

Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2021 - SEPTEMBER 30, 2022

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 \$2,053,595 which is a 9.4 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 \$527,938

The vote to adopt the FY2022 Budget is as follows:

Voting Yes: Sydney Murphy, Guylene Robertson, Ronnie Vincent, Milton Purvis and Charles T. "Tommy" Overstreet

Voting No: None Absent: None

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

Property Tax Rate : (2020) 0.6461/\$100 (2021) 0.6376/\$100
(Calculated)

No New Revenue Tax Rate: (2020) 0.6668 (2021) 0.6021

No New Revenue Maintenance & Operations Tax Rate:
(2020) 0.6539 (2021) 0.5131

Voter-Approval Tax Rate: (2020) 0.6737 (2021) 0.6376

Debt Rate: (2020) 0.098809 (2021) 0.087566

The total amount of County Debt Obligation (10/1/21) is \$15,811,712.74

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Polk County
Texas**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Polk County, Texas for its annual budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (FY2020).

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

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

Polk County
**COMMISSIONERS
COURT**

OUR GOVERNING BODY



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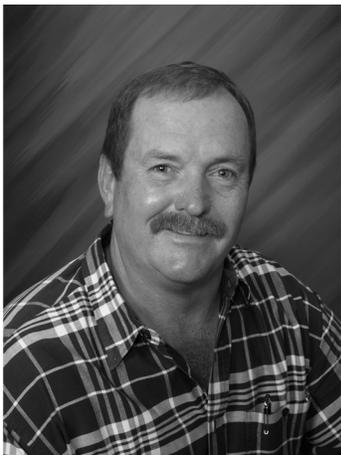
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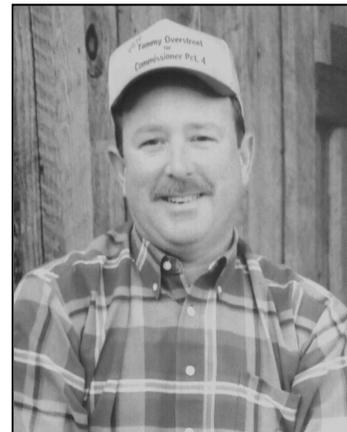
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Reading this Document

Welcome!

This publication represents the Polk County, Texas (the County) budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022. This budget has been designed to help you, the reader, learn about the operation of and issues affecting the County. Although a county budget is a **financial plan** detailing how County funds are received and spent, the budget document serves other functions as well. For example, it is a **policy document**, presenting the major policies guiding the manner in which the County is managed. It is an **operations guide**, giving the public, elected officials and County staff relevant information pertaining to the production and performance of individual County Departments. The document is also as a **communications device** by which information is conveyed verbally and graphically in a way that should be easily understood, even by persons not familiar with County operations. This particular section of the document explains the budget format and will help you locate information that may be of special interest to you.

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

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

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

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

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

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



A Quick Index

Top 10 Common Questions About The Budget

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

What's the County's **tax rate**? *History of Rates on page [157](#) and Order Adopting the Rate on [158](#)*

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

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

*Page [20-22](#) Major
Revenue Sources
Page [42](#) Summary
(Source/Type)*

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

How many **employees** work for the County and where? *Page [29](#)*

Does the County have a **financial policy** that
guides how funds are reported, invested and audited? *Pages [146-154](#)*

What does "GAAP" mean? *Page [161](#)*

What's the population of Polk County? *Page [34](#) and [155](#)*
and who are the County's largest Taxpayers? *Page [157](#)*

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



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Directory of County Offices [\(Back Cover\)](#)



SYDNEY MURPHY
POLK COUNTY JUDGE



To the Citizens of Polk County, Texas:

I am pleased to present the Polk County Budget for FY2022, as adopted by the Commissioners Court on August 16, 2021. This document format has been developed to provide you with updated information each year about the process, issues and data used in formulating the County's annual budget, and as a means to help citizens better understand how, why and where county funds are generated and spent.

