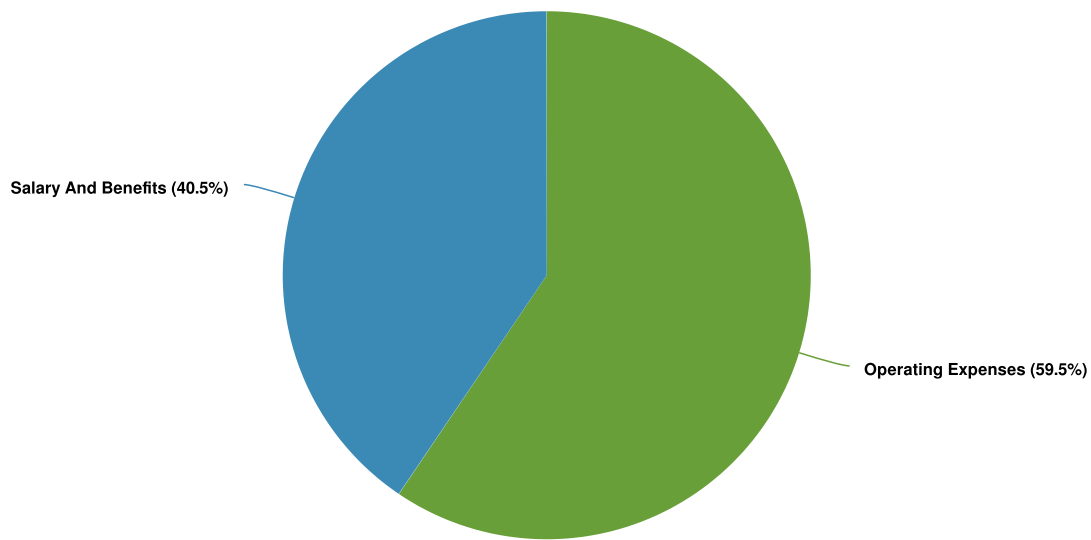
Increases in recent years have also been driven by the Commissioners Court's efforts to enhance employee compensation across all departments, including those supporting the District Court. These adjustments reflect the Court's commitment to providing competitive wages to retain qualified personnel and meet the

demands of an expanding workload.

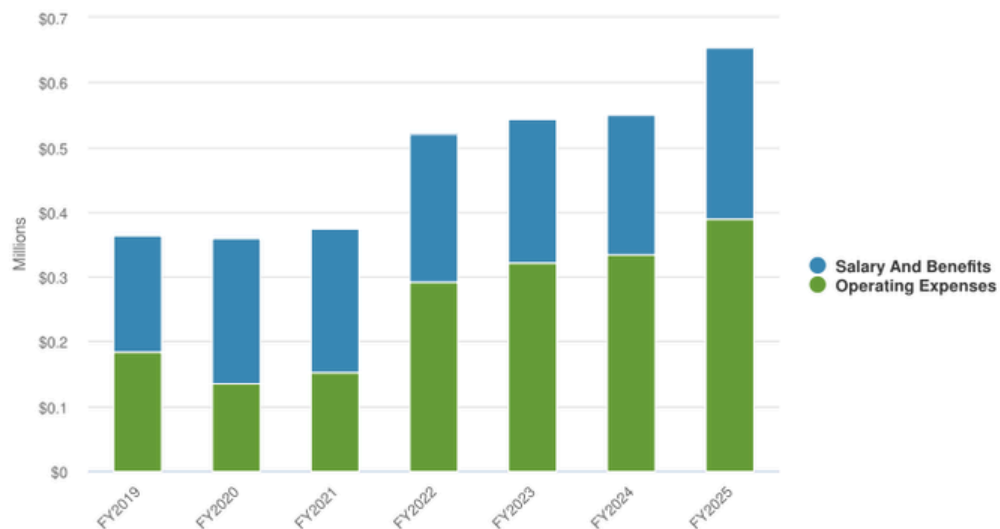
As the Court continues its efforts to address the backlog of cases stemming from the pandemic, operational expenses remain elevated. These increases, combined with Polk County's ongoing population growth, suggest that heightened activity levels may become the new norm, potentially establishing a sustained baseline for operational expenditures in the coming years. The Commissioners Court's proactive budget management ensures that the 258th District Court has the resources necessary to maintain its effectiveness in serving the community.

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
CELL PHONE ALLOWANCE - BAILIFF	010-2466-1030	\$482.60	\$480.00	\$470.73	\$0.00	\$0.00
SALARIES	010-2466-1050	\$151,638.56	\$177,059.00	\$147,271.37	\$184,187.00	\$184,187.00
SALARIES-PART TIME	010-2466-1080	\$0.00	\$2,050.00	\$0.00	\$2,050.00	\$2,050.00
CERTIFICATE PAY	010-2466-1200	\$1,809.88	\$1,800.00	\$1,806.90	\$1,800.00	\$1,800.00
SOCIAL SECURITY	010-2466-2010	\$11,636.07	\$14,243.50	\$11,475.73	\$14,384.83	\$14,384.83
HEALTH INSURANCE	010-2466-2020	\$28,621.08	\$33,564.96	\$28,398.06	\$34,066.08	\$34,066.08
RETIREMENT	010-2466-2030	\$22,967.98	\$26,923.02	\$21,922.15	\$27,078.86	\$27,078.86
WORKERS COMPENSATION	010-2466-2040	\$1,102.15	\$1,218.08	\$1,140.59	\$1,294.62	\$1,294.62
UNEMPLOYMENT INSURANCE	010-2466-2060	\$106.85	\$148.95	\$93.12	\$150.43	\$150.43
TRAVEL ALLOWANCE- BAILIFF & COURT REPORTER	010-2466-2250	\$4,226.03	\$4,800.00	\$2,409.03	\$0.00	\$0.00
<b>Total Salary And Benefits:</b>		<b>\$222,591.20</b>	<b>\$262,287.51</b>	<b>\$214,987.68</b>	<b>\$265,011.82</b>	<b>\$265,011.82</b>
<b>Operating Expenses</b>						
POSTAGE	010-2466-3110	\$0.00	\$800.00	\$116.00	\$650.00	\$650.00
OFFICE SUPPLIES	010-2466-3150	\$3,752.12	\$2,500.00	\$3,535.87	\$2,500.00	\$2,500.00
ATTORNEY FEES - POLK CASES ONLY	010-2466-4000	\$268,679.26	\$300,000.00	\$220,623.29	\$300,000.00	\$300,000.00
INTERPRETER FEES - POLK CASES ONLY	010-2466-4020	\$0.00	\$5,000.00	\$233.00	\$5,000.00	\$5,000.00
INVESTIGATION - POLK CASES ONLY	010-2466-4040	\$13,276.25	\$25,000.00	\$60,882.76	\$30,000.00	\$30,000.00
PSYCHOLOGICAL EVALUATIONS - POLK CASES ONLY	010-2466-4050	\$8,800.00	\$15,000.00	\$6,775.00	\$20,000.00	\$20,000.00
APPEALS & TRANSCRIPTS - POLK CASES ONLY	010-2466-4065	\$18,678.37	\$15,000.00	\$17,903.00	\$15,000.00	\$15,000.00
COMMUNICATION EXP	010-2466-4200	\$983.64	\$984.00	\$808.35	\$1,466.64	\$1,466.64
TRAVEL TRAINING	010-2466-4270	\$1,416.32	\$2,500.00	\$1,590.38	\$2,500.00	\$2,500.00
CRT RPRTR/BAILIFF CONTRACT SERV POLK CASES	010-2466-4861	\$5,742.72	\$3,000.00	\$22,661.20	\$11,900.00	\$11,900.00
<b>Total Operating Expenses:</b>		<b>\$321,328.68</b>	<b>\$369,784.00</b>	<b>\$335,128.85</b>	<b>\$389,016.64</b>	<b>\$389,016.64</b>
<b>Total Expense Objects:</b>		<b>\$543,919.88</b>	<b>\$632,071.51</b>	<b>\$550,116.53</b>	<b>\$654,028.46</b>	<b>\$654,028.46</b>





# Office of the 411th District Court



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

The 411th District Court Department oversees the financial and operational aspects of supporting the 411th Judicial District in Polk County. The department ensures that the court operates efficiently and effectively, providing resources and support for the District Judge—a state-paid elected official serving Polk, Trinity and San Jacinto Counties—alongside the court's essential staff, including the Court Coordinator, Court Recorder, and Bailiff, who are funded by the county.

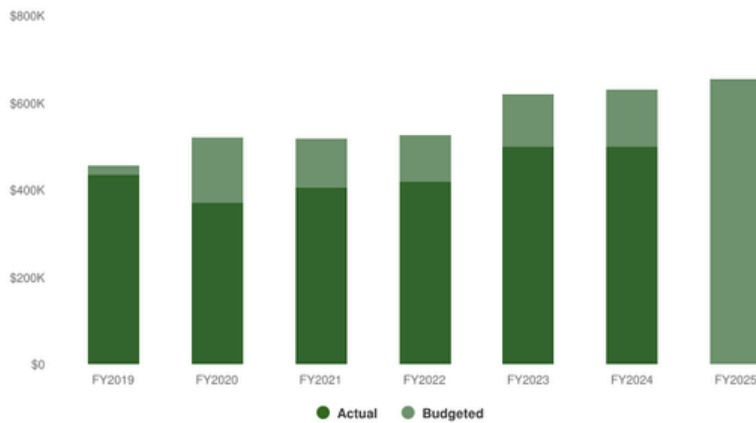
While Polk County bears the initial costs associated with these court employees, it is reimbursed on a pro-rata basis by San Jacinto and Trinity Counties. This collaborative funding approach ensures the efficient administration of justice across the three counties, reflecting a commitment to equitable resource allocation and shared responsibility.

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

## Expenditures Summary

**\$654,478** **\$24,638**  
(3.91% vs. prior year)

411th District Court Proposed and Historical Budget vs. Actual



The incumbent District Judge assumed office in January 2021, navigating a first year marked by the lingering effects of COVID, which significantly reduced judicial activity. FY2022 saw an uptick in activity as the court began addressing the backlog of cases, though actual expenses fell below budget projections due to a year-long vacancy in the Court Reporter position. By FY2023, all positions were successfully filled, but Attorney Fees experienced a slight decline compared to FY2022. This decrease was likely the result of billing delays, as attorneys can only bill after a case is closed, and several cases encountered delays for various reasons. Meanwhile, expenditures for Psychological Evaluations more than doubled from FY2022 to FY2023, reflecting a trend that may have contributed to the observed delays.

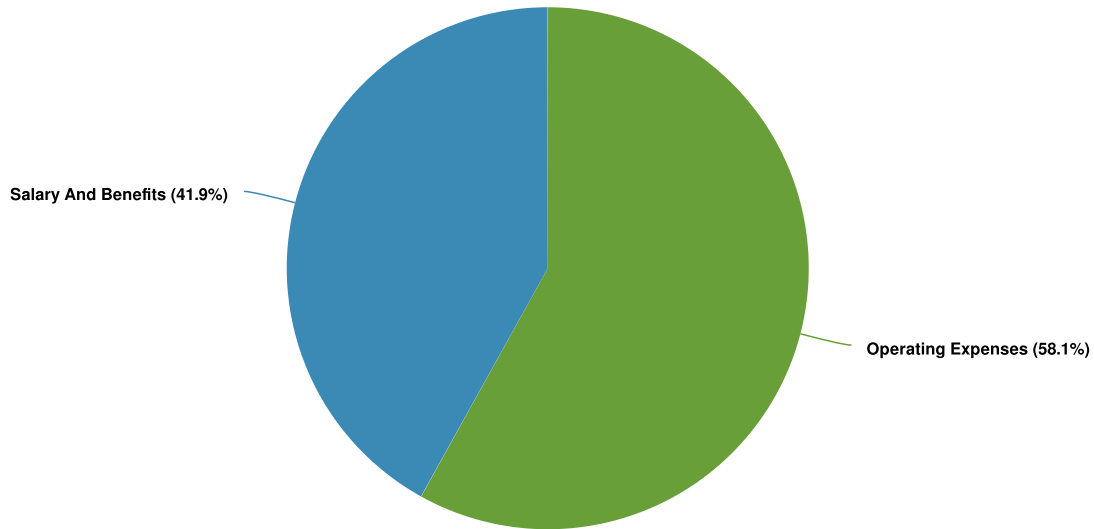
Over the past few years, increases in the department's budget have also been driven by the Commissioners Court's efforts to enhance employee compensation across all departments, including those supporting the 411th District Court. These adjustments are part of a broader strategy to ensure competitive wages, retain

qualified staff, and address the evolving demands on the court system.

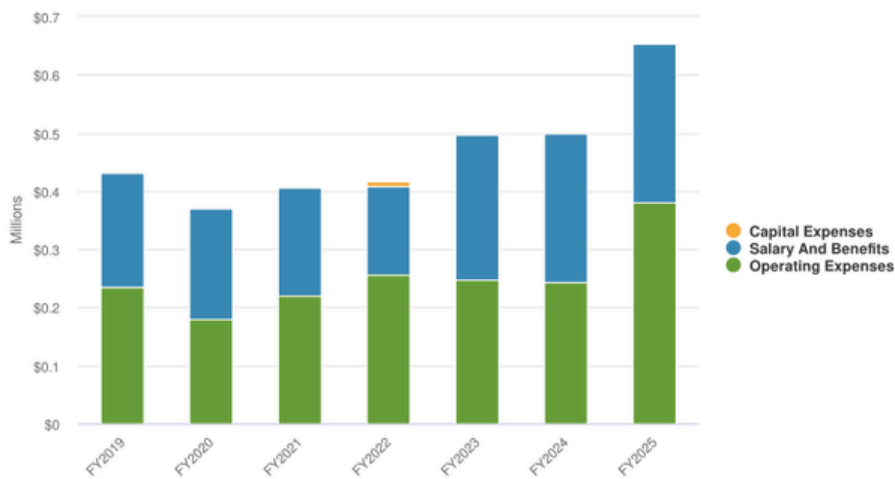
To maintain fairness and operational balance, the Commissioners Court continues to strive for parity in funding for the two district courts serving Polk County. This equitable approach is based on the general similarity of caseloads between the courts and underscores the Court's commitment to providing both courts with the resources needed to effectively manage their responsibilities in service to the community.

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Expense Objects						

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Salary And Benefits</b>						
CELL PHONE ALLOWANCE - BAILIFF	010-2467-1030	\$482.60	\$480.00	\$415.35	\$0.00	\$0.00
SALARIES	010-2467-1050	\$171,695.48	\$177,059.00	\$176,149.57	\$191,912.00	\$191,912.00
SALARIES-PART TIME	010-2467-1080	\$0.00	\$2,050.00	\$200.00	\$2,050.00	\$2,050.00
CERTIFICATE PAY	010-2467-1200			\$180.00	\$1,800.00	\$1,800.00
SOCIAL SECURITY	010-2467-2010	\$13,538.31	\$14,105.80	\$13,884.82	\$14,975.79	\$14,975.79
HEALTH INSURANCE	010-2467-2020	\$32,540.11	\$33,564.96	\$31,950.61	\$34,066.08	\$34,066.08
RETIREMENT	010-2467-2030	\$25,643.56	\$26,662.74	\$26,206.45	\$28,202.07	\$28,202.07
WORKERS COMPENSATION	010-2467-2040	\$1,100.32	\$1,185.49	\$1,071.59	\$1,198.50	\$1,198.50
UNEMPLOYMENT INSURANCE	010-2467-2060	\$119.97	\$147.51	\$113.70	\$156.61	\$156.61
TRAVEL ALLOWANCE- BAILIFF & COURT REPORTER	010-2467-2250	\$4,826.51	\$4,800.00	\$4,301.65	\$0.00	\$0.00
<b>Total Salary And Benefits:</b>		<b>\$249,946.86</b>	<b>\$260,055.50</b>	<b>\$254,473.74</b>	<b>\$274,361.05</b>	<b>\$274,361.05</b>
<b>Operating Expenses</b>						
POSTAGE	010-2467-3110	\$494.00	\$800.00	\$542.00	\$650.00	\$650.00
OFFICE SUPPLIES	010-2467-3150	\$1,357.96	\$2,500.00	\$917.32	\$2,500.00	\$2,500.00
ATTORNEY FEES - POLK CASES ONLY	010-2467-4000	\$216,285.15	\$300,000.00	\$217,800.61	\$300,000.00	\$300,000.00
INTERPRETER FEES - POLK CASES ONLY	010-2467-4020	\$792.75	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
INVESTIGATION - POLK CASES ONLY	010-2467-4040	\$6,000.00	\$25,000.00	\$13,827.90	\$30,000.00	\$30,000.00
PSYCHOLOGICAL EVALUATIONS - POLK CASES ONLY	010-2467-4050	\$17,800.00	\$15,000.00	\$1,400.00	\$20,000.00	\$20,000.00
APPEALS & TRANSCRIPTS - POLK CASES ONLY	010-2467-4065	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
COMMUNICATION EXP	010-2467-4200	\$983.64	\$984.00	\$805.67	\$1,466.64	\$1,466.64
TRAVEL TRAINING	010-2467-4270	\$987.27	\$2,500.00	\$1,312.46	\$2,500.00	\$2,500.00
CRT RPRTR/BAILIFF CONTRACT SERV POLK CASES	010-2467-4861	\$2,754.00	\$3,000.00	\$6,958.70	\$3,000.00	\$3,000.00
<b>Total Operating Expenses:</b>		<b>\$247,454.77</b>	<b>\$369,784.00</b>	<b>\$243,564.66</b>	<b>\$380,116.64</b>	<b>\$380,116.64</b>
<b>Total Expense Objects:</b>		<b>\$497,401.63</b>	<b>\$629,839.50</b>	<b>\$498,038.40</b>	<b>\$654,477.69</b>	<b>\$654,477.69</b>



## District Attorney's Office



**Shelly Sitton**  
District Attorney

The Criminal District Attorney's Office, established by the Legislature in 1987, plays a pivotal role in ensuring justice and upholding the rule of law. Led by the elected District Attorney, the office is responsible for prosecuting all felony cases in District Court and handling cases in the County Court-at-Law, County Court, and Justice of the Peace Courts. In addition to prosecutorial duties, the District Attorney serves in an advisory capacity, providing written legal opinions to County and Precinct officials regarding their responsibilities and addressing any instances of misconduct or neglect in office.

The District Attorney's Office operates with a dedicated team that, when fully staffed, includes a First Assistant District Attorney, four felony Assistant District Attorneys (ADAs), two misdemeanor ADAs, two Senior Trial Associates, three Trial Associates, a Secretary, a Chief Criminal Investigator, two Criminal Investigators, a Victims Assistance Coordinator (VAC), and an Assistant VAC. This robust team is critical to managing the diverse and substantial caseloads that come with serving a growing rural population.

Despite its efforts, the office faces ongoing challenges in recruiting and retaining qualified Assistant District Attorneys, a common issue in rural areas where resources and incentives are often limited. To address this challenge, the District Attorney has prioritized cultivating local talent by recruiting interns from the area and providing mentorship through law school and the bar exam—an approach that holds great promise for long-term benefits.

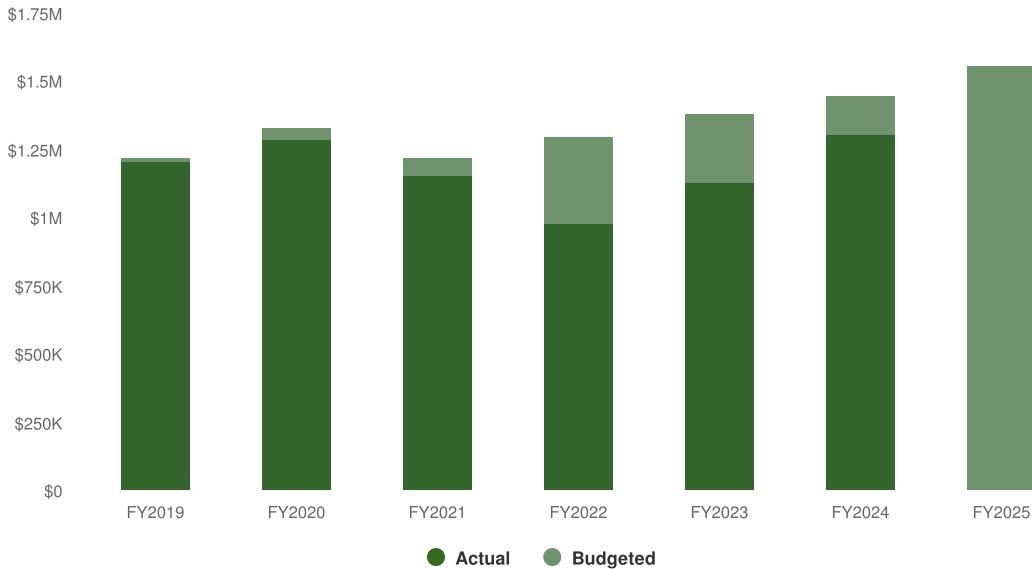
The office remains steadfast in its mission to provide efficient, fair, and just prosecution services to Polk County, while also fostering a supportive environment for staff development and growth. Through its commitment to both immediate and future needs, the District Attorney's Office continues to serve as a cornerstone of the county's criminal justice system.

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

## Expenditures Summary

**\$1,556,648**    **\$109,675**  
 (7.58% vs. prior year)

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



Over 93% of the District Attorney's budget is allocated to personnel, reflecting the critical role of staffing in the office's operations. Among all county offices, the District Attorney's Office stands out as having the highest-paid staff, a testament to the specialized skills required for effective prosecution and case management. Since FY2022, the Commissioners Court has consistently prioritized increasing funding for employee compensation, recognizing the importance of competitive wages in attracting and retaining qualified personnel in a rural area.

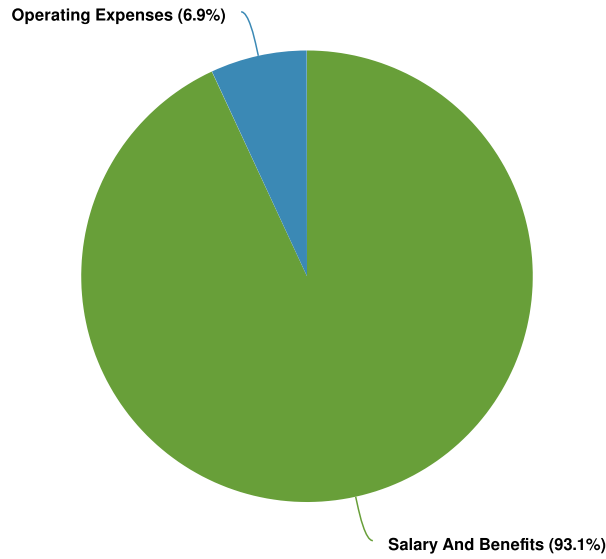
In 2022, the office faced significant turnover, with several Assistant District Attorneys leaving for higher-paying positions in other counties. As a result, actual personnel expenses fell short of the projected budget during 2022 and into the first quarter of FY2023. Upon assuming office in January 2023, the newly elected District Attorney prioritized rebuilding her team, focusing on filling the vacancies left by her predecessor and restoring the office's functionality.

To address immediate needs and mitigate the backlog of cases in the post-pandemic judicial system, the Commissioners Court allocated approximately \$47,000 for contract attorneys in FY2023. Additionally, the transition in leadership brought increased expenditures in Office Supplies and Travel Training, as the office updated letterhead, business cards, and other essentials under the new administration.

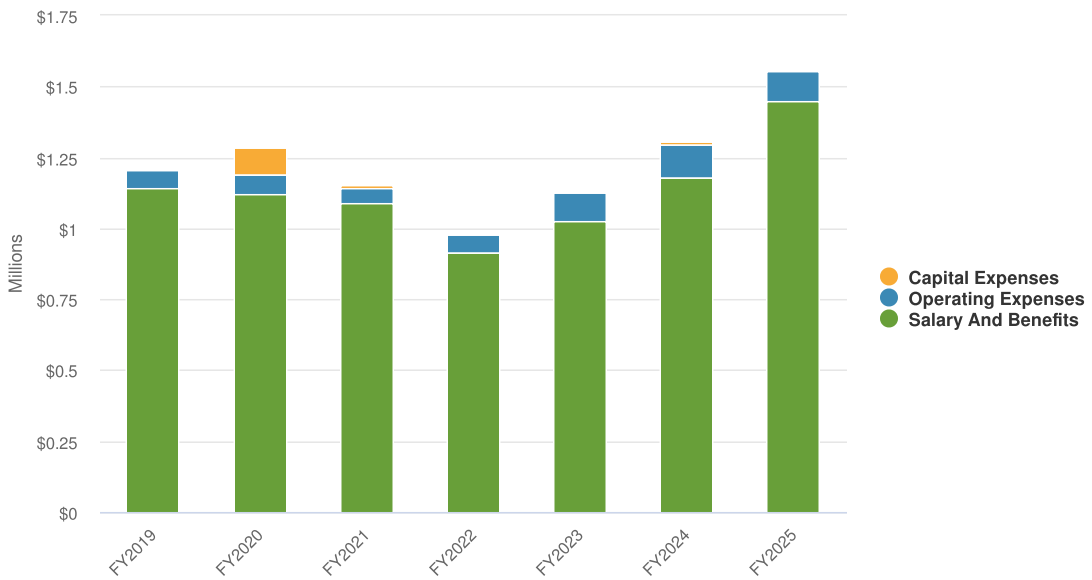
The office's budget has also been bolstered by the continued availability of Rural Law Enforcement Grant funds in FY2025. These funds provide supplemental pay for Assistant District Attorneys, Investigators, and Victim Assistance Coordinators (VACs), helping to bridge the compensation gap and enhance recruitment and retention efforts. A grant from the Governor's Office funds an Assistant VAC position, further strengthening the office's capacity to support victims of crime. These grant funds, combined with the Commissioners Court's commitment to improving employee compensation, have enabled the District Attorney's Office to remain competitive and better equipped to serve the growing demands of the community.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2475-1010	\$7,390.34	\$7,350.00	\$7,378.20	\$10,000.00	\$10,000.00
SALARIES	010-2475-1050	\$721,106.89	\$905,337.00	\$827,326.12	\$1,009,575.00	\$1,009,575.00
DISCRETIONARY SALARY	010-2475-1055		\$40,767.00	\$0.00		
CERTIFICATE PAY	010-2475-1200	\$1,349.99	\$5,400.00	\$5,171.48	\$3,600.00	\$3,600.00
LONGEVITY PAY	010-2475-2000	\$6,500.00	\$4,500.00	\$4,500.00	\$8,500.00	\$8,500.00
STATE LONGEVITY PAY	010-2475-2005			\$0.00	\$1,780.00	\$1,780.00
SOCIAL SECURITY	010-2475-2010	\$54,035.40	\$73,516.49	\$61,822.81	\$79,059.31	\$79,059.31
HEALTH INSURANCE	010-2475-2020	\$124,725.85	\$190,201.44	\$147,598.37	\$181,685.76	\$181,685.76
RETIREMENT	010-2475-2030	\$105,158.23	\$139,300.97	\$121,444.03	\$150,264.36	\$150,264.36
WORKERS COMPENSATION	010-2475-2040	\$3,266.09	\$3,646.03	\$3,615.60	\$3,708.84	\$3,708.84
UNEMPLOYMENT INSURANCE	010-2475-2060	\$491.41	\$762.92	\$523.39	\$818.76	\$818.76
<b>Total Salary And Benefits:</b>		<b>\$1,024,024.20</b>	<b>\$1,370,781.85</b>	<b>\$1,179,380.00</b>	<b>\$1,448,992.03</b>	<b>\$1,448,992.03</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-2475-3150	\$19,055.44	\$25,000.00	\$23,481.22	\$25,000.00	\$25,000.00
TRIAL SUPPLIES	010-2475-3170	\$469.97		\$0.00	\$2,500.00	\$2,500.00
FURNISHED TRANSPORTATION	010-2475-3300	\$7,004.24	\$12,000.00	\$9,715.03	\$12,000.00	\$12,000.00
COMMUNICATIONS EXPENSE	010-2475-4230	\$1,367.64	\$6,191.64	\$5,532.47	\$7,156.44	\$7,156.44
TRAVEL TRAINING	010-2475-4270	\$19,820.73	\$22,000.00	\$21,342.04	\$28,000.00	\$28,000.00
ONLINE RESEARCH	010-2475-4370	\$6,303.51	\$7,500.00	\$7,351.94	\$8,500.00	\$8,500.00
CONTRACT SERVICES	010-2475-4400	\$47,082.50		\$47,494.35	\$20,000.00	\$20,000.00
DUES	010-2475-4810	\$2,396.67	\$3,500.00	\$2,529.75	\$4,500.00	\$4,500.00
<b>Total Operating Expenses:</b>		<b>\$103,500.70</b>	<b>\$76,191.64</b>	<b>\$117,446.80</b>	<b>\$107,656.44</b>	<b>\$107,656.44</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY PROJECTS	010-2475-5730			\$8,701.74		
<b>Total Capital Expenses:</b>				<b>\$8,701.74</b>		
<b>Total Expense Objects:</b>		<b>\$1,127,524.90</b>	<b>\$1,446,973.49</b>	<b>\$1,305,528.54</b>	<b>\$1,556,648.47</b>	<b>\$1,556,648.47</b>



## Office of the County Jail



**Lawrence Dawson**  
Jail Administrator

The Polk County Jail operates under the direction of the Sheriff and Chief Deputy Sheriff, with day-to-day operations primarily overseen by the Jail Administrator and Assistant Jail Administrator. This facility is staffed by a dedicated team, including a Sergeant, Office Manager, four Deputy Sheriffs responsible for inmate transport, four shift supervisors, two inmate work crew supervisors, four corporals, two Licensed Vocational Nurses (LVNs), a medical assistant, and 32 corrections officers. Despite the commitment of the team, staffing challenges and turnover remain ongoing issues for the department.

Located within the Polk County Law Enforcement Center at 1733 N. Washington in Livingston, the jail has a capacity of 248 inmates, with an average daily population of approximately 215. It plays a vital role in maintaining public safety by housing individuals in compliance with local, state, and federal laws. The jail also maintains interlocal agreements with cities and other entities throughout the county to house inmates, further solidifying its role as a regional detention facility.

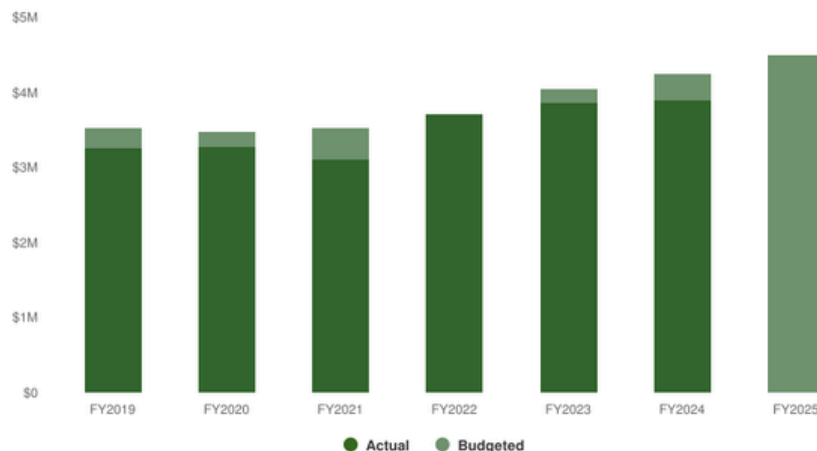
To address staffing challenges, Polk County has leveraged Rural Law Enforcement Grant funds to increase wages for corrections staff. However, the grant funding follows individuals rather than positions, meaning that if a staff member leaves, the county is responsible for covering 100% of the salary for their replacement at the new higher rate. This creates additional financial strain but reflects the county's commitment to competitive wages to recruit and retain qualified personnel in a demanding field.

The Jail Department prioritizes the safety, security, and welfare of its staff, inmates, and the community, ensuring compliance with state and federal regulations while striving for operational excellence. Through ongoing investment in its workforce and facilities, Polk County continues to address challenges while upholding its responsibility to maintain a secure and efficient detention environment.

### Expenditures Summary

**\$4,473,481** **\$236,163**  
(5.57% vs. prior year)

Jail Proposed and Historical Budget vs. Actual





From FY2019 to FY2021, the Polk County Jail's budget trajectory reflected the unique challenges posed by the COVID pandemic. Following guidance from state agencies, lower-risk individuals were not held in the jail to minimize the risk of outbreaks in confined spaces. By FY2022, the Jail returned to full capacity, resulting in operational expenditures exceeding projections, but personnel budget savings from ongoing staffing shortages maintained budget equilibrium. This trend continued into FY2023, with the new District Attorney working diligently to reduce the jail population by addressing older cases. Despite these efforts, escalating food and medical service costs caused operational expenditures to surpass projections, though long-term vacancies again prevented a full budget overrun.

In FY2024, the department faced significant challenges, exceeding its operations budget by nearly \$160,000 due to higher-than-anticipated costs for food, medical care, and other operational needs. However, persistent staffing shortages led to personnel expenses coming in nearly \$516,000 under budget, resulting in an overall positive net budget impact for the year.

Looking ahead to FY2025, the Commissioners Court approved several key budgetary adjustments to address both personnel and operational needs. The personnel budget increased by \$126,000, reflecting the abandonment of two LVN positions that had remained vacant and the addition of three corrections officer positions, bringing the total to 32 corrections officers. This change aims to address staffing shortages while enhancing the department's capacity to maintain a safe and secure facility. The operations budget was augmented by nearly \$58,000 to address rising costs in critical areas, ensuring the department remains well-equipped to handle its responsibilities.

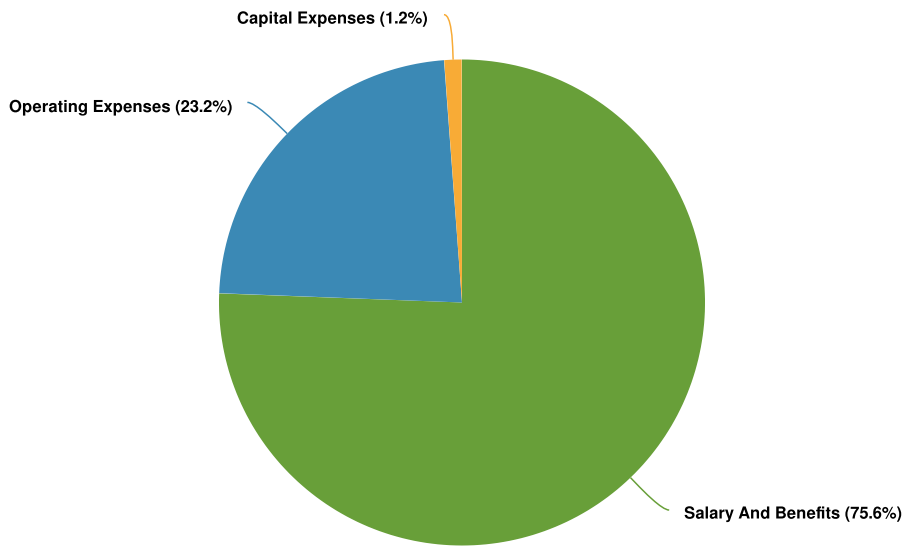
In addition, the Court allocated over \$52,000 for capital outlay to fund body-worn cameras for corrections officers. This investment represents the first year of a five-year agreement, under which the cameras will be replaced after 2.5 years and again at the end of the term. The agreement also includes a comprehensive warranty, ensuring the equipment remains in optimal working condition without incurring additional costs.

The Rural Law Enforcement Grant continues to provide critical support by supplementing wages for corrections officers, guaranteeing a minimum salary of \$40,000 per year. However, because the grant follows individuals rather than positions, any vacancies that arise after the introduction of the grant must be funded entirely by the County at the new higher rate. Despite these challenges, the department remains committed to leveraging available resources to attract and retain qualified staff, reduce turnover, and address its operational demands effectively.

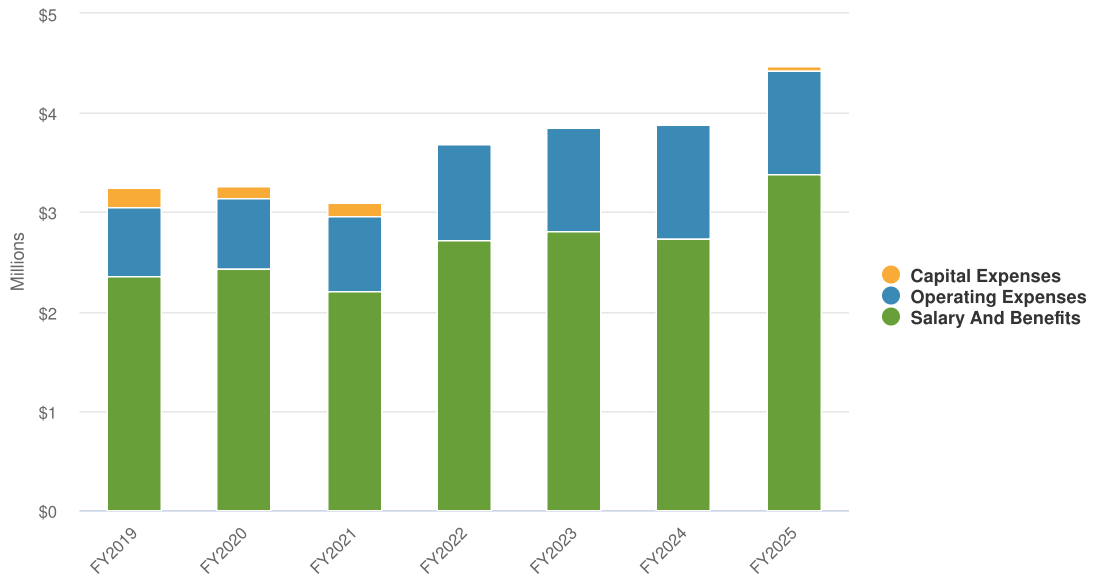
These adjustments underscore the Court's commitment to investing in the department's long-term success, maintaining public safety, and ensuring the Jail operates efficiently while adhering to its budget.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-2512-1050	\$1,846,961.84	\$2,011,461.00	\$1,842,147.74	\$2,161,199.00	\$2,161,199.00
DISCRETIONARY SALARY	010-2512-1055	\$0.00	\$84,223.00	\$0.00	\$23,411.00	\$23,411.00
SALARIES-PART TIME	010-2512-1080	\$24,889.70	\$30,000.00	\$23,741.92	\$30,000.00	\$30,000.00
CERTIFICATE PAY	010-2512-1200	\$6,586.65	\$6,600.00	\$2,796.85	\$4,200.00	\$4,200.00
LONGEVITY PAY	010-2512-2000	\$26,000.00	\$25,000.00	\$21,504.00	\$22,000.00	\$22,000.00
SOCIAL SECURITY	010-2512-2010	\$142,349.20	\$165,032.12	\$142,749.98	\$171,421.97	\$171,421.97
HEALTH INSURANCE	010-2512-2020	\$446,630.80	\$581,792.64	\$399,514.99	\$601,834.08	\$601,834.08
RETIREMENT	010-2512-2030	\$275,685.72	\$311,943.03	\$273,208.85	\$325,813.77	\$325,813.77
WORKERS COMPENSATION	010-2512-2040	\$33,816.08	\$38,450.30	\$33,533.51	\$40,993.18	\$40,993.18
UNEMPLOYMENT INSURANCE	010-2512-2060	\$1,287.69	\$1,725.83	\$1,163.31	\$1,768.65	\$1,768.65
<b>Total Salary And Benefits:</b>		<b>\$2,804,207.68</b>	<b>\$3,256,227.92</b>	<b>\$2,740,361.15</b>	<b>\$3,382,641.65</b>	<b>\$3,382,641.65</b>
<b>Operating Expenses</b>						
UNIFORMS	010-2512-3000	\$4,140.73	\$6,500.00	\$6,968.77	\$7,150.00	\$7,150.00
OFFICE SUPPLIES	010-2512-3150	\$11,013.05	\$10,000.00	\$9,974.34	\$10,000.00	\$10,000.00
PAPER/SUNDRIES	010-2512-3320	\$37,138.05	\$48,000.00	\$44,308.03	\$42,000.00	\$42,000.00
FOOD-INMATES	010-2512-3330	\$463,708.38	\$401,250.00	\$544,873.74	\$450,000.00	\$450,000.00
LAUNDRY SUPPLIES	010-2512-3420	\$7,565.18	\$14,440.00	\$13,960.00	\$15,000.00	\$15,000.00
MEDICAL SERVICES	010-2512-3910	\$176,414.42	\$150,000.00	\$179,508.07	\$150,000.00	\$150,000.00
MEDICAL SUPPLIES	010-2512-3920	\$29,973.78	\$30,000.00	\$30,715.52	\$30,000.00	\$30,000.00
PHARMACY	010-2512-3990	\$83,351.55	\$120,000.00	\$89,356.86	\$120,000.00	\$120,000.00
MEDICAL DR'S/NURSES	010-2512-4052	\$116,400.00	\$116,400.00	\$114,700.00	\$116,400.00	\$116,400.00
TRAVEL EXP-PRISONER TRANSPORT	010-2512-4260	\$35,439.10	\$12,000.00	\$12,723.75	\$12,000.00	\$12,000.00
TRAVEL TRAINING	010-2512-4270	\$15,223.17	\$15,000.00	\$11,663.24	\$20,250.00	\$20,250.00
EQUIPMENT MAINTENANCE	010-2512-4520	\$15,422.27	\$12,500.00	\$12,876.13	\$12,500.00	\$12,500.00



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
INMATE WORK CREW EXP	010-2512-4560	\$3,935.53	\$10,000.00	\$23,217.97	\$10,000.00	\$10,000.00
CORRECTIONAL SECURITY EQUIPMENT	010-2512-4905	\$5,866.49	\$10,000.00	\$8,091.07	\$11,500.00	\$11,500.00
INMATE SUPPLIES	010-2512-4910	\$25,498.93	\$25,000.00	\$27,100.14	\$32,000.00	\$32,000.00
SCAAP EXPENSES	010-2512-5640	\$12,774.03		\$9,776.71	\$0.00	\$0.00
<b>Total Operating Expenses:</b>		<b>\$1,043,864.66</b>	<b>\$981,090.00</b>	<b>\$1,139,814.34</b>	<b>\$1,038,800.00</b>	<b>\$1,038,800.00</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY	010-2512-5710			\$0.00	\$52,039.10	\$52,039.10
<b>Total Capital Expenses:</b>				<b>\$0.00</b>	<b>\$52,039.10</b>	<b>\$52,039.10</b>
<b>Total Expense Objects:</b>		<b>\$3,848,072.34</b>	<b>\$4,237,317.92</b>	<b>\$3,880,175.49</b>	<b>\$4,473,480.75</b>	<b>\$4,473,480.75</b>



# Office of the Constable, Pct. 1



**Scott Hughes**  
Constable

The Precinct 1 Constable's Office, led by Constable Scott Hughes, plays a vital role in the law enforcement and judicial processes of Polk County. Constable Hughes began his first term on January 1, 2013, and was re-elected most recently for the term ending December 31, 2028. His leadership ensures the effective operation of the department, which also includes up to six unpaid Reserve Deputy Constables approved by the Commissioners Court. These reserve deputies assist in fulfilling the office's duties without financial compensation.

Constables are elected in each of Polk County's four Justice Precincts and serve as the primary process servers for the Justice Courts. In Polk County, this responsibility is shared with the Sheriff's Department, promoting efficiency in handling legal processes. As an authorized peace officer, the Constable has statewide jurisdiction to execute any criminal process and countywide jurisdiction for civil processes, including those issued by state agencies.

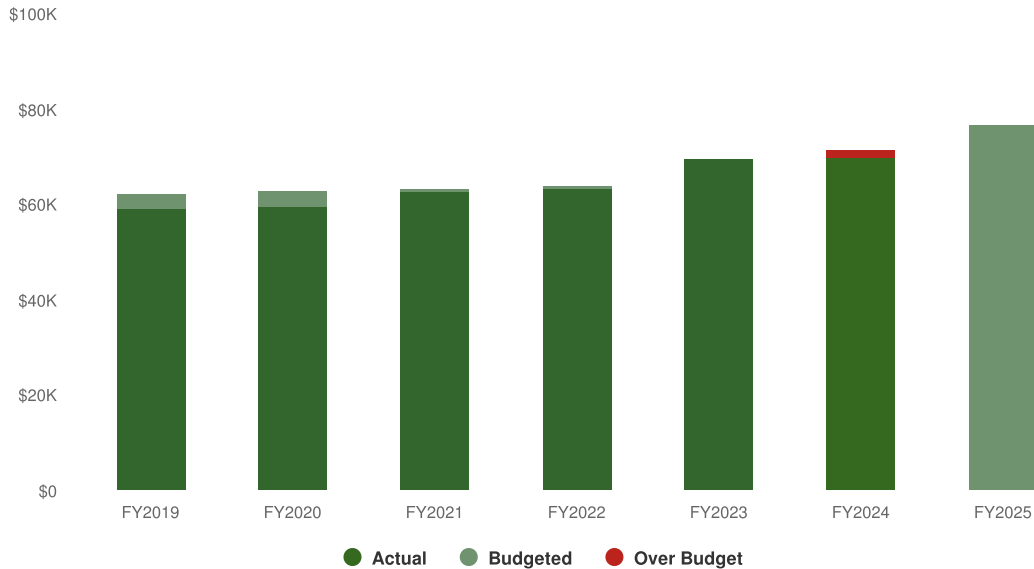
In addition to serving civil and criminal processes, the Constable's office supports community safety and serves as a crucial link between law enforcement and the judicial system. While the historic courthouse undergoes restoration, the Precinct 1 Constable's Office is temporarily located at the County Office Annex, 602 E. Church St., Ste. 147, in Livingston. The department remains committed to upholding justice and providing high-quality service to the residents of Precinct 1.



## Expenditures Summary

\$76,603
\$6,803  
(9.75% vs. prior year)

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



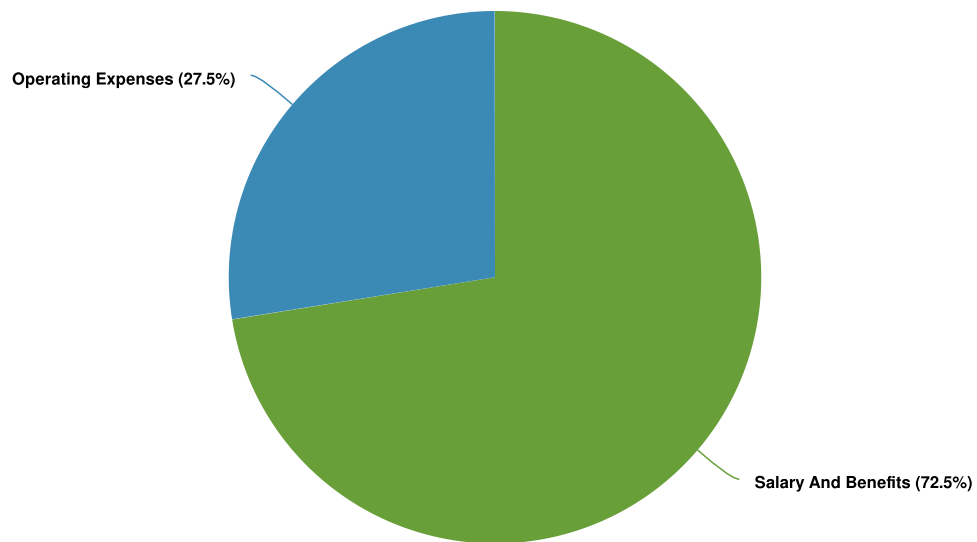
In FY2025, the Commissioners Court applied for the Rural Law Enforcement Grant to help offset a portion of the Constables' salaries, significantly raising their annual pay from \$28,755 to \$45,000. This initiative reflects the County's commitment to ensuring fair compensation for its law enforcement officers and addressing recruitment and retention challenges in rural areas. The grant funding is tied to the individual, meaning that for any new hires filling vacated positions, the County assumes full responsibility for their salary at the newly increased rate.

While all four Constables receive the same base salary, their personnel budgets vary due to differences in longevity and associated benefits. Currently, one Constable is serving his first term, while another will complete his eighth and final term in December 2024. In the FY2024 Budget Process, the Commissioners Court discontinued the \$10,000 Warrant Supplement, originally intended as compensation for warrant service. The program lost relevance after warrant service reporting significantly decreased during the COVID pandemic and never fully resumed. Instead of eliminating the funds, the Court reallocated them into the Constables' base salaries, ensuring no financial loss to the officers.