For the 2022 fiscal year, we anticipate revenues totaling \$38,149,753 and expenditures totaling \$37,817,939 for the period beginning October 1, 2021 and ending September 30, 2022. The positive overall budget balance of \$331,814 represents a combined total of balances in the General Fund and Road & Bridge Funds, as well as certain (Special) funds dedicated for a specific purpose, such as the largest budget balance of \$268,492 in the Retiree Health Benefits Trust being funded to meet actuarial projections for future benefits.

The Commissioners Court voted unanimously to lower the County Tax Rate to 0.6376/\$100 and to balance the FY2022 Budget without the use of the County's reserves. County governments are required by law to adopt a balanced budget. In certain years this has been accomplished by the use of fund balances. For this and the six prior fiscal years, however, the County's projected expenditures are within the limits of revenues estimated for the year.

The Certified Net Taxable Values, from which the County's primary revenue source of ad valorem tax is determined, increased by 8.91% to \$3,948,773,890. Mineral values continue to decline this year and were reduced by 27.57%, for a total value of \$65,406,435. Values for real property increased by 10.67% while values subject to (over 65) "freeze" grew by 10.43%. Personal property values increased by 5.79% and the value of railroad rolling stock certified by the Comptroller increased by 5.28%. After consideration of values subject to a "freeze" of tax liability, other exemptions, and a 98% collection rate estimated by the Tax Assessor Collector, the change in valuation is expected to increase ad valorem tax revenue for FY2022 by \$2,053,595 or 9.4%.

The General Fund Balance (Reserve) at the beginning of FY2022 is estimated by the County Auditor to be \$16,116,537, representing a \$1,845,353 increase from the prior year's (FY2021) beginning balance. The projected balance represents a healthy reserve position for the County and exceeds the goal of maintaining levels of reserves equal to or exceeding three months of operating costs, as set out in the County's Financial Policies found in Appendix A of this document.

In support of the FY2022 Budget, the Commissioners Court voted to adopt the 2021 Voter Approval Property Tax Rate of \$0.6376/\$100 valuation, representing a decrease from the rate adopted in the previous tax year and the highest rate that could be adopted without an election for voter approval. Based on the average taxable value of a residence homestead in Polk County of \$146,626, the amount of ad valorem tax imposed on the average home will be \$934.89, a \$59.11 increase from the average of \$875.78 imposed last year on the 2020 average value of \$135,549.



The County annually reviews opportunities to improve employee compensation. In FY2021, while still reeling from the EF3 Tornado that caused an enormous amount of destruction from Onalaska to Seven Oaks in April 2020, and not knowing the extent of how the County would be impacted by Covid-19, the Commissioners Court's goal was to hold our staffing levels as steady as possible. Personnel expenses account for 65% of the General Fund budget, so increases there can add up very quickly. While we were unable to provide an across the board Cost of Living Adjustment, departments that had merit funds available in their budget were able to keep those funds, and we were able to build the \$10,000 Merit Pool line item back into the budget for small departments that do not have available funds. The Internal Auditor that had been introduced in the FY2021 Budget and had not yet been filled was cut back to part-time, and part-time funds were reduced wherever feasible to help reduce personnel expenses.

In FY2022, the Court resolved to compensate our staff and elected officials for their loyalty and dedication to our taxpayers during this turbulent time by adopting a 5% Cost of Living Adjustment and an additional 2.5% in available funds for each county department to distribute as merit advances to those employees that go above and beyond.

In addition to these increases, we were able to return the Internal Auditor position to full-time; add a new full-time IT position (clearly needed after remote work capacities were necessarily increased during FY2020 & FY2021); add a part-time position for our Precinct 4 Justice of the Peace whose increased workload justified the additional staff; and three additional full-time Licensed Vocational Nurse positions for the County Jail, transitioning our jail medical and mental health services to a 24-7 in house program.

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

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

- ❖ **Certification of the County's 2021 Net Taxable Value** (for FY2022) by the Polk Central Appraisal District at \$3,948,773,890 reflects a \$322,917,668 increase over last year's certified value of \$3,625,856,222. With a \$70,225,718 increase in values subject to the County's "Over 65/Disabled" freeze on tax liability, a \$680,077 transfer adjustment in Certified Value, and a \$339,946 increase in our Railroad Rolling Stock (as certified by the Comptroller), our Net Taxable Value was only increased by \$253,174,599. Not an insignificant amount, but the increase in taxable values is much less than it appears at first glance. The collection rate certified by the Tax Assessor Collector for the Debt Service Fund is 99% (the lowest collection rate from the previous three years), however the Court has projected a more conservative rate for the General and Road & Bridge Funds of 98% in the event our collection rate is lower than it has been. The combined changes result in a \$2,053,595 increase in projected ad valorem tax revenues for all tax based funds, combined. More detail regarding the budgeting of tax revenue is provided in the Major Revenue Sources discussion beginning on page [21](#).
- ❖ **Sales Tax revenue** is projected to increase from \$2,400,000 estimated in the FY2021 Budget to \$2,800,000 in FY2022, representing our expectations for a stronger economy

Staffing changes
detailed on page 29

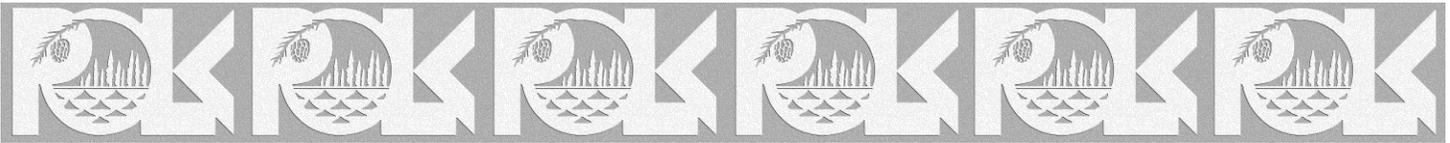
pages 25-27



in the upcoming budget year. This revenue projection is comparable to state-wide trends reported by the Texas State Comptroller. The County's 1/2¢ sales tax was initiated in 1988. The County's sales tax history and trends are detailed on page [22](#).

- ❖ **Charges & Fees for Services** are expected to decrease in FY2022 by \$40,500 to \$1,612,186 and **Court Fines, Fees & Forfeitures** are expected to increase by \$16,590 from last year's budget estimate to a total of \$753,986. Limits for the majority of fees for county services and fines/fees assessed through the courts are set by statute, and the County contracts for collection of delinquent amounts. We know COVID-19 is causing a lull in court activities, so we are currently bringing in less revenue in these areas, but it's difficult to predict exactly how long the lull will last or how much less we should project. Sooner than later, the courts will have to resume normal activities, and we may see substantial spikes in revenue as outdated cases are finally processed.
- ❖ **Auto Registration & Vehicle License** renewals represent a significant and relatively stable revenue source for the County, estimated to hold steady in FY2022 at \$985,000.
- ❖ **Direct Federal and State Funding** in the form of grants and other assistance is budgeted to increase by \$69,505. This is another awkward spot for us this year, as we actually know that our grant revenue will be higher due to receiving funds from the American Rescue Plan Act, but those funds cannot be built into our budget and may only be expended on specific infrastructure projects over the next several years. The total in federal and state funding represents grants and financial assistance awarded to the County for certain law enforcement activities, indigent defense, the judiciary, emergency management, road & bridge departments, rural addressing, economic development projects, and senior citizen nutrition services. Certain indirect federal & state funding, such as reimbursements, may be listed in "Other (Misc.)" revenues.
- ❖ **"Other-Miscellaneous" revenues** derived from reimbursements, contracts, road & bridge capital lease buybacks, non-government grants and miscellaneous sources total \$6,474,091. This revenue category also includes transfers of revenues between funds. FY2022 projections in this category estimate an increase of \$866,177 compared to last year's budgeted revenue, which is mostly attributed to the increase in transfers between funds by \$422,110, and an increase of \$284,000 in revenue from housing out-of-county inmates.
- ❖ **Interest** earned on funds held on deposit until needed to pay budgeted expenses took a significant hit when markets fell in 2020. The total amount collected in FY2019 was \$545,336, but only \$231,261 was collected in FY2020. Projections for FY2021 were reduced to \$166,900, and we actually only collected \$36,736. Projections for FY2022 were reduced further to \$27,200.