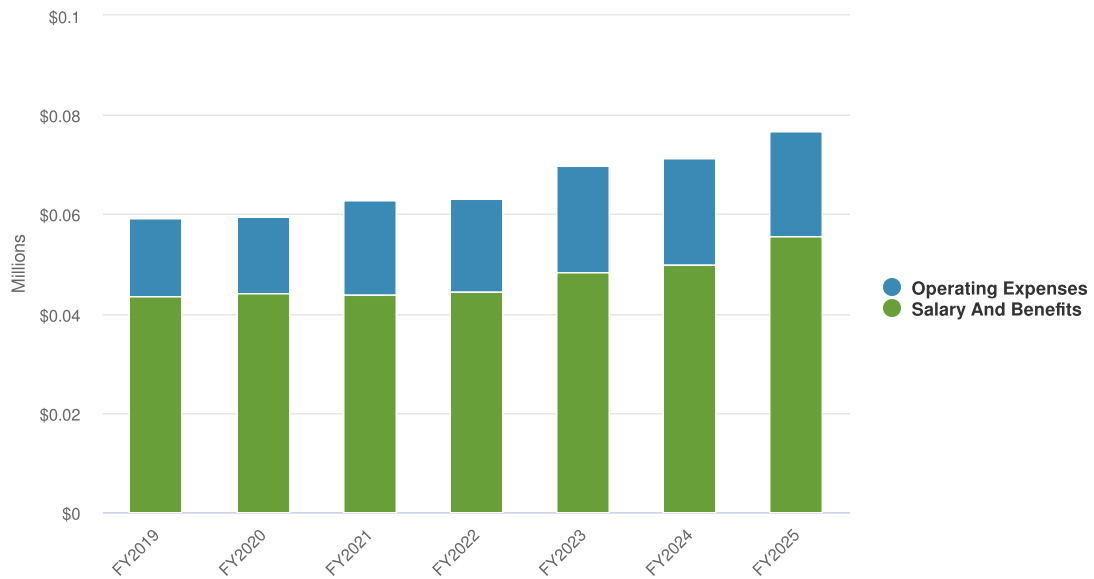
The Commissioners Court strives to maintain equity in the operational budgets allocated to each Constable. This uniformity allows individual Constables the flexibility to manage their funds according to the unique needs of their departments. In FY2024, Constable Hughes fully expended his operational budget, requiring the Auditor's Office to transfer certain costs to the Constable's asset forfeiture account. These adjustments highlight the ongoing need for strategic budget management to support the critical work of the Constables' offices across Polk County.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2551-1010	\$18,858.19	\$28,755.15	\$30,202.24	\$33,750.00	\$33,750.00
LONGEVITY PAY	010-2551-2000	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
SOCIAL SECURITY	010-2551-2010	\$1,230.60	\$2,352.77	\$1,242.84	\$2,374.88	\$2,374.88
HEALTH INSURANCE	010-2551-2020	\$11,098.03	\$11,188.32	\$11,252.98	\$11,335.36	\$11,335.36
RETIREMENT	010-2551-2030	\$4,473.26	\$4,447.19	\$4,513.03	\$5,198.05	\$5,198.05
WORKERS COMPENSATION	010-2551-2040	\$572.24	\$556.88	\$572.24	\$858.67	\$858.67
WARRANT SALARY SUPPLEMENT	010-2551-2150	\$10,055.08				
<b>Total Salary And Benefits:</b>		<b>\$48,287.40</b>	<b>\$49,300.31</b>	<b>\$49,783.33</b>	<b>\$55,516.96</b>	<b>\$55,516.96</b>
<b>Operating Expenses</b>						
UNIFORMS	010-2551-3000	\$1,119.87	\$500.00	\$0.00	\$750.00	\$750.00
OFFICE SUPPLIES	010-2551-3150	\$3,475.57	\$2,750.00	\$3,227.32	\$2,750.00	\$2,750.00
FURNISHED TRANSPORTATION	010-2551-3300	\$10,992.17	\$12,952.76	\$15,009.47	\$12,000.00	\$12,000.00
COMMUNICATIONS EXPENSE	010-2551-4230	\$2,814.63	\$3,297.24	\$3,298.04	\$3,810.00	\$3,810.00
TRAVEL TRAINING	010-2551-4270	\$2,958.20	\$1,000.00	\$70.00	\$1,250.00	\$1,250.00
BONDS	010-2551-4800	\$0.00		\$0.00	\$526.00	\$526.00
<b>Total Operating Expenses:</b>		<b>\$21,360.44</b>	<b>\$20,500.00</b>	<b>\$21,604.83</b>	<b>\$21,086.00</b>	<b>\$21,086.00</b>
<b>Total Expense Objects:</b>		<b>\$69,647.84</b>	<b>\$69,800.31</b>	<b>\$71,388.16</b>	<b>\$76,602.96</b>	<b>\$76,602.96</b>





## Office of the Constable, Pct. 2



**Bill Cunningham**  
Constable

Constable William R. (Bill) Cunningham [✉](#) has been a steadfast servant of the Polk County community since assuming office in May 1998. Recently re-elected to serve through December 31, 2028, Constable Cunningham remains dedicated to delivering exceptional law enforcement services and prioritizing public safety. Supported by up to 14 authorized Reserve Deputy Constables, he leads a team committed to serving the needs of individuals, families, schools, churches, businesses, non-profit organizations, the courts, and fellow law enforcement agencies.

The Precinct 2 Constable's Office provides critical services across a broad spectrum of responsibilities. These include handling civil processes, such as child support enforcement and hot check recovery, executing criminal warrants, locating suspects, and supporting crime prevention initiatives. The office also manages traffic and crowd control, conducts motorcycle patrols, organizes escorts, and ensures security within court facilities. Constable Cunningham's efforts extend to the entire precinct, including the cities of Onalaska and Livingston, reflecting his commitment to safeguarding the community.

A Constable is elected in each of Polk County's four justice precincts and serves as the chief process server for the Justice Courts. While this duty is shared with the Sheriff's Department Deputies, the Constable holds statewide jurisdiction to execute criminal processes and countywide jurisdiction for civil processes. In addition, the Constable is authorized to execute processes issued by specific state agencies and may appoint Reserve Deputy Constables, whose appointments are subject to the approval of the Commissioners Court.

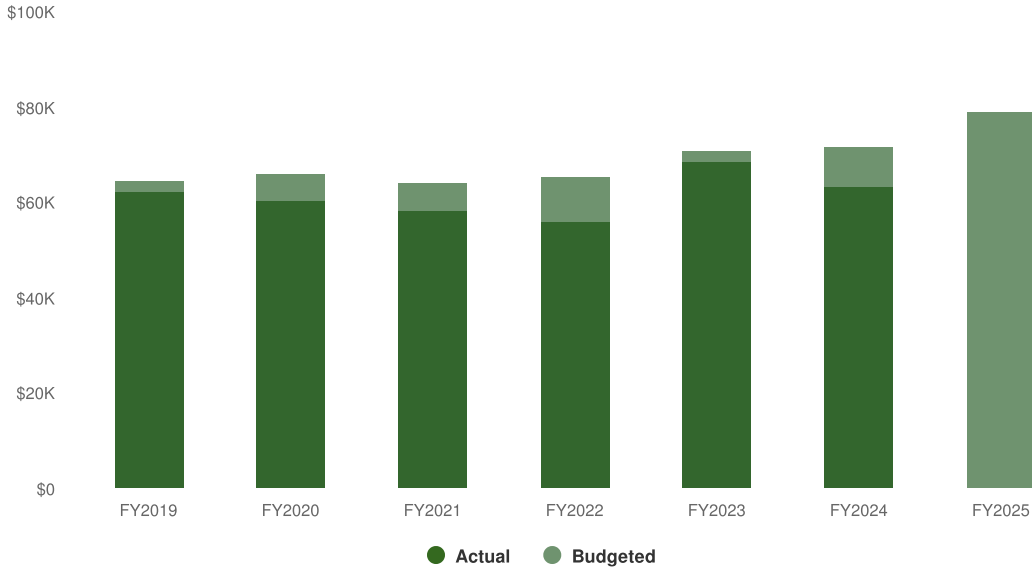
The Precinct 2 Constable's Office operates from the Sub-Courthouse in Onalaska. Constable Cunningham's leadership ensures the effective administration of justice and public safety services, demonstrating a deep commitment to the well-being of Polk County residents.



## Expenditures Summary

\$78,844
\$7,185  
(10.03% vs. prior year)

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



The historic budget trends for the Constables’ Departments reflect both the Commissioners Court’s commitment to equity and the evolving needs of the offices. All four Constables receive equal annual salaries; however, personnel budgets vary due to differences in service length and associated longevity pay. For example, one Constable is serving his first term, while another is in his eighth term, resulting in differing compensation structures.

In FY2024, the Commissioners Court made the decision to discontinue the Warrant Supplement—a \$10,000 payment previously allocated to each Constable for warrant service. This change was prompted by the diminished relevance of the supplement, as the submission of quarterly Warrant Service Reports significantly decreased during the COVID pandemic and never fully resumed. Rather than eliminating these funds entirely, the Court reallocated the amount to the Constables’ base salaries, ensuring stability in compensation without tying it to the diminished warrant service activity.

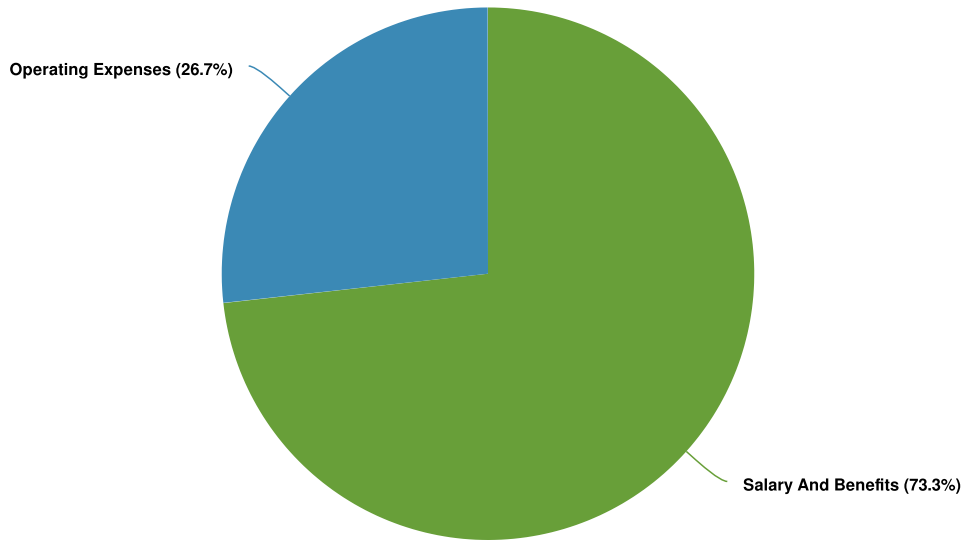
To further support the Constables’ offices, the Commissioners Court applied for the Rural Law Enforcement Grant in FY2025. This grant brought a substantial increase in Constables’ salaries, raising them from \$28,755 to \$45,000 annually. While this funding has provided a crucial boost in pay, it is tied to the individual rather than the position. This means that when a new constable is elected, the County must fully fund their salary at the increased rate, placing additional responsibility on the County’s budget.

The operations budgets for each Constable remain equitable, enabling each office to allocate funds flexibly across various line items according to their specific needs. Constable Cunningham, in particular, has demonstrated consistent fiscal prudence, ensuring that his operations budget is utilized judiciously to address the actual demands of his office. The Commissioners Court’s support through both consistent operational funding and strategic adjustments highlights their commitment to maintaining the effectiveness and efficiency of the Constables’ offices in serving Polk County residents.

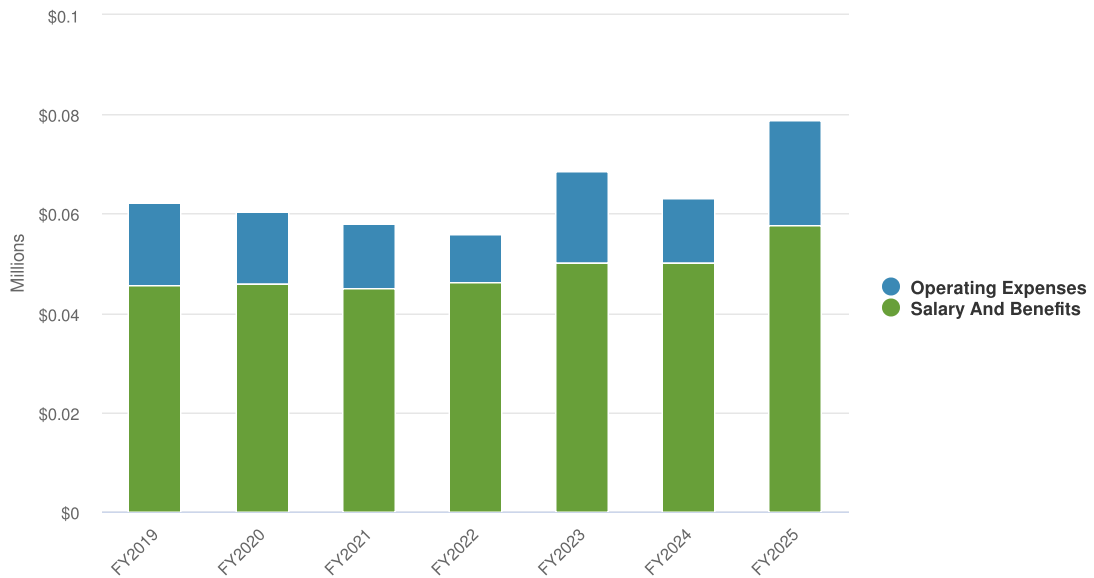


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2552-1010	\$19,165.42	\$28,755.15	\$28,279.14	\$33,750.00	\$33,750.00
LONGEVITY PAY	010-2552-2000	\$3,000.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
SOCIAL SECURITY	010-2552-2010	\$1,674.72	\$2,467.52	\$1,705.98	\$2,849.63	\$2,849.63
HEALTH INSURANCE	010-2552-2020	\$11,098.03	\$11,188.32	\$11,252.96	\$11,355.36	\$11,355.36
RETIREMENT	010-2552-2030	\$4,660.42	\$4,664.09	\$4,737.53	\$5,416.15	\$5,416.15
WORKERS COMPENSATION	010-2552-2040	\$596.68	\$584.04	\$600.14	\$886.58	\$886.58
WARRANT SALARY SUPPLEMENT	010-2552-2150	\$10,055.08				
<b>Total Salary And Benefits:</b>		<b>\$50,250.35</b>	<b>\$51,159.12</b>	<b>\$50,075.75</b>	<b>\$57,757.72</b>	<b>\$57,757.72</b>
<b>Operating Expenses</b>						
UNIFORMS	010-2552-3000	\$2,220.59	\$1,150.00	\$2,386.27	\$1,150.00	\$1,150.00
OFFICE SUPPLIES	010-2552-3150	\$1,451.99	\$2,750.00	\$1,281.94	\$2,750.00	\$2,750.00
FURNISHED TRANSPORTATION	010-2552-3300	\$12,833.69	\$14,232.36	\$6,953.97	\$13,782.00	\$13,782.00
COMMUNICATIONS EXPENSE	010-2552-4230	\$1,253.67	\$1,367.64	\$1,584.14	\$1,878.00	\$1,878.00
TRAVEL TRAINING	010-2552-4270	\$700.00	\$1,000.00	\$937.09	\$1,000.00	\$1,000.00
BONDS	010-2552-4800	\$0.00		\$0.00	\$526.00	\$526.00
<b>Total Operating Expenses:</b>		<b>\$18,459.94</b>	<b>\$20,500.00</b>	<b>\$13,143.41</b>	<b>\$21,086.00</b>	<b>\$21,086.00</b>
<b>Total Expense Objects:</b>		<b>\$68,710.29</b>	<b>\$71,659.12</b>	<b>\$63,219.16</b>	<b>\$78,843.72</b>	<b>\$78,843.72</b>



## Office of the Constable, Pct. 3



**Ray Myers**  
Constable

Constable Ray Myers  has honorably served Polk County since beginning his first term on January 1, 1993. After more than three decades of dedicated service, he has chosen to retire at the conclusion of his current term on December 31, 2024. Kevin Burman has been elected to succeed him and will assume office on January 1, 2025.

Each of Polk County's four Justice Precincts elects a Constable to serve as the primary process server for their respective Justice Courts. In Polk County, this responsibility is shared with Sheriff's Department Deputies. As an authorized peace officer, the Constable holds statewide jurisdiction to execute criminal processes and countywide jurisdiction to execute civil processes. Additionally, the Constable may serve processes issued by certain state agencies.

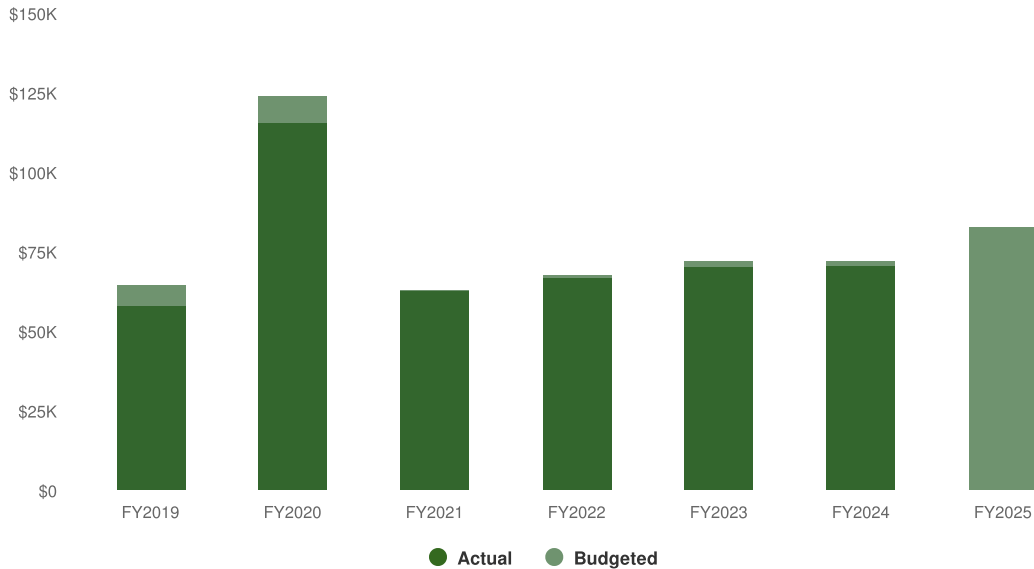
The Precinct 3 Constable may appoint up to six uncompensated Reserve Deputy Constables with the approval of the Commissioners Court, extending his capacity to support the community while ensuring the efficient execution of his duties.



## Expenditures Summary

\$83,084
\$10,805  
(14.95% vs. prior year)

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



While all four Constables receive identical annual salaries, variations in personnel budgets arise due to differences in service lengths and associated longevity pay. Among the Constables, one is completing his first term, while another is concluding an eighth term. As Constable Myers prepares for retirement at the end of his term in December 2024, the Commissioners Court has taken steps to ensure a smooth transition for the incoming Constable.

In the FY2024 Budget Process, the Commissioners Court discontinued the \$10,000 Warrant Supplement previously allocated to each Constable for warrant service. This decision was driven by the diminished submission of quarterly Warrant Service Reports, a trend that began during COVID and never fully recovered. Rather than eliminating the funds altogether, the Court redistributed the supplement into the Constables' base salaries to maintain compensation levels.

While the Commissioners Court strives for equity in the operations budgets for all Constables, an additional \$3,000 was included in the FY2025 operational budget for the Precinct 3 Constable. This increase accounts for the unique needs of a newly elected official, such as uniforms, office supplies, and other startup expenses. This adjustment reflects the Court's commitment to supporting the operational needs of each office while recognizing transitional requirements.

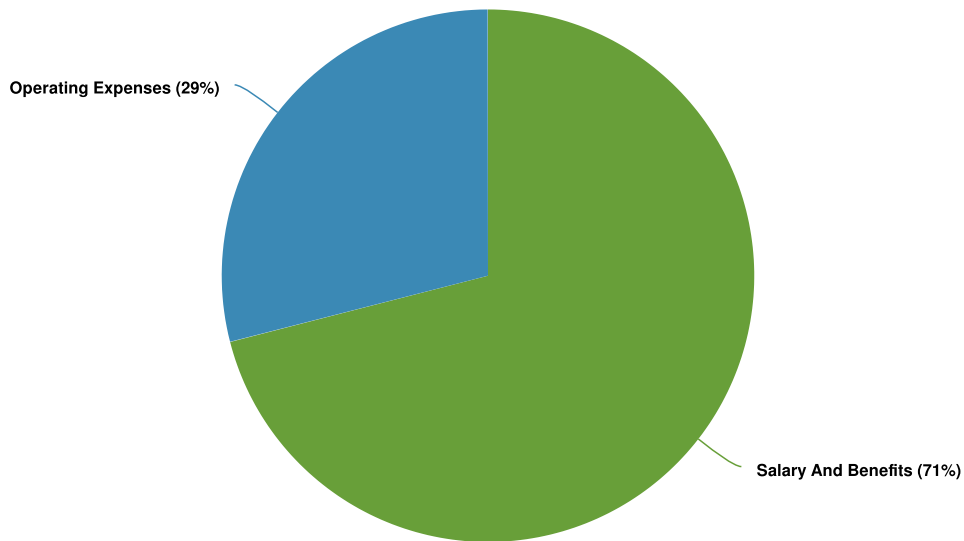
In FY2025, the Precinct 3 Constable was not eligible for the Rural Law Enforcement Grant, leading the Commissioners Court to elevate his annual salary to \$33,750 to ensure parity with other law enforcement roles. The Court also stipulated that the incoming Constable, set to take office in January 2025, would receive an annual salary of \$45,000 for the final three quarters of FY2025, provided they meet the grant's eligibility criteria. The increase for the incoming Constable will be partially covered by the grant, reflecting the County's commitment to competitive compensation while responsibly utilizing available resources.



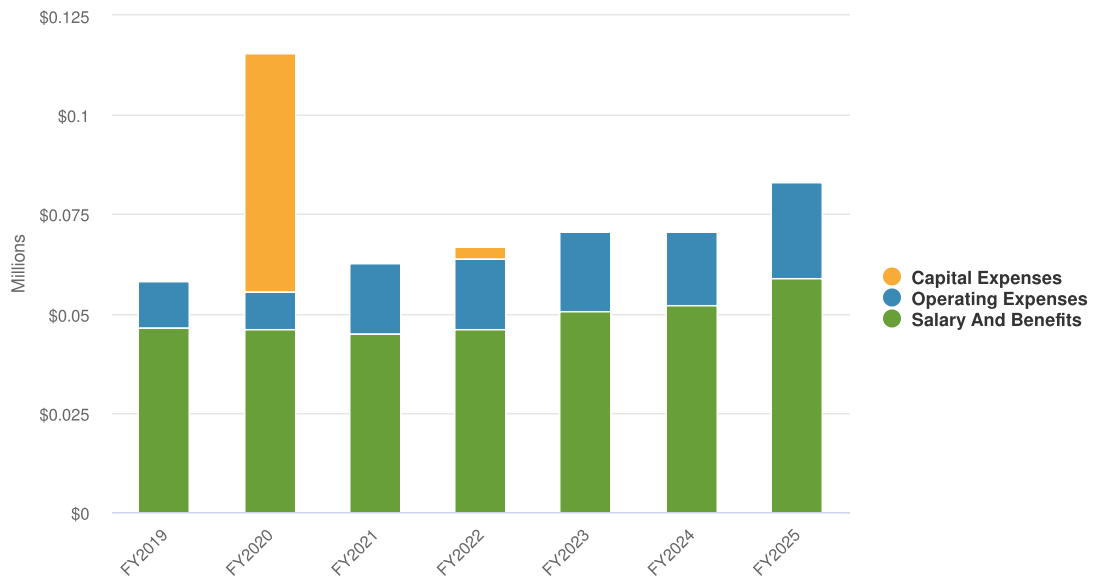
Constable Myers has consistently managed his operations budget prudently, ensuring that funds are allocated effectively to address actual needs. His legacy of fiscal responsibility and community service sets a solid foundation for the incoming Constable to continue serving the residents of Precinct 3 effectively.

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2553-1010	\$18,858.19	\$28,755.15	\$28,981.08	\$33,750.00	\$33,750.00
LONGEVITY PAY	010-2553-2000	\$3,000.00	\$4,000.00	\$4,000.00	\$4,500.00	\$4,500.00
SOCIAL SECURITY	010-2553-2010	\$2,383.52	\$2,505.77	\$2,464.95	\$2,926.13	\$2,926.13
HEALTH INSURANCE	010-2553-2020	\$11,098.03	\$11,188.32	\$11,252.97	\$11,355.36	\$11,355.36
RETIREMENT	010-2553-2030	\$4,652.66	\$4,736.39	\$4,759.68	\$5,561.55	\$5,561.55
WORKERS COMPENSATION	010-2553-2040	\$590.83	\$593.10	\$609.45	\$905.18	\$905.18
WARRANT SALARY SUPPLEMENT	010-2553-2150	\$10,055.08				
<b>Total Salary And Benefits:</b>		<b>\$50,638.31</b>	<b>\$51,778.73</b>	<b>\$52,068.13</b>	<b>\$58,998.22</b>	<b>\$58,998.22</b>
<b>Operating Expenses</b>						
UNIFORMS	010-2553-3000	\$959.92	\$1,664.00	\$1,860.91	\$2,000.00	\$2,000.00
OFFICE SUPPLIES	010-2553-3150	\$1,143.04	\$2,500.00	\$2,673.91	\$4,243.60	\$4,243.60
FURNISHED TRANSPORTATION	010-2553-3300	\$13,500.00	\$13,030.08	\$10,881.07	\$12,500.00	\$12,500.00
COMMUNICATIONS EXPENSE	010-2553-4230	\$1,824.20	\$2,305.92	\$2,309.94	\$2,816.40	\$2,816.40
TRAVEL TRAINING	010-2553-4270	\$2,432.55	\$1,000.00	\$1,000.00	\$2,000.00	\$2,000.00
BONDS	010-2553-4800			\$0.00	\$526.00	\$526.00
<b>Total Operating Expenses:</b>		<b>\$19,859.71</b>	<b>\$20,500.00</b>	<b>\$18,725.83</b>	<b>\$24,086.00</b>	<b>\$24,086.00</b>
<b>Total Expense Objects:</b>		<b>\$70,498.02</b>	<b>\$72,278.73</b>	<b>\$70,793.96</b>	<b>\$83,084.22</b>	<b>\$83,084.22</b>





## Office of the Constable, Pct. 4



**Darwon Evans**  
Constable

Constable Darwon Evans began his service as Polk County Precinct 4 Constable on March 24, 2020, and was most recently re-elected to serve a term ending December 31, 2028. Throughout his tenure, Constable Evans has demonstrated a steadfast commitment to upholding the law and serving the residents of Justice Precinct 4.

In Polk County, a Constable is elected in each of the four Justice Precincts to serve as the chief process server for the Justice Courts. While this responsibility is shared with Sheriff's Department Deputies, Constables are uniquely authorized as peace officers with statewide jurisdiction to execute any criminal process and countywide jurisdiction to execute civil processes. Their duties extend to executing processes issued by state agencies, enhancing the scope of their responsibilities.

As approved by the Commissioners Court, Constable Evans is authorized to appoint up to six Reserve Deputy Constables. These uncompensated deputies assist in carrying out the essential functions of the office, bolstering its capacity to serve the community effectively. Constable Evans remains dedicated to fostering public safety and ensuring the efficient execution of justice throughout Precinct 4 and beyond.

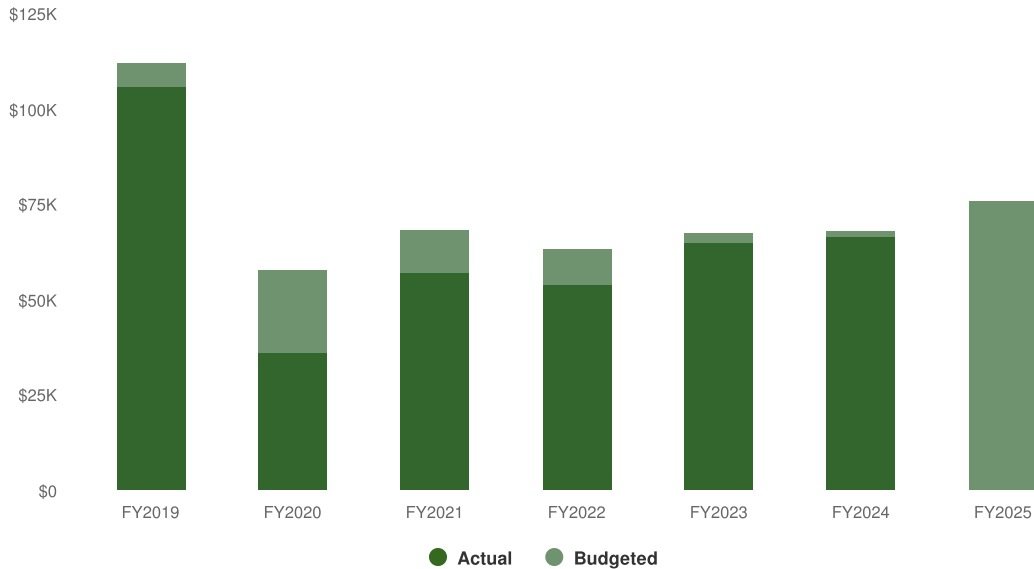
The Precinct 4 Constable maintains an office in the Office Annex at 602 E. Church, Suite 117 in Livingston.



## Expenditures Summary

\$75,742
\$7,801  
(11.48% vs. prior year)

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



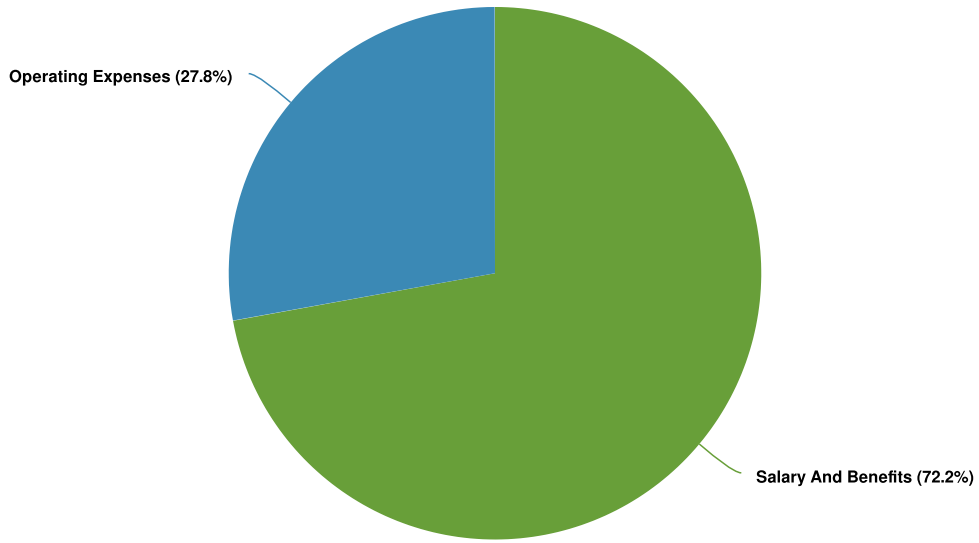
While all four Constables receive identical annual salaries, their personnel budgets vary due to differing lengths of service and associated longevity pay. For example, some Constables are in their first term, while others are nearing the end of extensive tenures, such as an eighth term. These differences reflect the Commissioners Court's effort to maintain parity while accounting for each Constable's unique circumstances.

In the FY2024 Budget Process, the Commissioners Court discontinued the \$10,000 Warrant Supplement previously allocated to each Constable for warrant service. This decision was driven by the decline in warrant service reporting, which began during the onset of COVID and never fully resumed. Rather than eliminating these funds entirely, the Court reallocated them into the salaries of the Constables, maintaining financial stability while eliminating an outdated incentive. Additionally, in FY2025, the court approved to apply for Rural Law Enforcement Grant to support increased salaries for Constables. The grant covers a portion of the increase necessary to get the constable's salary up to \$45,000.

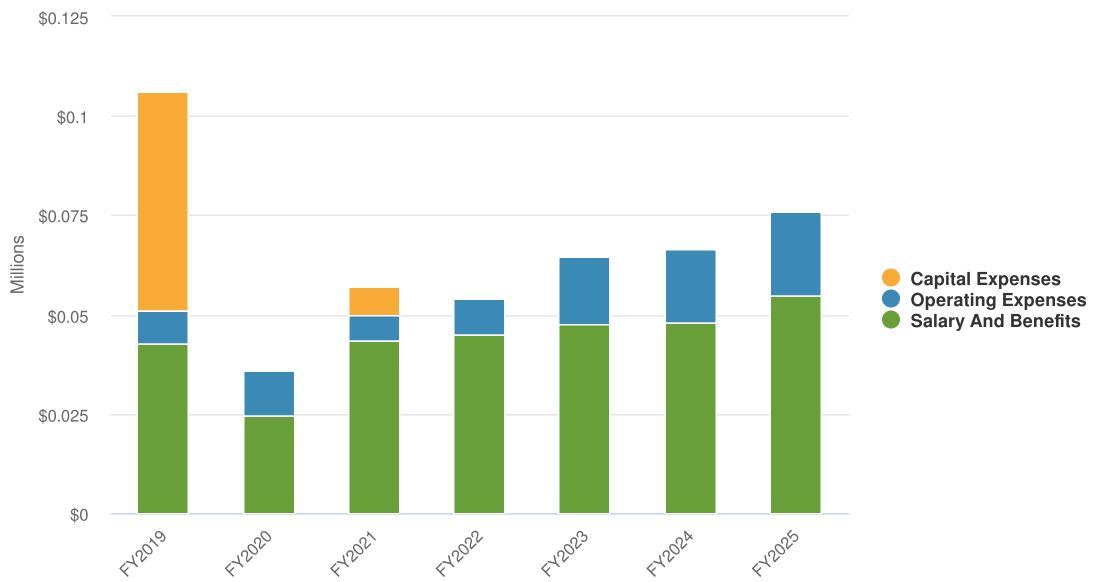
The Commissioners Court also ensures consistency in the operations budgets for each Constable, empowering them to allocate funds across various line items based on their specific departmental needs. Constable Darwon Evans, in particular, has demonstrated responsible fiscal management by prudently utilizing his operations budget, ensuring funds are allocated based on actual requirements. Constable Evans' judicious approach underscores his commitment to efficient resource management while effectively serving the community.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2554-1010	\$18,858.19	\$28,755.15	\$29,240.69	\$33,750.00	\$33,750.00
LONGEVITY PAY	010-2554-2000	\$500.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00
SOCIAL SECURITY	010-2554-2010	\$2,250.20	\$2,238.02	\$2,275.25	\$2,658.38	\$2,658.38
HEALTH INSURANCE	010-2554-2020	\$11,098.03	\$11,188.32	\$11,182.64	\$11,355.36	\$11,355.36
RETIREMENT	010-2554-2030	\$4,259.96	\$4,230.29	\$4,301.33	\$5,052.65	\$5,052.65
WORKERS COMPENSATION	010-2554-2040	\$544.33	\$529.72	\$544.35	\$840.06	\$840.06
WARRANT SALARY SUPPLEMENT	010-2554-2150	\$10,055.08				
<b>Total Salary And Benefits:</b>		<b>\$47,565.79</b>	<b>\$47,441.50</b>	<b>\$48,044.26</b>	<b>\$54,656.45</b>	<b>\$54,656.45</b>
<b>Operating Expenses</b>						
UNIFORMS	010-2554-3000	\$1,888.14	\$1,000.00	\$1,171.77	\$1,000.00	\$1,000.00
OFFICE SUPPLIES	010-2554-3150	\$1,289.39	\$3,570.00	\$2,850.86	\$3,570.00	\$3,570.00
FURNISHED TRANSPORTATION	010-2554-3300	\$12,500.00	\$13,079.96	\$12,049.52	\$12,629.60	\$12,629.60
COMMUNICATIONS EXPENSE	010-2554-4230	\$1,481.61	\$1,850.04	\$1,850.24	\$2,360.40	\$2,360.40
TRAVEL TRAINING	010-2554-4270	\$0.00	\$1,000.00	\$508.71	\$1,000.00	\$1,000.00
BONDS	010-2554-4800			\$0.00	\$526.00	\$526.00
<b>Total Operating Expenses:</b>		<b>\$17,159.14</b>	<b>\$20,500.00</b>	<b>\$18,431.10</b>	<b>\$21,086.00</b>	<b>\$21,086.00</b>
<b>Total Expense Objects:</b>		<b>\$64,724.93</b>	<b>\$67,941.50</b>	<b>\$66,475.36</b>	<b>\$75,742.45</b>	<b>\$75,742.45</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, 3 Patrol Lieutenants, 4 Patrol Sergeants, 4 Field Training Officers, 7 Detectives, 17 Patrol Deputies, 11 Dispatchers, 2 Record Clerks, 1 Warrant Clerk, 1 Inventory/Evidence Technician, 1 Special Liaison, 1 Civil Deputy who is responsible for the service of all civil papers, 3 Animal Control Deputies and 1 K9.

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 with an estimated population of 54,186 in 2023. The racial makeup of the county is 71% White, 16% Hispanic, 10% 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 Naskila Casino, 1 of only 2 casinos located in Texas. An influx of people can also see an 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 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. 1 Kennel Attendant works at the Animal Control Center.
- 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.

# Goals

## Objective

Create a common vision of safety:

## Goals

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

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

- Polk County Citizens
- All who visit and work in Polk County

## Core Values

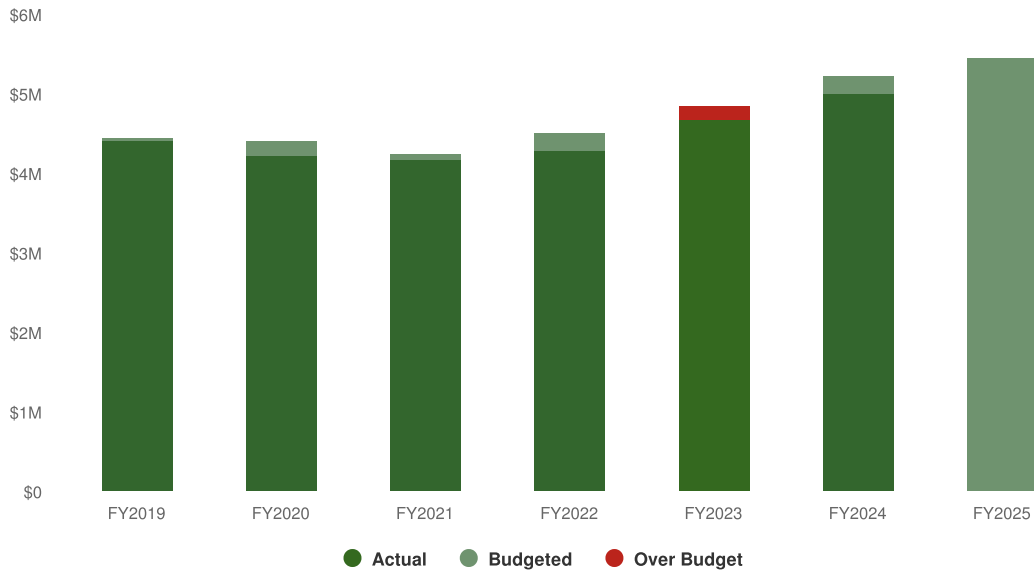
- Integrity - We shall serve with a strong sense of honesty, morality and ethical character; as we are sworn to do.
- Respect - We shall treat people with courtesy, compassion and dignity.
- Accountability - We shall be responsible for our actions; personally and professionally

Performance Indicators	Prior Years			2025 Projected
	2023 Actual	2024 Projected	2024 Actual	
Output: # of Dispatch Calls	434,072	450,000	429,173	435,000
Output: # of 9-1-1 Calls	48,331	50,000	47,678	49,000
Output: # of Calls for Service	56,090	60,000	44,133	44,645
Output: # of Radio Transmissions	118,309	125,000	116,740	118,100
Output: # of Incident Reports	1,979	1,975	1,751	1,772
Effectiveness: # of Misdemeanor Warrants Cleared	1,695	2,000	1,005	1,017
Effectiveness: # of Felony Warrants Cleared	844	1,000	922	933
Effectiveness: # of Civil Papers Processed	2,049	2,250	2,038	2,062
Effectiveness: # of Sex Offenders Registered	389	400	350	355

## Expenditures Summary

**\$5,449,005** **\$216,093**  
 (4.13% vs. prior year)

### Sheriff's Office Proposed and Historical Budget vs. Actual



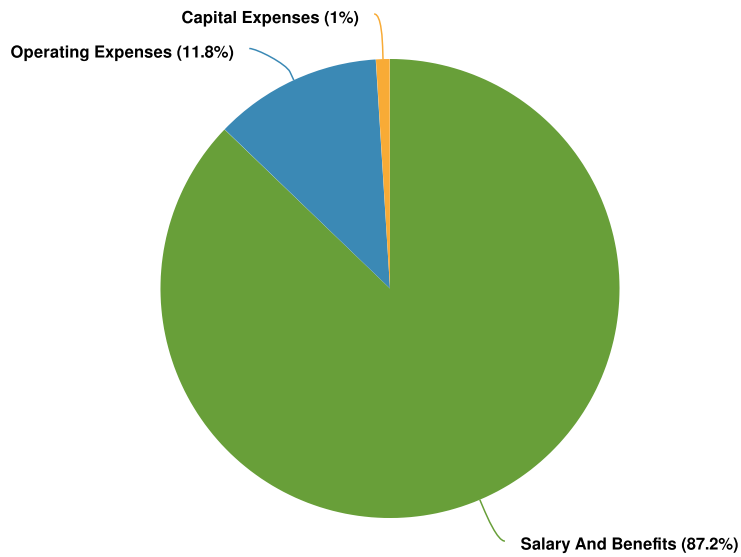
The Sheriff's Office has a history of operating effectively within its allocated budget, although fiscal year 2023 presented significant challenges. That year was marked by unforeseen increases in fuel costs, which exceeded projections by approximately \$57,800, and law enforcement supplies that went over budget by around \$10,000. Additionally, vehicle maintenance issues created substantial financial strain, with repair costs surpassing \$68,000 and persistent problems with some Chevy Tahoes adding another \$70,000 in expenses. Capital outlay further impacted the budget, with court-approved expenditures of \$129,000 for after-market equipment on leased vehicles, which had not been included in the initial FY2023 budget.

In FY2024, the Commissioners Court increased the department's budget by over \$550,000 to address the rising costs of operations and ongoing needs. That year, the department managed to stay under budget, largely due to significant savings of over \$400,000 in personnel costs from staff turnover and vacancies. While this created a positive budget impact, it also left the department stretched thin and underscored the challenges of maintaining staffing levels essential to operations.

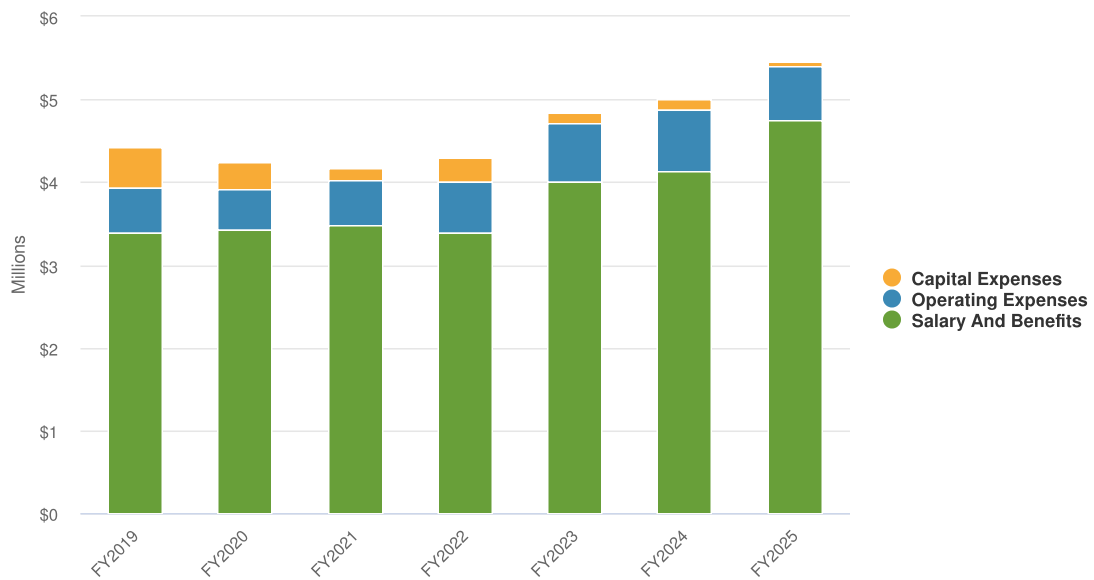
For FY2025, the Commissioners Court approved an additional budget increase of more than \$215,000. This increase reflects both the growing demand for services and a recognition of the reduced rates of inflation compared to prior years. The additional funding aims to strengthen operational capacity while addressing key areas such as vehicle maintenance, fuel costs, and other essential expenses. The Sheriff's Office continues to navigate a dynamic budget landscape, balancing resource constraints with its commitment to public safety and service delivery.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-2560-1010	\$57,693.40	\$77,042.84	\$77,338.26	\$80,000.00	\$80,000.00
SALARIES - SHERIFF OFFICE	010-2560-1050	\$2,336,163.19	\$2,575,042.00	\$2,443,289.31	\$2,717,644.29	\$2,717,644.29
DISCRETIONARY SALARY	010-2560-1055	\$0.00	\$96,871.00	\$0.00	\$9,395.00	\$9,395.00
TRA-OT SALARIES	010-2560-1060	\$265,180.84	\$245,282.00	\$287,930.81	\$350,487.62	\$350,487.62
SALARIES-PART TIME	010-2560-1080	\$35,785.35	\$50,000.00	\$10,178.27	\$50,000.00	\$50,000.00
CERTIFICATE PAY	010-2560-1200	\$29,191.39	\$31,800.00	\$25,443.56	\$27,600.00	\$27,600.00
LONGEVITY PAY	010-2560-2000	\$45,000.00	\$50,000.00	\$35,000.00	\$39,500.00	\$39,500.00
SOCIAL SECURITY	010-2560-2010	\$206,718.88	\$241,268.12	\$218,152.61	\$250,508.96	\$250,508.96
HEALTH INSURANCE	010-2560-2020	\$561,937.41	\$682,487.52	\$572,365.20	\$692,676.96	\$692,676.96
RETIREMENT	010-2560-2030	\$403,074.85	\$458,567.10	\$425,379.64	\$476,130.75	\$476,130.75
WORKERS COMPENSATION	010-2560-2040	\$39,901.94	\$46,127.81	\$44,583.84	\$55,106.64	\$55,106.64
UNEMPLOYMENT INSURANCE	010-2560-2060	\$1,813.02	\$2,457.57	\$1,755.86	\$2,511.86	\$2,511.86
TRAVEL ALLOWANCE-SHERIFF	010-2560-2250	\$19,772.73				
<b>Total Salary And Benefits:</b>		<b>\$4,002,233.00</b>	<b>\$4,556,945.96</b>	<b>\$4,141,417.36</b>	<b>\$4,751,562.08</b>	<b>\$4,751,562.08</b>
<b>Operating Expenses</b>						
UNIFORMS	010-2560-3000	\$16,627.14	\$25,000.00	\$28,243.16	\$25,000.00	\$25,000.00
OFFICE SUPPLIES	010-2560-3150	\$3,880.92	\$4,000.00	\$4,655.33	\$4,000.00	\$4,000.00
FURNISHED TRANSPORTATION	010-2560-3300	\$271,826.04	\$280,000.00	\$246,382.91	\$240,000.00	\$240,000.00
TIRES	010-2560-3540	\$29,933.33	\$30,000.00	\$27,211.58	\$30,000.00	\$30,000.00
LAW ENFORCEMENT SUPPLIES	010-2560-3930	\$47,530.66	\$40,000.00	\$59,427.12	\$40,000.00	\$40,000.00
SEXUAL ASSUALT KITS	010-2560-3960	\$512.50	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
ANIMAL SHELTER	010-2560-3970	\$4,791.01	\$15,000.00	\$17,120.37	\$15,000.00	\$15,000.00
K9 EXPENSES	010-2560-3980	\$4,238.83	\$6,000.00	\$5,356.06	\$6,000.00	\$6,000.00
SVLG 4297302 EXPENSES	010-2560-4125	\$2,702.71				



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
COMMUNICATION EXP	010-2560-4200	\$21,169.60	\$47,862.60	\$79,766.95	\$62,966.16	\$62,966.16
TXDPS REMOTE RECORDS	010-2560-4210	\$32,532.00	\$32,624.00	\$33,087.00	\$33,500.00	\$33,500.00
TRAVEL TRAINING	010-2560-4270	\$24,973.26	\$25,000.00	\$24,943.32	\$25,000.00	\$25,000.00
CADET TRAINING EXPENSES	010-2560-4275			\$5,100.00	\$0.00	\$0.00
INVESTIGATOR SPECIAL TRAINING	010-2560-4280	\$5,147.13	\$5,000.00	\$6,569.28	\$5,000.00	\$5,000.00
VEHICLE REPAIRS-INSURANCE CLAIMS	010-2560-4500	\$67,880.63		\$25,979.33	\$0.00	\$0.00
EQUIPMENT MAINTENANCE	010-2560-4520	\$0.00	\$10,000.00	\$8,806.41	\$10,000.00	\$10,000.00
VEHICLE MAINTENANCE	010-2560-4540	\$116,278.17	\$60,000.00	\$81,810.31	\$60,000.00	\$60,000.00
TOWER EXPENSES	010-2560-4630	\$0.00	\$10,080.00	\$0.00	\$10,080.00	\$10,080.00
BONDS/INSURANCE	010-2560-4800	\$67,321.88	\$63,000.00	\$80,583.12	\$63,000.00	\$63,000.00
FURNISHINGS/EQUIPMENT	010-2560-4980		\$7,400.00	\$0.00	\$0.00	\$0.00
AUDRII SEARCH EXPENSES	010-2560-6955			\$1,585.08	\$0.00	\$0.00
<b>Total Operating Expenses:</b>		<b>\$717,345.81</b>	<b>\$675,966.60</b>	<b>\$736,627.33</b>	<b>\$644,546.16</b>	<b>\$644,546.16</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2560-5720			\$0.00	\$52,897.08	\$52,897.08
CAPITAL OUTLAY-VEHICLES	010-2560-5750	\$129,288.16		\$115,976.02	\$0.00	\$0.00
<b>Total Capital Expenses:</b>		<b>\$129,288.16</b>		<b>\$115,976.02</b>	<b>\$52,897.08</b>	<b>\$52,897.08</b>
<b>Total Expense Objects:</b>		<b>\$4,848,866.97</b>	<b>\$5,232,912.56</b>	<b>\$4,994,020.71</b>	<b>\$5,449,005.32</b>	<b>\$5,449,005.32</b>



# Veteran Services Department



**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.

## Goals

The Polk County Veterans Services Office is committed to assisting veterans and their dependents in obtaining the benefits they are entitled to by efficiently completing and filing claims with the Department of Veterans Affairs and providing necessary referrals.

### Goals

#### **Stay Informed on VA Benefits & Regulations**

Continuously monitor updates in veteran benefits, policies, and regulations to ensure accurate and up-to-date guidance for veterans and their families.

#### **Leverage Technology for Efficiency**

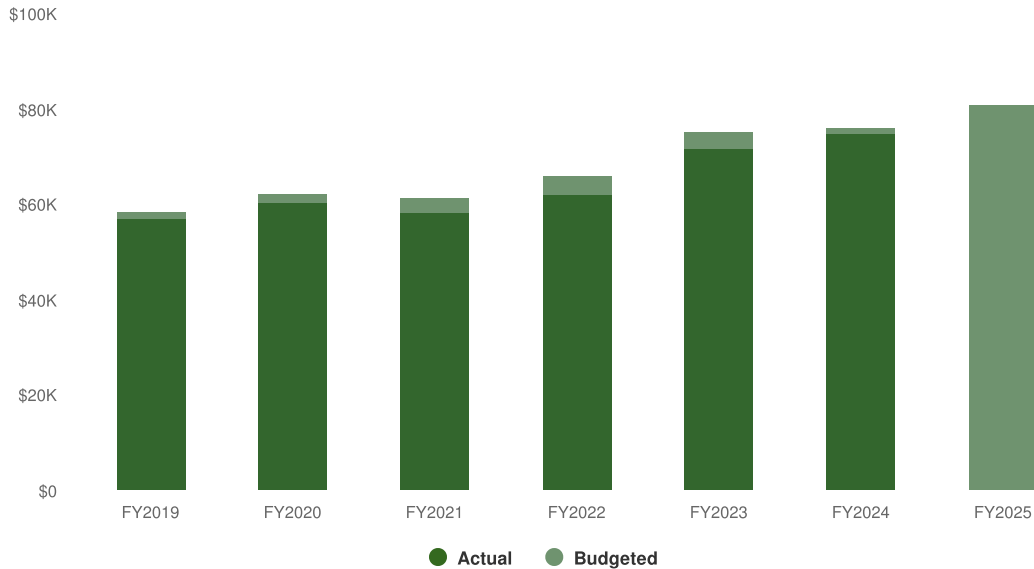
Enhance the use of digital tools and online resources to streamline claim processing, improve accessibility, and ensure timely assistance for those in need.



## Expenditures Summary

**\$80,663** **\$4,412**  
(5.79% vs. prior year)

### Veteran Services Proposed and Historical Budget vs. Actual



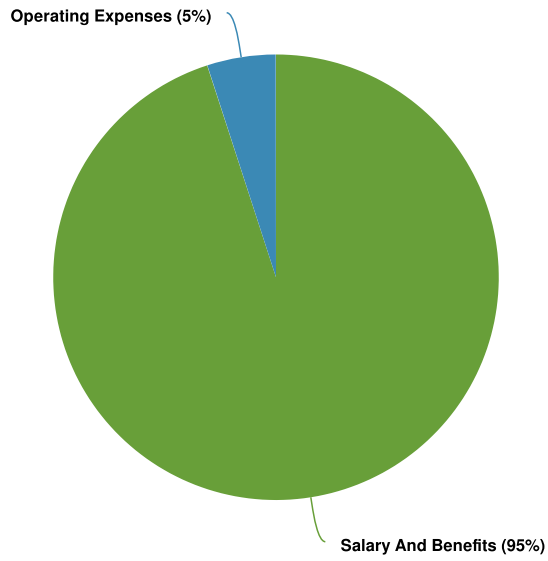
The Veterans Services Office Department has experienced a consistent upward trend in its budget since FY2022, reflecting the Commissioners Court's commitment to enhancing employee compensation. This trend aligns with the Court's broader efforts to ensure competitive wages and fair compensation across all departments.

The impact of the amended Longevity Policy and the Court-approved 10% Cost of Living Adjustment (COLA) for the FY2023 Budget was particularly significant for smaller departments like Veterans Services. Personnel expenses for FY2023 exceeded FY2022 actual expenditures by nearly \$11,000, marking a substantial 17.6% increase. These increases underscore the direct effects of policy changes aimed at improving compensation for county employees.

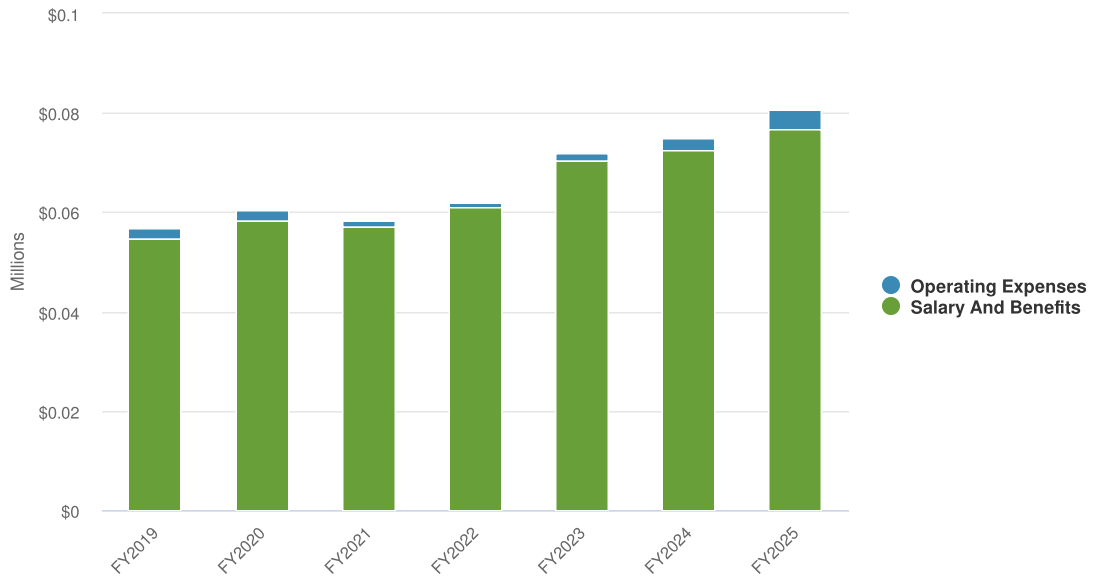
The upward trajectory of this budget not only demonstrates the tangible results of these adjustments but also highlights the Court's dedication to supporting the vital work performed by this department in serving the county's veteran population. This investment in personnel ensures the department remains well-positioned to provide essential services to the community.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-3405-1050	\$46,167.72	\$45,943.00	\$47,687.39	\$50,096.00	\$50,096.00
SALARIES-PART TIME	010-3405-1080	\$0.00	\$1,083.20	\$0.00	\$1,198.40	\$1,198.40
LONGEVITY PAY	010-3405-2000	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
SOCIAL SECURITY	010-3405-2010	\$3,611.83	\$3,929.42	\$3,728.18	\$3,924.02	\$3,924.02
HEALTH INSURANCE	010-3405-2020	\$11,098.03	\$11,188.32	\$11,252.97	\$11,355.36	\$11,355.36
RETIREMENT	010-3405-2030	\$7,043.77	\$7,427.38	\$7,251.63	\$7,458.21	\$7,458.21
WORKERS COMPENSATION	010-3405-2040	\$80.34	\$110.18	\$87.22	\$62.40	\$62.40
UNEMPLOYMENT INSURANCE	010-3405-2060	\$33.13	\$41.09	\$32.25	\$40.08	\$40.08
<b>Total Salary And Benefits:</b>		<b>\$70,534.82</b>	<b>\$72,222.59</b>	<b>\$72,539.64</b>	<b>\$76,634.47</b>	<b>\$76,634.47</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-3405-3150	\$306.33	\$1,500.00	\$345.50	\$1,500.00	\$1,500.00
COMPUTER EXPENSES	010-3405-3520	\$504.94	\$886.00	\$520.00	\$886.00	\$886.00
COMMUNICATIONS	010-3405-4200		\$542.40	\$537.06	\$542.40	\$542.40
TRAVEL TRAINING	010-3405-4270	\$495.00	\$1,000.00	\$1,048.45	\$1,000.00	\$1,000.00
DUES	010-3405-4810	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
<b>Total Operating Expenses:</b>		<b>\$1,306.27</b>	<b>\$4,028.40</b>	<b>\$2,451.01</b>	<b>\$4,028.40</b>	<b>\$4,028.40</b>
<b>Total Expense Objects:</b>		<b>\$71,841.09</b>	<b>\$76,250.99</b>	<b>\$74,990.65</b>	<b>\$80,662.87</b>	<b>\$80,662.87</b>



## Social Services Department



**Tammy Plattenburg**  
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 its eligibility, as well as provide information about other existing programs or services.

The Social Services Department is led by Director Tammy Plattenburg, who reports directly to the Commissioners Court, and assisted by full-time Secretary Misty Murphy. We are very eager and look forward to helping the residents of Polk County.

To apply for the Indigent Health Care Program, or to receive information on other programs available, please call our office at 936-327-6830. 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 152 Livingston, TX 77351.



# Goals

## Objective

The Polk County Social Services Office is dedicated to ensuring access to essential healthcare services for the county's most vulnerable residents. Through the administration of the Indigent Health Care Program, the office helps eligible individuals receive necessary medical care while also connecting them with affordable healthcare options and other available resources.

## Goals

- **Enhance Access to Indigent Health Care**

Ensure that qualified residents receive the medical assistance they need by effectively managing the Indigent Health Care Program and improving outreach efforts to identify and assist those eligible.

- **Increase Awareness of Available Services**

Actively promote healthcare resources, financial assistance programs, and community support services to ensure Polk County residents are aware of the help available to them.

## Performance Indicators

With new leadership in the Social Services Office, establishing meaningful performance indicators will help measure progress, improve efficiency, and enhance service delivery. Here are some recommended performance indicators aligned with the department's objectives and goals:

### Output Indicators (Volume of Services Provided)

- # of Indigent Health Care Applications Processed – Tracks the total number of individuals applying for assistance.
- # of Clients Approved for Indigent Health Care – Measures how many applicants qualify for medical assistance.
- # of Clients Assisted with Referrals – Counts how many individuals were connected to additional support services such as Medicaid, local clinics, or nonprofit assistance programs.

### Efficiency Indicators (Process & Resource Utilization)

- Average Time to Process an Indigent Health Care Application – Helps identify bottlenecks and improve the speed of service delivery.
- % of Applications Processed Within Required Timeframe – Ensures compliance with state and local guidelines for processing aid requests.
- % of Clients Who Receive Assistance on First Visit – Measures how many individuals receive the necessary help without requiring multiple visits.

### Effectiveness Indicators (Impact on the Community)

- % Increase in Indigent Health Care Enrollment – Evaluates how well outreach efforts are expanding access to healthcare for eligible residents.
- % of Clients Successfully Connected to Additional Healthcare Resources – Measures the effectiveness of referrals to Medicaid, local hospitals, and nonprofits.
- Reduction in Emergency Room Visits Among Indigent Health Care Recipients – Assesses whether preventative care access is reducing the financial strain on hospitals and emergency services.

### Community Engagement Indicators

- # of Outreach Events & Public Education Sessions Held – Tracks efforts to increase awareness about available services.
- # of Community Partnerships Established or Strengthened – Measures collaboration with local health providers, nonprofits, and government agencies to expand available resources.

By implementing performance indicators, the Social Services Office can better track its impact, improve operational efficiency, and ensure more Polk County residents receive the support they need.

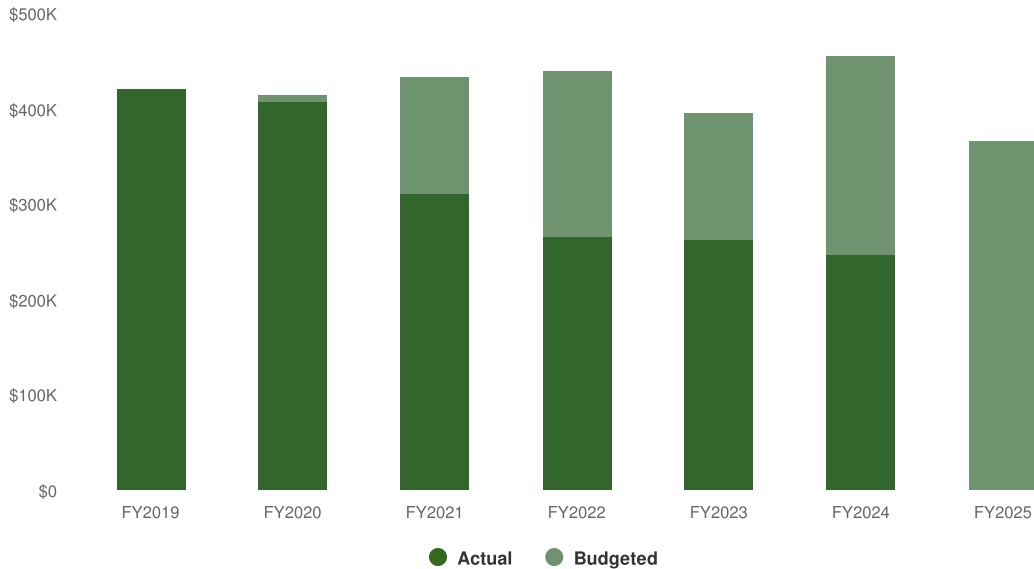




## Expenditures Summary

**\$365,794** **-\$89,596**  
 (-19.67% vs. prior year)

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



The Social Services Department has historically been allocated a substantial budget to support Indigent Health Care services. Since FY2021, actual expenditures on indigent care have shown a notable downward trend compared to prior years. While this trend is partly attributable to the inherently variable nature of healthcare costs, it also reflects the department's commitment to effective cost management. Under the leadership of the Social Services Director who assumed the position in FY2021, the department implemented meticulous billing review practices that ensured county taxpayers benefited from the lowest possible medical service costs.

The introduction of advanced software in FY2021 further enhanced the department's efficiency by streamlining the verification process and flagging items for closer scrutiny. This technology has been instrumental in identifying legitimate expenses and reducing unnecessary costs, contributing to the department's overall success in managing healthcare expenditures.

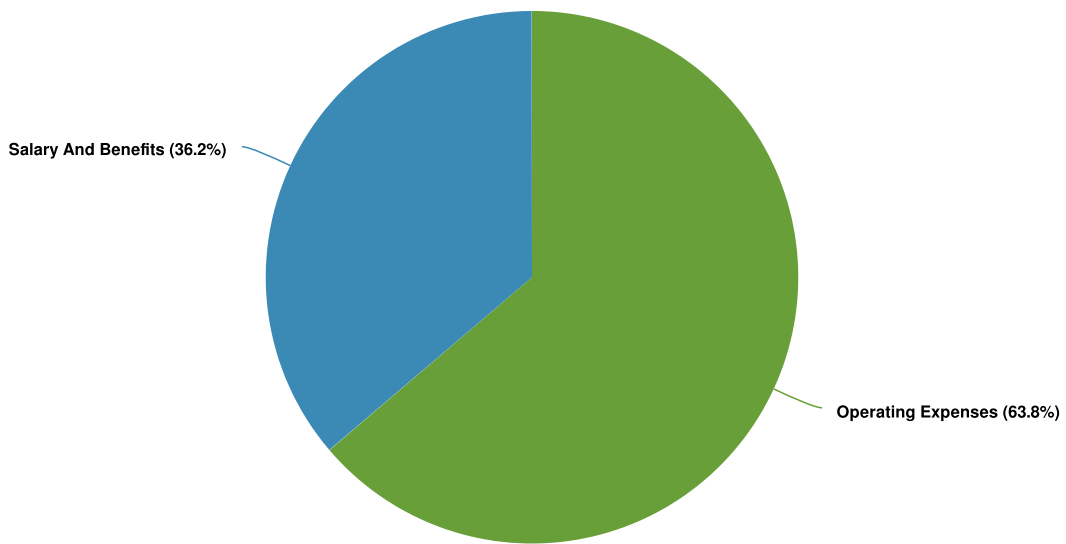
As of FY2025, the department is under new leadership. The new director, who joined after the start of the fiscal year, brings a wealth of knowledge and experience in this field, positioning the department to continue its strong track record of efficient and effective service delivery. Her expertise is expected to further enhance the department's ability to manage indigent healthcare needs while maintaining fiscal responsibility.

Judge Murphy proposed reducing the indigent care line item for FY2025 by \$100,000, and the Court agreed. This decision reflects the sustained downward trend in actual indigent healthcare costs and the county's robust reserve fund balance, which provides a financial safety net for unforeseen emergencies. These adjustments demonstrate the County's confidence in the department's ability to manage resources efficiently while continuing to meet the healthcare needs of the community.

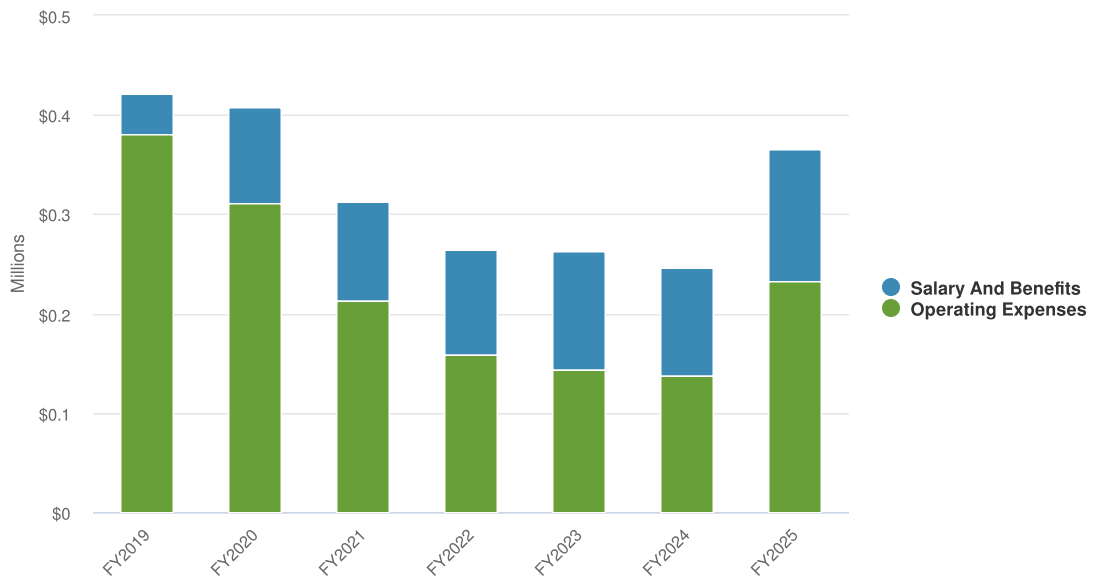


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-3645-1050	\$77,077.89	\$76,614.00	\$69,627.68	\$86,078.00	\$86,078.00
DISCRETIONARY SALARY	010-3645-1055	\$0.00	\$1,927.00	\$0.00	\$433.00	\$433.00
SALARIES-PART TIME	010-3645-1080	\$216.64	\$1,083.20	\$500.98	\$1,198.40	\$1,198.40
LONGEVITY PAY	010-3645-2000	\$1,500.00	\$1,500.00	\$1,500.00	\$2,000.00	\$2,000.00
SOCIAL SECURITY	010-3645-2010	\$5,879.58	\$6,349.95	\$5,328.32	\$6,862.77	\$6,862.77
HEALTH INSURANCE	010-3645-2020	\$22,196.06	\$22,376.64	\$21,275.79	\$22,710.72	\$22,710.72
RETIREMENT	010-3645-2030	\$11,431.89	\$12,002.64	\$10,345.18	\$13,043.75	\$13,043.75
WORKERS COMPENSATION	010-3645-2040	\$130.08	\$178.05	\$120.67	\$104.28	\$104.28
UNEMPLOYMENT INSURANCE	010-3645-2060	\$53.49	\$66.40	\$46.28	\$70.81	\$70.81
<b>Total Salary And Benefits:</b>		<b>\$118,485.63</b>	<b>\$122,097.88</b>	<b>\$108,744.90</b>	<b>\$132,501.73</b>	<b>\$132,501.73</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-3645-3150	\$446.31	\$1,000.00	\$215.97	\$1,000.00	\$1,000.00
COMPUTER EXPENSES	010-3645-3520	\$767.54	\$800.00	\$667.21	\$800.00	\$800.00
CONTRACTS	010-3645-3560	\$18,192.00	\$19,692.00	\$18,062.08	\$19,692.00	\$19,692.00
INDIGENT HEALTH CARE	010-3645-4045	\$113,805.10	\$300,000.00	\$104,034.50	\$200,000.00	\$200,000.00
PAUPER CARE/LUNACY	010-3645-4110	\$9,155.00	\$10,500.00	\$14,140.00	\$10,500.00	\$10,500.00
TRAVEL TRAINING	010-3645-4270	\$1,414.51	\$1,000.00	\$250.53	\$1,000.00	\$1,000.00
DUES	010-3645-4810	\$200.00	\$300.00	\$0.00	\$300.00	\$300.00
<b>Total Operating Expenses:</b>		<b>\$143,980.46</b>	<b>\$333,292.00</b>	<b>\$137,370.29</b>	<b>\$233,292.00</b>	<b>\$233,292.00</b>
<b>Total Expense Objects:</b>		<b>\$262,466.09</b>	<b>\$455,389.88</b>	<b>\$246,115.19</b>	<b>\$365,793.73</b>	<b>\$365,793.73</b>



# Polk County Museum Department



**Betsy Deiterman**  
Museum Curator

The Polk County Memorial Museum [🔗](https://www.polkcountymemorialmuseum.com) 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 to research Polk County history to be able to tell her stories.

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

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) [🔗](#).



# Goals

## Objective

The Polk County Museum is dedicated to preserving, interpreting, and sharing the rich history of Polk County. By safeguarding artifacts, documents, and stories, the museum fosters a deeper understanding of the county's heritage while ensuring historical resources are accessible for future generations.

## Goals

- **Develop Exhibits Reflective of Polk County's Diverse History**  
Curate and enhance museum exhibits to accurately represent the cultural, economic, and historical diversity of Polk County's residents and communities.
- **Preserve and Showcase Everyday Life and Significant County Events**  
Document and display artifacts that capture the daily lives of citizens, as well as key historical moments that have shaped Polk County's identity.
- **Expand Digital Access to Museum Collections**  
Digitize historical records, photographs, and artifacts to make them available online, ensuring greater public access to the museum's resources and enhancing historical research opportunities.

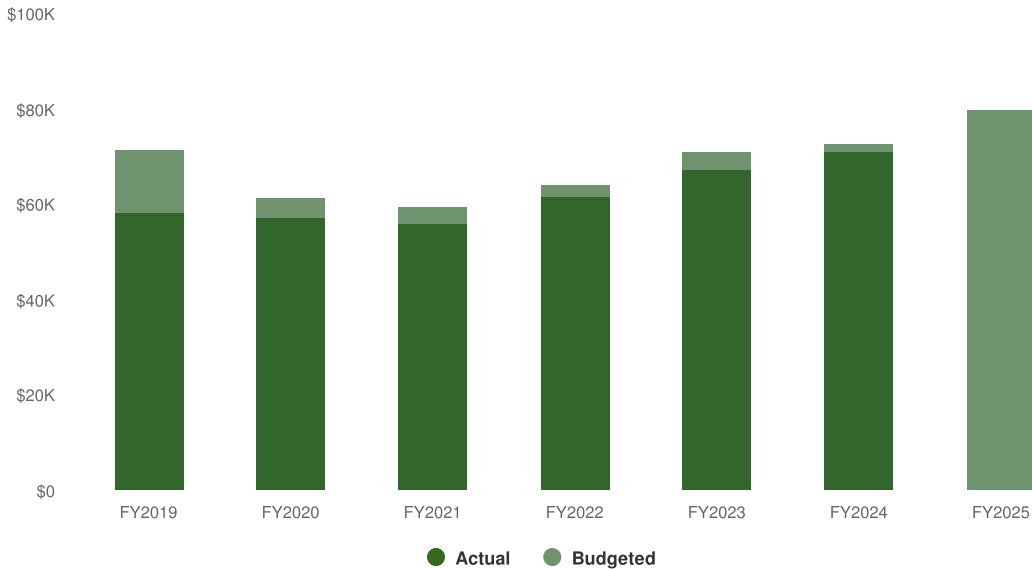
Performance Indicators	Prior Years			2025 Projected
	2023 Actual	2024 Projected	2024 Actual	
Output: Collections Documented Electronically	1,782	1,800	1,991	2,000
Output: Temporary Exhibits Displayed	9	9	7	9
Output: Community Engagement Events	5	6	7	7
Effectiveness: Visitor Attendance	789	825	732	800



## Expenditures Summary

**\$79,918** **\$7,387**  
 (10.18% vs. prior year)

### Museum Proposed and Historical Budget vs. Actual



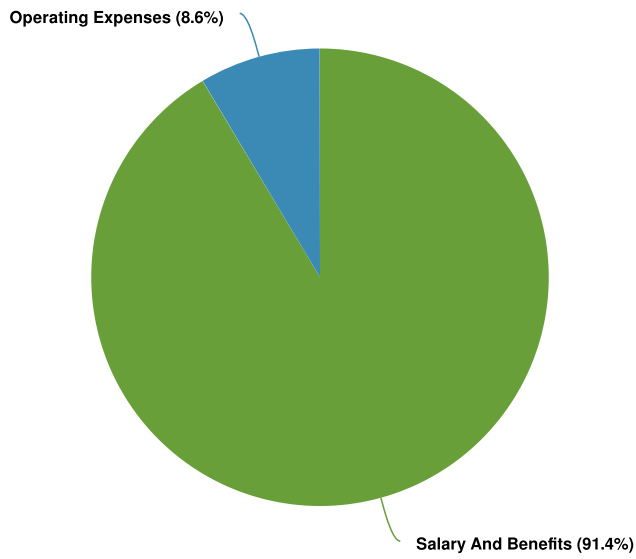
Since FY2022, the Commissioners Court has made a concerted effort to increase employee compensation across all departments, including the Museum, reflecting its commitment to fair and competitive wages. These efforts have supported the Museum Curator in her role, allowing her to continue delivering exceptional service while navigating within a constrained budget.

The curator consistently demonstrates exceptional skill in overseeing and refreshing exhibits at the Polk County Memorial Museum year-round. Her financial management ensures that actual expenses in the Operations Budget consistently align closely with projections, showcasing her adept handling of available resources.

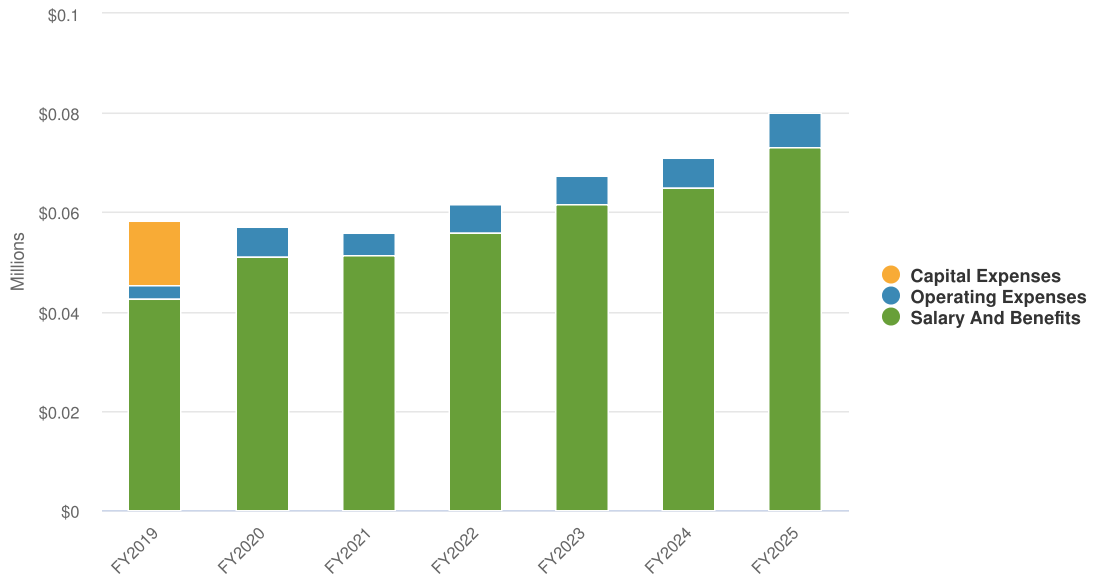
Although the Commissioners Court designates funds for part-time assistance on an as-needed basis throughout the year, the curator, Betsy, often chooses to take a hands-on approach. Her preference for direct involvement underscores her dedication to maintaining the museum's exhibits at the highest standard. This approach not only highlights her managerial proficiency but also reflects her passion for the museum's mission and her commitment to preserving and showcasing Polk County's rich history.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-3650-1050	\$40,843.32	\$40,620.00	\$42,798.28	\$45,684.00	\$45,684.00
SALARIES-PART TIME	010-3650-1080	\$121.86	\$3,043.07	\$121.86	\$3,745.00	\$3,745.00
LONGEVITY PAY	010-3650-2000	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
SOCIAL SECURITY	010-3650-2010	\$3,126.89	\$3,541.02	\$3,314.99	\$3,857.82	\$3,857.82
HEALTH INSURANCE	010-3650-2020	\$11,098.03	\$11,188.32	\$11,252.97	\$11,355.36	\$11,355.36
RETIREMENT	010-3650-2030	\$6,005.64	\$6,693.23	\$6,351.81	\$7,332.38	\$7,332.38
WORKERS COMPENSATION	010-3650-2040	\$45.49	\$58.08	\$48.54	\$55.98	\$55.98
UNEMPLOYMENT INSURANCE	010-3650-2060	\$28.09	\$37.03	\$27.37	\$37.35	\$37.35
<b>Total Salary And Benefits:</b>		<b>\$61,769.32</b>	<b>\$66,180.75</b>	<b>\$64,915.82</b>	<b>\$73,067.89</b>	<b>\$73,067.89</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-3650-3150	\$1,496.74	\$1,500.00	\$1,586.18	\$2,000.00	\$2,000.00
SUBSCRIPTIONS	010-3650-3900	\$285.00	\$350.00	\$225.00	\$350.00	\$350.00
TRAVEL TRAINING	010-3650-4270	\$1,311.21	\$1,500.00	\$1,485.40	\$1,500.00	\$1,500.00
ADVERTISING	010-3650-4300	\$872.66	\$1,000.00	\$987.71	\$1,000.00	\$1,000.00
CONSERVATION/PRESERVATION	010-3650-4360	\$1,279.77	\$1,500.00	\$1,422.31	\$1,500.00	\$1,500.00
SECURITY ALARM EXPENSE	010-3650-4950	\$435.00	\$500.00	\$310.00	\$500.00	\$500.00
<b>Total Operating Expenses:</b>		<b>\$5,680.38</b>	<b>\$6,350.00</b>	<b>\$6,016.60</b>	<b>\$6,850.00</b>	<b>\$6,850.00</b>
<b>Total Expense Objects:</b>		<b>\$67,449.70</b>	<b>\$72,530.75</b>	<b>\$70,932.42</b>	<b>\$79,917.89</b>	<b>\$79,917.89</b>





# AgriLife Extension Office

**Alyssa Kimbrough & Jay Diehl**

Extension Agents

The Polk County AgriLife Extension 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, a health agent, and a Secretary.

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.



# Goals

## Objective

The Polk County Texas AgriLife Extension Office is committed to enhancing the quality of life for individuals, families, businesses, and communities by delivering innovative, research-based education and resources in agriculture, natural resources, youth development, and health. Through education and service, the office aims to empower residents with the knowledge and skills needed to improve well-being and sustainability.

## Goals

- **Develop and Evaluate Educational Programs**

Plan, implement, and assess educational initiatives that address local needs in agriculture, 4-H youth development, natural resource management, and community health, ensuring effectiveness and continued improvement.

- **Support and Expand Community Engagement**

Strengthen partnerships with local organizations, schools, and government entities to increase participation and impact of extension programs, workshops, and outreach activities.

- **Enhance Public Awareness and Accessibility**

Promote available extension resources through digital platforms, community events, and direct outreach to ensure that Polk County residents are informed of educational opportunities and services.

## Recommended Performance Indicators

To align with these goals, the Polk County Texas AgriLife Extension Office may consider tracking the following performance indicators:

- **Output:** Number of educational programs, workshops, and training sessions conducted.
- **Output:** Number of participants in 4-H, agriculture, and family & consumer science programs.
- **Efficiency:** Percentage of programs evaluated for effectiveness and participant satisfaction.
- **Effectiveness:** Increase in community engagement as measured by program attendance and volunteer participation.
- **Efficiency:** Percentage of program materials and resources available online or in digital format to improve accessibility.
- **Effectiveness:** Number of partnerships and collaborations established to support extension programming.

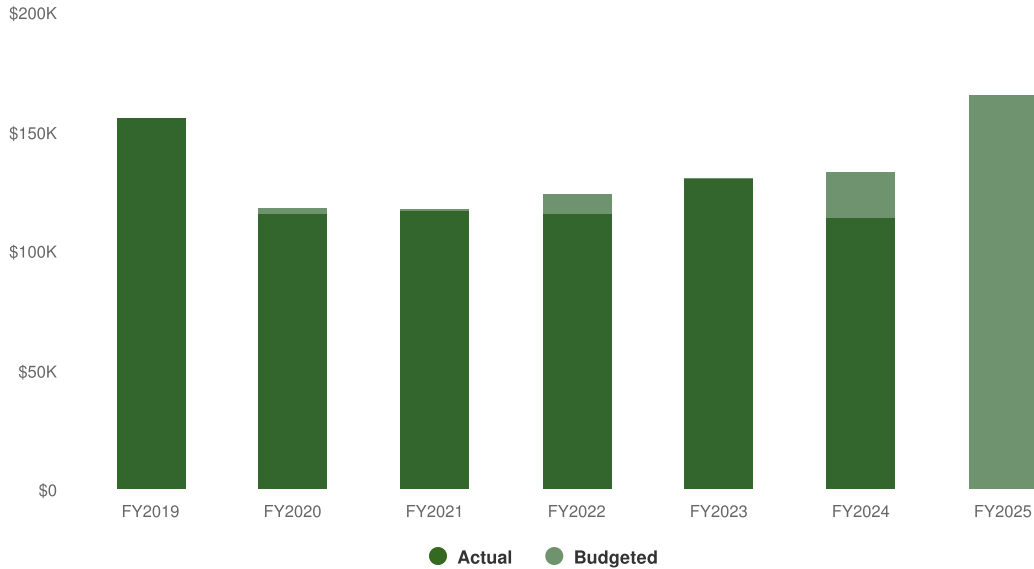
Tracking these performance measures will help assess the office's impact and guide future improvements in service delivery and outreach.



## Expenditures Summary

\$165,404
\$31,871  
(23.87% vs. prior year)

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



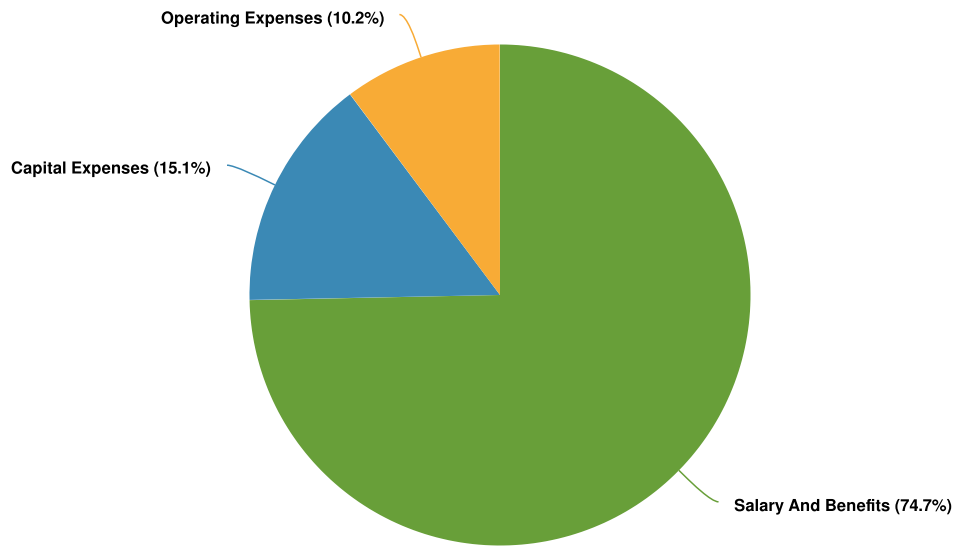
The Polk County Texas AgriLife Extension Office Department has consistently demonstrated fiscal responsibility by adhering to its allocated budget while delivering impactful educational programs and services to the residents of Polk County. This steadfast commitment to budgetary discipline highlights the department's dedication to maximizing its resources for community benefit.

In FY2024, the department underspent its budget due to one of the extension agent positions remaining vacant for several months. This temporary vacancy provided cost savings but also underscored the challenges of maintaining full staffing to meet programmatic needs effectively.

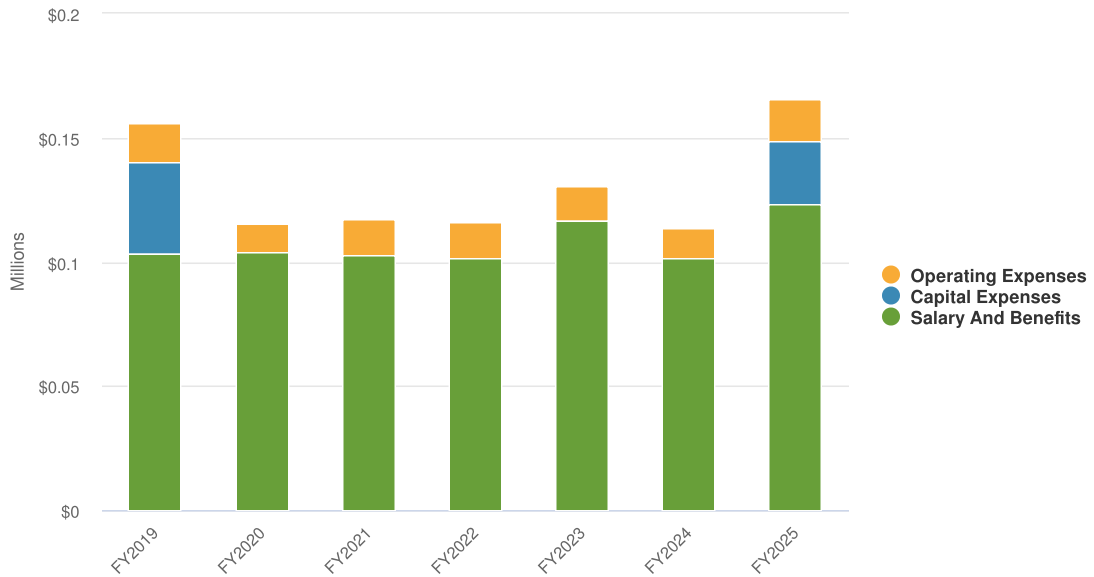
For FY2025, the Commissioners Court approved a \$25,000 allocation for the purchase of a cattle trailer to support the department's agricultural programming. However, the initial budget underestimated the actual cost, which was later found to be approximately \$10,000 short. To address this discrepancy, the Court approved the purchase of a used trailer for \$34,900, identifying additional funding to cover the shortfall. This adjustment reflects the County's commitment to equipping the Extension Office with the necessary tools to support its agricultural initiatives and maintain high-quality services for the community.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-3665-1050	\$86,384.81	\$85,911.00	\$74,093.65	\$91,018.00	\$91,018.00
DISCRETIONARY SALARY	010-3665-1055		\$1,126.00	\$0.00	\$724.00	\$724.00
SALARIES-PART TIME	010-3665-1080	\$1,334.66	\$1,083.20	\$643.15	\$1,198.40	\$1,198.40
LONGEVITY PAY	010-3665-2000		\$500.00	\$500.00	\$500.00	\$500.00
SOCIAL SECURITY	010-3665-2010	\$7,127.17	\$7,238.56	\$6,068.83	\$7,607.19	\$7,607.19
HEALTH INSURANCE	010-3665-2020	\$11,098.03	\$11,188.32	\$11,252.97	\$11,355.36	\$11,355.36
RETIREMENT	010-3665-2030	\$4,292.72	\$4,464.05	\$4,376.79	\$4,985.82	\$4,985.82
WORKERS COMPENSATION	010-3665-2040	\$48.94	\$66.22	\$50.21	\$56.92	\$56.92
UNEMPLOYMENT INSURANCE	010-3665-2060	\$63.82	\$75.70	\$51.49	\$78.59	\$78.59
TRAVEL ALLOWANCE-EXTENSION	010-3665-2250	\$6,032.74	\$6,000.00	\$4,684.43	\$6,000.00	\$6,000.00
<b>Total Salary And Benefits:</b>		<b>\$116,382.89</b>	<b>\$117,653.05</b>	<b>\$101,721.52</b>	<b>\$123,524.28</b>	<b>\$123,524.28</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-3665-3150	\$1,368.05	\$2,000.00	\$1,506.97	\$2,000.00	\$2,000.00
OPERATING EXPENSES	010-3665-3340	\$1,034.89	\$1,000.00	\$525.17	\$1,000.00	\$1,000.00
CEA-4H SPECIAL TRAVEL	010-3665-4240	\$2,688.91	\$3,000.00	\$3,719.80	\$3,500.00	\$3,500.00
CEA SPECIAL TRAVEL	010-3665-4250	\$3,489.70	\$3,000.00	\$1,154.18	\$3,500.00	\$3,500.00
TRAVEL TRAINING	010-3665-4270	\$0.00	\$180.00	\$0.00	\$180.00	\$180.00
EQUIPMENT MAINTENANCE	010-3665-4520	\$57.05	\$500.00	\$293.86	\$500.00	\$500.00
FURNISHED TRANSPORTATION	010-3665-4540	\$920.59	\$1,200.00	\$622.12	\$1,200.00	\$1,200.00
4H EQUIPMENT/SUPPLIES	010-3665-4904	\$4,395.46	\$5,000.00	\$4,094.49	\$5,000.00	\$5,000.00
<b>Total Operating Expenses:</b>		<b>\$13,954.65</b>	<b>\$15,880.00</b>	<b>\$11,916.59</b>	<b>\$16,880.00</b>	<b>\$16,880.00</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY-VEHICLES	010-3665-5750			\$0.00	\$25,000.00	\$25,000.00
<b>Total Capital Expenses:</b>				<b>\$0.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>
<b>Total Expense Objects:</b>		<b>\$130,337.54</b>	<b>\$133,533.05</b>	<b>\$113,638.11</b>	<b>\$165,404.28</b>	<b>\$165,404.28</b>



## Permits / Inspections Office



**HOLLIE OLIVER**

Permit Supervisor/Floodplain Administrator

The Permits Department, led by the Permits Supervisor/Inspector who reports directly to the Commissioners Court, plays a crucial role in ensuring compliance with floodplain management, permitting regulations, and public health standards in Polk County. The Permits Supervisor is supported by a dedicated secretary, enabling the department to effectively manage its responsibilities and serve the residents of the County.

The Permits Supervisor, acting as the Floodplain Administrator, is responsible for administering and implementing the provisions of the Polk County Flood Damage Prevention Order and relevant sections of the Code of Federal Regulations pertaining to floodplain management. The department provides permit applications to the public to ensure compliance with both the Polk County Flood Damage Prevention Order and the National Flood Insurance Program. A permit is required for any man-made changes to real estate, including but not limited to construction, mining, dredging, grading, paving, or excavation activities, as well as the storage of equipment or materials.

In addition to floodplain management, the Designated Representative within the department enforces the rules and regulations set forth by the Texas Health and Safety Code, Chapter 366, and the Texas Water Code, Chapter 285. This includes ensuring proper wastewater disposal and conducting inspections of new on-site septic facility installations to verify compliance with Chapter 285 On-Site Sewage Facility standards. The department also provides guidance to residents on obtaining permits for on-site sewage facilities, helping maintain public health and environmental integrity across the County.

With its comprehensive oversight of floodplain management, permitting, and on-site wastewater regulations, the Permits Department remains committed to safeguarding the well-being of Polk County's residents and its environment. The Permit Office is located at 602 E. Church St, Ste 141, Livingston, Texas. (936) 327-6820 ext. 1.

## Goals

The Polk County Permits Office is committed to protecting the natural environment while fostering a well-planned and thriving community through efficient permitting, inspections, and compliance enforcement.

### Goals

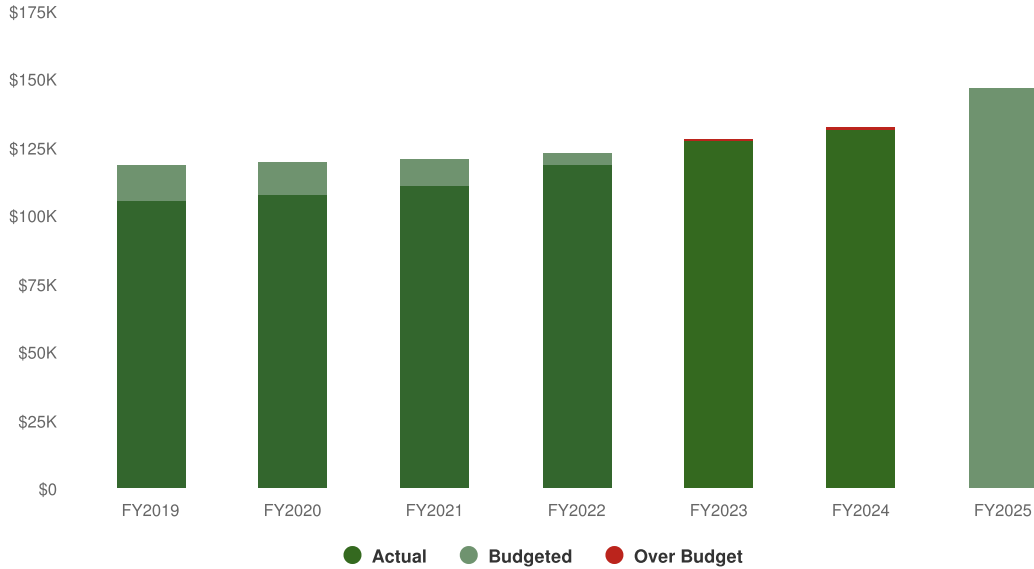
- **Ensure Efficient Permit Processing** - Provide timely and accurate plan reviews, inspections, and permit approvals to support responsible development.
- **Enhance Compliance with Environmental Regulations** - Proactively enforce TCEQ regulations for On-Site Sewage Facilities (OSSF) to ensure proper installation, maintenance, and violation resolution.

Performance Indicators	Prior Years			2025 Projected
	2023 Actual	2024 Projected	2024 Actual	
Output: # of OSSF Permits Issued	205	195	202	215
Output: # of Development Permits Issued	789	750	770	850
Output: # of 911 Address Permits Issued	650	725	565	800
Output: # of Cell Tower Permits Issued	6	3	0	2
Output: # of Solar Farm Permits Issued	0	1	0	1
Output: # of Gas Line Permits Issued	0	1	0	1
Output: # of Oil & Gas Well Permits Issued	0	1	0	1
Output: # of Maintenance Contracts Issued	1,827	2,250	2	2,250
Effectiveness: Revenues Collected	\$203,391	\$180,575	\$186,045	\$203,750

## Expenditures Summary

\$147,064
\$15,421  
(11.71% vs. prior year)

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



The Permits/Inspection Office has consistently demonstrated fiscal responsibility by operating below budget projections for operational expenses, a trend that persisted through FY2023. However, an unforeseen illness during that year necessitated the hiring of additional part-time staff, which was not originally accounted for in budget projections. This unforeseen expense highlights the department's adaptability in responding to unexpected challenges while maintaining essential services.

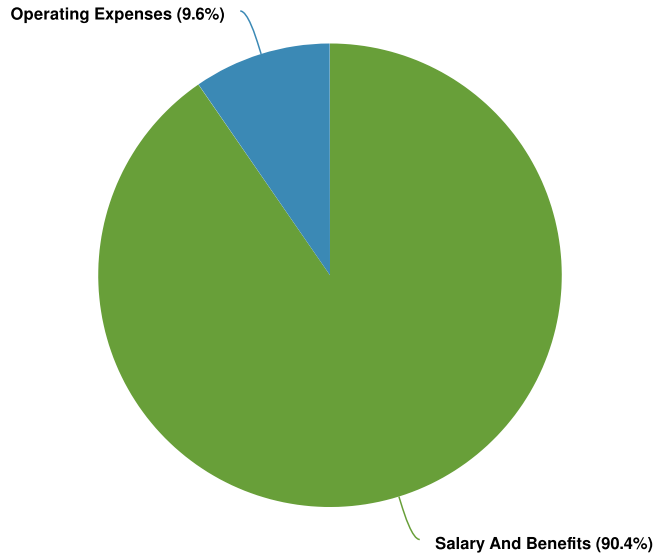
Since FY2022, the Commissioners Court has prioritized employee compensation across all departments, resulting in a notable upward trajectory in personnel budgets. This trend is evident in the Permits/Inspection Office, where increased wages reflect the Court's commitment to attracting and retaining qualified staff to fulfill critical permitting, floodplain management, and inspection responsibilities.