*see detailed discussion
on pg 24*



The Budget in Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2021 and ending September 30, 2022 and was developed in accordance with the County's Financial Policies, provided in Appendix A of this publication, and the Budget Process detailed later in this Summary.

Total revenues of \$38,149,753** anticipated for FY2022 represent an increase of \$3,308,166 from revenues adopted in the prior budget. The increase is a result of offsetting changes described in the listing below:

CHANGES IN REVENUES (By Source) for FY2022

Source	Last Year (adopted)	This Year	Change
Ad Valorem Taxes	21,863,864	23,917,459	2,053,595
Sales Tax	2,400,000	2,800,000	400,000
Other Tax (Hotel/Motel, Mixed Bvg., Vehicle Sales Tax Commission)	393,000	393,000	N/A
Permits & Licenses (Auto Reg/License, Bldg/Sewer, Alcoholic Bvg)	1,170,875	1,253,375	82,500
Court Fines, Fees & Forfeitures	737,396	753,986	16,590
Charges/Fees for Service	1,652,686	1,612,186	(40,500)
Interest	166,900	27,200	(139,700)
Federal/State Funding (including grants)	848,951	918,456	69,505
Other Revenue (includes reimbursements, lease & contract revenue, Road & Bridge Capital Lease/Buyback, transfers between funds)	5,607,914	6,474,091	866,177
Less Transfers Between Funds	(1,158,707)	(1,580,817)	422,110

FY2022 expenditures were adopted totaling \$37,817,939** and reflect a \$3,216,136 increase from expenditures adopted last year. The increase is a result of offsetting changes described in the listing below:

CHANGES IN EXPENDITURES (By Type) for FY2022

Type (Use)	Last Year (adopted)	This Year	Change
Personnel (includes COLA, Merit Funds, and increased retirement costs & health insurance premiums)	17,136,724	18,247,620	1,110,896
Operating Costs	11,736,082	13,577,540	1,841,458
Capital Outlay (includes Road & Bridge Capital Lease Principal & Interest)	2,328,921	2,682,787	353,866
Debt Service	3,400,076	3,309,491	(90,585)
Expendable Trust (Available School Fund – no budget impact)	162,114	192,821	30,707
Nonexpendable Trust (Permanent School Fund – no budget impact)	55,000	25,000	(30,000)
Less Transfers Between Funds	(1,158,707)	(1,580,817)	422,110

** Includes reduction for revenue/expenditure transfers between funds totaling \$1,580,817 compared to FY2021 budgeted transfers totaling \$1,158,707.

The County's total Tax Rate of \$0.6376 per \$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$0.550034 and a Debt Service rate of \$0.087566. The Maintenance and Operation portion of the rate is further subdivided within the **Order Setting the Tax Rate** (found in Appendix E) to reflect the \$0.1471 portion of the rate which funds the Road & Bridge Precincts and the \$0.402934 portion of the rate attributed to the General Fund, where the majority of County departments are budgeted. County property taxes are levied October 1 of each year against the assessed taxable values certified by the Polk Central Appraisal District and become delinquent on January 31 of each year.

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

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

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

Sydney Murphy, County Judge
Polk County, Texas



Strategic and Capital Planning

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

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

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

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

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

Capital Project Planning

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

Capital purchases required within the upcoming budget year, but for which sufficient revenue is not projected, are also reviewed during the budget process. 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 **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.

page 26



Statement of Goals

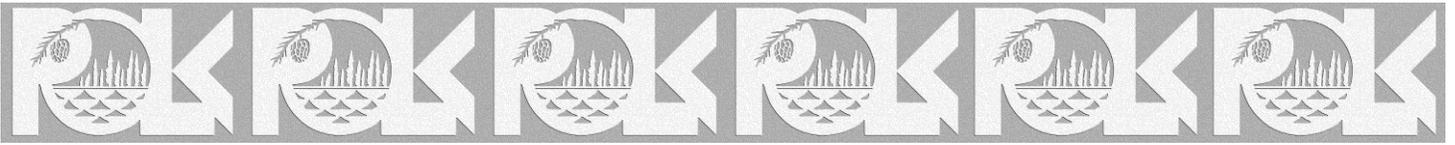
Polk County's overall financial and service goal is to provide the full range of statutorily required services to citizens while maintaining the lowest prudent tax rate. The County intends to continue to expand non-tax revenues for budgetary growth dictated both by growth in the County's population and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

To Manage Growth

The County will continue implementation of infrastructure for transportation needs; Assess and prioritize the best use of funds made available through the American Rescue Plan Act; Evaluate current use, need and condition of County facilities; and partner with local and regional interests in economic development opportunities.