In FY2024, anticipating potential staff shortages, the County Judge reallocated part-time funds from her department to support the Permits/Inspection Office, demonstrating proactive resource management. Additionally, provisions were made to further supplement the department's budget as needed throughout the fiscal year. This forward-thinking approach ensures the department is equipped to handle unexpected staffing needs without compromising its mission of serving Polk County residents effectively.

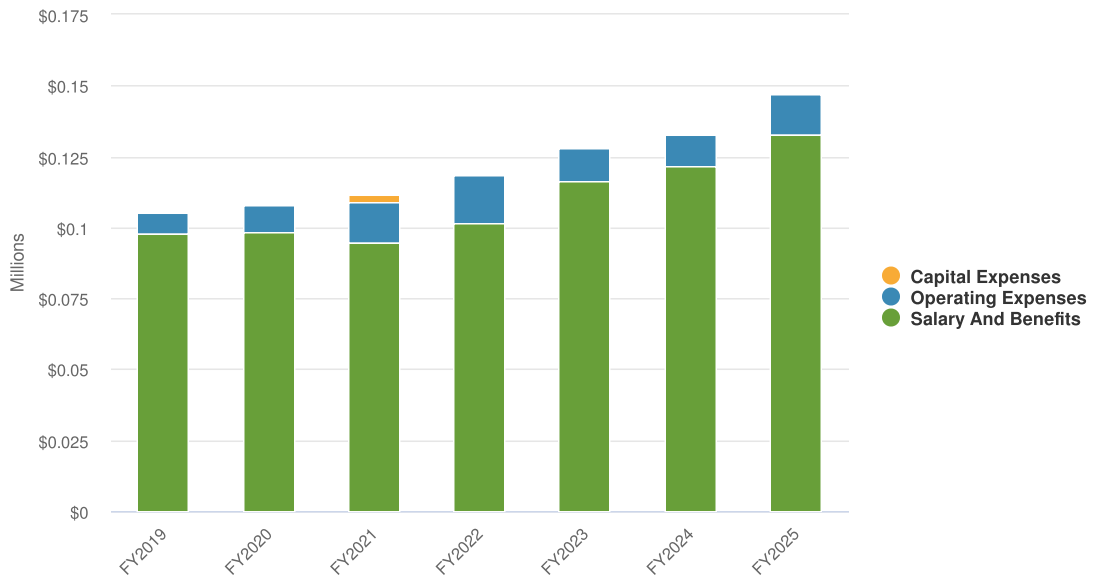


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Expense Objects						
Salary And Benefits						

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
SALARIES	010-3694-1050	\$70,329.24	\$71,198.00	\$77,037.53	\$82,967.00	\$82,967.00
DISCRETIONARY SALARY	010-3694-1055	\$0.00	\$2,062.00	\$0.00	\$1,658.00	\$1,658.00
SALARIES-PART TIME	010-3694-1080	\$4,766.08	\$2,168.57	\$2,403.35	\$2,396.80	\$2,396.80
LONGEVITY PAY	010-3694-2000	\$2,000.00	\$2,000.00	\$2,000.00	\$3,000.00	\$3,000.00
SOCIAL SECURITY	010-3694-2010	\$5,847.67	\$6,050.58	\$5,864.88	\$6,886.67	\$6,886.67
HEALTH INSURANCE	010-3694-2020	\$22,196.06	\$22,376.64	\$22,505.95	\$22,710.72	\$22,710.72
RETIREMENT	010-3694-2030	\$11,179.29	\$11,436.77	\$11,770.23	\$13,089.17	\$13,089.17
WORKERS COMPENSATION	010-3694-2040	\$132.85	\$158.86	\$141.40	\$156.76	\$156.76
UNEMPLOYMENT INSURANCE	010-3694-2060	\$52.28	\$63.27	\$51.29	\$70.10	\$70.10
<b>Total Salary And Benefits:</b>		<b>\$116,503.47</b>	<b>\$117,514.69</b>	<b>\$121,774.63</b>	<b>\$132,935.22</b>	<b>\$132,935.22</b>
<b>Operating Expenses</b>						
UNIFORMS	010-3694-3000	\$279.94	\$400.00	\$357.72	\$400.00	\$400.00
POSTAGE	010-3694-3110	\$49.86	\$50.00	\$15.83	\$50.00	\$50.00
OFFICE SUPPLIES	010-3694-3150	\$1,606.86	\$2,000.00	\$1,084.49	\$2,000.00	\$2,000.00
FURNISHED TRANSPORTATION	010-3694-3300	\$4,000.00	\$4,800.00	\$3,046.68	\$4,800.00	\$4,800.00
TIRES	010-3694-3540	\$540.00				
COMMUNICATIONS EXPENSE	010-3694-4230		\$938.28	\$979.71	\$938.28	\$938.28
TRAVEL TRAINING	010-3694-4270	\$681.00	\$1,800.00	\$2,404.88	\$1,800.00	\$1,800.00
CONTRACT SERVICES	010-3694-4400	\$2,175.00				
EQUIPMENT MAINTENANCE	010-3694-4520	\$55.39	\$440.00	\$300.04	\$440.00	\$440.00
SOFTWARE MAINTENANCE	010-3694-4560	\$450.00	\$450.00	\$474.96	\$450.00	\$450.00
DUES	010-3694-4810	\$0.00	\$250.00	\$50.00	\$250.00	\$250.00
STATE SEWAGE FEES	010-3694-4911	\$1,730.00	\$3,000.00	\$2,070.00	\$3,000.00	\$3,000.00
<b>Total Operating Expenses:</b>		<b>\$11,568.05</b>	<b>\$14,128.28</b>	<b>\$10,784.31</b>	<b>\$14,128.28</b>	<b>\$14,128.28</b>
<b>Total Expense Objects:</b>		<b>\$128,071.52</b>	<b>\$131,642.97</b>	<b>\$132,558.94</b>	<b>\$147,063.50</b>	<b>\$147,063.50</b>



# Environmental Enforcement Department



**James Golden**  
Environmental Enforcement Officer

The Environmental Enforcement Department addresses illegal waste disposal, public nuisances under the Health & Safety Code, and other environmental violations in unincorporated Polk County. Working to protect public health and the environment, the department investigates complaints, identifies offenders, and enforces compliance.

Operating under the County Judge, who serves as the head of Emergency Management, the Environmental Enforcement Officer is supported by a secretary who also assists the Fire Marshal. Recent leadership changes have brought renewed focus and commitment to ensuring a cleaner, safer community.

With a proactive approach and dedication to environmental protection, the department continues to uphold county standards and safeguard natural resources. The office is located at 602 E. Church Street, Suite 146, and can be reached at 936-327-6831 or [envenfsec@co.polk.tx.us](mailto:envenfsec@co.polk.tx.us).

## Goals

The Polk County Environmental Enforcement Office is dedicated to protecting public health, environmental quality, and community well-being by investigating complaints, enforcing environmental laws, and educating the public on environmental responsibilities. Through diligent enforcement and proactive engagement, the office ensures compliance with state and local regulations to maintain a safe and clean environment for all residents.

### Goals

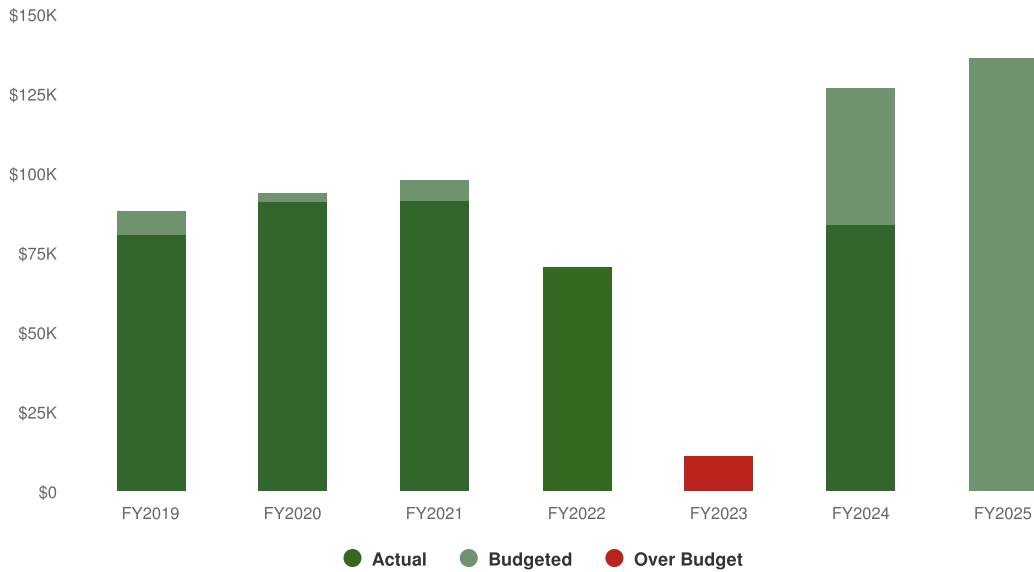
- **Strengthen Enforcement & Case Resolution** - Respond promptly to complaints, investigate violations, and take appropriate enforcement actions, including filing cases in Justice Court and issuing citations to hold violators accountable.
- **Enhance Public Awareness & Compliance** - Educate residents on environmental laws and best practices to prevent illegal dumping and other environmental hazards, reducing the number of complaints and violations over time.
- **Ensure Efficient Case Management** - Track active cases, monitor progress, and close cases effectively, ensuring that environmental concerns are addressed in a timely and transparent manner.
- **Improve Coordination with County Leadership** - Collaborate with the Commissioners Court and other agencies to address persistent environmental issues and escalate serious violations for appropriate legal action.

Performance Indicators	Prior Years			2025 Projected
	2023 Actual	2024 Projected	2024 Actual	
Output: # of Complaints Received	217	NA	198	350
Output: # of Active Cases	88	NA	68	100
Output: # of Closed Complaints	52	NA	137	75
Output: # of Cases Filed in JP Courts	65	NA	NA	75
Output: # of Citations Issued	0	NA	8	30
Output: # of Cases Sent to Commissioners Court	29	NA	NA	25
Output: # of Closed Cases	68	NA	83	100

## Expenditures Summary

\$136,355
\$9,533  
(7.52% vs. prior year)

### Environmental Enforcement Proposed and Historical Budget vs. Actual



The historic budget trend for the Environmental Enforcement Department highlights the evolving nature of its structure and funding in recent years. During the FY2023 budget process, the Commissioners Court consolidated the Environmental Enforcement and Fire Marshal offices under the Office of Emergency Management. This decision resulted in the adoption of a \$0 budget for the Environmental Enforcement Department in FY2023, as personnel costs were housed within the Office of Emergency Management, and operational expenses were shared between the consolidated offices.

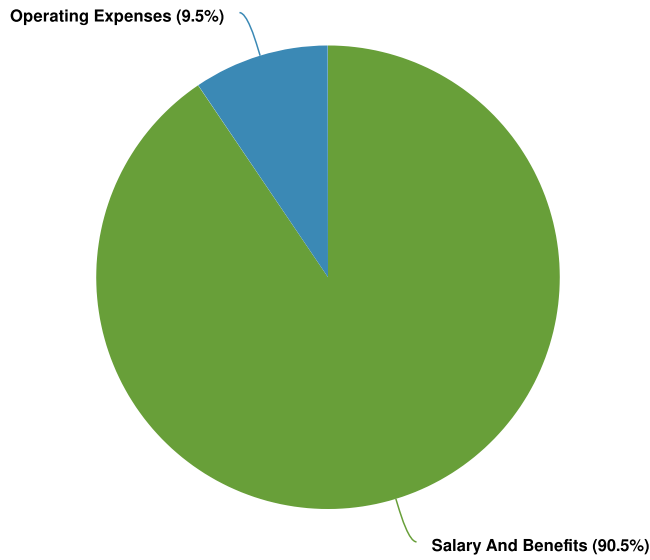
Midway through FY2023, the Commissioners Court reversed this consolidation, restoring the Environmental Enforcement Department to its original structure. Personnel costs for the Environmental Enforcement Officer remained under the Office of Emergency Management for the remainder of FY2023, while operational expenses were transferred back to the Environmental Enforcement Department. This restructuring marked a return to pre-consolidation levels of operation.

In FY2024, the department faced challenges due to a lengthy vacancy in the Environmental Enforcement Officer position, leading to the department coming in significantly under budget. Despite this, the adopted budget for FY2024 reflected the Commissioners Court's ongoing efforts to increase employee compensation, continuing a trend that has been evident since FY2022.

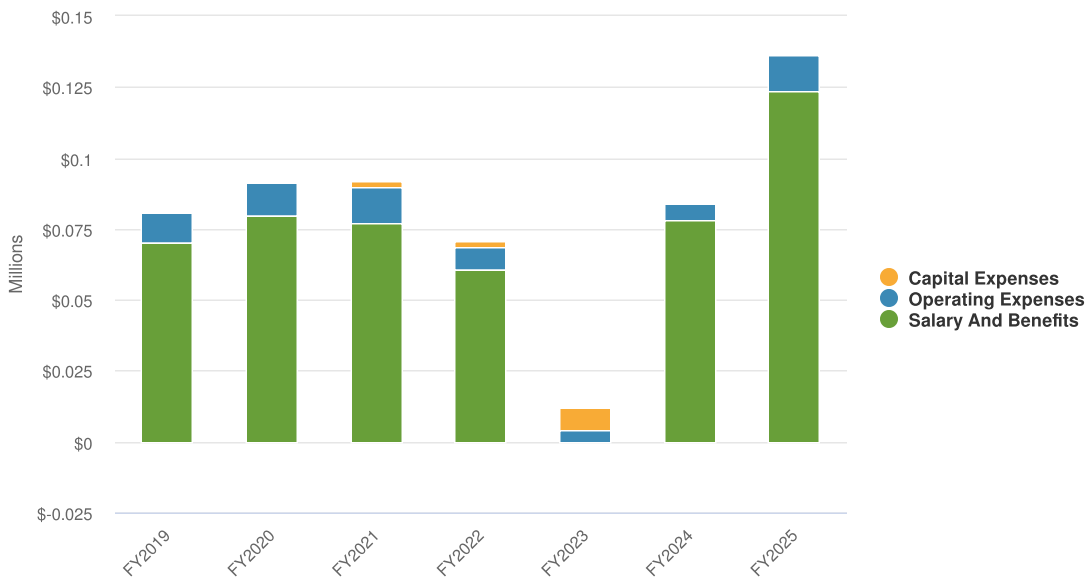
Looking ahead, the FY2025 budget further demonstrates the Court's commitment to enhancing employee compensation and supporting the department's operations under the new leadership of a highly committed and capable Environmental Enforcement Officer. These adjustments aim to ensure the department has the resources and stability needed to effectively address environmental issues in Polk County.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Expense Objects						
Salary And Benefits						

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
SALARIES	010-3697-1050		\$72,653.00	\$55,443.21	\$79,432.00	\$79,432.00
DISCRETIONARY SALARY	010-3697-1055		\$1,242.00	\$0.00	\$1,262.00	\$1,262.00
CERTIFICATE PAY	010-3697-1200		\$1,800.00	\$0.00		
LONGEVITY PAY	010-3697-2000			\$0.00	\$500.00	\$500.00
SOCIAL SECURITY	010-3697-2010		\$5,917.97	\$3,685.60	\$6,394.82	\$6,394.82
HEALTH INSURANCE	010-3697-2020	-\$458.75	\$22,376.64	\$11,567.02	\$22,710.72	\$22,710.72
RETIREMENT	010-3697-2030	\$84.90	\$11,186.13	\$7,093.69	\$12,154.33	\$12,154.33
WORKERS COMPENSATION	010-3697-2040		\$885.35	\$460.39	\$936.38	\$936.38
UNEMPLOYMENT INSURANCE	010-3697-2060	\$0.42	\$61.89	\$30.25	\$65.92	\$65.92
<b>Total Salary And Benefits:</b>		<b>-\$373.43</b>	<b>\$116,122.98</b>	<b>\$78,280.16</b>	<b>\$123,456.17</b>	<b>\$123,456.17</b>
<b>Operating Expenses</b>						
UNIFORMS	010-3697-3000	\$195.87	\$500.00	\$0.00	\$1,000.00	\$1,000.00
OFFICE SUPPLIES	010-3697-3150		\$1,500.00	\$1,309.62	\$1,500.00	\$1,500.00
FURNISHED TRANSPORTATION	010-3697-3300	\$3,500.00	\$3,500.00	\$2,746.53	\$3,500.00	\$3,500.00
SUBSCRIPTIONS	010-3697-3900	\$0.00	\$1,691.00	\$127.10	\$1,691.00	\$1,691.00
COMMUNICATIONS EXPENSE	010-3697-4230		\$938.28	\$938.48	\$938.28	\$938.28
TRAVEL TRAINING	010-3697-4270	\$0.00	\$1,000.00	\$153.00	\$1,000.00	\$1,000.00
EQUIPMENT MAINTENANCE	010-3697-4520	\$369.90	\$1,500.00	\$369.90	\$1,500.00	\$1,500.00
BONDS	010-3697-4800		\$70.00	\$0.00	\$70.00	\$70.00
DUES	010-3697-4810	\$0.00		\$0.00	\$200.00	\$200.00
INVESTIGATION EXP	010-3697-4889			\$0.00	\$1,000.00	\$1,000.00
LANDFILL FEES	010-3697-4895			\$0.00	\$500.00	\$500.00
<b>Total Operating Expenses:</b>		<b>\$4,065.77</b>	<b>\$10,699.28</b>	<b>\$5,644.63</b>	<b>\$12,899.28</b>	<b>\$12,899.28</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY	010-3697-5710	\$7,693.00				
<b>Total Capital Expenses:</b>		<b>\$7,693.00</b>				
<b>Total Expense Objects:</b>		<b>\$11,385.34</b>	<b>\$126,822.26</b>	<b>\$83,924.79</b>	<b>\$136,355.45</b>	<b>\$136,355.45</b>



# Fire Marshal Department



**John Fugate**  
Fire Marshal

The Polk County Fire Marshal's Office (PCFMO) was reestablished by the Polk County Commissioners Court in October 2019 under the guidelines set forth in Local Government Code Chapter 352. The Fire Marshal operates under the leadership of the County Judge, who serves as the head of emergency management. This structure ensures that the Fire Marshal's Office aligns with the County's broader emergency management strategies. The Fire Marshal is supported by up to three reserve deputy fire marshals and receives additional administrative assistance from the Environmental Enforcement Office's secretary. This collaborative structure enables the office to fulfill its mission of ensuring Fire and Life Safety for the citizens and visitors of Polk County.

The Polk County Fire Marshal's Office (PCFMO) fulfills its mission through a balanced approach that integrates education, inspections, and investigations, all aimed at promoting fire and life safety across the County.

## **Fire and Life Safety Education**

Education remains a core component of the PCFMO's mission. Each October, during Fire Prevention Month, the office traditionally visits every Pre-K through sixth-grade student in Polk County to teach essential safety skills like avoiding the dangers of matches and lighters, safely escaping from fires by falling and crawling, and performing stop, drop, and roll techniques. However, with the office currently understaffed in reserve deputy fire marshals, these in-person school visits and presentations are temporarily on hold. In the interim, the PCFMO focuses on maintaining its website and Facebook page to provide valuable safety education and updates to the community. Recruiting and retaining qualified reserve deputies has been challenging. Currently, the office operates with the assistance of one reserve deputy who serves on a voluntary basis.

## **Fire and Life Safety Inspections**

A critical function of the PCFMO is the inspection of commercial buildings in Polk County's unincorporated areas. These inspections, required annually for all businesses, identify and address potential fire hazards such as blocked exits, faulty fire extinguishers, non-functional emergency lighting, and exposed wiring. The department prioritizes plan reviews and inspections for new businesses to ensure they meet safety standards before opening. Existing businesses are also being systematically added to the inspection schedule, while random inspections are conducted when non-compliance concerns are reported. Additionally, fireworks retail vendors are inspected annually or semi-annually to ensure adherence to fire safety regulations.

## **Cause and Origin Investigations**

The PCFMO investigates all property loss fires with undetermined causes to determine the fire's origin and cause. Using their certification as fire investigators and licensing as peace officers through the Texas Commission on Fire Protection and the Texas Commission on Law Enforcement, PCFMO personnel analyze evidence such as burn patterns and charring. When criminal activity is suspected, the department builds cases and takes appropriate legal action. The office collaborates with the State Fire Marshal's Office and utilizes specialized resources, such as K9 units, to enhance the thoroughness and accuracy of their investigations.

Despite staffing challenges, the PCFMO remains committed to its mission of safeguarding the community through education, enforcement, and investigative efforts, reflecting its critical role in Polk County's emergency management framework.

With its comprehensive approach to fire prevention, education, and enforcement, the Polk County Fire Marshal's Office is dedicated to safeguarding lives and property, ensuring a safer community for all. If you have any questions, feel free to reach out to any PCFMO personnel with your questions. The PCFMO is located at 602 East Church Suit 145, Livingston Texas. The office may be reached at (936) 327-6831 or [firemarshal@co.polk.tx.us](mailto:firemarshal@co.polk.tx.us).

## Goals

**Objective:**

The primary objective of the Polk County Fire Marshal's Office is to protect and serve the residents of Polk County by reducing the risk and impact of fires. This is achieved through public education, proactive inspections, and thorough investigations to enhance fire safety and prevention across the county.

**Goals:**

**1. Educate the Public on Fire Hazards and Prevention**

The Fire Marshal's Office prioritizes educating residents about fire hazards and preventative measures through fire prevention classes, community outreach events, and partnerships with schools and local organizations. These efforts are aimed at equipping citizens with the knowledge needed to prevent fires and reduce fire-related risks.

**2. Conduct Fire Safety Inspections and Issue Permits**

The department is responsible for conducting life safety inspections to ensure compliance with fire codes in unincorporated areas of the county. This includes reviewing plans for new developments, issuing permits for firework sales, and addressing potential hazards. These inspections and permits generate revenue that supports the department's mission while fostering a safer environment for residents and businesses.

**3. Investigate Fires and Determine Cause and Origin**

In cases involving injury, death, or property loss, the Fire Marshal's Office conducts detailed investigations to determine the cause and origin of fires. These investigations address calls for service, fireworks-related incidents, and suspected arson cases. By identifying and addressing fire causes, the department enhances public safety and holds responsible parties accountable when necessary.

**Commitment:**

Through these efforts, the Fire Marshal's Office demonstrates its dedication to reducing fire risks, safeguarding lives and property, and fostering a culture of safety and preparedness within Polk County.

Performance Indicators	Prior Years			2025 Projected
	2023 Actual	2024 Projected	2024 Actual	
Output: # of Calls for Service	340	400	378	400
Output: # of Life Safety Inspections Performed	63	68	46	60
Output: # of Plans Reviewed	40	35	37	38
Output: # of Firework Permits Issued	23	35	24	28
Output: # of Cases Investigated	103	120	55	110
Output: # of Fire Prevention Classes Held	0	6	0	0
Output: # of Firework Investigated	23	35	24	28
Effectiveness: Revenue for Fireworks Permits	\$5,220	\$5,000	\$4,980	\$5,000
Effectiveness: Revenue for Life Safety Inspections	\$25,936	\$25,000	\$11,259.54	\$15,000

The number of fires investigated by the Fire Marshal's Office in FY2024 was significantly lower compared to FY2023, largely due to favorable weather conditions. The consistent rainfall throughout the year significantly reduced the frequency and severity of fire-related incidents, particularly in rural and unincorporated areas of Polk County. As a result, the county was not under a burn ban for extended periods, which historically generates a high volume of calls related to illegal burning, burn ban violations, and grass fires.

In years with drier conditions, the Fire Marshal's Office typically experiences an uptick in fire-related investigations due to an increased risk of outdoor fires spreading rapidly. These situations often lead to heightened enforcement of burn bans and an associated surge in calls for violations. The reduced fire activity this year highlights the direct impact of environmental factors on the department's workload.

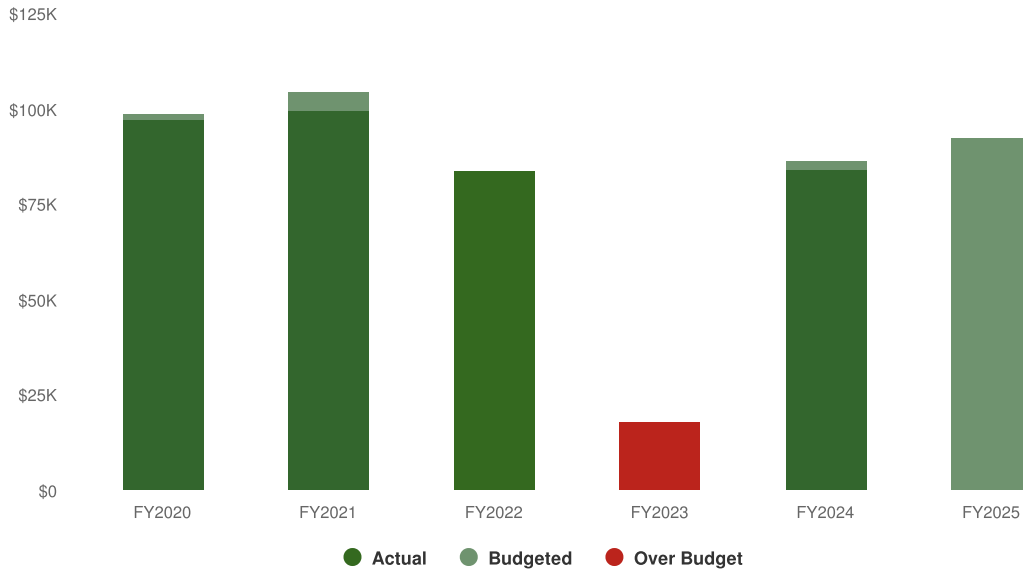




## Expenditures Summary

\$92,237
\$5,938  
(6.88% vs. prior year)

### Fire Marshal Proposed and Historical Budget vs. Actual



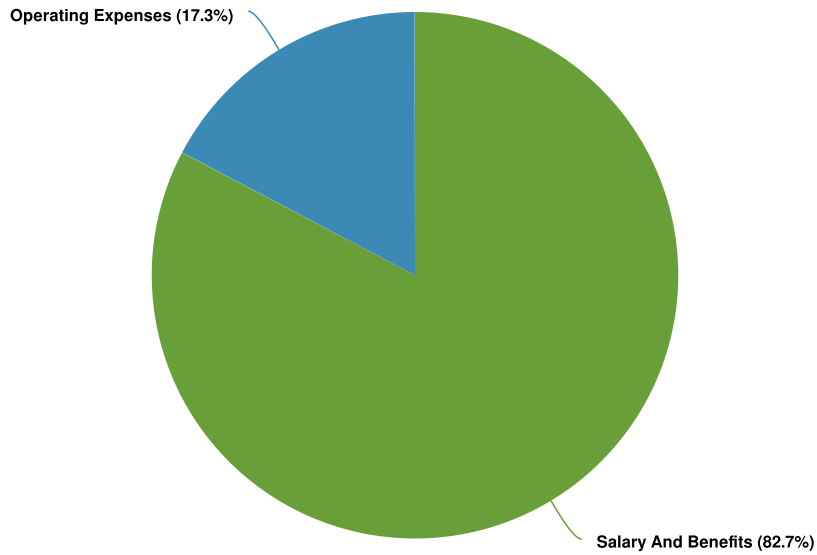
During the FY2023 budget process, the Commissioners Court implemented a consolidation strategy that merged the Environmental Enforcement and Fire Marshal offices under the Office of Emergency Management. This restructuring resulted in a \$0 budget allocation for the Fire Marshal Department for FY2023, with personnel costs managed through the consolidated budget and operational expenses transferred to individual departments as needed.

Midway through FY2023, the Commissioners Court reevaluated this decision and determined that separating the offices would better address operational needs and enhance the effectiveness of both departments. This adjustment reinstated the Fire Marshal Department as an independent entity, effective with the adoption of the FY2024 budget. Under the revised structure, the Fire Marshal now reports directly to the County Judge, who serves as the Chief Emergency Management Director.

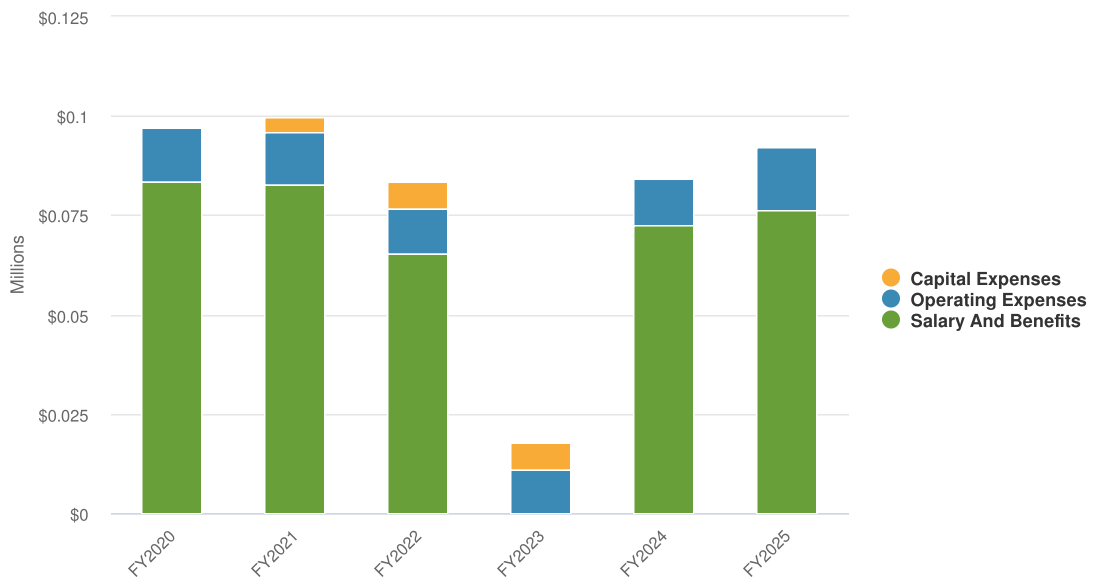
Since FY2022, with the exception of FY2023, the department's budget has reflected an upward trajectory due to the Court's dedication to increasing employee compensation. This strategic investment ensures that staff salaries remain competitive, supporting retention and attracting qualified personnel to fulfill the department's critical mission. The FY2024 budget restored the Fire Marshal Department to pre-consolidation levels, while the FY2025 budget further enhances its resources, underscoring the Commissioners Court's ongoing commitment to providing the tools and support necessary to uphold fire prevention, safety education, and investigative efforts in Polk County.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
Expense Objects						
Salary And Benefits						



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
SALARIES	010-3698-1050		\$45,871.00	\$48,114.92	\$50,022.00	\$50,022.00
CERTIFICATE PAY	010-3698-1200		\$1,800.00	\$1,876.13	\$1,800.00	\$1,800.00
LONGEVITY PAY	010-3698-2000		\$500.00	\$500.00	\$500.00	\$500.00
SOCIAL SECURITY	010-3698-2010		\$3,825.45	\$2,768.92	\$4,002.63	\$4,002.63
HEALTH INSURANCE	010-3698-2020		\$11,188.32	\$11,486.07	\$11,355.36	\$11,355.36
RETIREMENT	010-3698-2030		\$7,230.84	\$7,294.60	\$7,607.62	\$7,607.62
WORKERS COMPENSATION	010-3698-2040		\$905.46	\$406.53	\$973.50	\$973.50
UNEMPLOYMENT INSURANCE	010-3698-2060		\$40.00	\$31.53	\$41.86	\$41.86
<b>Total Salary And Benefits:</b>			<b>\$71,361.07</b>	<b>\$72,478.70</b>	<b>\$76,302.97</b>	<b>\$76,302.97</b>
<b>Operating Expenses</b>						
UNIFORMS	010-3698-3000	\$749.54	\$750.00	\$624.16	\$750.00	\$750.00
OFFICE SUPPLIES	010-3698-3150		\$1,825.00	\$1,754.59	\$1,825.00	\$1,825.00
FURNISHED TRANSPORTATION	010-3698-3300	\$3,500.00	\$4,500.00	\$3,629.12	\$4,500.00	\$4,500.00
SUBSCRIPTIONS	010-3698-3900	\$1,690.25	\$1,500.00	\$1,360.68	\$2,350.00	\$2,350.00
COMMUNICATIONS EXPENSE	010-3698-4230		\$938.28	\$958.09	\$938.28	\$938.28
TRAVEL TRAINING	010-3698-4270	\$1,487.99	\$1,000.00	\$56.49	\$1,000.00	\$1,000.00
EQUIPMENT PRTS/REPAIRS	010-3698-4560	\$1,062.82	\$1,500.00	\$496.53	\$1,500.00	\$1,500.00
BONDS	010-3698-4800		\$70.00	\$71.00	\$71.00	\$71.00
DUES	010-3698-4810	\$100.00	\$355.00	\$346.90	\$500.00	\$500.00
INVESTIGATION EXP	010-3698-4889	\$2,259.16	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
<b>Total Operating Expenses:</b>		<b>\$10,849.76</b>	<b>\$14,938.28</b>	<b>\$11,797.56</b>	<b>\$15,934.28</b>	<b>\$15,934.28</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY	010-3698-5710	\$7,055.00				
<b>Total Capital Expenses:</b>		<b>\$7,055.00</b>				
<b>Total Expense Objects:</b>		<b>\$17,904.76</b>	<b>\$86,299.35</b>	<b>\$84,276.26</b>	<b>\$92,237.25</b>	<b>\$92,237.25</b>



## Tax Assessor-Collector's Office



**Tatum White**  
Tax Assessor-Collector

The Polk County Tax Assessor-Collector's Office is led by the elected Tax Assessor-Collector, who oversees a dedicated team consisting of two Chief Deputy Clerks—one specializing in property taxes and the other in vehicle registrations—three office managers for locations in Livingston, Corrigan, and Onalaska, six full-time and one part-time deputy clerks, a Secretary II, and a receptionist. Together, this team provides essential services to the residents of Polk County, ensuring accurate and efficient tax collection and registration processes.

The Tax Office serves as the primary collector of property taxes for all taxing entities within Polk County, maintaining over 88,000 property tax accounts. The office collaborates closely with the Polk County Central Appraisal District to manage these accounts and works with each entity to help set their tax rates. This critical function ensures the necessary revenue to fund local services and infrastructure.

Beyond property taxes, the Tax Office handles auto registration and title transfers for county residents. With approximately 58,000 vehicle registrations and over 12,000 title transactions annually, the office works in partnership with the Texas Department of Motor Vehicles to stay up to date on changing laws and procedures, ensuring compliance and convenience for residents.

The office also supports the Texas Parks and Wildlife Department by registering and titling boats and motors. With more than 6,000 transactions processed annually, Polk County attracts boat owners from outside the county due to its ability to process these specialized transactions, which may not be offered in other counties.

Additionally, the Tax Office manages liquor licenses for businesses within Polk County, requiring regular communication with the Texas Alcohol and Beverage Commission to ensure compliance with state regulations.

From property taxes to vehicle and boat registrations, and even liquor licensing, the Polk County Tax Assessor-Collector's Office plays an integral role in supporting the residents, businesses, and entities of Polk County. With professional leadership and a knowledgeable team, the office is committed to delivering exceptional service in every facet of its operations.

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

# Goals

**Objective:**

The primary objective of the Tax Assessor-Collector's Office is to deliver efficient, accurate, and customer-focused services to the residents of Polk County, ensuring compliance with state regulations while managing resources responsibly.

**Goals:**

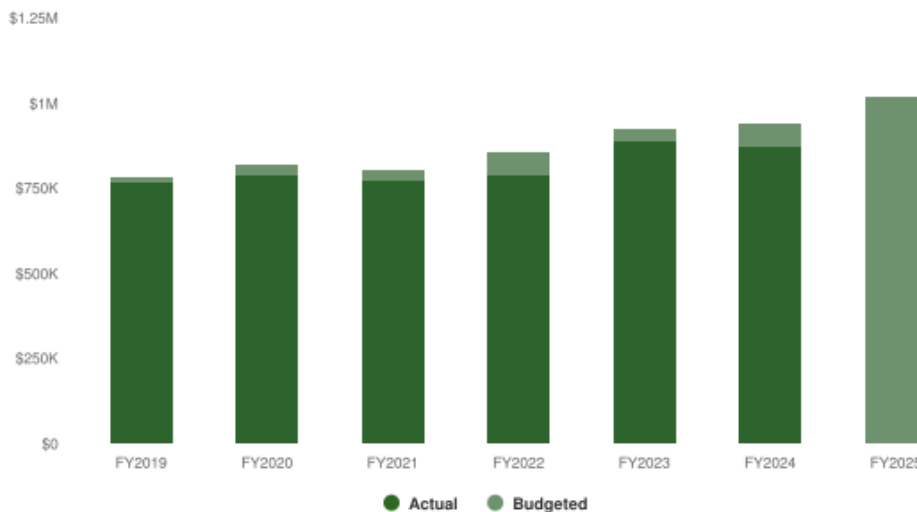
1. **Provide Outstanding Customer Service**  
Maintain a high standard of service by addressing the needs of property owners, vehicle registrants, and boat owners promptly and courteously.
2. **Embrace Advancements in Technology**  
Implement and utilize evolving technologies tailored for tax assessment and collection, as well as vehicle and boat registrations, to streamline processes and enhance service delivery for residents.
3. **Ensure Fiscal Responsibility**  
Minimize operating expenses while maintaining high-quality service by optimizing workflows, leveraging partnerships with state agencies, and managing resources effectively.

Performance Indicators	Prior Years			2025 Projected
	2023 Actual	2024 Projected	2024 Actual	
Output: # of Property Tax Accounts	86,965	87,000	88,158	88,500
Output: # of Vehicle Registrations	59,245	58,000	57,725	58,000
Output: # of Boat Registrations	2,821	2,500	2,396	2,500

## Expenditures Summary

**\$1,013,112** **\$78,021**  
(8.34% vs. prior year)

Tax Assessor Collector Proposed and Historical Budget vs. Actual

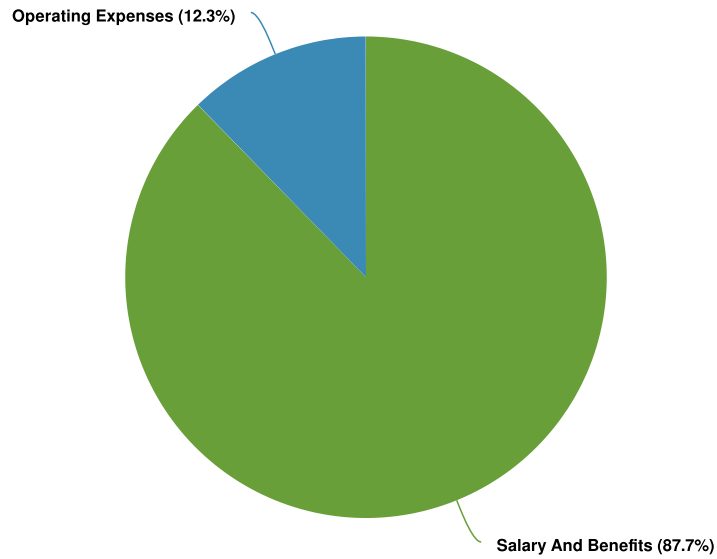


Like many of our larger departments, the Tax Assessor-Collector's budget often experiences shortfalls due to employee turnover. Readers can see that since FY2022, the Commissioners Court has steadily endeavored to address this challenge by prioritizing employee compensation, aiming to support elected officials and department heads in retaining valuable staff.

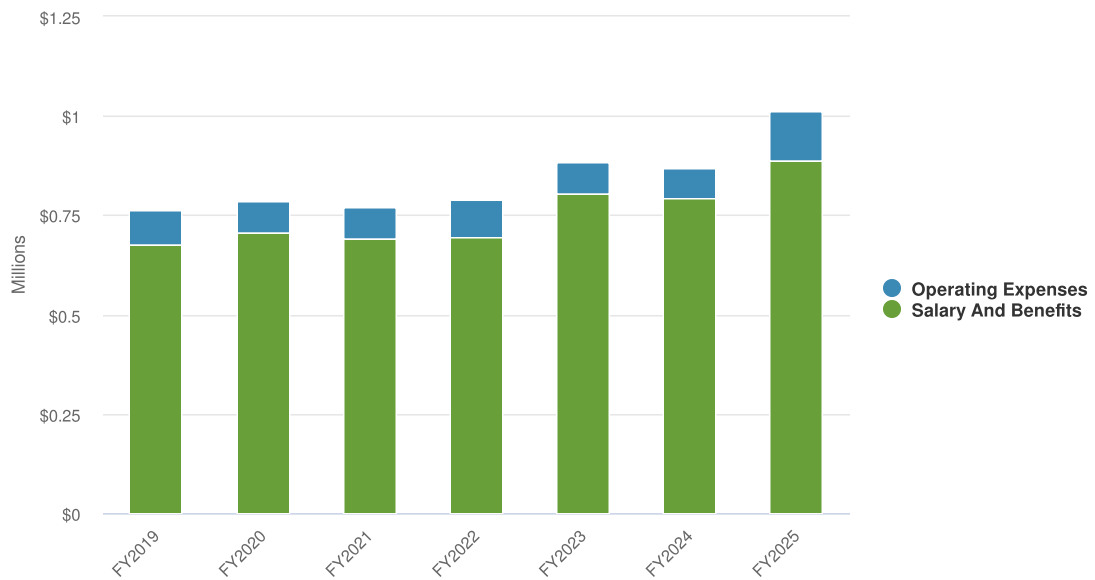


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	010-4499-1010	\$57,307.85	\$56,994.59	\$56,980.68	\$65,000.00	\$65,000.00
SALARIES	010-4499-1050	\$440,913.54	\$441,310.00	\$450,424.29	\$487,592.00	\$487,592.00
DISCRETIONARY SALARY	010-4499-1055	\$0.00	\$25,700.00	\$0.00	\$6,197.00	\$6,197.00
SALARIES-PART TIME	010-4499-1080	\$16,558.96	\$18,459.50	\$11,488.47	\$18,645.12	\$18,645.12
LONGEVITY PAY	010-4499-2000	\$23,000.00	\$16,500.00	\$16,500.00	\$18,500.00	\$18,500.00
SOCIAL SECURITY	010-4499-2010	\$39,215.79	\$42,760.78	\$39,089.70	\$45,588.96	\$45,588.96
HEALTH INSURANCE	010-4499-2020	\$147,072.85	\$156,636.48	\$140,576.05	\$158,975.04	\$158,975.04
RETIREMENT	010-4499-2030	\$77,486.78	\$80,826.27	\$77,178.67	\$86,648.82	\$86,648.82
WORKERS COMPENSATION	010-4499-2040	\$887.84	\$1,198.98	\$883.96	\$989.25	\$989.25
UNEMPLOYMENT INSURANCE	010-4499-2060	\$323.29	\$401.58	\$312.10	\$422.75	\$422.75
<b>Total Salary And Benefits:</b>		<b>\$802,766.90</b>	<b>\$840,788.18</b>	<b>\$793,433.92</b>	<b>\$888,558.94</b>	<b>\$888,558.94</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-4499-3150	\$6,312.46	\$10,000.00	\$8,416.07	\$32,000.00	\$32,000.00
FURNISHED TRANSPORTATION	010-4499-3300	\$92.15		\$83.57		
TRAVEL TRAINING	010-4499-4270	\$5,373.32	\$6,500.00	\$2,835.05	\$6,500.00	\$6,500.00
CONTRACT SERVICES	010-4499-4400			\$0.00	\$2,000.00	\$2,000.00
EQUIPMENT MAINTENANCE	010-4499-4520	\$29,515.68	\$29,337.37	\$24,877.25	\$33,737.98	\$33,737.98
BONDS	010-4499-4800			\$0.00	\$1,850.00	\$1,850.00
DUES	010-4499-4810	\$1,489.95	\$1,465.00	\$950.72	\$1,465.00	\$1,465.00
TAX STATEMENT EXPENSES	010-4499-4871	\$37,327.04	\$47,000.00	\$39,279.81	\$47,000.00	\$47,000.00
<b>Total Operating Expenses:</b>		<b>\$80,110.60</b>	<b>\$94,302.37</b>	<b>\$76,442.47</b>	<b>\$124,552.98</b>	<b>\$124,552.98</b>
<b>Total Expense Objects:</b>		<b>\$882,877.50</b>	<b>\$935,090.55</b>	<b>\$869,876.39</b>	<b>\$1,013,111.92</b>	<b>\$1,013,111.92</b>



# Delinquent Tax Collection

**Jennifer Moffett**  
Delinquent Tax Specialist

The Commissioners Court has contracted with Linebarger Goggan Blair & Sampson, LLP (LGBS) to manage and oversee the **Delinquent Tax Collection Office**. LGBS is dedicated to providing Polk County with exceptional legal representation in all matters related to delinquent property tax collection. Their responsibilities include prosecuting pending suits to conclusion, issuing regular demand letters, and filing additional suits when payment requests are ignored. Additionally, they offer assistance and advice on property tax matters, ensuring compliance with changes in the law brought about by the Texas Property Tax Code.

The Commissioners Court has approved up to three County employees for this department at LGBS's request, with all associated personnel and operational expenses fully reimbursed by LGBS. Currently, the department includes one County employee who serves as the department head, reporting directly to the Commissioners Court. This individual coordinates efforts between the County and LGBS, ensuring efficient operations and effective communication. All other staff supporting the Delinquent Tax Office are employed directly by LGBS at this time, further streamlining the collection process and maintaining accountability in delinquent tax collection efforts.

## Goals

### Objective:

The primary objective of the Delinquent Tax Collection Office is to ensure the efficient and timely collection of delinquent property taxes, maximizing revenue for Polk County's taxing entities through strategic communication, legal enforcement, and collaborative case management.

### Goals:

- **Send Timely Warning Letters:** The office prioritizes sending delinquent tax notices to property owners, encouraging resolution before legal action is necessary. These letters are prepared in partnership with the Tax Office and Appraisal District for maximum effectiveness.
- **Pursue Legal Remedies:** For unresolved accounts, lawsuits are filed to secure judgments, with follow-up actions including sheriff sales. This legal process reinforces compliance and ensures equitable enforcement of tax laws.
- **Collaborate for Revenue Collection:** The office identifies accounts with unique circumstances, such as payment agreements or bankruptcy proceedings, to efficiently allocate resources and maximize collections.

### Commitment:

The Delinquent Tax Collection Office is dedicated to transparency, fairness, and compliance with tax laws, fostering collaboration with taxpayers to resolve accounts efficiently while supporting Polk County's fiscal health.

Performance Indicators	Prior Years			2025 Projected
	2023 Actual	2024 Projected	2024 Actual	
Output: Delinquent Taxpayer Warning Letters	23,572	22,000	23,744	22,500
Output: Lawsuits Filed	227	225	256	225
Effectiveness: Funds Collected	\$1,441,108	\$1,300,000	\$1,435,247	\$1,325,000

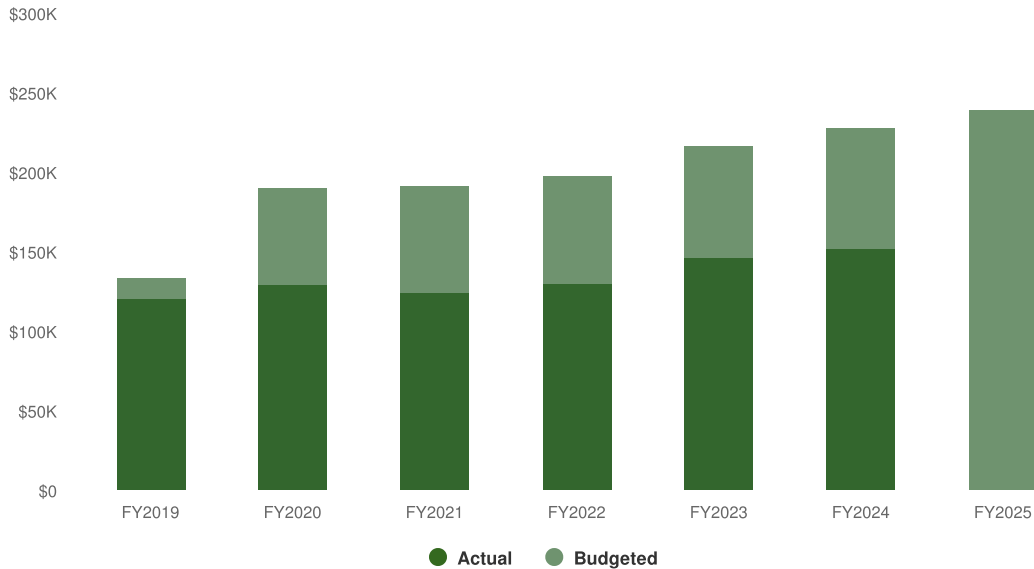




## Expenditures Summary

\$239,837
\$11,567  
(5.07% vs. prior year)

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



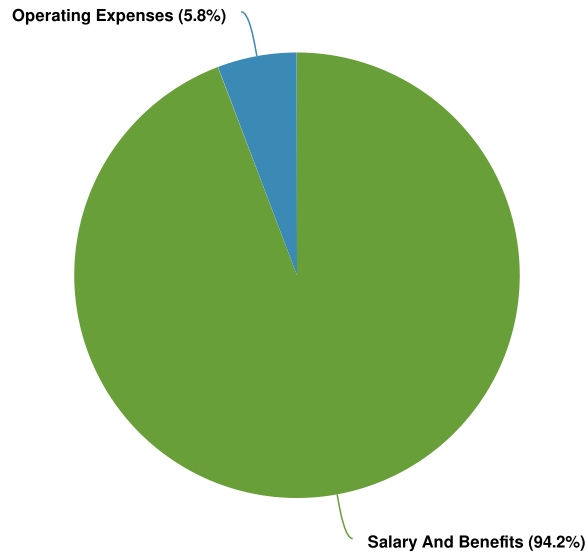
All expenses related to the Delinquent Tax Office, including personnel costs and operational expenses, are fully reimbursed by LGBS. The Auditor's Office compiles the department's expenses monthly and submits a bill to LGBS for reimbursement, with these reimbursements reflected in the General Fund Revenue.

In FY2019, the Commissioners Court had initially budgeted for two employees in the Delinquent Tax Office. During the subsequent budget cycle, LGBS requested that the Court increase personnel to three employees, which the Court approved, given that all associated costs are reimbursed. Despite this approval, the third position has remained vacant since FY2020, leading to consistent under-budget expenses and corresponding revenue shortfalls.

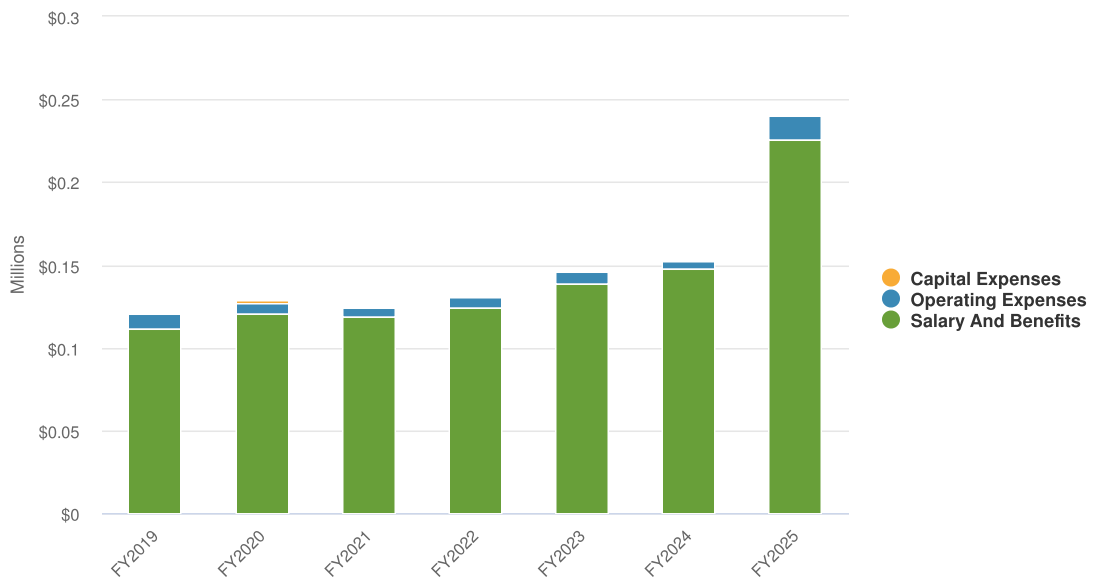
The upward trajectory of employee compensation since FY2022 further underscores the Court's dedication to ensuring equitable and competitive pay for County employees, even in departments like the Delinquent Tax Office, where costs are reimbursed by external partners. This approach not only supports operational stability but also aligns with the County's broader objective of fostering a capable and motivated workforce.

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	010-4501-1050	\$94,134.50	\$135,135.00	\$99,338.65	\$148,889.00	\$148,889.00
DISCRETIONARY SALARY	010-4501-1055	\$0.00	\$8,633.00	\$0.00	\$3,879.00	\$3,879.00
LONGEVITY PAY	010-4501-2000	\$2,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
SOCIAL SECURITY	010-4501-2010	\$6,257.35	\$11,304.28	\$6,783.23	\$11,992.75	\$11,992.75
HEALTH INSURANCE	010-4501-2020	\$22,196.06	\$33,564.96	\$22,222.06	\$34,066.08	\$34,066.08
RETIREMENT	010-4501-2030	\$13,922.01	\$21,367.31	\$14,916.47	\$22,794.07	\$22,794.07
WORKERS COMPENSATION	010-4501-2040	\$158.58	\$316.96	\$169.79	\$260.23	\$260.23
UNEMPLOYMENT INSURANCE	010-4501-2060	\$65.32	\$118.21	\$64.89	\$125.41	\$125.41
<b>Total Salary And Benefits:</b>		<b>\$138,733.82</b>	<b>\$214,439.72</b>	<b>\$147,495.09</b>	<b>\$226,006.54</b>	<b>\$226,006.54</b>
<b>Operating Expenses</b>						
OFFICE SUPPLIES	010-4501-3150	\$2,843.38	\$3,000.00	\$1,066.02	\$3,000.00	\$3,000.00
COMMUNICATION EXP	010-4501-4200	\$4,580.04	\$4,580.04	\$3,778.20	\$4,580.04	\$4,580.04
TRAVEL TRAINING	010-4501-4270	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
DUES	010-4501-4810	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00
OFFICE FURNISHINGS/EQUIPMENT	010-4501-4980	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
<b>Total Operating Expenses:</b>		<b>\$7,423.42</b>	<b>\$13,830.04</b>	<b>\$4,844.22</b>	<b>\$13,830.04</b>	<b>\$13,830.04</b>
<b>Total Expense Objects:</b>		<b>\$146,157.24</b>	<b>\$228,269.76</b>	<b>\$152,339.31</b>	<b>\$239,836.58</b>	<b>\$239,836.58</b>

# Operational Transfers



Operational Transfers manage the movement of funds from the General Fund to support other subsidized funds, including Courthouse Security, Justice Court Technology, and Aging. While the goal is for these funds to be self-sufficient, the reality is that rising costs have made budgeted transfers from the General Fund essential to maintain their balance.

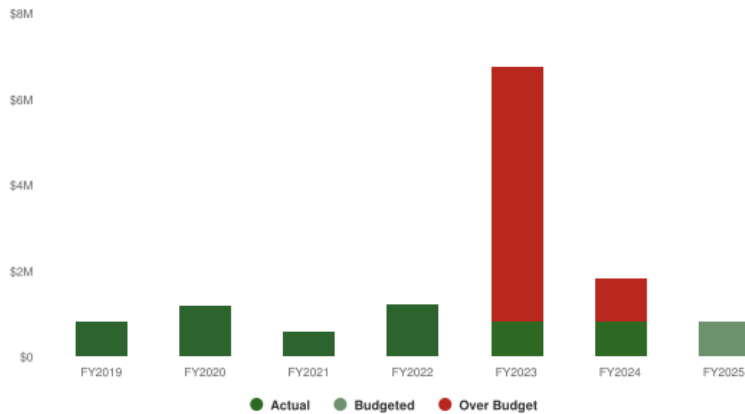
A substantial annual budget is allocated for transferring funds to the Retiree Health Benefits Trust Fund, crucial for managing this liability. Before Judge Murphy's tenure, this obligation operated on "Pay as you go" terms, adversely affecting the county's credit rating due to the unfunded liability.

Road & Bridge Precincts may receive General Fund support when revenues exceed projections or for nuisance abatements. Previously, precincts had to cover the full cost of abatements. To incentivize cleanup efforts, the County Judge proposed, and the commissioners agreed that the General Fund would reimburse 75% of nuisance removal costs once approved by the Court.

## Expenditures Summary

**\$800,973** **-\$10,885**  
(-1.34% vs. prior year)

Transfers Proposed and Historical Budget vs. Actual



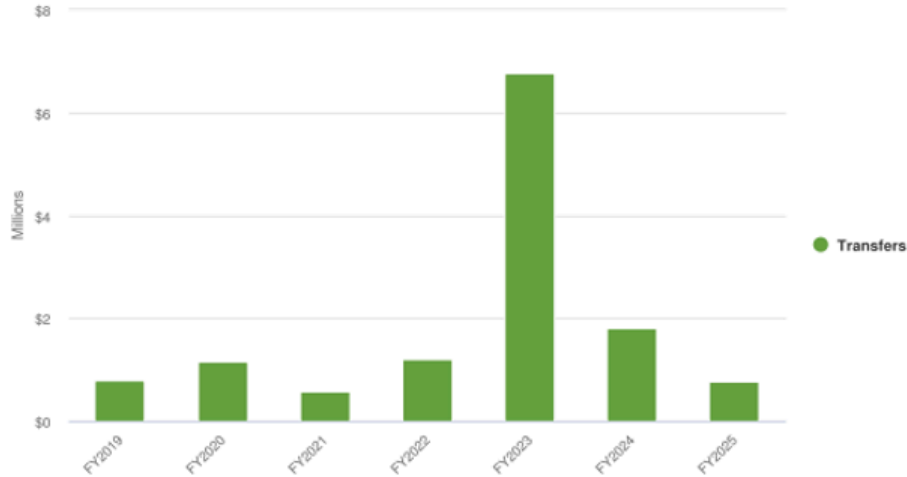
Understanding the long-term financial needs of the Historic Courthouse Restoration Project, the Commissioners Court strategically built up the General Fund's balance to prepare for the County's share of project costs, anticipating eventual grant funding to cover a portion of the expenses. In FY2023, nearly \$6 million was transferred from the General Fund to the Restoration Projects Fund. While transfers generally align closely with the Adopted Budget, this transfer, deliberately authorized by the Court, required drawing from the County's reserve funds and could not be included in the Adopted Budget. This decision reflects the Court's foresight and commitment to responsible financial planning, ensuring the County was positioned to meet its obligations for this significant initiative.

In FY2024, faced with the flooding disasters in April/May and Hurricane Beryl in July, the Commissioners Court took swift action to support recovery efforts by approving a \$1 million advance from the General Fund Reserves to the Road & Bridge Precincts. This advance is set to be reimbursed upon receipt of FEMA

payments, showcasing the Court’s adaptability and proactive use of reserves to address immediate needs while maintaining the County’s fiscal stability.

## Expenditures by Expense Type

**Budgeted and Historical Expenditures by Expense Type**



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Transfers</b>						
<b>General &amp; Administrative</b>						
TRANSFER TO JUSTICE CRT TECH	010-8700-0130	\$63,355	\$60,640	\$60,640	\$20,135	\$20,135
TRANSFER TO R&B PCT 1	010-8700-0210	\$0	\$0	\$220,000	\$0	\$0
TRANSFER TO R&B PCT 2	010-8700-0220	\$0	\$0	\$230,000	\$0	\$0
TRANSFER TO R&B PCT 3	010-8700-0230	\$0	\$0	\$270,000	\$0	\$0
TRANSFER TO R&B PCT 4	010-8700-0240	\$0	\$0	\$280,000	\$0	\$0
TRANSFER TO CRTHOUSE SECU	010-8700-0270	\$170,500	\$167,382	\$167,382	\$168,693	\$168,693
TRANSFER TO RESTORATION PROJECTS 045	010-8700-0450	\$5,950,000	\$0	\$0	\$0	\$0
TRANSFER TO AGING	010-8700-0510	\$78,201	\$83,836	\$85,016	\$112,145	\$112,145
TRANSFER TO HEALTH TRUST083	010-8700-0830	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
<b>Total General &amp; Administrative:</b>		<b>\$6,762,056</b>	<b>\$811,858</b>	<b>\$1,813,038</b>	<b>\$800,973</b>	<b>\$800,973</b>
<b>Total Transfers:</b>		<b>\$6,762,056</b>	<b>\$811,858</b>	<b>\$1,813,038</b>	<b>\$800,973</b>	<b>\$800,973</b>
<b>Total Expense Objects:</b>		<b>\$6,762,056</b>	<b>\$811,858</b>	<b>\$1,813,038</b>	<b>\$800,973</b>	<b>\$800,973</b>

## Road & Bridge, Pct. 1



**Guylene Robertson**  
Commissioner

Guylene Robertson has served as the elected Commissioner for Road & Bridge Precinct 1 since January 2021 and recently began her second term. Commissioner Robertson leads a dedicated team that includes a Foreman I, Office Manager, four Heavy Equipment Operators, an Equipment Mechanic, and a Road & Bridge Maintenance Worker. Together, they are committed to ensuring safe and well-maintained roads and bridges within Precinct 1, as well as responding to infrastructure needs during emergency situations.

As a County Commissioner, Robertson plays a dual role in the governance of Polk County. She oversees the day-to-day operations of Precinct 1, managing road and bridge maintenance and construction, while also serving on the Commissioners Court alongside the County Judge and three other Commissioners. In this capacity, she helps make policy decisions and sets the budget for the County, ensuring that resources are allocated effectively to meet the needs of the community.

In addition to maintaining and improving county infrastructure, Commissioner Robertson reviews and makes recommendations on matters such as subdivision development within her precinct. Precinct 1 crews often collaborate with other precincts and agencies to address countywide challenges, especially during emergencies.

### **What is a County Commissioner?**

A County Commissioner is responsible for roads and bridges within their precinct and plays a key role in making policy and budgetary decisions for the County. Elected by voters within their respective precincts, Commissioners collaborate with the County Judge on the Commissioners Court to conduct the general business of the County.

### **Responsibilities of a County Commissioner in Polk County, Texas:**

- Building and maintaining roads and bridges within their precinct.
- Representing one of four precincts in the County.
- Exercising broad policy-making authority as a member of the Commissioners Court.

### **The Commissioners Court oversees:**

- Adoption of the County budget and tax rate.
- Approval of all budgeted County purchases.
- Filling vacancies in elective and appointive offices.
- Setting salaries and benefits for County employees.
- Authorization of contracts.
- Provision and maintenance of County buildings and facilities.

Commissioner Robertson remains committed to serving the residents of Precinct 1 with integrity and dedication, ensuring that infrastructure improvements and community priorities are addressed effectively.

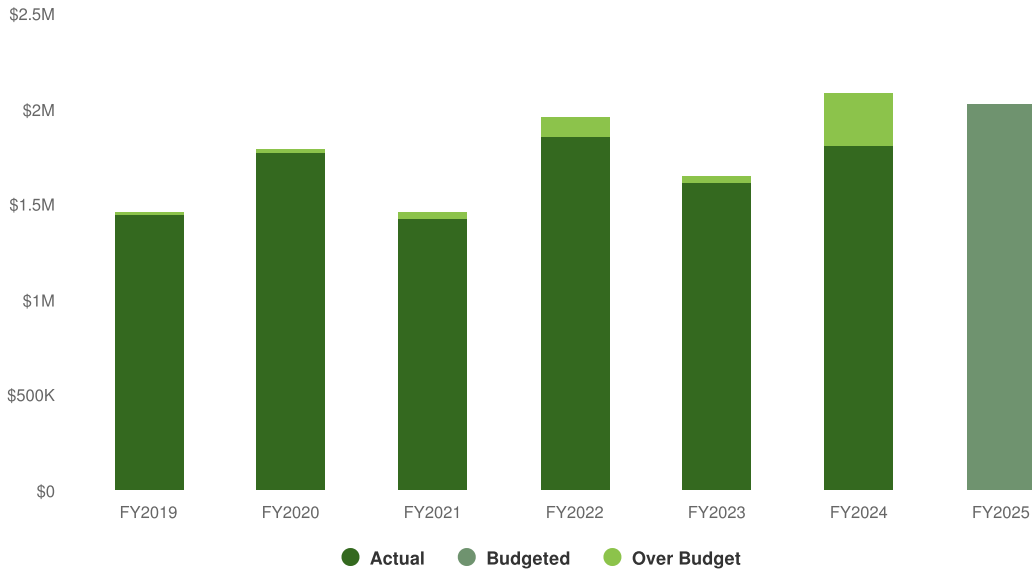
936-365-2222 ~ 200 Tyler Ave. Goodrich, TX 77335

<https://www.co.polk.tx.us/page/polk.Comm.Pct1> 

# Revenues Summary

**\$2,024,451** **\$217,911**  
 (12.06% vs. prior year)

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



The revenue trends for Road & Bridge Precinct 1 reflect consistent growth, primarily driven by property tax revenues, which comprise the majority of the precinct's income. Since FY2019, total revenues have risen steadily, increasing from \$1,412,491 in FY2019 to an adopted budget of \$2,120,250 in FY2025. This growth reflects the County's expanding tax base and ongoing commitment to funding critical infrastructure.

### Property Tax Revenue

Property taxes remain the primary source of income for Precinct 1, demonstrating steady increases each fiscal year.

- Current property tax collections have grown from \$1,038,532 in FY2019 to \$1,734,049 in FY2025.
- Delinquent taxes, along with penalties and interest, have provided additional revenue, though these sources are comparatively smaller.

### Auto Registration & Licensing

Revenues from auto registration and licensing have remained stable, contributing approximately \$213,000 annually. These funds are essential for supporting road and bridge maintenance efforts within the precinct.

### Federal and State Funding

State funding, such as Lateral Road (State) Monies, has provided a consistent supplemental source of revenue. While grant opportunities, including FEMA funding, have contributed significantly in certain years, these sources are less predictable.

### Other Revenues

Miscellaneous revenue sources, such as material reimbursements, road repair reimbursements, and sales of surplus, have fluctuated over the years.

- Material reimbursements and one-time transfers notably spiked revenues in FY2022 and FY2023.
- No material reimbursements have been budgeted for FY2025.



### Interest Income

Interest income experienced a notable recovery in FY2023 and FY2024 due to higher interest rates, generating \$19,765 in FY2024. For FY2025, the budget anticipates a more modest \$10,000 in interest revenue.

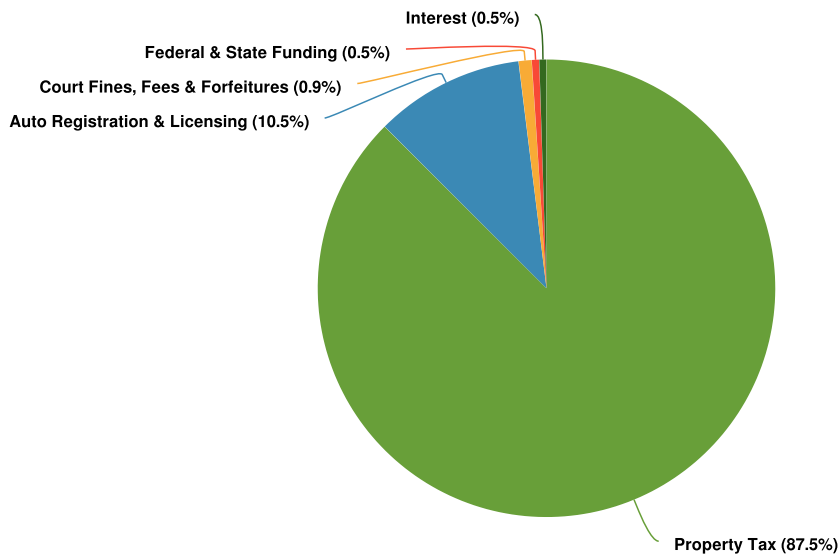
### Transfers from General Fund

General Fund transfers have occasionally supplemented Precinct 1's revenue, particularly for specific projects or emergency needs. Notable transfers occurred in FY2022 and FY2023 to address infrastructure challenges and repair efforts.

The FY2025 adopted budget for Road & Bridge Precinct 1 reflects the County's commitment to maintaining and enhancing infrastructure through a strategic reliance on property tax revenue and stable contributions from state and local sources. Despite variations in other revenue streams, the precinct has maintained steady overall growth to meet its operational and capital needs.

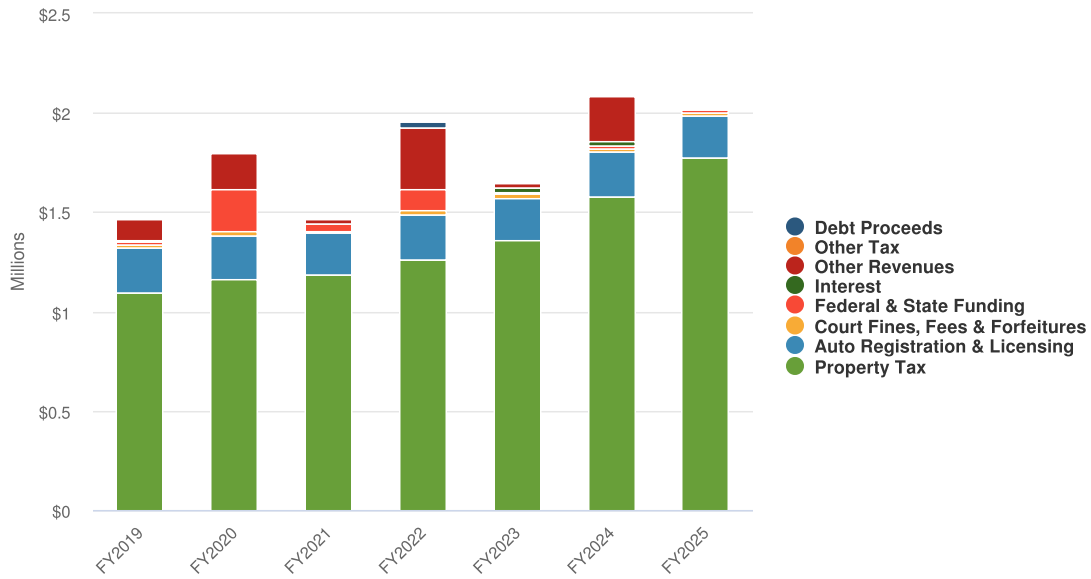
## Revenues by Source

### Projected 2025 Revenues by Source





## Budgeted and Historical Revenues by Source



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Revenue Source</b>						
<b>Property Tax</b>						
TAXES - CURRENT	021-310-1110	\$1,291,168.43	\$1,497,788.00	\$1,521,674.48	\$1,734,048.81	\$1,734,048.81
TAXES - DELINQUENT	021-310-1120	\$32,412.42	\$55,806.00	\$32,438.32	\$37,456.01	\$37,456.01
P&I CURRENT TAXES	021-310-1115	\$19,859.87		\$16,627.21	\$0.00	\$0.00
P&I DELIQUENT TAXES	021-310-1125	\$14,147.57		\$10,930.53	\$0.00	\$0.00
<b>Total Property Tax:</b>		<b>\$1,357,588.29</b>	<b>\$1,553,594.00</b>	<b>\$1,581,670.54</b>	<b>\$1,771,504.82</b>	<b>\$1,771,504.82</b>
<b>Other Tax</b>						
OTHER TAX	021-318-1160	\$58.65				
<b>Total Other Tax:</b>		<b>\$58.65</b>				
<b>Court Fines, Fees &amp; Forfeitures</b>						
FINES	021-319-1300	\$18,740.01	\$18,700.00	\$18,520.29	\$18,700.00	\$18,700.00
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$18,740.01</b>	<b>\$18,700.00</b>	<b>\$18,520.29</b>	<b>\$18,700.00</b>	<b>\$18,700.00</b>
<b>Auto Registration &amp; Licensing</b>						
AUTO REGISTRATION FEES	021-321-2200	\$73,471.90	\$79,200.00	\$82,876.64	\$79,200.00	\$79,200.00

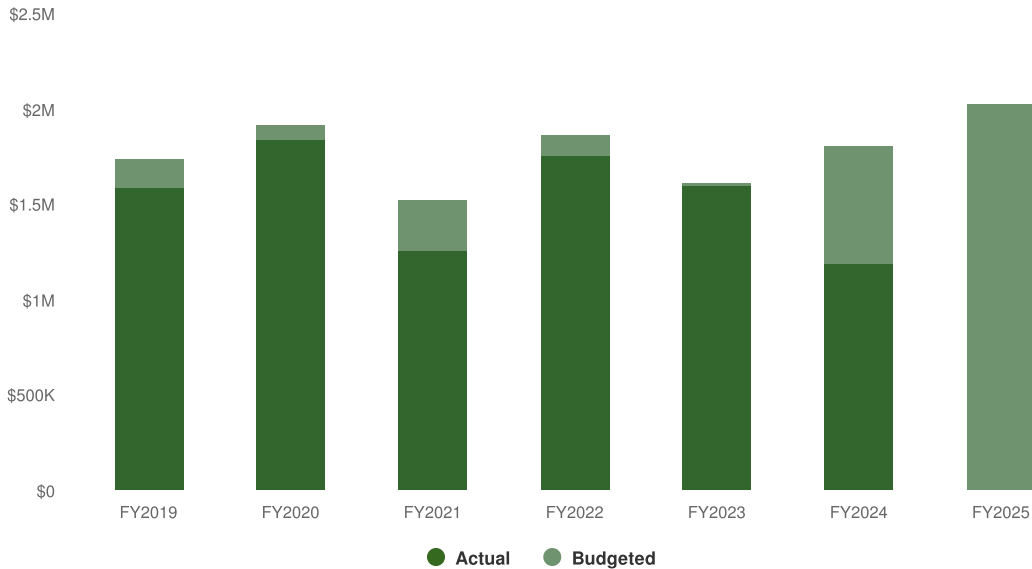
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
LICENSE TAX	021-321-2300	\$124,069.95	\$115,500.00	\$118,020.95	\$115,500.00	\$115,500.00
TXDOT GROSS WEIGHT & AXLE	021-321-2400	\$19,555.35	\$18,700.00	\$21,957.20	\$18,700.00	\$18,700.00
<b>Total Auto Registration &amp; Licensing:</b>		<b>\$217,097.20</b>	<b>\$213,400.00</b>	<b>\$222,854.79</b>	<b>\$213,400.00</b>	<b>\$213,400.00</b>
<b>Interest</b>						
DEPOSITORY INTEREST	021-360-6100	\$15,436.39	\$10,000.00	\$19,765.43	\$10,000.00	\$10,000.00
LATERAL ROAD INTEREST	021-360-6102	\$3,800.92		\$5,239.10	\$0.00	\$0.00
<b>Total Interest:</b>		<b>\$19,237.31</b>	<b>\$10,000.00</b>	<b>\$25,004.53</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	021-370-7010			\$220,000.00	\$0.00	\$0.00
SALE OF SURPLUS	021-364-6100	\$589.75		\$232.00	\$0.00	\$0.00
MATERIAL REIMBURSEMENT	021-369-6100	\$25,139.32		\$2,032.96	\$0.00	\$0.00
<b>Total Other Revenues:</b>		<b>\$25,729.07</b>	<b>\$0.00</b>	<b>\$222,264.96</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Federal &amp; State Funding</b>						
LATERAL RD (STATE) MONIES	021-333-3330	\$10,913.48	\$10,846.00	\$11,054.30	\$10,846.00	\$10,846.00
<b>Total Federal &amp; State Funding:</b>		<b>\$10,913.48</b>	<b>\$10,846.00</b>	<b>\$11,054.30</b>	<b>\$10,846.00</b>	<b>\$10,846.00</b>
<b>Total Revenue Source:</b>		<b>\$1,649,364.01</b>	<b>\$1,806,540.00</b>	<b>\$2,081,369.41</b>	<b>\$2,024,450.82</b>	<b>\$2,024,450.82</b>



# Expenditures Summary

**\$2,024,451** **\$217,911**  
 (12.06% vs. prior year)

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



The Road & Bridge Precinct 1 expenditures have demonstrated notable trends over the past fiscal years, reflecting the County's commitment to infrastructure maintenance, employee compensation, and operational efficiency. While annual expenditures align closely with adopted budgets, certain fluctuations have been driven by external factors, staffing adjustments, and strategic investments.

**Salary and Benefits** - Employee compensation forms a significant portion of the department's budget, showcasing the County's dedication to competitive salaries and benefits. Since FY2019, this category has seen a steady increase, with expenditures rising from \$525,100 in FY2019 to an adopted budget of \$612,349 for FY2025. These increases reflect efforts by the Commissioners Court to enhance employee compensation, including adjustments for salaries, health insurance, and retirement benefits. FY2024 saw some savings in this category due to staffing turnover, but the FY2025 budget fully funds the department's personnel needs.

**Operating Expenses** - Operating expenses have consistently supported the department's mission to maintain roads, bridges, and related infrastructure. Expenditures in this category increased from \$996,521 in FY2019 to an adopted budget of \$1,302,823 for FY2025. This growth reflects expanded needs for materials, equipment, and services, including:

- **Road Materials:** The largest single expenditure item within operations, this line item remains crucial for infrastructure upkeep, with consistent budget allocations of \$804,667 since FY2022.
- **Nuisance Abatement:** Introduced as a significant expense in FY2022, this allocation supports efforts to address public hazards, with an adopted FY2025 budget of \$150,000.
- **Miscellaneous Expenses:** Spikes in this category during FY2024 are attributed to one-time needs, including emergency projects and operational contingencies.



**Capital Expenses** - Capital expenditures for Road & Bridge Precinct 1 have been project-specific, with notable activity in FY2022 and FY2023. For instance:

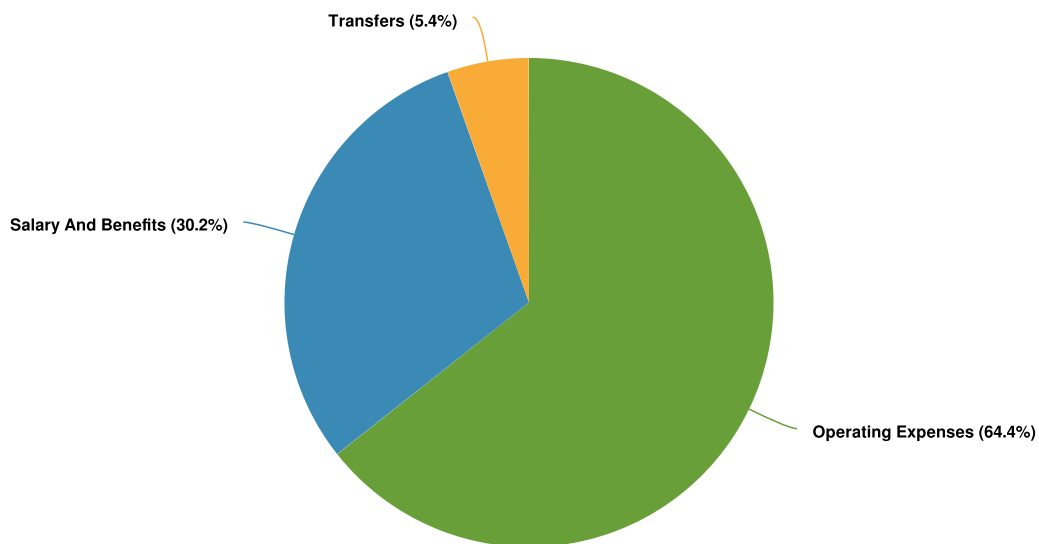
- **FY2022:** A one-time allocation of \$99,550 was utilized for critical capital outlay projects, including office equipment and infrastructure enhancements. No additional capital expenses have been budgeted for FY2024 or FY2025, reflecting a focus on operational efficiencies and prioritizing maintenance over new acquisitions.

**Transfers** - Transfers represent a consistent expense category, primarily related to lease payments for equipment. These expenditures increased from \$57,538 in FY2019 to an adopted budget of \$109,279 in FY2025, ensuring the availability of high-quality equipment for operational needs.

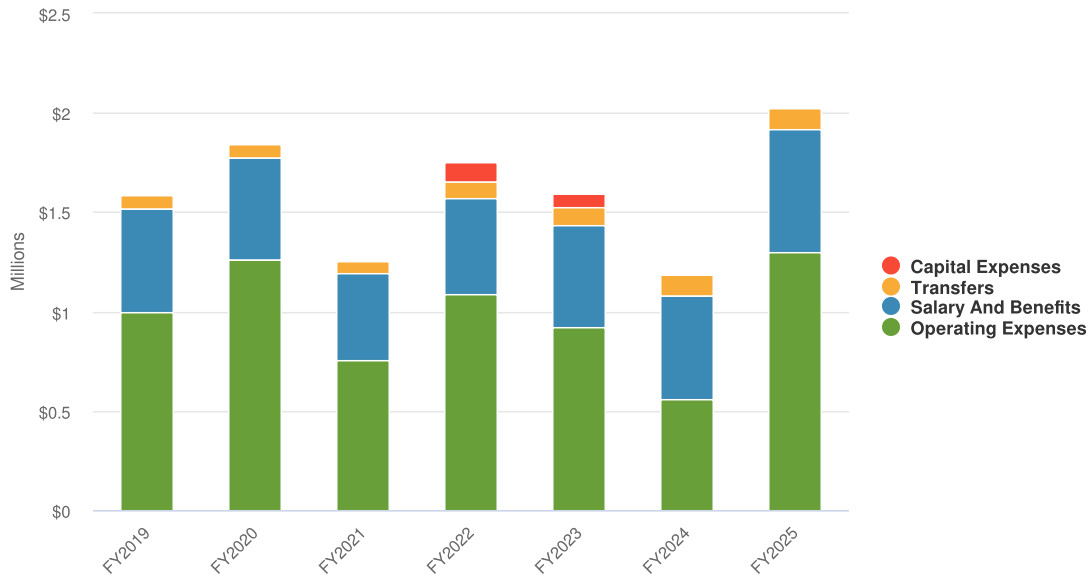
**Total Expenditures** - Overall, expenditures for Road & Bridge Precinct 1 have grown from \$1,586,118 in FY2019 to an adopted budget of \$2,024,451 for FY2025. This upward trajectory reflects a strategic approach by the Commissioners Court to meet the growing demands for infrastructure maintenance, employee compensation, and operational improvements.

## Expenditures by Expense Type

**Budgeted Expenditures by Expense Type**



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	021-6621-1010	\$57,308	\$56,995	\$57,399	\$65,000	\$65,000
SALARIES	021-6621-1050	\$263,726	\$286,170	\$270,403	\$317,511	\$317,511
SALARIES-PART TIME	021-6621-1080	\$3,760	\$18,036	\$975	\$18,036	\$18,036
LONGEVITY PAY	021-6621-2000	\$4,000	\$4,000	\$6,000	\$5,000	\$5,000
SOCIAL SECURITY	021-6621-2010	\$26,121	\$28,315	\$26,096	\$32,248	\$32,248
HEALTH INSURANCE	021-6621-2020	\$78,571	\$89,507	\$82,324	\$90,843	\$90,843
RETIREMENT	021-6621-2030	\$50,659	\$53,099	\$51,232	\$61,291	\$61,291
WORKERS COMPENSATION	021-6621-2040	\$4,769	\$4,900	\$4,876	\$6,162	\$6,162
UNEMPLOYMENT INSURANCE	021-6621-2060	\$184	\$234	\$174	\$258	\$258
TRAVEL ALLOWANCE-COMMISSIONER	021-6621-2250	\$20,158	\$20,048	\$20,032	\$16,000	\$16,000
<b>Total Salary And Benefits:</b>		<b>\$509,257</b>	<b>\$561,303</b>	<b>\$519,510</b>	<b>\$612,349</b>	<b>\$612,349</b>
<b>Operating Expenses</b>						
UNIFORMS	021-6621-3000	\$14,399	\$14,000	\$3,540	\$14,000	\$14,000

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
OFFICE SUPPLIES	021-6621-3150	\$1,665	\$300	\$11,215	\$300	\$300
FURNISHED TRANSPORTATION	021-6621-3300	\$78,495	\$50,000	\$62,658	\$50,000	\$50,000
SHOP MATERIALS/SUPPLIES	021-6621-3370	\$2,665	\$1,000	\$15,473	\$1,000	\$1,000
CULVERTS	021-6621-3380	\$790	\$7,000	\$14,692	\$7,000	\$7,000
ROAD MATERIALS	021-6621-3390	\$686,661	\$804,667	\$343,889	\$804,667	\$804,667
TIRES	021-6621-3540	\$14,606	\$10,000	\$8,720	\$10,000	\$10,000
SIGNS	021-6621-3770	\$1,570	\$3,000	\$6,094	\$3,000	\$3,000
COMMUNICATION EXP	021-6621-4200	\$5,192	\$5,162	\$6,638	\$5,162	\$5,162
TRAVEL TRAINING	021-6621-4270	\$3,223	\$200	\$1,958	\$200	\$200
ELECTRICITY	021-6621-4400	\$3,135	\$3,500	\$5,352	\$3,500	\$3,500
GAS/HEAT	021-6621-4410	\$0	\$600	\$0	\$600	\$600
WATER	021-6621-4420	\$806	\$600	\$826	\$600	\$600
PARTS & REPAIRS	021-6621-4560	\$68,452	\$50,000	\$43,758	\$50,000	\$50,000
EQUIPMENT RENTAL	021-6621-4610	\$3,200	\$2,000	\$1,268	\$2,000	\$2,000
TOWER EXPENSES	021-6621-4630	\$0	\$396	\$396	\$396	\$396
LEASE PAYMENTS	021-6621-4660	\$30,260	\$30,260	\$30,288	\$30,260	\$30,260
MOBILE EQUIPM INSURANCE	021-6621-4821	\$3,593	\$4,000	\$2,885	\$4,000	\$4,000
MISCELLANEOUS	021-6621-4900	\$6,169	\$0	\$0	\$166,137	\$166,137
NUISANCE ABATEMENT	021-6621-4912	\$0	\$150,000	\$0	\$150,000	\$150,000
<b>Total Operating Expenses:</b>		<b>\$924,880</b>	<b>\$1,136,685</b>	<b>\$559,652</b>	<b>\$1,302,823</b>	<b>\$1,302,823</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY	021-6621-5710	\$67,715	\$0	\$0	\$0	\$0
<b>Total Capital Expenses:</b>		<b>\$67,715</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers</b>						
TRANSFER TO LEASE PMT	021-8700-0150	\$90,614	\$108,551	\$108,631	\$109,279	\$109,279
<b>Total Transfers:</b>		<b>\$90,614</b>	<b>\$108,551</b>	<b>\$108,631</b>	<b>\$109,279</b>	<b>\$109,279</b>
<b>Total Expense Objects:</b>		<b>\$1,592,465</b>	<b>\$1,806,540</b>	<b>\$1,187,793</b>	<b>\$2,024,451</b>	<b>\$2,024,451</b>



## Road & Bridge, Pct. 2



**Mark DuBose**  
Commissioner

Mark DuBose began his service as Commissioner for Road & Bridge Precinct 2 in January 2023. He leads a skilled team that includes a Foreman II, three Foreman I, an Office Manager, three Heavy Equipment Operators, and one Light Equipment Operator. Together, they are responsible for maintaining and improving roads and bridges within Precinct 2, ensuring safe and efficient infrastructure for residents and visitors.

As a County Commissioner, DuBose plays a vital role both in managing the operations of his precinct and in shaping the overall governance of Polk County as a member of the Commissioners Court. He oversees the day-to-day operations of the precinct, ensuring that resources are utilized effectively to maintain the County's transportation infrastructure. His responsibilities also include responding to emergencies, where Precinct 2 crews are often called upon to assist with road and bridge management during times of crisis.

In addition to infrastructure maintenance, Commissioner DuBose works closely with the Commissioners Court to review and approve matters affecting Precinct 2, such as subdivision developments. His role extends beyond local concerns, contributing to countywide policy-making and budgetary decisions to benefit the community as a whole.

### **What is a County Commissioner?**

A County Commissioner represents one of four precincts in Polk County and is tasked with overseeing road and bridge maintenance within their precinct while also making critical policy and budgetary decisions as part of the Commissioners Court. Elected by the residents of their precinct, Commissioners collaborate with the County Judge and other Court members to conduct the general business of the County.

### **Responsibilities of a County Commissioner in Polk County, Texas:**

- Overseeing road and bridge construction and maintenance within their precinct.
- Representing their precinct on the Commissioners Court.
- Exercising broad policy-making authority for the County.

### **The Commissioners Court oversees:**

- Adoption of the County budget and tax rate.
- Approval of all budgeted County purchases.
- Filling vacancies in elective and appointive offices.
- Setting salaries and benefits for County employees.
- Authorization of contracts.
- Provision and maintenance of County buildings and facilities.

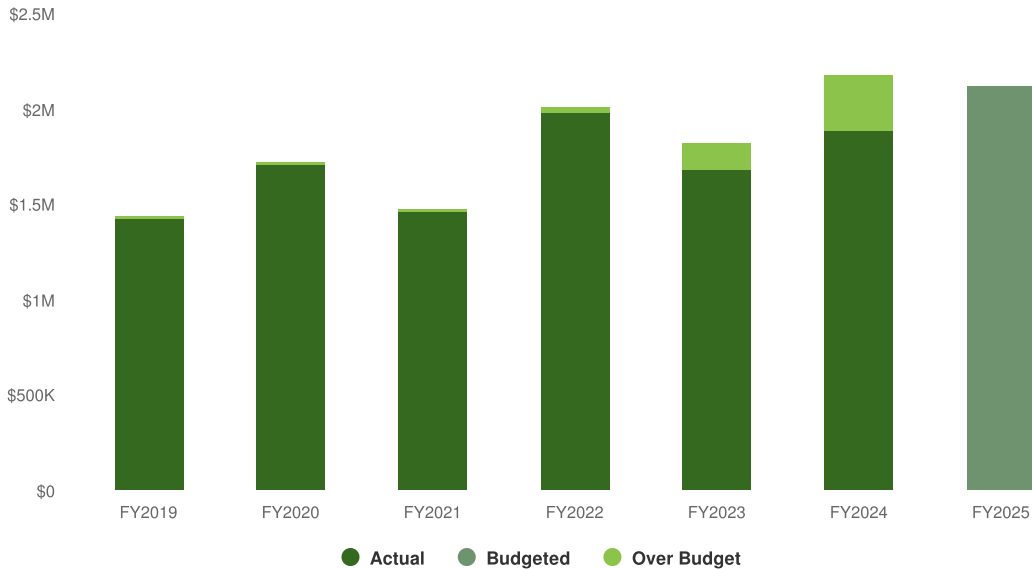
Commissioner DuBose is dedicated to serving the residents of Precinct 2 with a focus on maintaining infrastructure, fostering growth, and ensuring that community needs are met with efficiency and integrity.

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

## Revenues Summary

\$2,120,251
\$234,594  
(12.44% vs. prior year)

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



The revenue trends for Road & Bridge Precinct 2 reflect steady growth in key funding areas, demonstrating the County's commitment to maintaining infrastructure and providing essential services. Revenues have increased from \$1,438,135.11 in FY2019 to an adopted budget of \$2,120,250.51 for FY2025, driven by growth in property tax revenues, vehicle registration fees, and other funding sources.

#### Property Tax Revenue

Property taxes remain the largest revenue source for the precinct, accounting for over 85% of total revenues. Current property tax collections have steadily increased from \$1,043,791.81 in FY2019 to an adopted budget of \$1,823,082.34 in FY2025. This growth reflects rising property values and the Commissioners Court's efforts to ensure sufficient funding for infrastructure. Delinquent tax collections and penalties have also contributed, although these have shown some variability year-to-year.

#### Court Fines, Fees, and Forfeitures

Revenue from fines has remained consistent, with annual collections ranging from \$17,201.35 in FY2019 to an adopted budget of \$19,550.00 for FY2025. These funds supplement property tax revenues, providing additional resources for precinct operations.

#### Auto Registration and Licensing

Revenue from auto registration fees and licenses has been a reliable source of funding, with collections consistently surpassing \$140,000 annually. For FY2025, the adopted budget allocates \$140,300.00, reflecting continued stability in this revenue stream. The precinct also benefits from funds collected through the Texas Department of Motor Vehicles for gross weight and axle fees.



### Interest and Other Revenues

Interest earnings have fluctuated due to changes in interest rates, ranging from \$6,205.79 in FY2019 to an adopted budget of \$3,800.00 for FY2025. Miscellaneous revenue, material reimbursements, and surplus sales have provided intermittent boosts, such as the significant \$546,475.89 in FY2022 due to insurance claims and material reimbursements. However, these sources remain unpredictable and are not consistently budgeted.

### Federal and State Funding

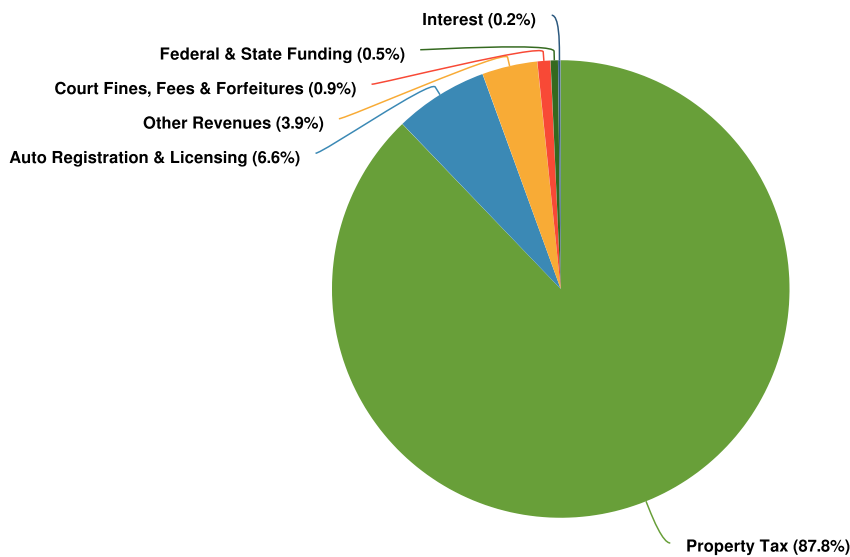
State contributions through the Lateral Road Program and occasional grant funding have supported the precinct's operations. FY2022 and FY2023 saw increases due to grant programs like the CTIF, with total federal and state funding reaching \$71,130.45 in FY2023. For FY2025, state funding is budgeted at \$11,339.00, consistent with historical trends for Lateral Road Monies.

### Total Revenue

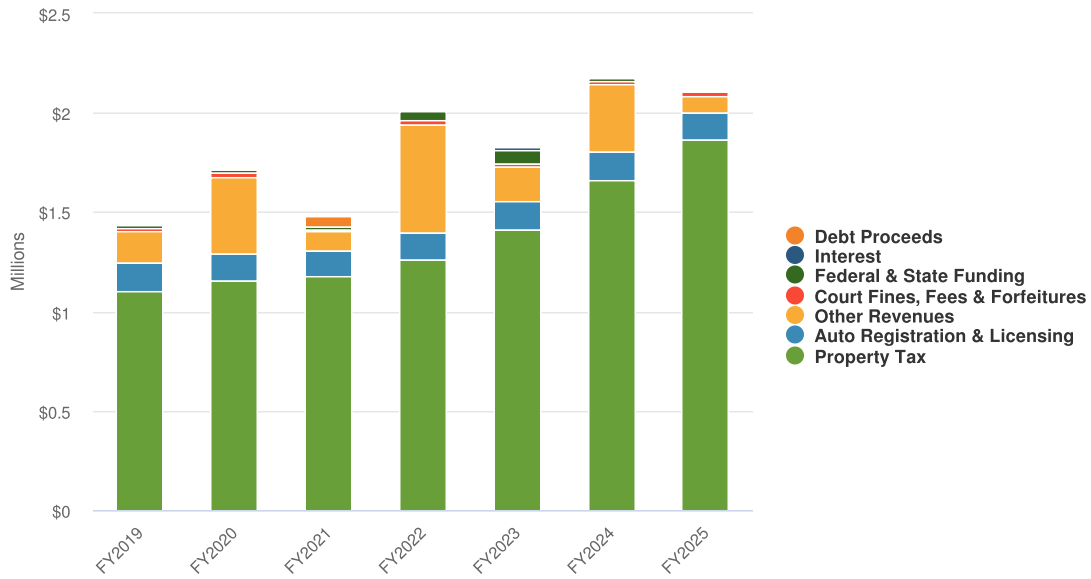
The total revenues for Road & Bridge Precinct 2 have shown steady growth, from \$1,438,135.11 in FY2019 to an adopted budget of \$2,120,250.51 in FY2025. This upward trend highlights the precinct's ability to leverage a diverse range of funding sources to support infrastructure maintenance and operational needs.