In this 2022 Budget Year:

- **The County Judge continues to be an active participant in regional and statewide planning efforts in transportation, federal and forest land usage, as well as services development to ensure the County's needs and interests are represented. Judge Murphy serves as the current Chairman for the I-69 Alliance in Texas, which is an organization that is working to better connect Texas communities and create economic opportunities by expanding Interstate-69 across the state. We are also working with the Gulf Coast Strategic Highway Coalition with regards to the route for I-14 coming through Polk County (route yet to be determined). The potential intersection of these two major interstates in Polk County is guaranteed to create an economic boom that we want our residents and businesses to be able to take advantage of, while maintaining our local rural values and community atmosphere;**
- **We maintain memberships with Texas Forest Country Partnership and Deep East Texas Economic Development Council, and actively work to attract new industry to our region. Efforts to retain existing business and attract new industry serve to increase employment opportunities and strengthen the County's tax base. To further encourage economic development, the Commissioners Court offers lucrative incentives for businesses that choose to locate or expand in the unincorporated areas of the county with tax abatement for new construction;**
- **Road & Bridge Commissioners continue to work closely with the TxDOT Off-System Bridge Replacement Program to repair and upgrade older bridges throughout the County, as well as continue to seek alternative funding, such as grants, state programs and federal assistance for critical upgrades to County roads and bridges – thereby limiting the impact to taxpayers.**
- **It has become more and more obvious, especially since the onset of the Covid-19 Pandemic, that access to reliable broadband communication is essential to business and education in the modern world. To that end, the Polk County Commissioners Court has recently dedicated a significant portion of the funds allocated to us through the American Rescue Plan Act to invest in broadband infrastructure. We are also planning to use these funds to help shore up the infrastructure for water supply corporations in the unincorporated areas of the County.**



To Enhance Revenues and Ensure Financial Stability

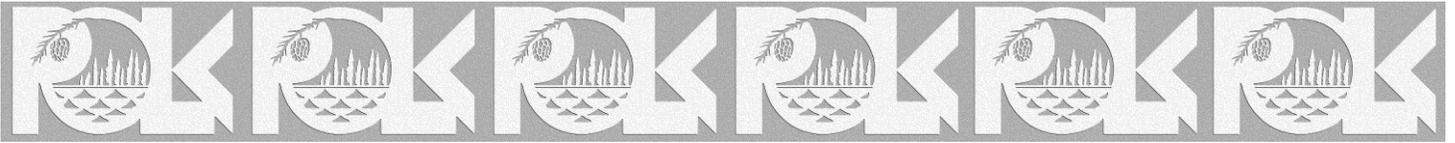
The County will continue periodic review of all fees collected; Maintain or improve tax collection rates for current and delinquent taxes; Continue active pursuit of Federal / State / Private reimbursements and grant opportunities; Maintain or improve bond rating; Ensure the highest return on investments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

In this 2022 Budget Year:

- **Federal and State funding has increased by an estimated \$69,505 in the FY2022 Budget, and remains a significant source of revenue for law enforcement, indigent defense, the judiciary, emergency management, road & bridge departments, rural addressing, economic development, and senior citizen nutrition services – totaling \$918,456. Utilizing federal and state funds made available to local governments relieves a portion of the burden placed on taxpayers for county services mandated by state & federal governments and allows improvements to county infrastructure that could not otherwise be funded without a tax increase;**
- **Economic development is significant in the impact it makes on the quality of life in Polk County, bringing jobs as well as an increase in available goods and services. It is also significant for our residents in that it brings in new sources of ad valorem tax revenue, enabling us to increase the quality of services we are able to provide. The State Legislature has placed a cap on the increase in tax revenue that can be raised on existing property without a vote of approval from the citizens. However, new values are not included in that equation. As certified value of new construction is added to the tax rolls, the amount that can be brought in that year in new revenue increases substantially, allowing us to make improvements to the county's infrastructure and increase personnel and operation costs. This translates to a higher level of services available for the public as we grow.**
- **The Court has also been making every effort to increase our General Fund Balance, also known as our "Rainy Day Fund", and reduce our level of debt service. Having a healthy fund balance is crucial in emergency situations, such as we experienced in April 2020 when a large portion of the county was struck by a devastating tornado and we had a substantial amount of debris that had to be cleared. The cost to the County's fund balance was nearly \$2 million, but we managed that expense without having to borrow funds which would have placed an even greater burden on our taxpayers. Each year that we chip away at the amount of debt (and interest) that we must raise taxes to pay allows us to either reduce our tax rate or increase our maintenance and operations budget which translates to better services for the public. A healthy fund balance and relatively low level of debt also puts the County in a better position when we do need to raise funds with a debt obligation, such as tax notes or general obligation bonds, amounting in lower interest rates and better terms on the funds we do borrow.**

To Improve Efficiency and Productivity

The County will enhance computerization for departments to eliminate duplication; Continue development of policies, procedures, and systems to improve operational efficiency and improve



direct electronic communication between departments; Enhance the use and benefits of performance measurements.

In this 2022 Budget Year:

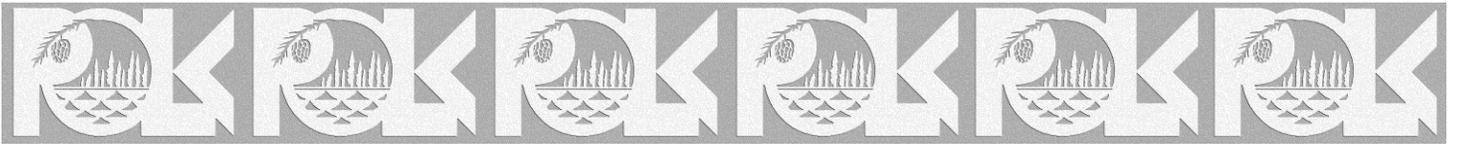
- **Growth in county services has resulted in some growing pains for county departments. We have taken steps to help alleviate some of these pains and are continuing to look for additional ways to improve efficiency and productivity. In 2021, during the FY2022 budget development process, the County Sheriff came to the Court to request a change to the Jail Medical Program, which was then handled with outside medical contracts. At that time, inmates did not have 24/7 access to care, and regularly had to be taken to the hospital for just about every illness and injury. At his request, the Court authorized three new Licensed Vocational Nurse positions, a telemedical services contract with a local Physician's Assistant, and a contract with a local mental health professional agency, thereby remodeling our program so that it is nearly entirely handled "in house". The new program gives inmates access to necessary health and mental care 24 hours per day, 7 days per week, at an additional cost to the County of about \$55,000 per year;**
- **Reliable Internet service and interconnectivity have become more necessary than ever. In this budget year, we are moving forward with expanding fiber to our offices in the north end of the county that have previously been underserved, which should increase the efficiency and quality of work in those offices. This further benefits the taxpayers in that region by making fiber more accessible for the city's public offices, as well as the general public;**
- **County departments continue working to expand the availability of information and services on the County's website – www.co.polk.tx.us – and other hosted sites. Electronic access to information serves to more efficiently address the needs of the public while improving County productivity.**

To Improve Employee Environment

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

In this 2022 Budget Year:

- **After holding still in FY2021 to weather the potential negative impacts of COVID-19 and an EF3 tornado that hit the county in April 2020, the Polk County Commissioners Court was pleased to be able to include a 5% Cost of Living Adjustment for all employees and elected officials in this budget year. On top of that, 2.5% of each county department's payroll was included for merit increases for those employees that exceed the expectations of their position. These actions were in line with the Compensation Study that the Court had performed in FY2018 to keep the counties wage and benefits package competitive with comparable markets, and the Court will continue to increase available funds for personnel as much as possible given the legislated revenue caps set by the State;**