## Revenues by Source

Projected 2025 Revenues by Source



### Budgeted and Historical Revenues by Source



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Revenue Source</b>						
<b>Property Tax</b>						
TAXES - CURRENT	022-310-1110	\$1,344,763.11	\$1,569,394.00	\$1,597,643.57	\$1,823,082.34	\$1,823,082.34
TAXES - DELINQUENT	022-310-1120	\$33,757.82	\$58,474.00	\$32,184.30	\$39,379.17	\$39,379.17
P&I CURRENT TAXES	022-310-1115	\$15,368.47		\$18,418.85	\$0.00	\$0.00
P&I DELIQUENT TAXES	022-310-1125	\$14,304.79		\$11,453.13	\$0.00	\$0.00
REFUNDED TAXES	022-310-1135	\$430.01				
<b>Total Property Tax:</b>		<b>\$1,408,624.20</b>	<b>\$1,627,868.00</b>	<b>\$1,659,699.85</b>	<b>\$1,862,461.51</b>	<b>\$1,862,461.51</b>
<b>Court Fines, Fees &amp; Forfeitures</b>						
FINES	022-319-1300	\$18,798.54	\$19,550.00	\$18,377.28	\$19,550.00	\$19,550.00
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$18,798.54</b>	<b>\$19,550.00</b>	<b>\$18,377.28</b>	<b>\$19,550.00</b>	<b>\$19,550.00</b>
<b>Auto Registration &amp; Licensing</b>						
LICENSE TAX	022-321-2300	\$124,069.95	\$120,750.00	\$120,617.65	\$120,750.00	\$120,750.00
TXDOT GROSS WEIGHT & AXLE	022-321-2400	\$20,444.24	\$19,550.00	\$22,955.26	\$19,550.00	\$19,550.00
<b>Total Auto Registration &amp; Licensing:</b>		<b>\$144,514.19</b>	<b>\$140,300.00</b>	<b>\$143,572.91</b>	<b>\$140,300.00</b>	<b>\$140,300.00</b>



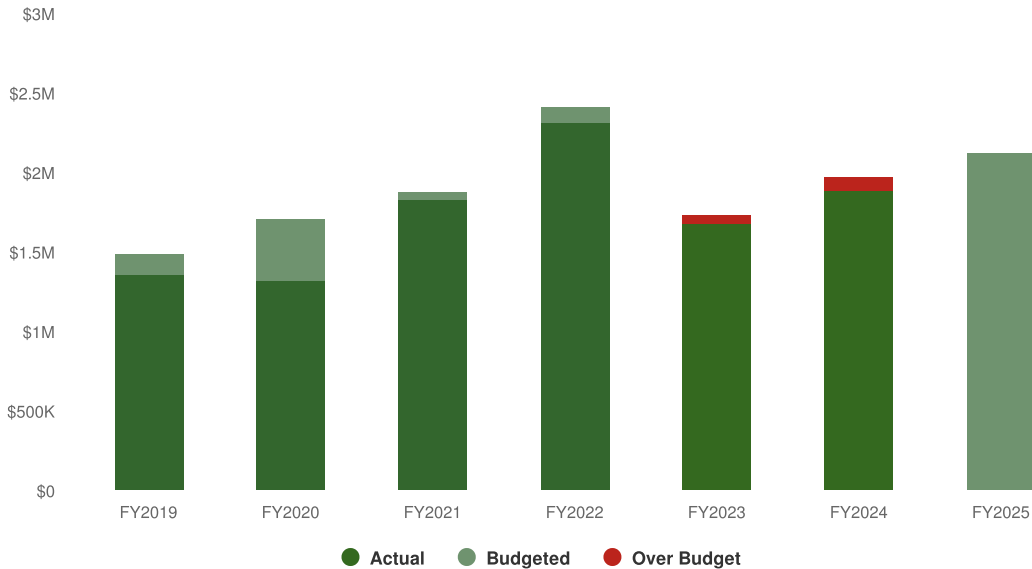
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Interest</b>						
DEPOSITORY INTEREST	022-360-6100	\$5,329.39	\$3,800.00	\$1,196.85	\$3,800.00	\$3,800.00
LATERAL ROAD INTEREST	022-360-6102	\$3,181.49		\$4,499.69	\$0.00	\$0.00
<b>Total Interest:</b>		<b>\$8,510.88</b>	<b>\$3,800.00</b>	<b>\$5,696.54</b>	<b>\$3,800.00</b>	<b>\$3,800.00</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	022-370-7010			\$230,000.00	\$0.00	\$0.00
AUTO REGISTRATION FEES	022-321-2200	\$83,244.36	\$82,800.00	\$82,876.62	\$82,800.00	\$82,800.00
SALE OF SURPLUS	022-364-6100	\$650.00				
MATERIAL REIMBURSEMENT	022-369-6100	\$89,343.22		\$25,444.94	\$0.00	\$0.00
<b>Total Other Revenues:</b>		<b>\$173,237.58</b>	<b>\$82,800.00</b>	<b>\$338,321.56</b>	<b>\$82,800.00</b>	<b>\$82,800.00</b>
<b>Federal &amp; State Funding</b>						
LATERAL RD (STATE) MONIES	022-333-3330	\$11,409.55	\$11,339.00	\$11,556.77	\$11,339.00	\$11,339.00
CTIF GRANT PROGRAM	022-333-3335	\$59,720.90				
<b>Total Federal &amp; State Funding:</b>		<b>\$71,130.45</b>	<b>\$11,339.00</b>	<b>\$11,556.77</b>	<b>\$11,339.00</b>	<b>\$11,339.00</b>
<b>Total Revenue Source:</b>		<b>\$1,824,815.84</b>	<b>\$1,885,657.00</b>	<b>\$2,177,224.91</b>	<b>\$2,120,250.51</b>	<b>\$2,120,250.51</b>



## Expenditures Summary

\$2,120,251
\$234,594  
(12.44% vs. prior year)

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



The expenditures for Road & Bridge Precinct 2 demonstrate the County's commitment to maintaining infrastructure and supporting the precinct's operations. Total expenditures have risen from \$1,358,723.71 in FY2019 to an adopted budget of \$2,120,250.51 for FY2025, reflecting increases in salaries, benefits, and operational costs to meet growing demands.

**Salary and Benefits** - Compensation for employees, including salaries, benefits, and allowances, represents a significant portion of the budget. Salary and benefits expenditures increased steadily from \$512,881.63 in FY2019 to \$836,944.88 in the FY2025 adopted budget. The growth reflects efforts to increase employee compensation, account for longevity pay, and support rising healthcare and retirement costs. Additionally, the County has consistently allocated funds for travel allowances and workers' compensation.

**Operating Expenses** - Operating expenses include road materials, equipment repairs, and other essential supplies required for infrastructure maintenance. These expenses have shown variability, with peaks in years of heavy project activity:

- **Road Materials:** This category saw a high of \$1,180,226.98 in FY2022, reflecting significant road repair projects.
- **Culverts and Tires:** Steady investment ensures the precinct maintains its infrastructure. Culvert expenditures were \$49,478.94 in FY2019 and \$26,250.00 in FY2025, while tire expenses increased in FY2023 to \$30,272.69, aligning with operational needs.
- **Miscellaneous Expenses:** Significant one-time expenditures, such as \$253,317.70 in FY2024 for various precinct needs, demonstrate flexibility in addressing emerging priorities.

Operating expenses totaled \$1,231,933.92 in the FY2025 adopted budget, up from \$805,249.27 in FY2019.

**Capital Expenses** - Capital outlay is variable, reflecting large equipment purchases or major infrastructure investments. The most notable expense occurred in FY2021, with \$76,621.00 allocated for capital outlay.

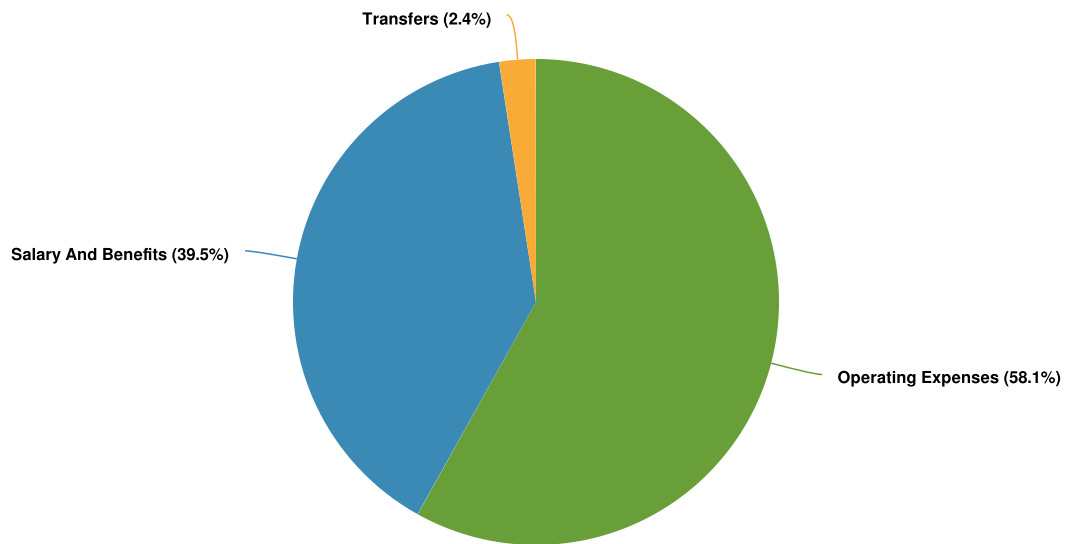


**Transfers** - Transfers to other funds, including lease payments, have remained consistent, increasing from \$40,592.81 in FY2019 to \$51,371.71 in FY2025. These transfers cover obligations such as equipment lease payments.

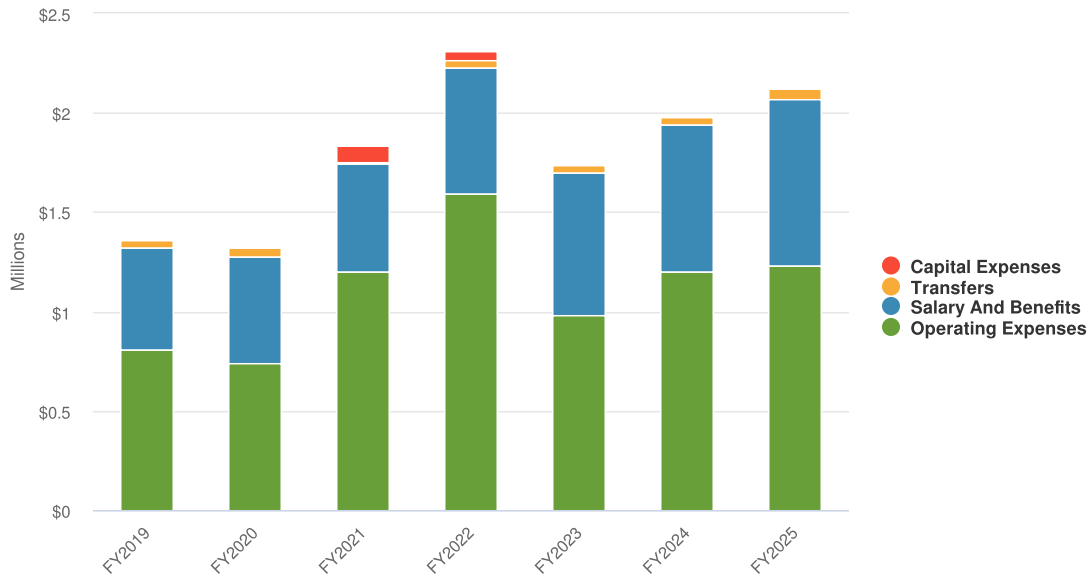
**Total Expenditures** - Total expenditures for Road & Bridge Precinct 2 have grown steadily, reaching \$2,120,250.51 in FY2025. This increase underscores the County's ongoing investment in personnel, materials, and equipment to ensure the precinct can meet infrastructure and operational demands efficiently.

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	022-6622-1010	\$57,307.85	\$56,994.59	\$57,398.55	\$65,000.00	\$65,000.00
SALARIES	022-6622-1050	\$397,450.42	\$426,697.00	\$421,602.31	\$478,315.00	\$478,315.00
SALARIES-PART TIME	022-6622-1080	\$1,733.12	\$7,406.92	\$468.77	\$7,406.92	\$7,406.92
LONGEVITY PAY	022-6622-2000	\$20,000.00	\$15,500.00	\$15,500.00	\$17,500.00	\$17,500.00
SOCIAL SECURITY	022-6622-2010	\$37,578.36	\$39,721.85	\$38,983.51	\$44,692.98	\$44,692.98
HEALTH INSURANCE	022-6622-2020	\$98,505.48	\$111,883.20	\$101,948.55	\$113,553.60	\$113,553.60
RETIREMENT	022-6622-2030	\$71,926.29	\$75,082.08	\$74,497.92	\$84,943.58	\$84,943.58
WORKERS COMPENSATION	022-6622-2040	\$7,397.09	\$7,579.28	\$7,815.69	\$9,136.55	\$9,136.55
UNEMPLOYMENT INSURANCE	022-6622-2060	\$283.07	\$353.76	\$272.89	\$396.25	\$396.25
TRAVEL ALLOWANCE-COMMISSIONER	022-6622-2250	\$21,240.92	\$20,048.25	\$20,032.02	\$16,000.00	\$16,000.00
<b>Total Salary And Benefits:</b>		<b>\$713,422.60</b>	<b>\$761,266.93</b>	<b>\$738,520.21</b>	<b>\$836,944.88</b>	<b>\$836,944.88</b>
<b>Operating Expenses</b>						
UNIFORMS	022-6622-3000	\$2,667.47	\$2,400.00	\$2,683.42	\$2,400.00	\$2,400.00

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
OFFICE SUPPLIES	022-6622-3150	\$672.34	\$1,000.00	\$305.98	\$1,000.00	\$1,000.00
FURNISHED TRANSPORTATION	022-6622-3300	\$112,507.99	\$70,000.00	\$104,411.42	\$70,000.00	\$70,000.00
SHOP MATERIALS/SUPPLIES	022-6622-3370	\$8,204.06	\$6,000.00	\$6,537.93	\$6,000.00	\$6,000.00
CULVERTS	022-6622-3380	\$39,645.02	\$25,000.00	\$66,571.78	\$26,250.00	\$26,250.00
ROAD MATERIALS	022-6622-3390	\$668,664.81	\$650,000.00	\$824,736.87	\$750,000.00	\$750,000.00
TIRES	022-6622-3540	\$30,272.69	\$7,500.00	\$18,274.93	\$8,000.25	\$8,000.25
SIGNS	022-6622-3770	\$1,777.00	\$2,500.00	\$2,753.89	\$2,500.00	\$2,500.00
COMMUNICATION EXP	022-6622-4200	\$3,370.12	\$2,282.40	\$1,815.40	\$2,282.40	\$2,282.40
TRAVEL TRAINING	022-6622-4270	\$4,038.48	\$3,000.00	\$6,680.40	\$3,000.00	\$3,000.00
ELECTRICITY	022-6622-4400	\$2,301.54	\$3,500.00	\$2,015.31	\$3,500.00	\$3,500.00
GAS/HEAT	022-6622-4410	\$217.00	\$350.00	\$481.84	\$350.00	\$350.00
WATER	022-6622-4420	\$1,327.35	\$1,000.00	\$1,361.29	\$1,000.00	\$1,000.00
PARTS & REPAIRS	022-6622-4560	\$94,394.60	\$40,000.00	\$84,714.05	\$40,000.00	\$40,000.00
EQUIPMENT RENTAL	022-6622-4610	\$7,050.00		\$7,650.00	\$0.00	\$0.00
TOWER EXPENSES	022-6622-4630	\$0.00	\$396.00	\$396.00	\$396.00	\$396.00
BONDS	022-6622-4800	\$178.00				
MOBILE EQUIPM INSURANCE	022-6622-4821	\$5,105.00	\$5,500.00	\$4,508.00	\$5,500.00	\$5,500.00
MISCELLANEOUS	022-6622-4900	\$3,076.44	\$253,317.70	\$64,975.46	\$309,755.27	\$309,755.27
<b>Total Operating Expenses:</b>		<b>\$985,469.91</b>	<b>\$1,073,746.10</b>	<b>\$1,200,873.97</b>	<b>\$1,231,933.92</b>	<b>\$1,231,933.92</b>
<b>Transfers</b>						
TRANSFER TO LEASE PMT	022-8700-0150	\$36,811.25	\$50,643.97	\$35,723.96	\$51,371.71	\$51,371.71
<b>Total Transfers:</b>		<b>\$36,811.25</b>	<b>\$50,643.97</b>	<b>\$35,723.96</b>	<b>\$51,371.71</b>	<b>\$51,371.71</b>
<b>Total Expense Objects:</b>		<b>\$1,735,703.76</b>	<b>\$1,885,657.00</b>	<b>\$1,975,118.14</b>	<b>\$2,120,250.51</b>	<b>\$2,120,250.51</b>



## Road & Bridge, Pct. 3



**Milt Purvis**  
Commissioner

Milt Purvis has served as the Commissioner for Road & Bridge Precinct 3 since January 2013 and has recently begun his fourth term in office. As the Senior Commissioner on the Polk County Commissioners Court, Purvis brings over a decade of experience and a steadfast commitment to the residents of Precinct 3. His office includes a skilled team consisting of a Foreman II, three Foreman I, an Office Manager, six Heavy Equipment Operators, and an Equipment Mechanic. Together, they work diligently to maintain and improve the roads and bridges that are vital to the community's infrastructure and safety.

Commissioner Purvis is responsible for overseeing the operations and budget of Precinct 3, ensuring that resources are allocated efficiently to address the precinct's infrastructure needs. His team also plays a critical role during emergencies, assisting with road and bridge management to restore access and ensure public safety.

Beyond his work in Precinct 3, Purvis serves as an integral member of the Polk County Commissioners Court. This governing body, which includes the County Judge and four Commissioners, manages the general business of the County. Purvis provides valuable insights and leadership on countywide policy-making and budgetary decisions, while also advocating for the specific needs of his precinct.

### **What is a County Commissioner?**

County Commissioners represent their precincts while serving as members of the Commissioners Court, where they make policy and budget decisions that affect the entire county. They are also directly responsible for maintaining the roads and bridges within their respective precincts, ensuring safe and reliable infrastructure for the community.

### **Responsibilities of a County Commissioner in Polk County, Texas:**

- Overseeing road and bridge construction and maintenance within their precinct.
- Representing their precinct in policy-making decisions as part of the Commissioners Court.
- Collaborating with other members of the Court to manage the general business of the County.

### **The Commissioners Court oversees:**

- Adoption of the County budget and tax rate.
- Approval of budgeted County purchases.
- Filling of vacancies in elective and appointive offices.
- Setting salaries and benefits for County employees.
- Authorization of contracts.
- Maintenance and provision of County buildings and facilities.

Commissioner Purvis's extensive experience and commitment to public service continue to benefit the residents of Precinct 3 and Polk County as a whole. His leadership exemplifies dedication to efficient operations, effective decision-making, and responsive governance.

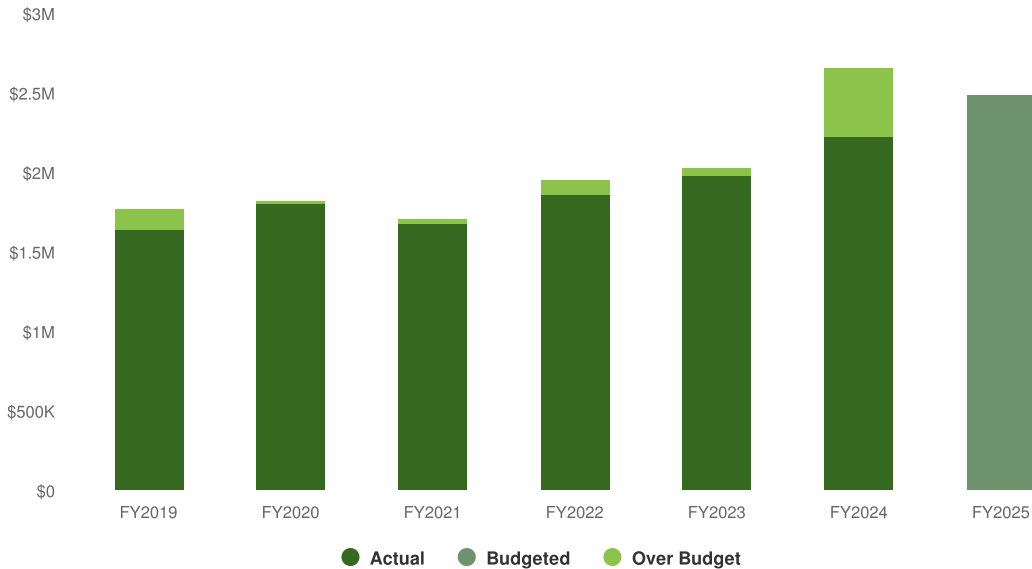
936-398-4171 ~ 921 South Home St, Corrigan, TX 75939



## Revenues Summary

**\$2,489,662**    **\$267,077**  
 (12.02% vs. prior year)

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



The revenue trends for Road & Bridge Precinct 3 reflect steady growth in funding sources, driven primarily by increases in property tax collections and consistent contributions from auto registration and licensing fees. Total revenues rose from \$1,769,780.75 in FY2019 to an adopted budget of \$2,489,662.13 for FY2025, ensuring the precinct has the financial resources to support infrastructure and operational needs.

### Property Tax

Property taxes represent the largest revenue source for Precinct 3, consistently increasing due to a growing tax base and prudent rate management:

- Current taxes grew from \$1,265,614.99 in FY2019 to \$2,124,608.89 in the FY2025 adopted budget.
- Delinquent taxes and penalty/interest collections have remained steady, contributing approximately \$85,271.41 in FY2023.

Total property tax revenue increased from \$1,333,704.67 in FY2019 to \$2,170,501.13 in FY2025, demonstrating the impact of expanding property values and improved collection rates.

### Court Fines, Fees, and Forfeitures

Fines collected through court fees have remained relatively stable, generating \$19,988.38 in FY2019 and maintaining a consistent contribution of \$22,950.00 in FY2025.

### Auto Registration and Licensing

Revenue from auto registration and licensing fees has been a dependable source, consistently contributing over \$260,000 annually:

- FY2023 saw a peak of \$267,368.70, supported by stable vehicle registrations and licensing activity.
- FY2025 projects \$261,900.00 in revenue, reflecting ongoing demand for these services.

### Interest

Interest income has been variable, largely influenced by prevailing rates and fund balances:

- Revenues were \$19,056.36 in FY2019, dropped to \$7,598.42 in FY2020, and rebounded to \$36,555.76 in FY2023.
- The FY2025 budget projects \$21,000.00, reflecting more stable rate expectations.

### Other Revenues

Other revenue sources, including surplus sales, insurance claims, and transfers from the General Fund, have fluctuated based on one-time events:

- FY2024 included \$270,000.00 in General Fund transfers to support specific projects.
- FY2019 saw \$22,135.00 from surplus sales.

### Federal and State Funding

Grants and state support, such as Lateral Road State Monies and FEMA funds, provide critical supplemental funding:

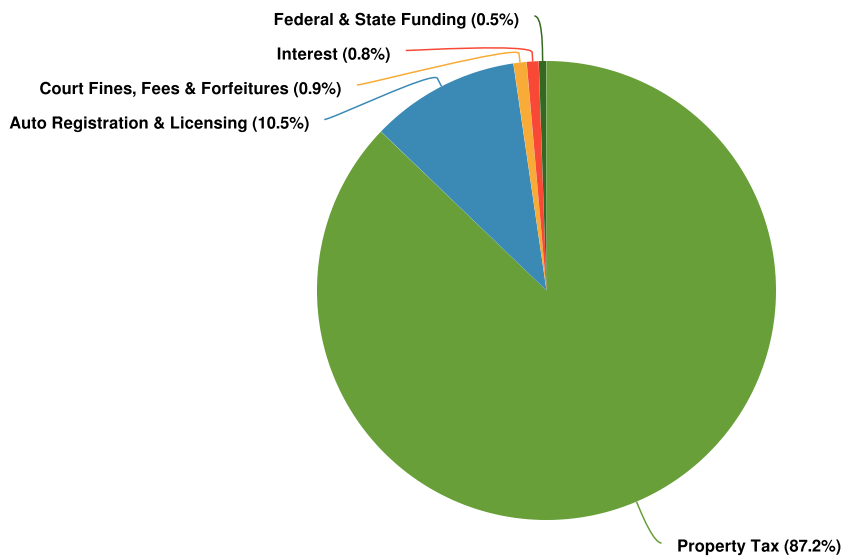
- FY2022 included \$110,127.18, boosted by the CTIF Grant Program.
- FY2025 includes \$13,311.00 in projected state funding.

### Total Revenue

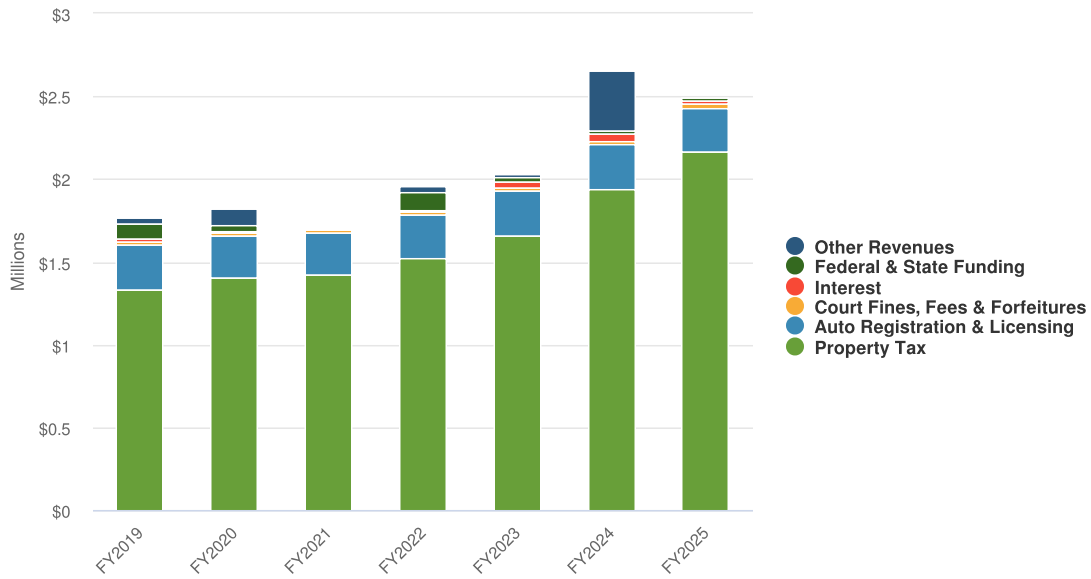
The growth in total revenue, from \$1,769,780.75 in FY2019 to \$2,489,662.13 in FY2025, highlights a steady increase in property tax collections and the precinct's ability to secure additional funding sources. This trend ensures continued support for infrastructure improvements and operational stability.

## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical Revenues by Source



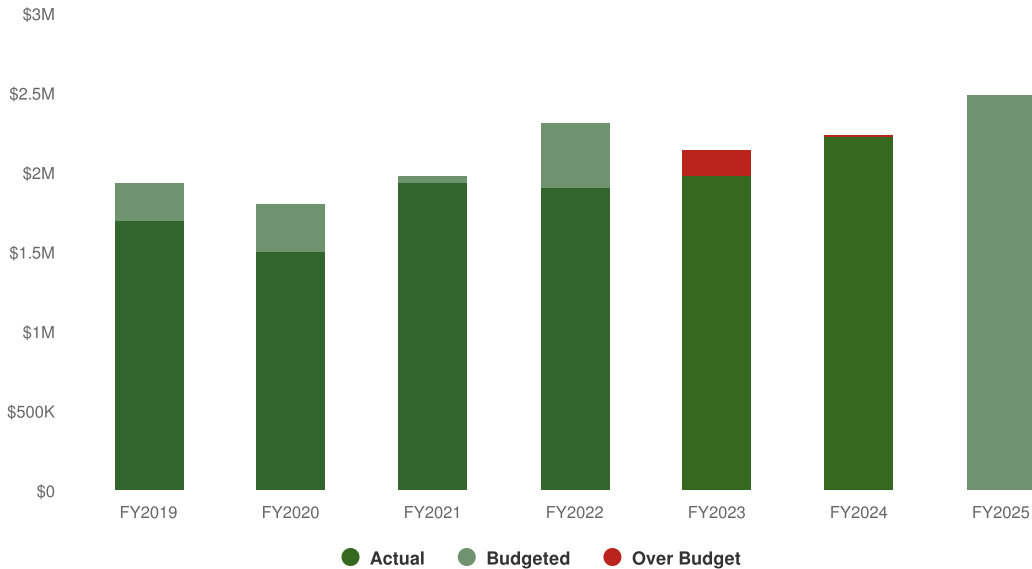
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Revenue Source</b>						
<b>Property Tax</b>						
TAXES - CURRENT	023-310-1110	\$1,584,435.81	\$1,835,052.00	\$1,855,354.80	\$2,124,608.89	\$2,124,608.89
TAXES - DELINQUENT	023-310-1120	\$39,774.36	\$68,372.00	\$39,029.97	\$45,892.24	\$45,892.24
P&I CURRENT TAXES	023-310-1115	\$18,107.53		\$33,828.97	\$0.00	\$0.00
P&I DELIQUENT TAXES	023-310-1125	\$17,361.26		\$13,391.83	\$0.00	\$0.00
<b>Total Property Tax:</b>		<b>\$1,659,678.96</b>	<b>\$1,903,424.00</b>	<b>\$1,941,605.57</b>	<b>\$2,170,501.13</b>	<b>\$2,170,501.13</b>
<b>Court Fines, Fees &amp; Forfeitures</b>						
FINES	023-319-1300	\$22,067.88	\$22,950.00	\$21,471.13	\$22,950.00	\$22,950.00
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$22,067.88</b>	<b>\$22,950.00</b>	<b>\$21,471.13</b>	<b>\$22,950.00</b>	<b>\$22,950.00</b>
<b>Auto Registration &amp; Licensing</b>						
AUTO REGISTRATION FEES	023-321-2200	\$97,721.65	\$97,200.00	\$97,289.95	\$97,200.00	\$97,200.00
LICENSE TAX	023-321-2300	\$145,647.30	\$141,750.00	\$144,191.30	\$141,750.00	\$141,750.00
TXDOT GROSS WEIGHT & AXLE	023-321-2400	\$23,999.75	\$22,950.00	\$26,947.48	\$22,950.00	\$22,950.00
<b>Total Auto Registration &amp; Licensing:</b>		<b>\$267,368.70</b>	<b>\$261,900.00</b>	<b>\$268,428.73</b>	<b>\$261,900.00</b>	<b>\$261,900.00</b>

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Interest</b>						
DEPOSITORY INTEREST	023-360-6100	\$30,552.00	\$21,000.00	\$37,692.94	\$21,000.00	\$21,000.00
LATERAL ROAD INTEREST	023-360-6102	\$6,003.76		\$8,081.71	\$0.00	\$0.00
<b>Total Interest:</b>		<b>\$36,555.76</b>	<b>\$21,000.00</b>	<b>\$45,774.65</b>	<b>\$21,000.00</b>	<b>\$21,000.00</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	023-370-7010			\$270,000.00	\$0.00	\$0.00
INSURANCE CLAIMS	023-342-4600	\$11,443.26		\$3,736.68	\$0.00	\$0.00
SALE OF SURPLUS	023-364-6100			\$94,065.00		
<b>Total Other Revenues:</b>		<b>\$11,443.26</b>	<b>\$0.00</b>	<b>\$367,801.68</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Federal &amp; State Funding</b>						
LATERAL RD (STATE) MONIES	023-333-3330	\$13,393.82	\$13,311.00	\$13,566.64	\$13,311.00	\$13,311.00
CTIF GRANT PROGRAM	023-333-3335	\$15,390.71				
<b>Total Federal &amp; State Funding:</b>		<b>\$28,784.53</b>	<b>\$13,311.00</b>	<b>\$13,566.64</b>	<b>\$13,311.00</b>	<b>\$13,311.00</b>
<b>Total Revenue Source:</b>		<b>\$2,025,899.09</b>	<b>\$2,222,585.00</b>	<b>\$2,658,648.40</b>	<b>\$2,489,662.13</b>	<b>\$2,489,662.13</b>

## Expenditures Summary

\$2,489,662
\$267,077  
(12.02% vs. prior year)

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



The historical expenditures for Road & Bridge Precinct 3 reflect steady increases in both operational and personnel costs, emphasizing investments in road infrastructure and equipment while maintaining a robust workforce. Total expenses have grown from \$1,702,205.58 in FY2019 to an adopted budget of \$2,489,662.13 for FY2025, driven by strategic spending in critical areas.

### Salary and Benefits

Personnel costs remain the largest expense category, underscoring the precinct's commitment to retaining skilled staff and meeting increasing service demands:

- Total salary and benefits rose from \$663,397.46 in FY2019 to \$1,098,000.81 in FY2025.
- Salaries for full-time employees increased steadily, reflecting competitive wages and expanded staffing levels, with part-time salaries also seeing growth to meet workload demands.
- Health insurance and retirement contributions have grown substantially, with FY2025 allocations of \$147,619.68 and \$111,672.23, respectively.

### Operating Expenses

Operating costs have expanded in line with infrastructure demands and inflationary pressures:

- **Road Materials** consistently account for a significant portion of the budget, peaking at \$732,996.49 in FY2024 and maintaining \$600,000.00 in FY2025.
- **Furnished Transportation** expenses have fluctuated, reaching \$200,000.00 in FY2025, reflecting investments in vehicle and equipment maintenance.
- Expenditures on culverts, tires, and parts & repairs highlight the precinct's proactive approach to maintaining roadways and equipment.

### Capital Expenses

Investments in capital outlay, such as road machinery, have been made selectively:

- FY2019 saw significant spending of \$325,500.00 on capital equipment, with additional capital expenditures in subsequent years reflecting targeted needs.

### Transfers

Transfers to other funds, including lease payments and contributions to the General Fund, have remained relatively stable:

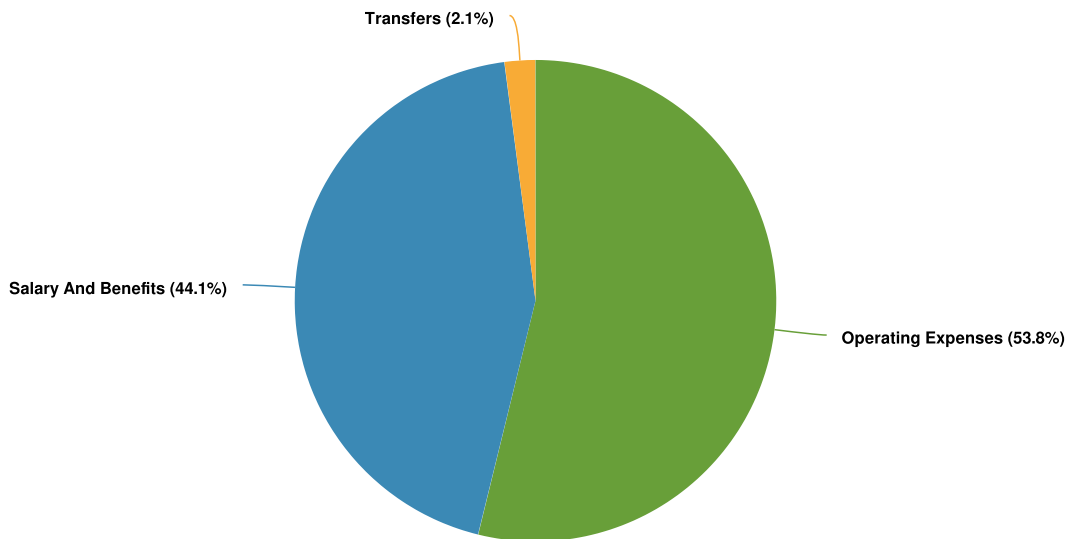
- FY2025 includes \$51,371.71 allocated for lease payments, supporting long-term equipment financing.

### Total Expenditures

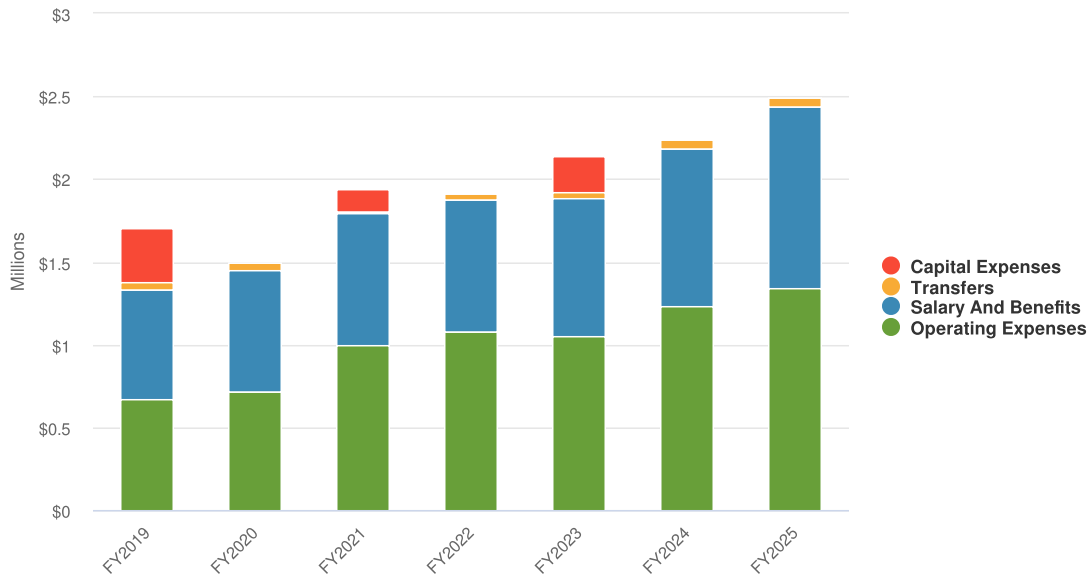
Total expenditures have grown from \$1,702,205.58 in FY2019 to \$2,489,662.13 in FY2025, reflecting strategic investments in personnel, operations, and infrastructure. These expenditures enable Road & Bridge Precinct 3 to maintain and enhance roadways, support staff, and respond to the needs of the community efficiently and effectively.

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	023-6623-1010	\$57,307.85	\$56,994.59	\$57,398.55	\$65,000.00	\$65,000.00
SALARIES	023-6623-1050	\$460,604.33	\$561,556.00	\$543,496.29	\$620,424.00	\$620,424.00
SALARIES-PART TIME	023-6623-1080	\$26,682.57	\$46,630.99	\$29,696.44	\$46,630.99	\$46,630.99
LONGEVITY PAY	023-6623-2000	\$18,000.00	\$20,000.00	\$17,000.00	\$19,500.00	\$19,500.00
SOCIAL SECURITY	023-6623-2010	\$43,345.16	\$53,397.24	\$49,039.85	\$58,756.21	\$58,756.21
HEALTH INSURANCE	023-6623-2020	\$113,021.75	\$145,448.16	\$134,580.69	\$147,619.68	\$147,619.68
RETIREMENT	023-6623-2030	\$84,311.79	\$100,931.26	\$96,434.23	\$111,672.23	\$111,672.23
WORKERS COMPENSATION	023-6623-2040	\$8,985.68	\$11,001.23	\$10,248.93	\$11,887.36	\$11,887.36
UNEMPLOYMENT INSURANCE	023-6623-2060	\$342.31	\$494.77	\$371.91	\$510.34	\$510.34
TRAVEL ALLOWANCE-COMMISSIONER	023-6623-2250	\$20,158.27	\$20,048.25	\$20,031.77	\$16,000.00	\$16,000.00
<b>Total Salary And Benefits:</b>		<b>\$832,759.71</b>	<b>\$1,016,502.49</b>	<b>\$958,298.66</b>	<b>\$1,098,000.81</b>	<b>\$1,098,000.81</b>
<b>Operating Expenses</b>						
UNIFORMS	023-6623-3000	\$5,265.63	\$5,000.00	\$4,839.34	\$5,000.00	\$5,000.00

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
OFFICE SUPPLIES	023-6623-3150	\$264.18	\$1,500.00	\$737.64	\$1,500.00	\$1,500.00
FURNISHED TRANSPORTATION	023-6623-3300	\$174,424.39	\$200,000.00	\$159,836.87	\$200,000.00	\$200,000.00
SHOP MATERIALS/SUPPLIES	023-6623-3370	\$3,060.03	\$15,000.00	\$4,074.65	\$15,000.00	\$15,000.00
CULVERTS	023-6623-3380	\$40,335.22	\$30,000.00	\$44,811.40	\$30,000.00	\$30,000.00
ROAD MATERIALS	023-6623-3390	\$622,426.70	\$600,000.00	\$732,996.49	\$600,000.00	\$600,000.00
TIRES	023-6623-3540	\$14,046.60	\$25,000.00	\$35,074.66	\$25,000.00	\$25,000.00
SIGNS	023-6623-3770	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
COMMUNICATION EXP	023-6623-4200	\$6,096.53	\$7,396.80	\$9,531.04	\$7,396.80	\$7,396.80
MOBILE PHONES & PAGERS	023-6623-4230	\$0.00	\$4,000.00	\$151.54	\$4,000.00	\$4,000.00
TRAVEL TRAINING	023-6623-4270	\$3,736.16	\$4,000.00	\$7,541.47	\$4,000.00	\$4,000.00
ELECTRICITY	023-6623-4400	\$3,209.59	\$4,000.00	\$3,121.05	\$4,000.00	\$4,000.00
WATER	023-6623-4420	\$1,632.79	\$1,500.00	\$1,274.43	\$1,500.00	\$1,500.00
PARTS & REPAIRS	023-6623-4560	\$106,987.29	\$150,000.00	\$134,372.51	\$150,000.00	\$150,000.00
EQUIPMENT RENTAL	023-6623-4610	\$44,500.00	\$20,000.00	\$36,300.00	\$20,000.00	\$20,000.00
TOWER EXPENSES	023-6623-4630	\$0.00	\$396.00	\$396.00	\$396.00	\$396.00
MOBILE EQUIPM INSURANCE	023-6623-4821	\$4,070.00	\$4,500.00	\$3,561.00	\$4,500.00	\$4,500.00
MISCELLANEOUS	023-6623-4900	\$20,432.45	\$79,145.74	\$51,069.77	\$263,996.81	\$263,996.81
<b>Total Operating Expenses:</b>		<b>\$1,050,487.56</b>	<b>\$1,155,438.54</b>	<b>\$1,229,689.86</b>	<b>\$1,340,289.61</b>	<b>\$1,340,289.61</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY RD MACHINERY	023-6623-5710	\$222,359.41				
<b>Total Capital Expenses:</b>		<b>\$222,359.41</b>				
<b>Transfers</b>						
TRANSFER TO LEASE PMT	023-8700-0150	\$36,811.24	\$50,643.97	\$50,723.97	\$51,371.71	\$51,371.71
<b>Total Transfers:</b>		<b>\$36,811.24</b>	<b>\$50,643.97</b>	<b>\$50,723.97</b>	<b>\$51,371.71</b>	<b>\$51,371.71</b>
<b>Total Expense Objects:</b>		<b>\$2,142,417.92</b>	<b>\$2,222,585.00</b>	<b>\$2,238,712.49</b>	<b>\$2,489,662.13</b>	<b>\$2,489,662.13</b>





## Road & Bridge, Pct. 4



**Jerry Cassity**  
Commissioner

Jerry Cassity began serving as the Commissioner for Road & Bridge Precinct 4 in January 2023. As an advocate for the residents of his precinct, Commissioner Cassity oversees the maintenance and improvement of county roads and bridges, ensuring safe and reliable infrastructure for the community. His office is staffed with a dedicated team that includes a Foreman II, an Assistant to the Commissioner, eight Heavy Equipment Operators, and a Road & Bridge Maintenance Worker. Together, they work diligently to address the precinct's infrastructure needs and respond effectively to emergency situations that impact county roadways.

In addition to managing the operations and budget of Precinct 4, Commissioner Cassity serves as a member of the Polk County Commissioners Court. This governing body, which also includes the County Judge and three other Commissioners, is responsible for conducting the general business of the County. As part of the Court, Cassity contributes to policy-making and budgetary decisions that impact the entire county while advocating for the specific needs of his precinct.

### **What is a County Commissioner?**

County Commissioners are responsible for maintaining the roads and bridges within their precincts and serve on the Commissioners Court, where they make key policy and budget decisions for the County. Each Commissioner is elected by voters within their respective precinct and works to address both local and countywide concerns.

### **Responsibilities of a County Commissioner in Polk County, Texas:**

- Overseeing road and bridge maintenance and construction within their precinct.
- Representing their precinct in policy-making decisions as part of the Commissioners Court.
- Collaborating with other Court members to manage the general business of the County.

### **The Commissioners Court oversees:**

- Adoption of the County budget and tax rate.
- Approval of budgeted County purchases.
- Filling vacancies in elective and appointive offices.
- Setting salaries and benefits for County employees.
- Authorization of contracts.
- Provision and maintenance of County buildings and facilities.

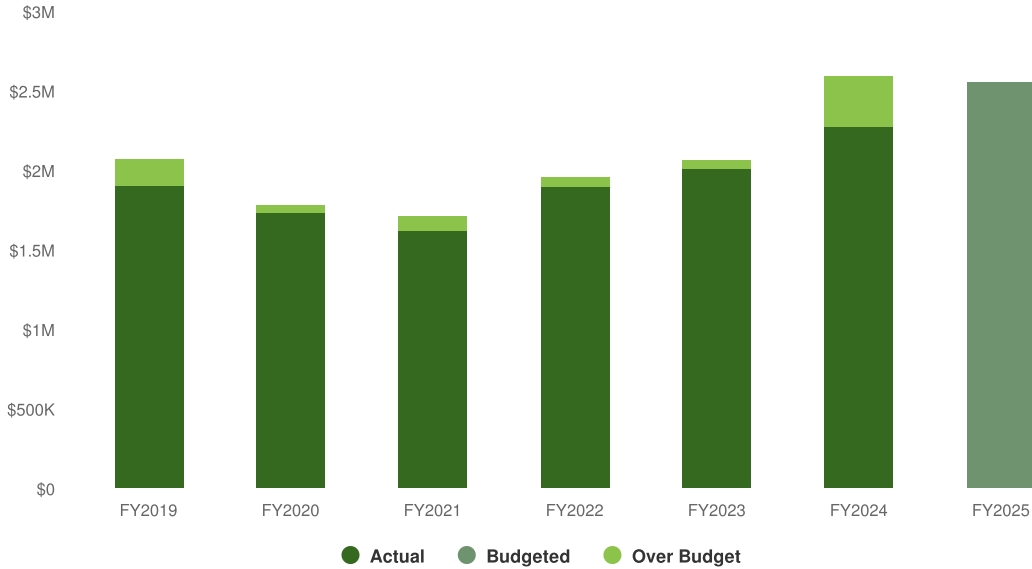
Commissioner Jerry Cassity is committed to maintaining and improving the infrastructure of Precinct 4 while contributing to the overall governance of Polk County. His leadership emphasizes efficiency, responsiveness, and service to the community.

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

# Revenues Summary

**\$2,554,500** **\$280,602**  
 (12.34% vs. prior year)

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



The historical revenue for Road & Bridge Precinct 4 demonstrates consistent growth, supported by increases in property tax collections, licensing fees, and occasional contributions from federal and state funding. Total revenue rose from \$2,076,913.80 in FY2019 to an adopted budget of \$2,554,499.70 for FY2025, reflecting the precinct's efforts to secure diversified income sources.

### Property Tax Revenue

Property taxes remain the primary revenue source, steadily increasing over the years:

- Current tax revenue grew from \$1,232,214.62 in FY2019 to \$2,187,054.62 in FY2025.
- Delinquent tax collections have also remained stable, contributing \$47,241.08 in FY2025.
- Overall, property tax revenue accounted for \$1,303,522.43 in FY2019, rising to \$2,234,295.70 in FY2025.

### Court Fines, Fees & Forfeitures

Revenue from court fines and fees has shown stability:

- Consistently contributing around \$23,800.00 annually, with slight fluctuations based on collection trends.

### Auto Registration & Licensing

Licensing and registration fees provide a significant secondary revenue stream:

- Total revenue from auto registration fees, license taxes, and TxDOT-related fees increased from \$266,187.09 in FY2019 to \$271,600.00 in FY2025, demonstrating steady contributions.

### Interest

Interest income has varied significantly due to market conditions:

- Revenue peaked at \$16,180.80 in FY2023 but is budgeted conservatively at \$11,000.00 for FY2025.

### Other Revenues

Occasional sources, such as general fund transfers, surplus sales, and miscellaneous reimbursements, have fluctuated:

- Transfers from the general fund provided significant boosts in some years, notably \$280,000.00 in FY2024, but these are not consistently relied upon.
- Other reimbursements and claims contributed additional but irregular amounts, such as \$22,179.24 in insurance claims in FY2023.

### Debt Proceeds

Debt proceeds, such as tax note funding, were utilized in FY2019, contributing \$180,476.00, but have not been a recurring source in subsequent years.

### Federal & State Funding

Grants and state contributions are a variable yet valuable source of revenue:

- Lateral Road (State) Monies contributed around \$13,804.00 annually in recent years.
- Federal grants, such as FEMA funds and CTIF grants, provided significant one-time boosts, such as \$253,587.27 in FY2019 and \$179,669.71 in FY2022.

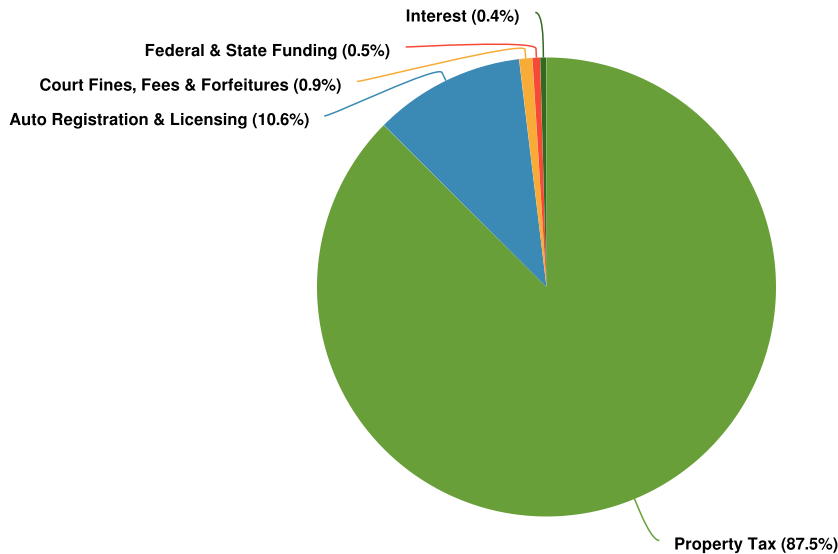
### Total Revenue

Total revenue has grown steadily, reflecting the precinct's strategic mix of reliable tax income and supplemental funding:

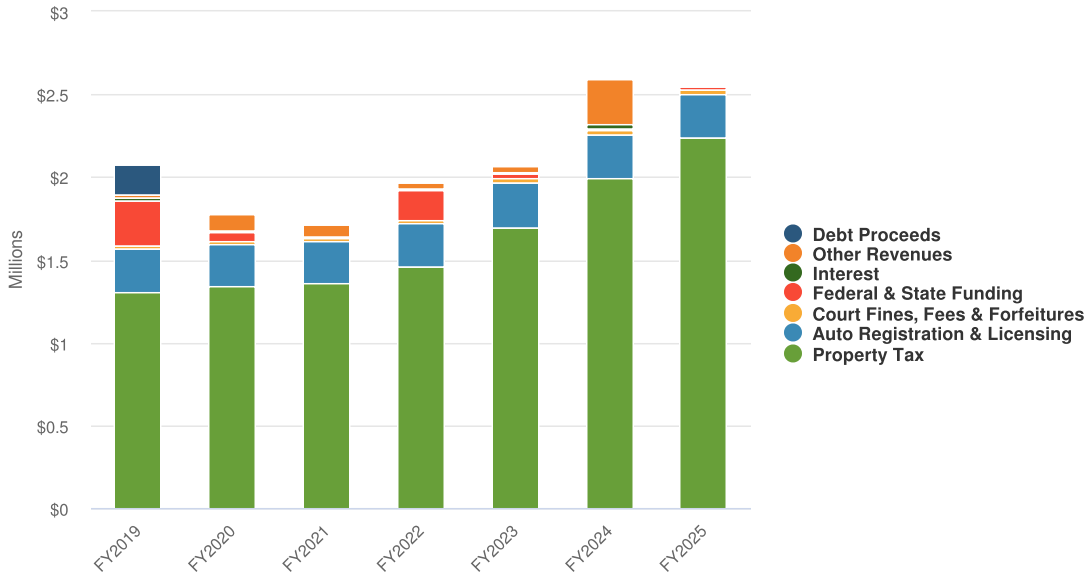
- Revenue increased from \$2,076,913.80 in FY2019 to an adopted budget of \$2,554,499.70 for FY2025, ensuring the precinct is well-equipped to support its operational and capital needs.

## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Revenue Source</b>						
<b>Property Tax</b>						
TAXES - CURRENT	024-310-1110	\$1,616,771.69	\$1,883,516.00	\$1,917,773.69	\$2,187,054.62	\$2,187,054.62
TAXES - DELINQUENT	024-310-1120	\$40,586.09	\$70,178.00	\$37,938.55	\$47,241.08	\$47,241.08
P&I CURRENT TAXES	024-310-1115	\$18,268.80		\$23,092.23	\$0.00	\$0.00
P&I DELIQUENT TAXES	024-310-1125	\$17,515.47		\$14,079.70	\$0.00	\$0.00
<b>Total Property Tax:</b>		<b>\$1,693,142.05</b>	<b>\$1,953,694.00</b>	<b>\$1,992,884.17</b>	<b>\$2,234,295.70</b>	<b>\$2,234,295.70</b>
<b>Court Fines, Fees &amp; Forfeitures</b>						
FINES	024-319-1300	\$23,514.84	\$23,800.00	\$23,758.07	\$23,800.00	\$23,800.00
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$23,514.84</b>	<b>\$23,800.00</b>	<b>\$23,758.07</b>	<b>\$23,800.00</b>	<b>\$23,800.00</b>
<b>Auto Registration &amp; Licensing</b>						
AUTO REGISTRATION FEES	024-321-2200	\$106,105.67	\$100,800.00	\$97,289.96	\$100,800.00	\$100,800.00
LICENSE TAX	024-321-2300	\$145,647.30	\$147,000.00	\$136,445.30	\$147,000.00	\$147,000.00
TXDOT GROSS WEIGHT & AXLE	024-321-2400	\$24,888.64	\$23,800.00	\$30,807.93	\$23,800.00	\$23,800.00
<b>Total Auto Registration &amp; Licensing:</b>		<b>\$276,641.61</b>	<b>\$271,600.00</b>	<b>\$264,543.19</b>	<b>\$271,600.00</b>	<b>\$271,600.00</b>



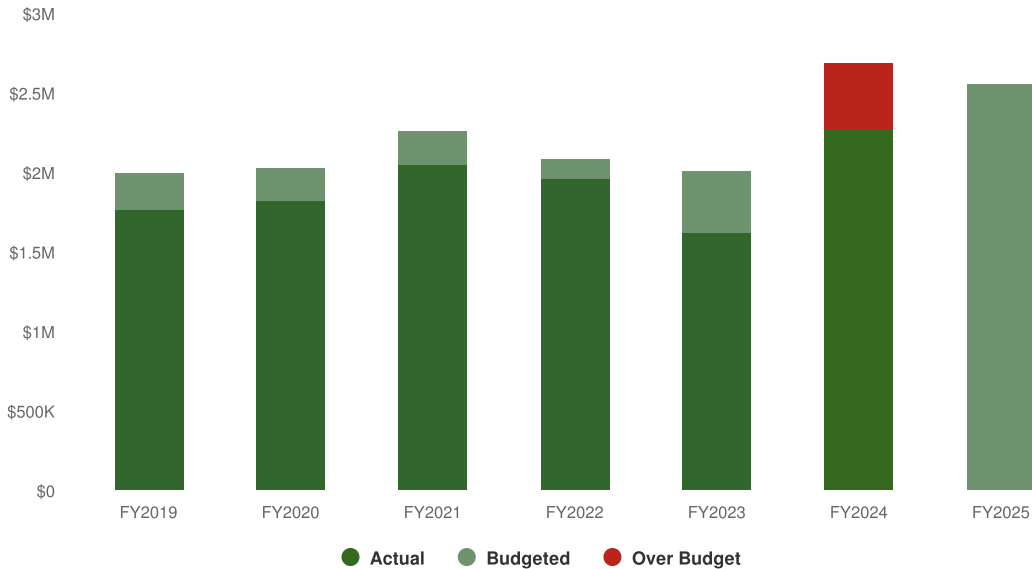
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Interest</b>						
DEPOSITORY INTEREST	024-360-6100	\$15,612.00	\$11,000.00	\$19,192.07	\$11,000.00	\$11,000.00
LATERAL ROAD INTEREST	024-360-6102	\$568.80		\$1,470.33	\$0.00	\$0.00
<b>Total Interest:</b>		<b>\$16,180.80</b>	<b>\$11,000.00</b>	<b>\$20,662.40</b>	<b>\$11,000.00</b>	<b>\$11,000.00</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL FUND	024-370-7010			\$280,000.00	\$0.00	\$0.00
INSURANCE CLAIMS	024-342-4600	\$22,179.24				
MISCELLANEOUS REVENUE	024-360-6200	\$362.20				
CULVERT/MATERIAL REIMBURSEMENT	024-369-6100	\$8,770.02				
<b>Total Other Revenues:</b>		<b>\$31,311.46</b>	<b>\$0.00</b>	<b>\$280,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Federal &amp; State Funding</b>						
LATERAL RD (STATE) MONIES	024-333-3330	\$13,889.88	\$13,804.00	\$14,069.10	\$13,804.00	\$13,804.00
CTIF GRANT PROGRAM	024-333-3335	\$11,242.40				
<b>Total Federal &amp; State Funding:</b>		<b>\$25,132.28</b>	<b>\$13,804.00</b>	<b>\$14,069.10</b>	<b>\$13,804.00</b>	<b>\$13,804.00</b>
<b>Total Revenue Source:</b>		<b>\$2,065,923.04</b>	<b>\$2,273,898.00</b>	<b>\$2,595,916.93</b>	<b>\$2,554,499.70</b>	<b>\$2,554,499.70</b>



## Expenditures Summary

\$2,554,500
\$280,602  
(12.34% vs. prior year)

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



The historical expenses for Road & Bridge Precinct 4 demonstrate a commitment to maintaining and improving infrastructure while managing personnel and operational costs effectively. Total expenditures increased from \$1,763,928.74 in FY2019 to an adopted budget of \$2,554,499.70 for FY2025, reflecting investments in road materials, equipment, and personnel.

### Salary and Benefits

Personnel expenses have consistently accounted for a significant portion of the budget:

- Total salary and benefits expenses grew from \$610,417.90 in FY2019 to \$966,372.46 in FY2025.
- Key drivers of growth include:
  - Increased salaries for full-time positions, from \$332,491.89 in FY2019 to \$567,466.00 in FY2025.
  - Expanded health insurance costs, rising from \$106,046.80 in FY2019 to \$136,264.32 in FY2025.
  - Retirement and longevity pay increases, reflecting workforce retention efforts.

### Operating Expenses

Operating expenses reflect investments in materials, maintenance, and essential supplies:

- Total operating expenses rose from \$869,033.09 in FY2019 to \$1,536,755.53 in FY2025.
- Key categories include:
  - **Road Materials:** A cornerstone of the precinct’s infrastructure projects, with expenditures ranging from \$627,675.55 in FY2019 to \$600,000.00 budgeted in FY2025. The actuals for FY2024 indicate higher utilization, at \$1,151,565.81, due to substantial damages caused by flooding events in 2024.
  - **Furnished Transportation:** Costs for transportation rose from \$94,022.61 in FY2019 to \$200,000.00 in FY2025.
  - **Parts & Repairs:** Increased significantly, from \$55,834.72 in FY2019 to a consistent budget of \$325,000.00 for FY2024 and FY2025.

### Capital Expenses

Capital expenditures have varied depending on specific project needs:

- FY2019 included significant capital outlay at \$243,884.95, but recent years show a reduction, with no budgeted capital expenses for FY2025.

### Transfers

Transfers represent contributions to other funds or obligations:

- Transfers remained stable, ranging from \$40,592.80 in FY2019 to \$51,371.71 in FY2025, primarily for lease payments.

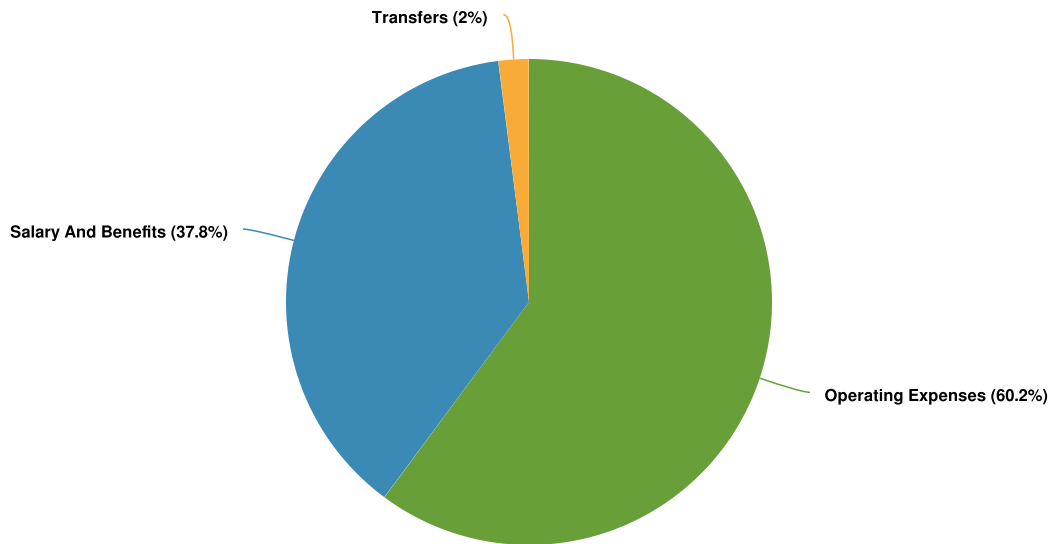
### Total Expenses

The total expenses for Road & Bridge Precinct 4 reflect a balanced approach to personnel investment, operational maintenance, and infrastructure development:

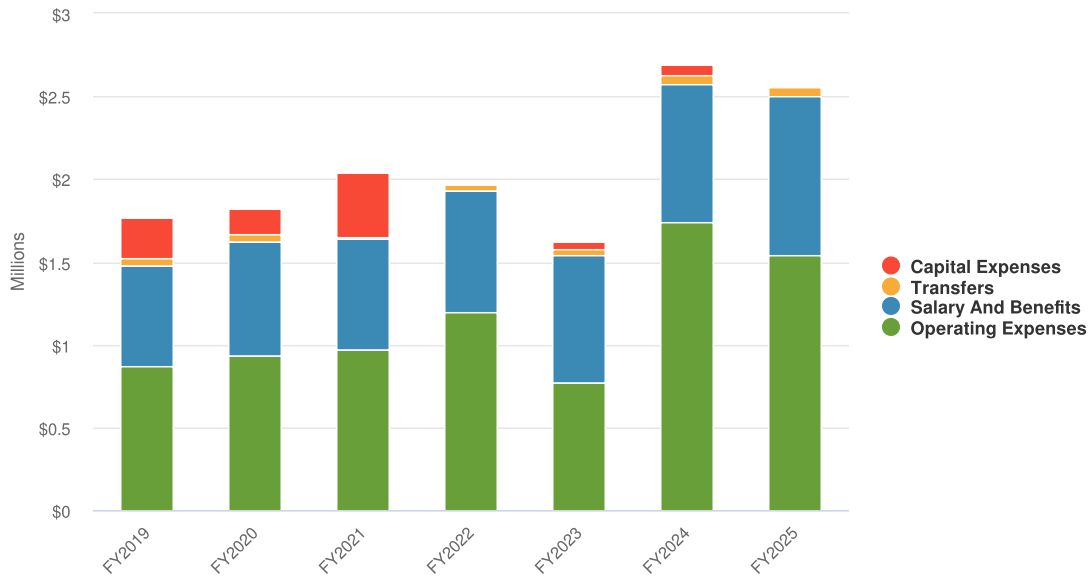
- Expenses increased from \$1,763,928.74 in FY2019 to an adopted budget of \$2,554,499.70 for FY2025, ensuring the precinct can meet the demands of growing infrastructure and community needs.

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARY-ELECTED OFFICIAL	024-6624-1010	\$57,307.85	\$56,994.59	\$57,398.55	\$65,000.00	\$65,000.00
SALARIES	024-6624-1050	\$437,142.75	\$468,951.00	\$487,810.93	\$567,466.00	\$567,466.00
SALARIES-PART TIME	024-6624-1080	\$541.60	\$8,350.39	\$216.64	\$8,350.39	\$8,350.39
LONGEVITY PAY	024-6624-2000	\$16,500.00	\$12,000.00	\$12,000.00	\$13,500.00	\$13,500.00
SOCIAL SECURITY	024-6624-2010	\$40,361.66	\$42,686.53	\$43,806.38	\$51,279.20	\$51,279.20
HEALTH INSURANCE	024-6624-2020	\$111,064.01	\$123,071.52	\$120,162.04	\$136,264.32	\$136,264.32
RETIREMENT	024-6624-2030	\$76,542.00	\$80,685.91	\$83,507.30	\$97,461.29	\$97,461.29
WORKERS COMPENSATION	024-6624-2040	\$7,919.75	\$8,080.68	\$8,863.25	\$10,586.89	\$10,586.89
UNEMPLOYMENT INSURANCE	024-6624-2060	\$306.82	\$384.76	\$313.42	\$464.37	\$464.37
TRAVEL ALLOWANCE-COMMISSIONER	024-6624-2250	\$20,158.47	\$20,048.25	\$20,032.02	\$16,000.00	\$16,000.00
<b>Total Salary And Benefits:</b>		<b>\$767,844.91</b>	<b>\$821,253.63</b>	<b>\$834,110.53</b>	<b>\$966,372.46</b>	<b>\$966,372.46</b>
<b>Operating Expenses</b>						
UNIFORMS	024-6624-3000	\$4,142.03	\$9,900.00	\$3,570.59	\$9,900.00	\$9,900.00



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
OFFICE SUPPLIES	024-6624-3150	\$485.05	\$2,000.00	\$302.83	\$2,000.00	\$2,000.00
FURNISHED TRANSPORTATION	024-6624-3300	\$137,585.94	\$200,000.00	\$140,552.66	\$200,000.00	\$200,000.00
SHOP MATERIALS/SUPPLIES	024-6624-3370	\$1,738.57	\$7,500.00	\$1,652.24	\$7,500.00	\$7,500.00
CULVERTS	024-6624-3380	\$36,595.20	\$40,000.00	\$25,399.15	\$40,000.00	\$40,000.00
ROAD MATERIALS	024-6624-3390	\$365,335.81	\$600,000.00	\$1,151,565.81	\$600,000.00	\$600,000.00
TIRES	024-6624-3540	\$24,471.86	\$25,000.00	\$22,418.77	\$25,000.00	\$25,000.00
SIGNS	024-6624-3770	\$95.00	\$4,000.00	\$414.15	\$4,000.00	\$4,000.00
COMMUNICATION EXP	024-6624-4200	\$2,050.57	\$2,524.80	\$2,395.20	\$2,524.80	\$2,524.80
TRAVEL TRAINING	024-6624-4270	\$5,216.52	\$5,500.00	\$4,855.19	\$5,500.00	\$5,500.00
ELECTRICITY	024-6624-4400	\$3,450.66	\$4,450.00	\$4,051.40	\$4,450.00	\$4,450.00
WATER	024-6624-4420	\$1,280.89	\$1,000.00	\$771.15	\$1,000.00	\$1,000.00
PARTS & REPAIRS	024-6624-4560	\$118,086.84	\$325,000.00	\$218,047.11	\$325,000.00	\$325,000.00
EQUIPMENT RENTAL	024-6624-4610	\$9,500.00	\$15,000.00	\$49,650.00	\$15,000.00	\$15,000.00
TOWER EXPENSES	024-6624-4630	\$0.00	\$396.00	\$396.00	\$396.00	\$396.00
MOBILE EQUIPM INSURANCE	024-6624-4821	\$6,904.00	\$7,500.00	\$6,336.00	\$7,500.00	\$7,500.00
MISCELLANEOUS	024-6624-4900	\$51,862.64	\$152,229.60	\$111,953.62	\$286,984.73	\$286,984.73
<b>Total Operating Expenses:</b>		<b>\$768,801.58</b>	<b>\$1,402,000.40</b>	<b>\$1,744,331.87</b>	<b>\$1,536,755.53</b>	<b>\$1,536,755.53</b>
<b>Capital Expenses</b>						
CAPITAL OUTLAY	024-6624-5710	\$49,999.50		\$58,644.47	\$0.00	\$0.00
<b>Total Capital Expenses:</b>		<b>\$49,999.50</b>		<b>\$58,644.47</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Transfers</b>						
TRANSFER TO LEASE PMT	024-8700-0150	\$36,811.24	\$50,643.97	\$50,723.97	\$51,371.71	\$51,371.71
<b>Total Transfers:</b>		<b>\$36,811.24</b>	<b>\$50,643.97</b>	<b>\$50,723.97</b>	<b>\$51,371.71</b>	<b>\$51,371.71</b>
<b>Total Expense Objects:</b>		<b>\$1,623,457.23</b>	<b>\$2,273,898.00</b>	<b>\$2,687,810.84</b>	<b>\$2,554,499.70</b>	<b>\$2,554,499.70</b>



# Courthouse Security



**John Sexton**  
Chief Bailiff

This fund serves as a repository for special fees collected by the District Clerk, County Clerk, and Justices of the Peace. These fees are earmarked to offset expenses associated with providing security in County and District courtrooms. To ensure the fund's sufficiency, it receives supplementation from the General Fund.

Under the Sheriff's jurisdiction, the staffing of security personnel involves a senior bailiff and two supporting bailiffs dedicated to maintaining security at both the Judicial Center and Courthouse. The Judicial Center houses four courtrooms, accommodating the County Court at Law, two District Courts, and the Justice of the Peace for Precinct 1. Each District Court has its own bailiff, and in compliance with the law, the Justice of the Peace's bailiff services are supposed to be rendered by the Precinct 1 Constable or one of his reserve deputies.

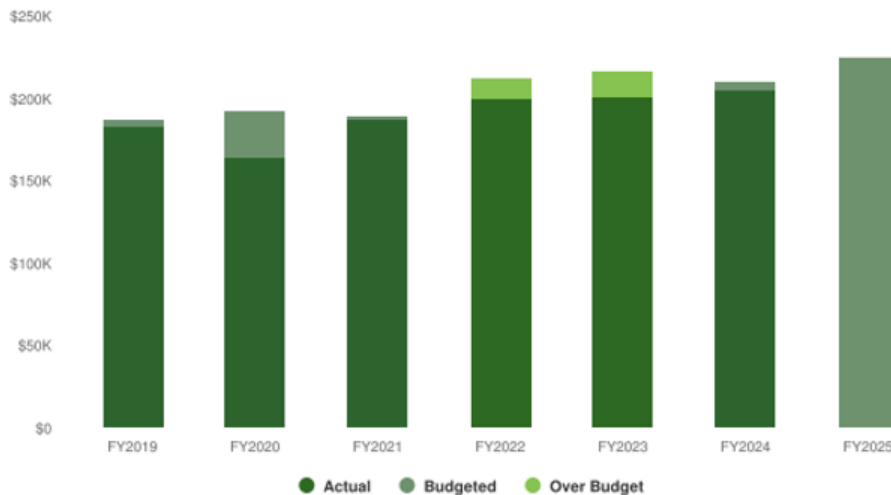
In addition to their responsibilities at the Judicial Center, these bailiffs also serve the Commissioners Court, which meets at least twice a month, and conduct periodic walk-throughs of the historic Polk County Courthouse throughout the day.

Due to the ongoing Courthouse restoration, the Commissioners Courtroom has been temporarily relocated. During this period, the Sheriff or one of his deputies has taken on bailiff duties. Upon the Court's return to the Courthouse, one of the dedicated Courthouse Security Bailiffs will resume regular security provision. This comprehensive staffing approach ensures the continuous safety and orderliness of court proceedings, adapting seamlessly to the evolving circumstances of the Courthouse restoration.

## Revenues Summary

**\$224,993** **\$15,311**  
(7.30% vs. prior year)

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



The revenue trends for the Courthouse Security Fund show a mixed performance, with some categories reflecting consistent growth while others demonstrate a gradual decline. Property tax subsidies and clerk fees remain the primary contributors to this fund, complemented by modest revenues from court-related fees. Since FY2019, total revenues have grown steadily, reaching an adopted budget of \$224,993 for FY2025.

### **Court Fines, Fees & Forfeitures**

Revenues from court fines and fees, particularly from Justice of the Peace (JP) offices, have steadily declined over the years, dropping from \$10,902 in FY2019 to \$8,840 in FY2023. However, the inclusion of Local Consolidated Court Costs since FY2021 has offset some of this decline.

- **Local Consolidated Court Costs:** Introduced in FY2021, this revenue stream has grown steadily, contributing \$9,282 in FY2024 and budgeted at \$8,000 for FY2025.
- **JP Office Fees:** Revenues from all JP offices show a significant downward trend, with FY2023 collections totaling only \$936, compared to \$10,902 in FY2019.

### **Charges & Fees for Services**

Revenues from County Clerk and District Clerk fees have consistently increased, mirroring broader trends across funds.

- **County Clerk Fees:** These fees have grown significantly, rising from \$13,185 in FY2019 to \$21,833 in FY2023, with a projected increase to \$23,000 in FY2025.
- **District Clerk Fees:** Similarly, District Clerk fees have risen from \$5,390 in FY2019 to \$14,819 in FY2023, reflecting strong growth in this category.

### **Other Revenues**

Transfers from the General Fund serve as the largest revenue source for the Courthouse Security Fund, ensuring stable funding.

- Transfers have increased from \$153,535 in FY2019 to \$170,500 in FY2023, with a modest increase budgeted at \$168,693 for FY2025.

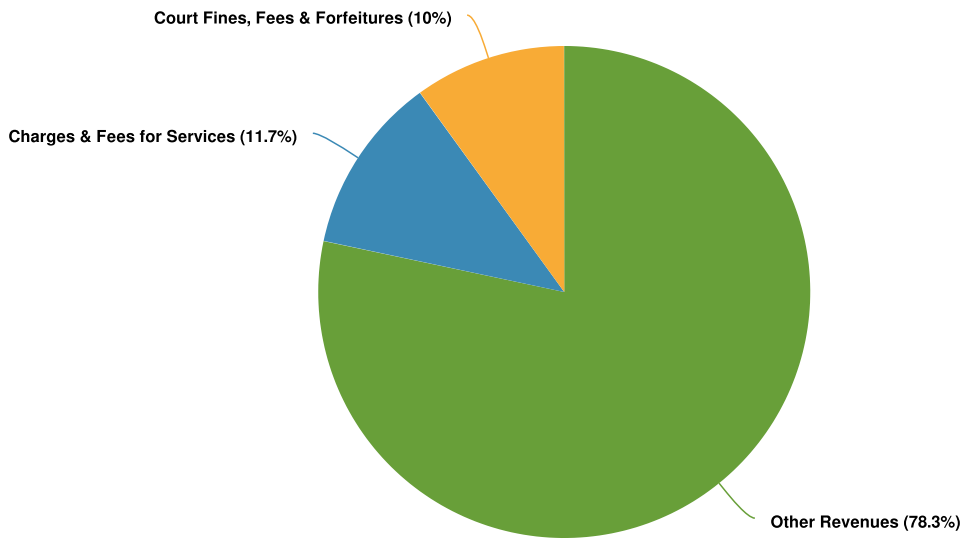
### **Debt Proceeds**

A one-time contribution from tax note proceeds in FY2022 added \$1,526, though this is not a recurring revenue source.

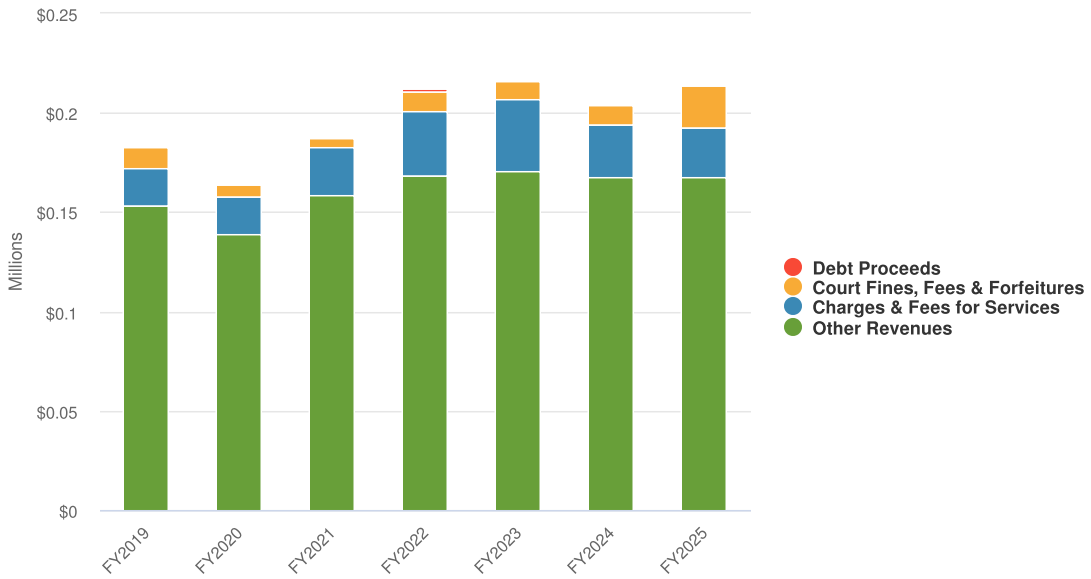
The FY2025 adopted budget reflects strategic planning to stabilize revenues through a balanced approach, leveraging steady increases in clerk fees and consistent subsidies from the General Fund. Although JP office fees continue to decline, the inclusion of Local Consolidated Court Costs has bolstered overall court-related revenues. The Courthouse Security Fund remains well-supported to meet its operational needs, with a total FY2025 budget of \$224,993.

# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical Revenues by Source

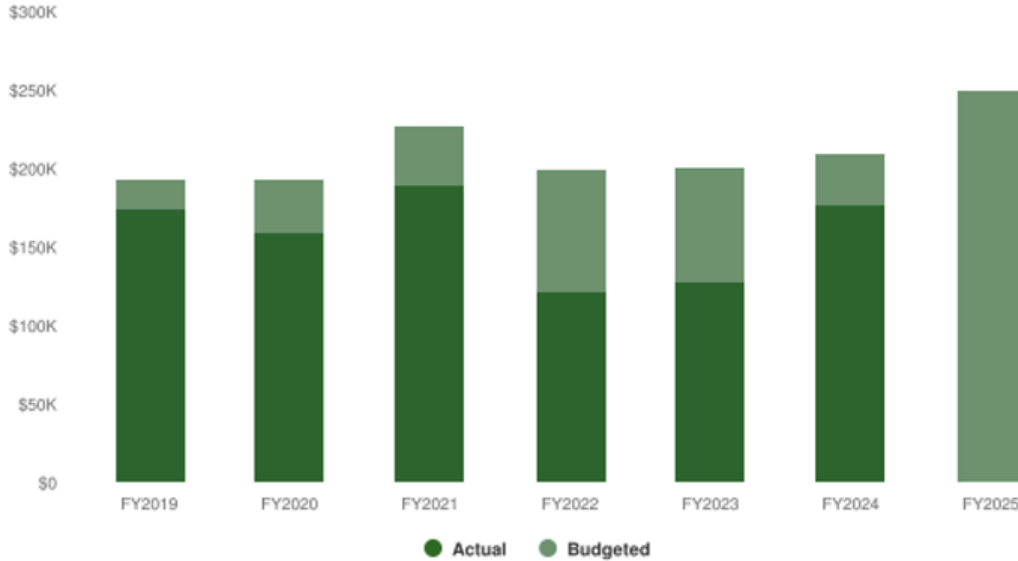


Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Revenue Source</b>						
<b>Court Fines, Fees &amp; Forfeitures</b>						
LOCAL CONS COURT COSTS	027-325-2805	\$7,974.29		\$9,282.95	\$8,000.00	\$8,000.00
C/H SECURITY, JP #1	027-340-4801	\$217.49	\$3,500.00	\$252.69	\$3,500.00	\$3,500.00
C/H SECURITY, JP #2	027-340-4802	\$108.12	\$2,500.00	\$75.08	\$2,500.00	\$2,500.00
C/H SECURITY, JP #3	027-340-4803	\$397.30	\$2,400.00	\$276.51	\$2,400.00	\$2,400.00
C/H SECURITY, JP #4	027-340-4804	\$143.05	\$1,900.00	\$118.68	\$1,900.00	\$1,900.00
<b>Total Court Fines, Fees &amp; Forfeitures:</b>		<b>\$8,840.25</b>	<b>\$10,300.00</b>	<b>\$10,005.91</b>	<b>\$18,300.00</b>	<b>\$18,300.00</b>
<b>Charges &amp; Fees for Services</b>						
COUNTY CLERK FEES	027-340-4400	\$21,833.82	\$21,000.00	\$11,572.97	\$23,000.00	\$23,000.00
DISTRICT CLERK FEES	027-340-4700	\$14,819.61	\$11,000.00	\$15,130.43	\$15,000.00	\$15,000.00
<b>Total Charges &amp; Fees for Services:</b>		<b>\$36,653.43</b>	<b>\$32,000.00</b>	<b>\$26,703.40</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>
<b>Other Revenues</b>						
TRANSFER FROM GENERAL/SUBSIDY	027-340-4010	\$170,500.00	\$167,382.36	\$167,382.36	\$168,693.00	\$168,693.00
<b>Total Other Revenues:</b>		<b>\$170,500.00</b>	<b>\$167,382.36</b>	<b>\$167,382.36</b>	<b>\$168,693.00</b>	<b>\$168,693.00</b>
<b>Total Revenue Source:</b>		<b>\$215,993.68</b>	<b>\$209,682.36</b>	<b>\$204,091.67</b>	<b>\$224,993.00</b>	<b>\$224,993.00</b>

## Expenditures Summary

**\$249,643**    **\$39,961**  
(19.06% vs. prior year)

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



The expense trends for the Courthouse Security Fund highlight the ongoing challenges related to staffing and operational adjustments. Expenditures have generally remained below budget due to persistent staff shortages within the Sheriff’s Office. These shortages have constrained the ability to fully utilize budgeted resources for courthouse security, especially as the Courthouse has been unoccupied since mid-2021. With plans to reopen the Courthouse by January 2026, the focus has shifted toward addressing staffing issues and preparing for increased security needs.

### Salary and Benefits

Salary and benefits consistently make up the largest share of expenditures in the fund. However, persistent staff shortages have led to lower-than-budgeted spending in recent years.

- **Staffing Shortages:** For much of FY2021 to FY2023, the security team operated with fewer personnel than budgeted, contributing to reduced actual expenditures.
- **FY2024 and FY2025:** Efforts to address staffing challenges are reflected in the increased salary budgets, rising from \$117,825 in FY2024 to \$134,434 in FY2025. Benefits like health insurance and retirement also show corresponding increases.

### Operating Expenses

Operating expenses remain a smaller component of total expenditures, focused on essential supplies and training.

- **Uniforms and Office Supplies:** Spending has been relatively stable, with modest increases to ensure personnel readiness.
- **Travel and Training:** Training expenditures increased in FY2023 and FY2024, reflecting a commitment to adequately preparing staff for their roles. The FY2025 budget maintains these allocations.

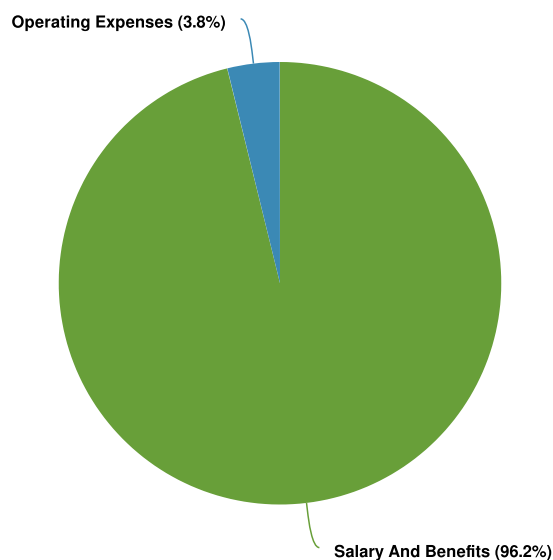
### Capital Expenses

Capital expenditures have been minimal since FY2022 when a one-time investment of \$38,500 was made. No additional capital expenses are budgeted for FY2025.

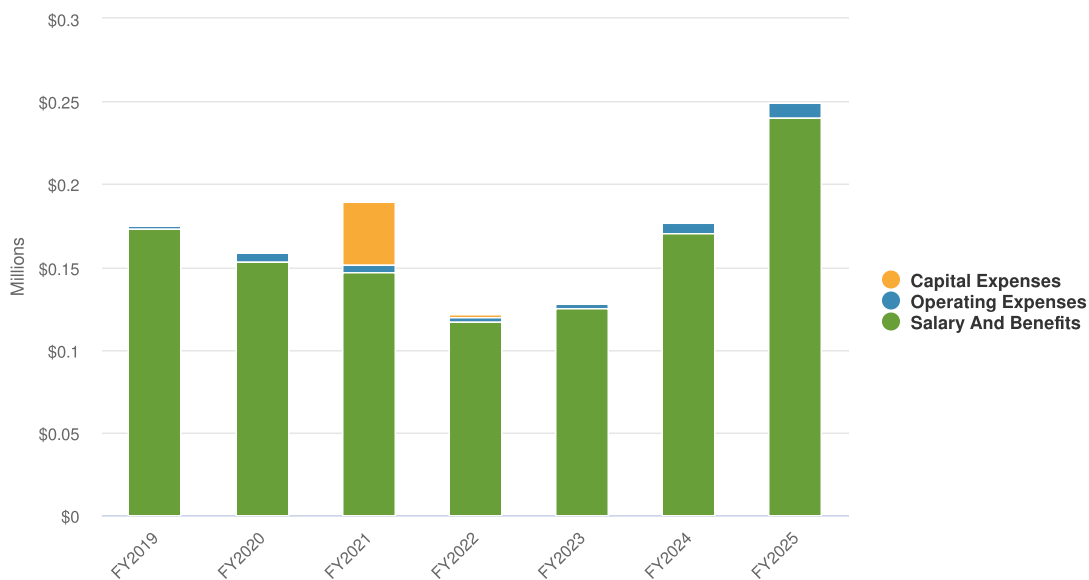
The FY2025 adopted budget reflects strategic planning to address long-standing staffing challenges and prepare for the Courthouse's reopening. With a total budget of \$224,993, the fund is positioned to meet the increased security demands while continuing to focus on staff recruitment and retention. Addressing staffing shortages remains critical to ensuring the effectiveness of courthouse security operations.

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	027-7680-1050	\$86,212	\$117,825	\$118,236	\$134,434	\$134,434
DISCRETIONARY SALARY	027-7680-1055	\$0	\$4,713	\$0	\$1,180	\$1,180
SALARIES-PART TIME	027-7680-1080	\$0	\$7,500	\$0	\$7,500	\$7,500
CERTIFICATE PAY	027-7680-1200	\$3,437	\$3,600	\$2,534	\$3,600	\$3,600
LONGEVITY PAY	027-7680-2000	\$1,000	\$1,500	\$1,500	\$1,500	\$1,500
SOCIAL SECURITY	027-7680-2010	\$6,925	\$10,338	\$9,318	\$11,292	\$11,292
HEALTH INSURANCE	027-7680-2020	\$12,321	\$33,565	\$18,569	\$34,066	\$34,066
RETIREMENT	027-7680-2030	\$13,166	\$19,541	\$17,671	\$21,463	\$21,463
WORKERS COMPENSATION	027-7680-2040	\$1,687	\$2,447	\$2,315	\$2,747	\$2,747
UNEMPLOYMENT INSURANCE	027-7680-2060	\$61	\$108	\$74	\$112	\$112
<b>Total Salary And Benefits:</b>		<b>\$124,810</b>	<b>\$201,136</b>	<b>\$170,216</b>	<b>\$217,894</b>	<b>\$217,894</b>
<b>Operating Expenses</b>						
UNIFORMS	027-7680-3000	\$919	\$1,000	\$1,048	\$1,000	\$1,000
OFFICE SUPPLIES	027-7680-3150	\$533	\$500	\$435	\$500	\$500
COMMUNICATIONS	027-7680-4200	\$0	\$1,447	\$0	\$0	\$0
TRAVEL TRAINING	027-7680-4270	\$1,171	\$2,000	\$1,959	\$2,000	\$2,000
SECURITY EXPENSES	027-7680-4950	\$329	\$3,300	\$2,477	\$3,300	\$3,300
FURNISHINGS/EQUIPMENT	027-7680-4980	\$0	\$299	\$293	\$299	\$299
<b>Total Operating Expenses:</b>		<b>\$2,952</b>	<b>\$8,546</b>	<b>\$6,212</b>	<b>\$7,099</b>	<b>\$7,099</b>
<b>Total Expense Objects:</b>		<b>\$127,762</b>	<b>\$209,682</b>	<b>\$176,428</b>	<b>\$224,993</b>	<b>\$224,993</b>





# Aging Services Fund

**Dee Couch**

Aging Services Director

The Polk County Aging Services Department, under the leadership of Aging Services Director Dee Couch, proudly serves all 1,057 square miles of Polk County. Appointed by and reporting to the Commissioners Court, Dee oversees a dedicated team of three full-time Aging Services Workers, one part-time Aging Services Worker, and three part-time Kitchen Helpers. Together, they operate programs designed to improve the quality of life for Polk County seniors, including the Meals on Wheels home-delivered meal program and services at three Senior Centers in Livingston, Corrigan, and Onalaska.

## Meals on Wheels

The home-delivered meals program provides nutritious, frozen meals to approximately 250 home-bound clients across the county, though this number fluctuates. Meals are prepared and packaged weekly in our central kitchen in Livingston, with five frozen meals delivered each week to each client. The county is divided into four delivery routes to ensure efficient coverage. In addition to meal deliveries, our staff makes twice-weekly check-in calls to ensure the well-being of our clients.

To apply for Meals on Wheels, contact the Health & Human Services Commission at 1-877-317-2121, or call the number on the back of your insurance card and request home-delivered meals.

## Senior Centers

Our Senior Centers provide a welcoming environment for seniors to enjoy coffee, games, and socializing, as well as freshly prepared, hot meals. Meals are cooked daily at our central kitchen in Livingston and delivered to each center. Currently, about 100 seniors participate in our congregant meal program.

The centers are open Monday through Friday from 8:00 AM to at least 2:00 PM, and meals are served at lunchtime. To join, participants must be 60 years of age or older and complete an annual application with our department. While meals are free of charge, donations are accepted and greatly appreciated.

## Our Commitment

The Polk County Aging Services Department is committed to serving our seniors with care, compassion, and dedication. We take pride in building strong relationships with our clients and their families, providing more than just meals—offering connection and support to those we serve. Our office is located at 602 East Church Street, Suite 145, Livingston, TX 77351, and we are open Monday through Friday, 6:00 AM to 2:00 PM. Messages can be left 24/7 at 936-327-6830.

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 11:00 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 11:00 AM.

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 11:00 AM.



# Goals

## Objective

The main goal of the Polk County Aging Services Department is to improve the lives of seniors by providing nutritious meals and essential support services. The department focuses on promoting health, independence, and social connection while using resources wisely.

## Goals

### 1. Deliver Quality Nutrition and Support Services

The department ensures seniors receive nutritious meals and helpful support efficiently and effectively by:

- Preparing meals that meet health guidelines and cater to seniors' dietary needs.
- Checking in regularly with clients to gather feedback and ensure their well-being.
- Using a central kitchen and carefully planning delivery routes to cover more ground at a lower cost.

### 2. Streamline Operations to Reduce Costs

To make the best use of grant funding, the department looks for ways to improve how it operates, such as:

- Training staff to take on multiple roles, like cooking and delivering meals, for flexibility.
- Simplifying office tasks to save time and focus more on serving seniors.
- Finding ways to cut expenses, like upgrading equipment or sharing services.

### 3. Find New Funding Sources

The department works hard to secure additional funds to keep services going and expand where needed by:

- Applying for more grants from government programs and private groups.
- Partnering with local organizations and businesses for donations or sponsorships.
- Raising awareness about its impact to encourage donations from the community.

## Recommended Performance Indicators

Tracking performance measures will help assess the effectiveness, efficiency, and impact of the department's efforts in providing senior nutrition and support services.

### Effectiveness Measures:

1. Senior Satisfaction Rate – Percentage of surveyed clients who report satisfaction with meal quality, taste, and service.
2. Nutritional Compliance Rate – Percentage of meals prepared that meet or exceed recommended dietary guidelines for senior nutrition.
3. Client Retention Rate – Percentage of seniors who continue participating in the program over time, indicating program value and effectiveness.
4. Wellness Check Follow-Up Rate – Percentage of clients who receive follow-up after reporting concerns during wellness checks.
5. Service Expansion Rate – Number of new seniors enrolled in the program annually.

### Efficiency Measures:

1. Cost per Meal Served – Total expenses divided by the number of meals served, tracking cost-effectiveness.
2. Delivery Efficiency Rate – Average number of meals delivered per route, ensuring optimized meal distribution.
3. Administrative Cost Ratio – Percentage of total budget allocated to administrative expenses versus direct service delivery.
4. Grant Utilization Rate – Percentage of available grant funding secured and used effectively.
5. Meals Per Staff Hour – Number of meals prepared and served per labor hour, measuring workforce efficiency.

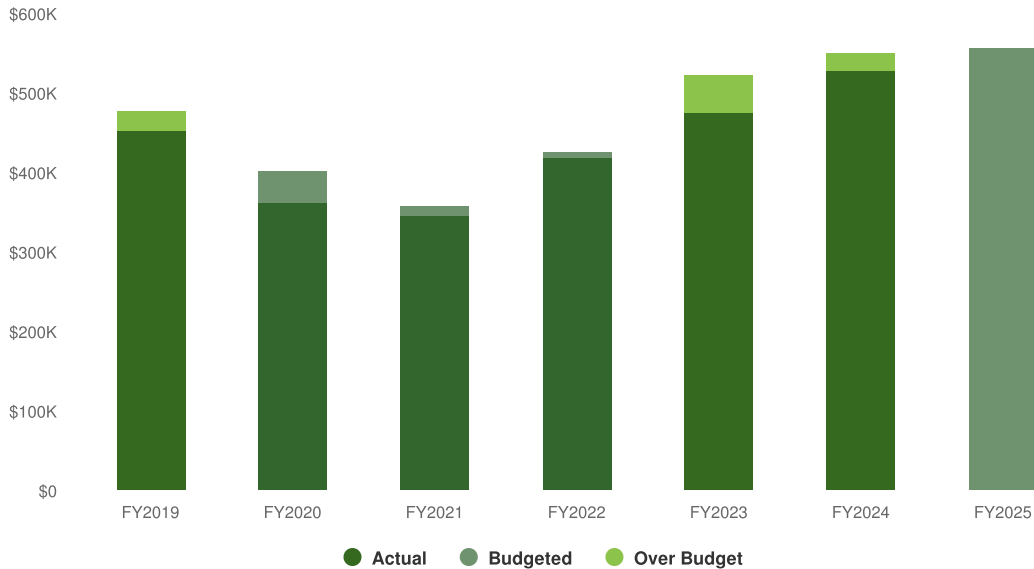
### Output Measures:

1. Total Meals Served – Number of home-delivered and congregate meals provided annually.
2. Total Clients Served – Number of seniors receiving services through home delivery and senior center programs.
3. Community Engagement Events – Number of outreach or fundraising events held to raise awareness and secure additional funding.
4. New Funding Sources Secured – Number of new grants, partnerships, or sponsorships obtained.
5. Volunteer Participation Rate – Number of volunteers assisting with meal delivery, fundraising, or client support.

## Revenues Summary

**\$555,745**    **\$28,309**  
 (5.37% vs. prior year)

### Aging Proposed and Historical Budget vs. Actual



The Aging Services Department continues to play a vital role in supporting Polk County's senior population through essential meal programs and services. The department relies heavily on grant funding from federal and state agencies, supplemented by contributions from local municipalities and transfers from the General Fund to meet increasing operational demands.

In fiscal years 2023 and 2024, the Commissioners Court responded to rising food and personnel costs by significantly increasing General Fund transfers to stabilize the Aging Fund. This proactive approach has ensured continuity of services despite economic challenges. However, the Aging Fund remains below the target fund balance of 25% of annual expenses, currently standing at approximately 13%. Efforts to secure additional funding and improve financial sustainability are ongoing.

#### Federal and State Funding

- Federal and state grants, including Title IIIC1 (Congregate Meals), Title IIIC2 (Home Delivery Meals), and Title XX, remain the primary revenue sources for the department.
- Title IIIC1 contributions for congregate meals provided \$110,264 in FY2023 and are budgeted to maintain this level at \$110,000 for FY2025.
- Title XX funding has shown consistent growth, reaching \$331,556 in FY2024, with a projected budget of \$300,000 for FY2025.
- These grants account for over 78% of total revenues, underscoring their importance in sustaining departmental operations.

#### General Fund Transfers

- Transfers from the General Fund have grown substantially, from \$6,443 in FY2019 to \$112,145 in the FY2025 adopted budget.
- This increase reflects the department's reliance on county funding to address rising costs and ensure continued service delivery.



### Local Contributions

- Contributions from local municipalities (Livingston, Corrigan, and Onalaska) have fluctuated, providing \$6,471 in FY2024.
- These funds, while modest in comparison to grants and General Fund transfers, demonstrate community support for senior services.

### Interest and Miscellaneous Revenues

- Interest income has rebounded in recent years due to higher rates, contributing \$2,650 in FY2024, though no interest income is budgeted for FY2025.
- Miscellaneous revenues, including occasional reimbursements and surplus sales, remain minor and unpredictable.

Outlook and Strategic Focus:

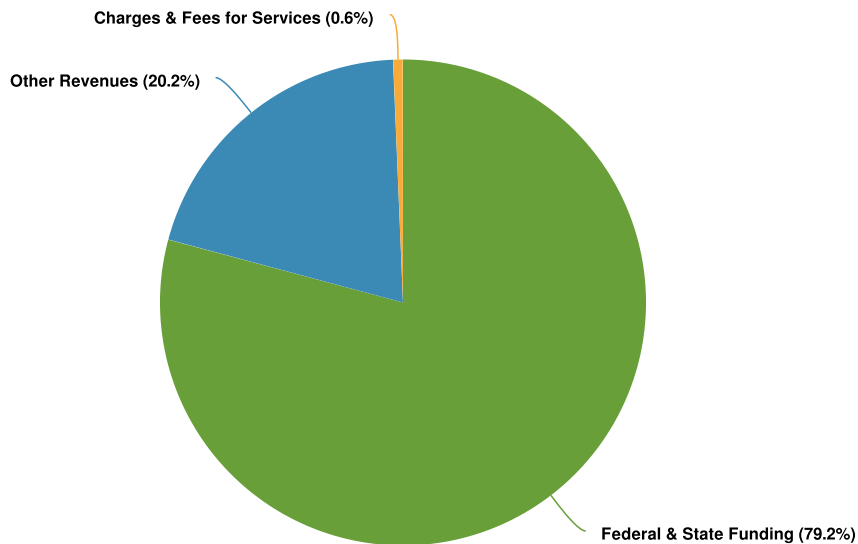
The FY2025 budget reflects stable grant funding and increased General Fund support, positioning the department to maintain its critical services. However, the Aging Services Department must continue its focus on:

1. **Expanding funding sources** by seeking additional grants, partnerships, and community contributions.
2. **Improving operational efficiency** to better manage costs amidst inflationary pressures.
3. **Building a sustainable fund balance** to meet long-term financial and operational needs.

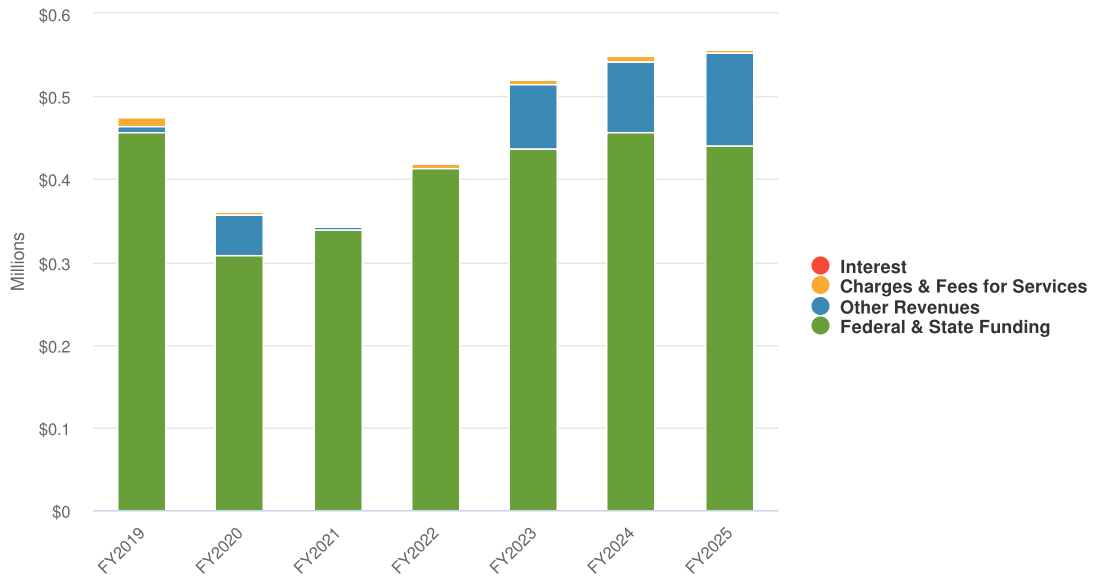
This financial strategy will enable the department to address the growing needs of Polk County's senior population while safeguarding its fiscal stability.

## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical Revenues by Source



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Revenue Source</b>						
<b>Charges &amp; Fees for Services</b>						
LIVINGSTON CONTRIBUTIONS	051-339-3190	\$896.50	\$500.00	\$780.82	\$500.00	\$500.00
CORRIGAN CONTRIBUTIONS	051-339-3193	\$109.00	\$100.00	\$215.00	\$100.00	\$100.00
ONALASKA CONTRIBUTIONS	051-339-3195	\$4,786.54	\$3,000.00	\$5,475.00	\$3,000.00	\$3,000.00
<b>Total Charges &amp; Fees for Services:</b>		<b>\$5,792.04</b>	<b>\$3,600.00</b>	<b>\$6,470.82</b>	<b>\$3,600.00</b>	<b>\$3,600.00</b>
<b>Interest</b>						
DEPOSITORY INTEREST	051-360-6100	\$1,913.60		\$2,649.51	\$0.00	\$0.00
<b>Total Interest:</b>		<b>\$1,913.60</b>		<b>\$2,649.51</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>						
TRANSFER FROM GEN FUND	051-370-7010	\$78,201.45	\$83,835.82	\$85,015.82	\$112,145.31	\$112,145.31
MISCELLANEOUS REVENUE	051-360-6150	\$200.00		\$500.00	\$0.00	\$0.00
<b>Total Other Revenues:</b>		<b>\$78,401.45</b>	<b>\$83,835.82</b>	<b>\$85,515.82</b>	<b>\$112,145.31</b>	<b>\$112,145.31</b>
<b>Federal &amp; State Funding</b>						
TITLE IIIC1 CONGREGATE MEALS	051-339-3120	\$110,264.85	\$110,000.00	\$94,593.96	\$110,000.00	\$110,000.00
TITLE IIIC2 HOME DELIVERY MEAL	051-339-3130	\$29,579.29	\$30,000.00	\$30,489.61	\$30,000.00	\$30,000.00

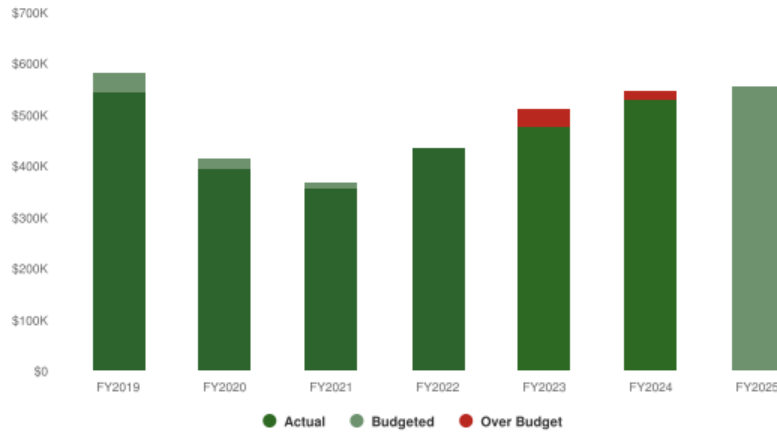
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
TITLE XX / DHS	051-339-3140	\$296,404.20	\$300,000.00	\$331,555.78	\$300,000.00	\$300,000.00
<b>Total Federal &amp; State Funding:</b>		<b>\$436,248.34</b>	<b>\$440,000.00</b>	<b>\$456,639.35</b>	<b>\$440,000.00</b>	<b>\$440,000.00</b>
<b>Total Revenue Source:</b>		<b>\$522,355.43</b>	<b>\$527,435.82</b>	<b>\$551,275.50</b>	<b>\$555,745.31</b>	<b>\$555,745.31</b>



## Expenditures Summary

**\$555,745** **\$28,311**  
(5.37% vs. prior year)

### Aging Proposed and Historical Budget vs. Actual



**\$555,745** **\$28,311**  
(5.37% vs. prior year)

The Polk County Aging Services Department has experienced fluctuations in expenses over the years, reflecting the challenges of maintaining critical services while managing increasing costs. Despite these challenges, the department remains committed to providing quality services to the county's senior population.

### Salary and Benefits

Personnel costs have consistently been the largest expenditure category, accounting for over 60% of total expenses. Between FY2019 and FY2023, salary and benefits increased significantly, rising from \$213,178 to \$286,122, driven by rising wages and additional staffing needs. The FY2025 adopted budget reflects further growth, reaching \$341,035, to support increased service demands and competitive compensation.

### Operating Expenses

Operating costs, particularly food expenses for congregate and home-delivered meals, have seen steady increases. Food-related expenses rose from \$161,918 in FY2019 to \$181,467 in FY2023. However, the FY2024 and FY2025 budgets have aimed to stabilize these costs at approximately \$163,760 through careful menu planning and cost management. Other significant operating expenses include paper supplies, kitchen supplies, and vehicle maintenance.

### Capital Expenses

While capital outlays played a role in FY2019 and FY2020—most notably, \$83,572 in FY2019 for projects and equipment—there have been no recent capital expenditures. New vehicles for this department have been procured through the County's vehicle lease program. Rather than budgeting lease payments in this department, they are budgeted from the Lease Payments line item in the General Fund. Operating newer vehicles reduces vehicle maintenance costs and improves both safety and job satisfaction for our drivers.

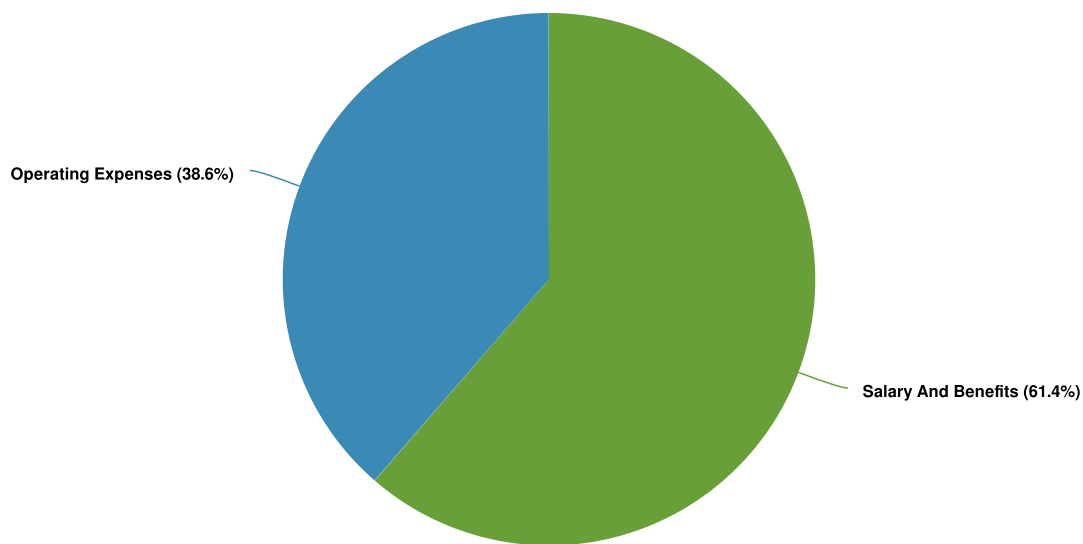
### Expense Management

Total departmental expenses have grown from \$356,895 in FY2021 to \$555,745 in FY2025, reflecting increasing operational and labor costs. The FY2024 actuals and FY2025 adopted budget align closely, emphasizing controlled spending to match available funding while maintaining service quality.

Through strategic budgeting and resource management, the Aging Services Department continues to address rising costs while meeting the nutritional and support needs of Polk County's senior citizens.

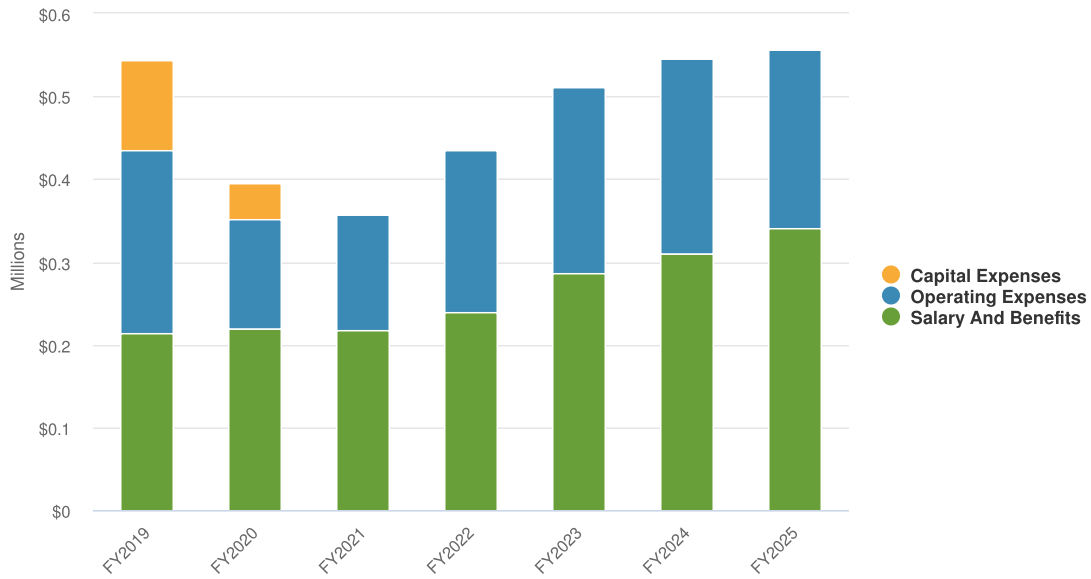
## Expenditures by Expense Type

**Budgeted Expenditures by Expense Type**





### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Expense Objects</b>						
<b>Salary And Benefits</b>						
SALARIES	051-7845-1050	\$137,407	\$137,284	\$142,212	\$155,050	\$155,050
DISCRETIONARY SALARY	051-7845-1055	\$0	\$6,193	\$0	\$1,210	\$1,210
SALARIES-PART TIME	051-7845-1080	\$51,794	\$64,544	\$63,467	\$72,979	\$72,979
LONGEVITY PAY	051-7845-2000	\$8,500	\$10,500	\$10,500	\$12,000	\$12,000
SOCIAL SECURITY	051-7845-2010	\$14,684	\$16,807	\$16,099	\$18,455	\$18,455
HEALTH INSURANCE	051-7845-2020	\$44,392	\$44,753	\$45,012	\$45,421	\$45,421
RETIREMENT	051-7845-2030	\$28,682	\$31,769	\$31,242	\$35,076	\$35,076
WORKERS COMPENSATION	051-7845-2040	\$529	\$698	\$590	\$651	\$651
UNEMPLOYMENT INSURANCE	051-7845-2060	\$134	\$176	\$137	\$193	\$193
<b>Total Salary And Benefits:</b>		<b>\$286,122</b>	<b>\$312,724</b>	<b>\$309,260</b>	<b>\$341,035</b>	<b>\$341,035</b>
<b>Operating Expenses</b>						
STATE NUTRITIONIST FEE	051-7645-4310	\$0	\$1,000	\$0	\$1,000	\$1,000
OFFICE SUPPLIES	051-7845-3150	\$1,844	\$2,000	\$2,279	\$2,000	\$2,000



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adopted Budget
FURNISHED TRANSPORTATION	051-7845-3300	\$7,462	\$7,000	\$8,204	\$7,000	\$7,000
FOOD-AGING	051-7845-3330	\$181,467	\$163,760	\$191,391	\$163,760	\$163,760
PAPER SUPPLIES	051-7845-3430	\$25,014	\$27,000	\$26,671	\$27,000	\$27,000
KITCHEN SUPPLIES	051-7845-3440	\$2,444	\$2,000	\$2,061	\$2,000	\$2,000
EQUIPMENT MAINTENANCE	051-7845-3510	\$0	\$500	\$415	\$500	\$500
COMMUNICATION EXP	051-7845-4200	\$1,082	\$1,200	\$1,130	\$1,200	\$1,200
VEHICLE MAINTENANCE	051-7845-4540	\$4,319	\$9,000	\$4,260	\$9,000	\$9,000
LIABILITY INS VAN	051-7845-4910	\$0	\$1,250	\$0	\$1,250	\$1,250
OFFICE FURNISHINGS/EQUIPMENT	051-7845-4980	\$622	\$0	\$0	\$0	\$0
<b>Total Operating Expenses:</b>		<b>\$224,255</b>	<b>\$214,710</b>	<b>\$236,410</b>	<b>\$214,710</b>	<b>\$214,710</b>
<b>Total Expense Objects:</b>		<b>\$510,377</b>	<b>\$527,434</b>	<b>\$545,670</b>	<b>\$555,745</b>	<b>\$555,745</b>

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# **CAPITAL IMPROVEMENTS**

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# Capital Expense Plan

## Developing the Plan

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



# Capital Purchase Projections

## FY2025 Capital Purchase Projections

The following represents capital purchase requests received from Departments and included by Commissioners Court in FY2025 Budget - Each purchase will require specific approval 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>\$ 32,025.00</b>
Emergency Management	Deputy Vehicle Aftermarket Equipment	\$ 7,025.00	
AgriLife	Livestock Trailer	\$ 25,000.00	
<b>The Construction of Improvements to County Buildings</b>			<b>\$ -</b>
<b>The Acquisition of Vehicles/After-Market Equipment</b>			<b>\$ -</b>
<b>The Acquisition of Computer Equipment and Software</b>			<b>\$ 150,000.00</b>
	Handheld Radios - Sheriff, Constables, DA, OEM, EE, FM	\$ 150,000.00	
<b>The Acquisition of Office Furnishings/Equipment</b>			<b>\$ 179,350.00</b>
	Courthouse Furniture - Desks, shelves, filing cabinets, etc.	\$ 100,000.00	
County Clerk	Voting Equipment	\$ 24,850.00	
IT	Tax Office Server	\$ 24,500.00	
IT	Sheriff's Office Domain Server	\$ 30,000.00	
<b>The Scanning, organization and computer digital imaging of County Records</b>			<b>\$ -</b>
		<b>TOTAL</b>	<b>Budgeted in Maintenance &amp; Operations</b>
		<b>\$ 361,375.00</b>	

## Future Impact of the Plan

The FY2025 capital purchase plan reflects a strategic and fiscally responsible approach by the Commissioners Court to fund essential projects without incurring additional debt. This year, the Court chose to integrate projected capital purchases into the FY2025 operational budget rather than adopting a Reimbursement Resolution to authorize debt issuance. This decision was influenced by the prevailing high interest rate environment, which not only results in elevated borrowing costs but also generates substantial depository interest revenues for the County. With healthy reserves available, the County is effectively utilizing its own interest earnings to fund these purchases, avoiding long-term debt obligations and positioning itself for continued financial stability.



Certain capital expenses, such as smaller equipment purchases, remain part of the annual operating budget and are itemized within the "General," "Road & Bridge," and "Other" Fund sections as "Capital Outlay" items in departmental budgets. For more significant initiatives, the traditional approach has been to issue legally authorized debt to replenish fund balances after purchases through a Reimbursement Resolution. While this process has been a prudent way to manage capital needs in the past, the Court's decision to avoid debt issuance in FY2025 reflects its adaptability and commitment to optimizing financial resources.

## Strategic Investments in FY2025

The FY2025 plan focuses on critical areas that support County growth, operational efficiency, and public safety:

### 1. **Emergency Management and Mobile Equipment**

Investments in mobile equipment, including emergency management equipment for the deputy EMC vehicle, and a livestock trailer for the Texas AgriLife Office, enhance the County's capacity to respond effectively to emergencies and operational demands. These purchases bolster safety and preparedness while aligning with the County's long-term planning goals.

### 2. **Technology Upgrades**

A significant portion of the budget is allocated to handheld radios for public safety departments, voting equipment for the County Clerk, and upgraded servers for the Tax Office and Sheriff's Office. These technological advancements strengthen communication, data management, and overall service delivery.

### 3. **Office Furnishings and Equipment**

The replacement of office furnishings for the historic county courthouse, voting equipment, and other operational tools ensures that County offices remain functional, efficient, and ready to meet the demands of a growing population.

## Long-Term Financial and Operational Benefits

By integrating capital purchases into the operational budget, the County avoids high borrowing costs in a challenging interest rate environment. This approach also reduces the burden on future operating budgets, which would otherwise include debt repayment obligations. Furthermore, these investments:

- **Enhance Efficiency:** Upgraded technology and equipment enable departments to operate more effectively, reducing downtime and improving service delivery to residents.
- **Support Public Safety and Preparedness:** Modern emergency management tools and vehicles ensure readiness to respond to crises.
- **Encourage Sustainable Growth:** Strategic investments in infrastructure and operational resources position the County to accommodate future growth without unexpected budgetary disruptions.

The decision to avoid debt issuance in FY2025 builds on lessons learned from previous years. The Commissioners Court's forward-thinking approach during FY2023 and FY2024, driven by high depository interest revenues, has demonstrated the financial benefits of funding capital purchases directly through operational budgets. Should interest rate trends persist, this model may serve as a framework for future capital planning, reflecting the County's dedication to fiscal responsibility and long-term resilience.

The FY2025 capital purchase plan represents a thoughtful balance between meeting immediate operational needs and safeguarding the County's financial future. By leveraging reserves and depository interest revenues, Polk County is not only addressing critical infrastructure and resource requirements but also reinforcing its commitment to prudent financial management and sustainable growth. This approach ensures the County remains well-equipped to serve its residents while maintaining fiscal integrity.

## Current (FY2024) Impact of the Plan

The FY2025 capital purchase plan reflects the Commissioners Court's strategic commitment to balancing immediate needs with long-term fiscal responsibility. By incorporating capital purchases into the FY2025 operational budget rather than relying on debt issuance, the County is addressing critical infrastructure, technology, and public safety needs while minimizing financial burdens on future budgets.

This decision leverages the County's strong reserves and high depository interest revenues, which provide an effective alternative to borrowing during a period of elevated interest rates. By funding these purchases directly, the County avoids the compounding costs of debt service while ensuring essential projects and



resources are delivered promptly to support County operations.  
Key Impacts in FY2025

**1. Improved Public Safety and Preparedness**

The acquisition of mobile equipment, including a deputy vehicle, emergency management tools, and handheld radios for law enforcement and emergency responders, bolsters the County's ability to protect residents. These investments enhance communication, mobility, and response times, ensuring the County is prepared for both routine operations and emergencies.

**2. Enhanced Technology and Operational Efficiency**

Upgrades to servers for the County Clerk, Tax Office, and Sheriff's Office, along with other IT enhancements, streamline data management, reduce system downtime, and improve service delivery. These improvements directly benefit County employees and residents by ensuring faster, more reliable access to services.

**3. Support for County Growth and Sustainability**

Investments in office furnishings and equipment, such as voting equipment and workstations, reflect the County's proactive efforts to accommodate increased demand as the population grows. These upgrades ensure that County facilities remain functional, accessible, and aligned with operational requirements.

**4. Fiscal Prudence and Reduced Debt Obligations**

By utilizing reserves and operational funding for capital purchases, the County avoids the financial strain of debt repayments, allowing those funds to remain available for other priorities. This approach demonstrates a commitment to responsible resource management, even in a high-interest rate environment.

**5. Continuity and Adaptability**

The plan continues the County's strategic shift toward funding capital needs through operational budgets when feasible, building on successes from prior years. This adaptable strategy ensures the County remains financially agile while addressing immediate needs.

**Short-Term Benefits to Residents and Operations**

- Residents benefit from enhanced public safety, better-equipped emergency responders, and improved access to County services.
- County departments gain the tools and resources needed to operate more efficiently, reducing delays and improving staff productivity.
- The overall financial health of the County remains strong, with reserves intact to address unexpected challenges or opportunities.

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# DEBT

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## Government-wide Debt Overview

**As of October 1, 2024 (the beginning of this budget year), the County's outstanding (principal) debt obligation totals \$10,950,000, a decrease of \$2,700,000 from October 1, 2023.**

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>2024 Assessed valuation of Real Property:</b>	<b>\$5,615,035,289</b>
<b>Debt Limit (25% of above value):</b>	<b>\$1,403,758,822</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>2024 Total County Tax Rate:</b>	<b>\$0.609200 per \$100</b>
<b>2023 Debt Portion of (Total) Rate:</b>	<b>\$0.064413</b>
<b>Amount of Debt Applicable to Limit:</b>	<b>\$10,950,000</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>2024 Assessed valuation of All Property:</b>	<b>\$6,996,418,293</b>
<b>Debt Limit (25% of above value):</b>	<b>\$1,749,104,573</b>
<b>Amount of Debt Applicable to Limit:</b>	<b>\$0</b>

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.



FY2025 Debt Service



**\$3,248,468**

-\$3,831 (-0.12% vs. 2024 year)

**Debt by Fund**



Financial Summary	FY2024	FY2025	% Change	\$ Change
<b>All Funds</b>	<b>Annual Payments</b>	<b>Annual Payments</b>		
Debt Service Fund	\$3,252,299	\$3,248,468	-0.1%	-\$3,831
<b>Total All Funds:</b>	<b>\$3,252,299</b>	<b>\$3,248,468</b>	<b>-0.1%</b>	<b>-\$3,831</b>

## Debt Service Fund

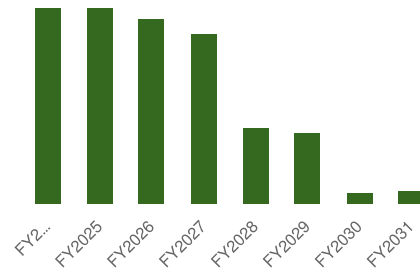
The **Debt Service Fund** is used to account for the accumulation of resources and payment of principal and interest on long-term debt obligations issued by the County. This fund ensures that the County meets its debt repayment obligations in a timely and transparent manner, maintaining fiscal responsibility and creditworthiness.

Revenues in the Debt Service Fund primarily come from **dedicated property tax levies**. These revenues are restricted for the repayment of outstanding debt, including **general obligation bonds, tax notes, certificates of obligation, and other legally authorized debt instruments** issued to finance capital projects such as infrastructure improvements, facility construction, equipment purchases, and major repairs.

Expenditures from this fund include:

- **Principal repayments** on outstanding debt.
- **Interest payments** due on debt obligations.
- **Fees associated with debt issuance and management.**

Maintaining an adequate Debt Service Fund is critical to preserving the County’s financial stability. By ensuring that sufficient revenues are available to cover debt payments, the County minimizes financial risk and protects its ability to finance future capital projects without excessive tax burden or financial strain. The Commissioners Court closely monitors debt levels to balance necessary investments in public infrastructure while maintaining **sustainable debt levels and a favorable financial position.**

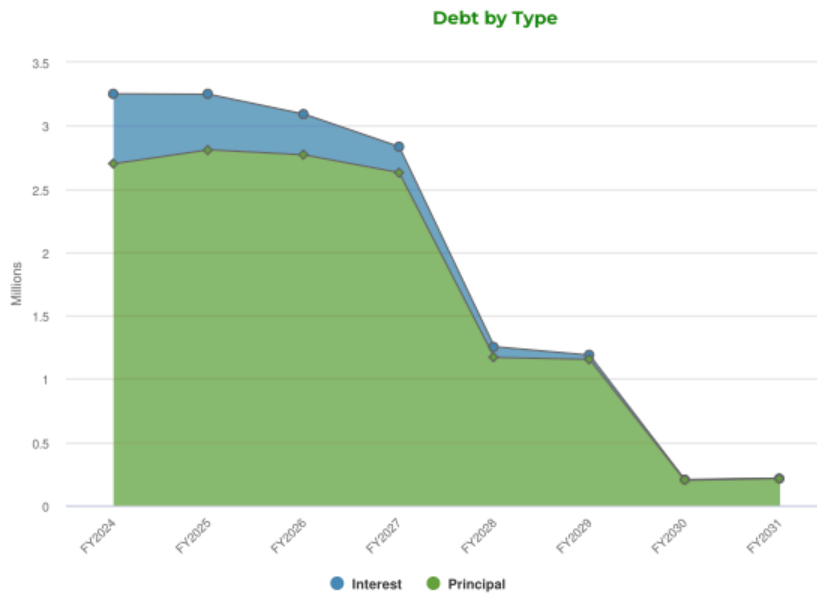
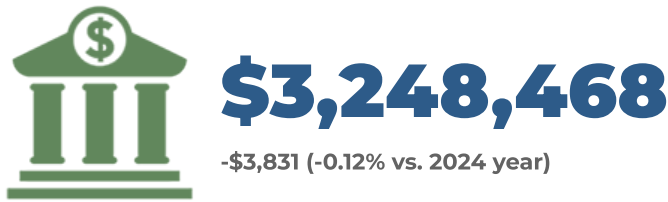


Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
<b>Debt Service Fund</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>
Debt Service Fund	\$3,252,299	\$3,248,468	\$3,091,978	\$2,834,846	\$1,255,027	\$1,188,994	\$206,095	\$217,080
<b>Total Debt Service Fund:</b>	<b>\$3,252,299</b>	<b>\$3,248,468</b>	<b>\$3,091,978</b>	<b>\$2,834,846</b>	<b>\$1,255,027</b>	<b>\$1,188,994</b>	<b>\$206,095</b>	<b>\$217,080</b>

## Debt Snapshot

The County’s debt portfolio consists of Public Property Finance Contractual Obligations, General Obligation Refunding Bonds, and Tax Notes, each strategically utilized to fund essential projects. For FY2025, the County’s total debt obligation stands at \$3,248,468, with a steady decline projected over the next few years before dropping significantly in FY2028—unless a major new debt obligation is undertaken.

Historically, the County has issued annual tax notes to reimburse the General Fund for major capital purchases made throughout the year. However, with no new debt issued since FY2022, the County’s financial outlook remains strong, with a promising reduction in outstanding obligations and an increased capacity to manage future capital investments without over-reliance on debt financing.



Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
<b>Debt</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>
Principal	\$2,700,000	\$2,810,000	\$2,770,000	\$2,630,000	\$1,170,000	\$1,155,000	\$200,000	\$215,000
Interest	\$552,299	\$438,468	\$321,978	\$204,846	\$85,027	\$33,994	\$6,095	\$2,080
<b>Total Debt:</b>	<b>\$3,252,299</b>	<b>\$3,248,468</b>	<b>\$3,091,978</b>	<b>\$2,834,846</b>	<b>\$1,255,027</b>	<b>\$1,188,994</b>	<b>\$206,095</b>	<b>\$217,080</b>

# Principal

Details about each debt issuance are outlined below under *Use of Debt Obligations*. The largest portion of the County's current debt stems from the 2020 Series General Obligation Refunding Bonds, which were issued to restructure the remaining balance of the 2007 Certificates of Obligation used for the County Jail expansion. Originally issued in the amount of \$19 million, these funds addressed inmate overcrowding—strictly regulated by the Texas Commission on Jail Standards—and eliminated costly off-site housing expenses for excess inmates.

Among the most significant in recent years was the funding for the historic courthouse restoration project. Initially, the Court planned to self-fund the portion of the project not covered by the Texas Historical Commission's Historic Courthouse Restoration Grant. However, by 2022, inflation had driven the project's cost nearly 50% higher than its original 2020 estimate. With interest rates on the rise, the Court made the strategic decision to secure financing while rates remained relatively low, rather than risk depleting reserves and facing the prospect of borrowing at significantly higher rates in the future. This approach allowed the County to preserve financial flexibility while ensuring the successful completion of a critical infrastructure project.

<b>Financial Summary</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>	<b>FY2031</b>
<b>Principal</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>
2016 Contractual Obligations - Energy Savings Program	\$145,000	\$155,000	\$160,000	\$170,000	\$180,000	\$190,000	\$200,000	\$215,000
Series 2018 Tax Notes - \$995,000 Total Issued at 2.87%	\$160,000	\$165,000	\$0	\$0	\$0	\$0	\$0	\$0
Series 2019 Tax Notes - \$1,750,000 Total Issued at 2.3%	\$255,000	\$260,000	\$265,000	\$0	\$0	\$0	\$0	\$0
Series 2020 Tax Notes - \$855,000 Total Issued at 1.291459%	\$130,000	\$130,000	\$135,000	\$135,000	\$0	\$0	\$0	\$0
Series 2020 General Obligation Refunding Bonds - Restructuring of 2007 Jail Expansion	\$1,190,000	\$1,240,000	\$1,310,000	\$1,375,000	\$0	\$0	\$0	\$0
Series 2021 Tax Notes - \$500,000 Total Issued at 1.209991%	\$70,000	\$70,000	\$70,000	\$75,000	\$75,000	\$0	\$0	\$0
Series 2022 Tax Notes - \$5,875,000 Total Issued at True Interest Cost 2.325311%	\$750,000	\$790,000	\$830,000	\$875,000	\$915,000	\$965,000	\$0	\$0
<b>Total Principal:</b>	<b>\$2,700,000</b>	<b>\$2,810,000</b>	<b>\$2,770,000</b>	<b>\$2,630,000</b>	<b>\$1,170,000</b>	<b>\$1,155,000</b>	<b>\$200,000</b>	<b>\$215,000</b>



## Interest

The County's annual interest payments on outstanding debt obligations will steadily decline over the next several years, reflecting the scheduled maturity of multiple issuances. The County's most significant interest obligations stem from the 2020 Refunding Bonds and the 2022 Tax Notes, both of which will see significant reductions in the coming years.

By FY2028, without new issuance, the County's total annual interest payments drop to \$85,027, with most obligations fully paid off by FY2030, leaving only a minimal \$2,080 in FY2031 for the 2016 Energy Savings Program. This decline in debt service costs improves long-term financial flexibility and reduces the County's reliance on future debt issuances.

The County's careful approach to debt management—particularly its decision in FY2025 to self-fund capital purchases rather than issuing new debt—will further strengthen its financial position, reducing the need for future borrowing and minimizing interest costs in the long run.

<b>Financial Summary</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>	<b>FY2031</b>
<b>Interest</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>	<b>Annual Payments</b>
2016 Energy Savings Interest	\$25,977	\$23,075	\$20,027	\$16,835	\$13,448	\$9,869	\$6,095	\$2,080
Series 2018 Interest	\$7,032	\$2,368	\$0	\$0	\$0	\$0	\$0	\$0
Series 2019 Interest	\$15,008	\$9,085	\$3,048	\$0	\$0	\$0	\$0	\$0
Series 2020 Interest	\$7,100	\$5,605	\$3,915	\$2,025	\$0	\$0	\$0	\$0
Series 2020 Refunding Interest	\$255,750	\$196,250	\$134,250	\$68,750	\$0	\$0	\$0	\$0
Series 2021 Interest	\$3,933	\$3,086	\$2,239	\$1,361	\$454	\$0	\$0	\$0
Series 2022 Interest	\$237,500	\$199,000	\$158,500	\$115,875	\$71,125	\$24,125	\$0	\$0
<b>Total Interest:</b>	<b>\$552,299</b>	<b>\$438,468</b>	<b>\$321,978</b>	<b>\$204,846</b>	<b>\$85,027</b>	<b>\$33,994</b>	<b>\$6,095</b>	<b>\$2,080</b>

# 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 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 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 Gravelly 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 computers; \$26,290 for Industrial Washer & Dryer at the Jail; \$486.77 for computer monitors & electric bill counter for Treasurer; 870.12 for scanner for Human Resources; \$24,316.99 for Incident Response Equipment for the Jail; \$635,260 for twelve new vehicles, including 1 Constable Unit, 1 Extension Office Truck, 5 Sheriff Patrol Units, 1 Sheriff K-9 Unit, 1 Sheriff Animal Control Truck, 1 Sheriff School Resource Officer Unit, and 2 Jail Transport Units; \$13,000 for Museum Sprinkler System; \$28,795 for Jail Fingerprint System; \$1,783.02 for 2 scanners for JP2 Office; \$11,822 for 1 Emergency Command Station for Emergency Management; \$754,881 for Judicial Software System; and \$180,476 for an Excavator for Road & Bridge Precinct 4. The Series total also includes the costs of issuance.

**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

Government Finance Officers Association of the United States and Canada (GFOA) presented a ***Distinguished Budget Presentation Award*** to Polk County for the fiscal year beginning October 1, 2023. Polk County has received this award each year since our first submission 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 a financial plan, as an operations guide, and as a communications device. This award is valid for a period of 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, 2021. 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 2023**

In May 2024, 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, 2023**

*Christopher P. Morrill*

Executive Director

## Excellence in Financial Reporting for Fiscal Year 2023

In December 2024, 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, 2023

*Christopher P. Morill*

Executive Director/CEO

# Population Overview



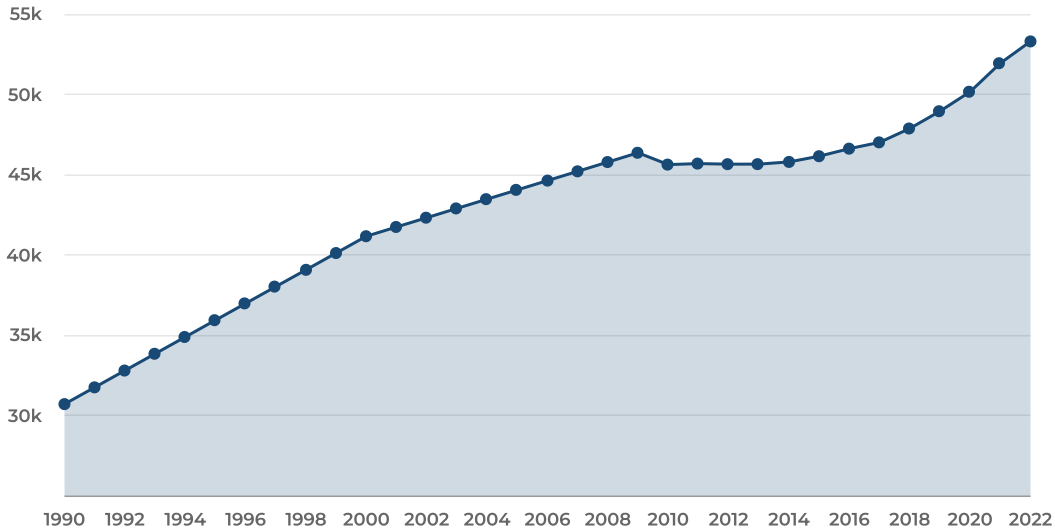
TOTAL POPULATION

**53,255**

▲ **2.6%**  
vs. 2021

GROWTH RANK

**27** out of **256**  
Counties in Texas



\* Data Source: Client entered data for year 2022



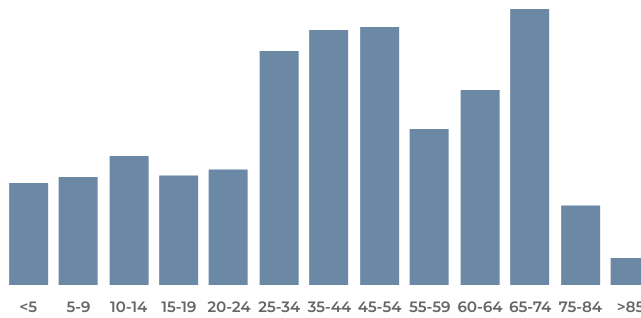
DAYTIME POPULATION

**48,732**

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.

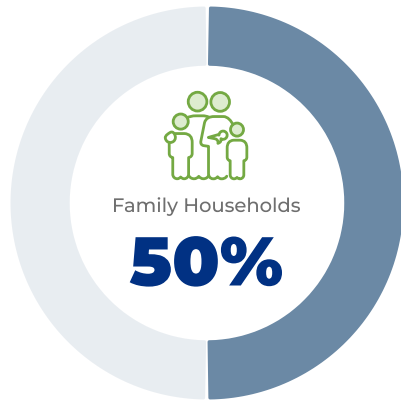
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS

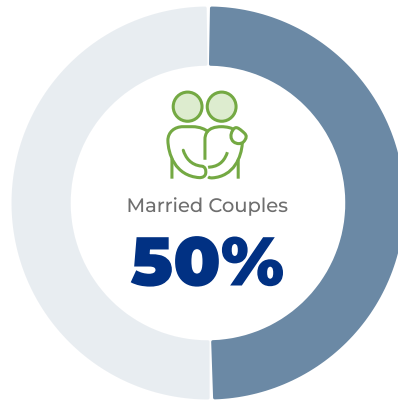
# 18,084

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.



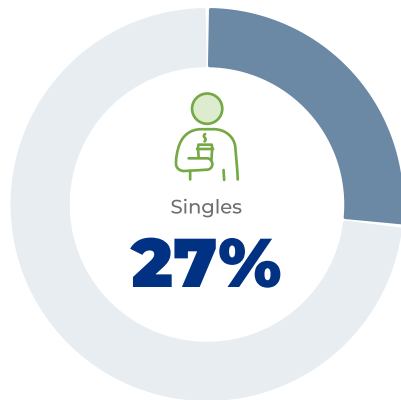
▲ **.8%**

higher than state average



▼ **1%**

lower than state average



▲ **6%**

higher than state average



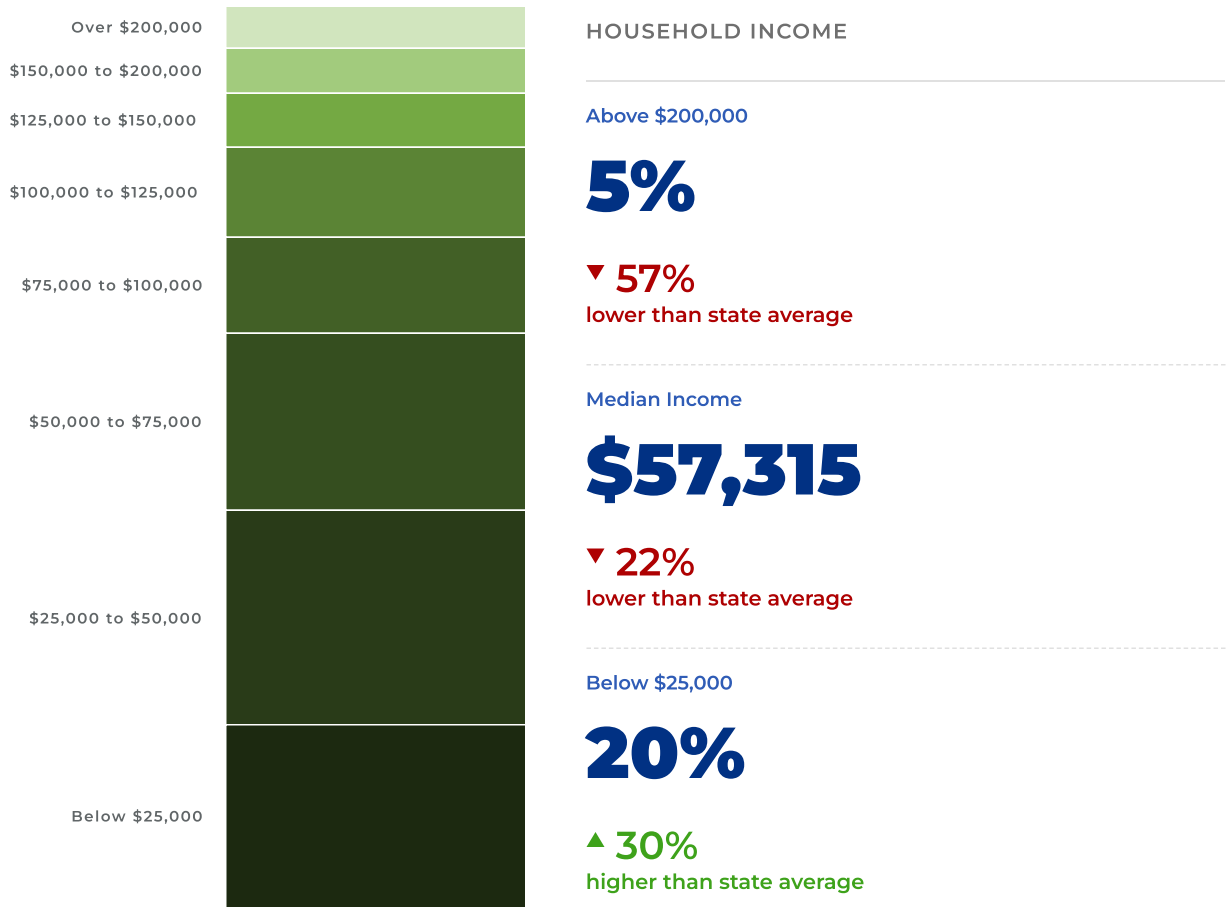
▼ **4%**

lower 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.



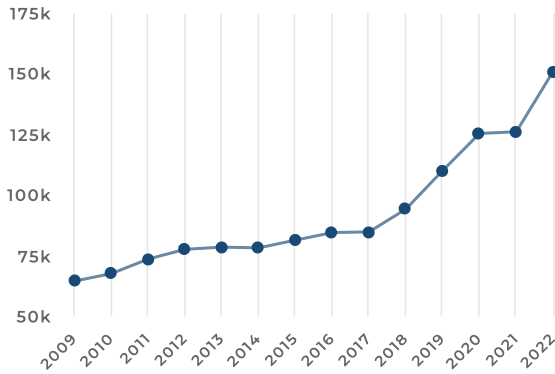
\* Data Source: American Community Survey 5-year estimates

# Housing Overview



## 2022 MEDIAN HOME VALUE

**\$151,100**

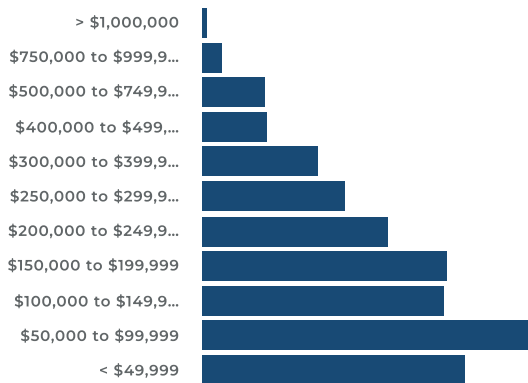


\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS



## HOME VALUE DISTRIBUTION



\* Data Source: 2022 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.

\* Data Source: 2022 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

EMPLOYER	# OF EMPLOYEES	EMPLOYER	# OF EMPLOYEES
1. Georgia Pacific	1,000	11. Timberwood Nursing & Rehabilitation	143
2. Alabama-Coushatta Tribe of Texas includes Naskila Entertainment Center	687	12. Management & Training Corporation (MTC) (IAH Detention Facility Operator)	133
3. Livingston I.S.D.	657	13. Sam Houston Electric Cooperative	131
4. Texas Department of Criminal Justice, Polunsky Unit	554	14. Lowe's Home Improvement	126
5. Wal-Mart Super Center	352	15. Chick-Fil-A	124
6. CHI St. Luke's Health Memorial Livingston	323	16. Pine Ridge Health Care	105
7. Polk County (Gov't)	302	17. First National Bank (and Church Street Financial)	97
8. Corrigan O.S.B.	223	18. City of Livingston	88
9. Onalaska I.S.D.	211	19. First State Bank	88
10. Corrigan-Camden I.S.D.	193	20. The Bradford	75

\*Source: (November 2023) Current data collected from employers as provided to the Polk County Judge's Office.

## Top 10 Polk County Taxpayers

TAXPAYER	2024 Market Value	2024 Taxable Value	% of Net Taxable Value (\$5,263,358,957)
Georgia Pacific LLC (Timberland / Plant)	145,435,680	130,546,130	2.48%
TransCanada Keystone Pipeline LP (Oil & Gas)	100,487,838	100,487,838	1.91%
Gulf South Pipeline LP (Oil & Gas)	49,235,560	49,235,560	0.94%
Union Pacific Railroad Co.	41,161,410	41,161,410	0.78%
East Texas Electric Cooperative	66,773,040	36,136,520	0.69%
Walter Oil & Gas Corp	24,458,920	24,458,920	0.46%
Eastex Telephone Co-Op Inc	24,227,360	24,227,360	0.46%
Kinder Morgan Tejas Pipeline LP	19,221,700	19,221,700	0.37%
Midcoast Pipelines (East Texas) LP	17,597,590	17,597,590	0.33%
Sam Houston Electric Coop Inc	17,547,586	17,547,586	0.33%

## Labor Force Statistics

December 2024 (Not seasonally adjusted)	Labor Force	Employed	Unemployed	Unemployment Rate
Polk County	19,815	18,858	957	4.8%
Texas	15,591,398	15,012,362	579,036	3.7%
United States	167,746,000	161,294,000	6,452,000	3.8%
Angelina County (Borders Polk County)	35,125	33,691	1,434	4.1%
Hardin County (Borders Polk County)	26,251	25,097	1,154	4.4%
Liberty County (Borders Polk County)	37,553	35,561	1,992	5.3%
San Jacinto County (Borders Polk County)	13,140	12,559	581	4.4%
Trinity County (Borders Polk County)	5,360	5,113	247	4.6%
Tyler County (Borders Polk County)	6,938	6,552	386	5.6%

\*Texas LMI Tracer - Most current data for all jurisdictions.



# Order Setting the 2024 Tax Rate

## ORDER

### OF THE POLK COUNTY COMMISSIONERS COURT

Setting the 2024 Tax Rate (to fund the FY2025 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 2024 Tax Rate have been satisfied;

**THE COMMISSIONERS COURT**, meeting on this the 27<sup>th</sup> day of August 2024, in a properly called session with the following Members present:

Sydney Murphy	County Judge
Guylene Robertson	Commissioner, Precinct 1
Mark DuBose	Commissioner, Precinct 2
Milt Purvis	Commissioner, Precinct 3
Jerry Cassity	Commissioner, Precinct 4

And the following Members absent: NONE

considered a motion made by Mark Dubose, Commissioner Precinct 2, and second by Guylene Robertson, Commissioner Precinct 1, that the 2024 property tax rate be adopted as 0.6092, which is greater than the 2024 No New Revenue Tax Rate of 0.571903.

IN FAVOR: Milton Purvis, Jerry Cassity, Mark DuBose, Guylene Robertson, and Sydney Murphy

OPPOSED: None

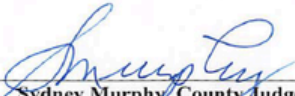
The aforementioned vote representing the (60%) majority of the Court voting in favor of the motion, as required by law;

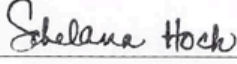
**Therefore, BE IT ORDERED** that the Polk County 2024 Tax Rate is set as follows:

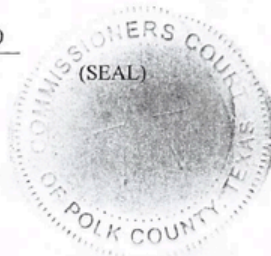
General Fund	0.385487
Road & Bridge (Combined)	0.1593000
<b>Maintenance &amp; Operation Rate</b>	<b>0.544787</b>
<b>Debt (Service) Rate</b>	<b>0.064413</b>
Total County Tax Rate	0.609200

This tax rate will raise more taxes for maintenance and operations than last year's tax rate. The tax rate will effectively be raised by 6.72 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$29.89.

**APPROVED AND ORDERED** BY THE POLK COUNTY COMMISSIONERS COURT on this 27<sup>th</sup> day of August 2024.

  
Sydney Murphy, County Judge  
Polk County, Texas

Attest  
BY:   
Schelana Hock, County Clerk  
Date: August 27, 2024





# 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

**Balanced Budget:** A budget in which revenues are equal to or exceed expenses.

**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)	