- **Polk County employees receive premium healthcare through Texas Association of Counties (TAC) which is fully funded by the County. TAC Healthy County provides substantial benefits that go above and beyond low deductibles, co-pays and out-of-pocket maximums. They have programs available for weight, diabetes and pain management; Apps employees can use to help keep up with their accounts and benefits coverage, promote healthy diet and exercise, and challenge other employees for some healthy competition; virtual access to nurses and mental health providers; and more. The more employees take advantage of these programs, which are designed to improve overall health, the cheaper the premiums become for the County and the employees that cover their dependents on the county plan;**
- **The retirement benefits offered to county employees are some of the best in the State. The County matches retirement contributions by 250% and accounts earn a guaranteed 7% interest. Further, eligible employees that work for the county for at least twenty years will have their insurance covered through the County, up to \$800 per month (or \$400 per month to supplement those on Medicare), upon retirement. While wages may seem modest compared to private industries or wealthier regions, employees that remain with Polk County for the long-term are generously rewarded. The County regularly budgets funds to set aside for the Retiree Health Benefits Trust, to ensure availability of health insurance benefits to eligible County retirees;**
- **The County continues to fund employee incentives such as Longevity Pay, Certificate Pay for advanced law enforcement training, Bi-Lingual Incentive Pay, Safety Awards to promote an "accident free" workplace and personal leave policies. In partnership with the Texas Association of Counties, the County's Wellness Program makes services and information readily available to employees and their families to help reduce healthcare costs.**

To Increase Communications & Services to Citizens

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

In this 2022 Budget Year:

- **Over the last several years, we have been pushing all County Departments to make their services more widely available online, and moving forward with technologies that enable us to do that. All county offices that have services available online can be reached via the Polk County website - www.co.polk.tx.us. Many of our departments have revamped their portions of the County website to make them more attractive and user-friendly. Many also have Facebook pages where they regularly post public service announcement relative to their offices. Information on County projects, public notices, budgets, financial data, records research and services such as fine, fee & tax payments are all available on-line. This information and the efforts of the County Auditor's Office have earned Polk County the notable "Gold Star Award" for Financial Transparency from the Texas State Comptroller;**



- **The Polk County Commissioners Court live streams all commissioner’s court meetings via our YouTube channel – [Polk County Commissioners Court](#) – to make the meetings more accessible to the public.**
- **The Office of Emergency Management really stepped up to help fight the Covid-19 Pandemic in Polk County. They set up and managed vaccination clinics for those that opted to be vaccinated against the Covid-19 virus. When hospitalizations reached record highs in the County, this office organized transfusion clinics to help alleviate the burden on our hospitals while getting citizens the care they desperately needed to fight this virus. Thanks to Emergency Management, a no-cost drive-through Covid-19 testing site has been operational for several months and will continue to be so, giving people access to testing when they need it.**
- **“Alert Me Polk County” is fully operational and continues to provide valuable emergency notifications to subscribers free of charge. Registration can be completed on the County’s website – www.co.polk.tx.us – or by calling the Office of Emergency Management at 936-327-6826, and we strongly encourage all citizens to register so they will be informed in case of an emergency;**
- **Residents that want to reduce the amount of materials going into the Polk County Landfill and reduce the need to mine for new raw materials can now take clean recyclable materials to our new Recycling Center, funded with waste management funds that came in above budgeted revenues. The County entered into a partnership agreement with a local nonprofit organization, Polk County Recycling & Beautification, to staff and operate the Center. Materials currently accepted include cardboard, paper, #1 & #2 plastic, aluminum cans and steel cans. These materials can be dropped off at no charge as long as they are clean;**
- **We will see construction begin at the historic Polk County Courthouse in Livingston starting early 2022. County offices vacated the building mid-way through 2021 in preparation of a full courthouse restoration which will be partially funded by the Texas Historical Commission Courthouse Restoration Grant Program. The county has been applying for this grant since the program’s inception in 2000. Once complete, the newly restored courthouse will provide sufficient space and functionality for several additional county offices to move into, increasing our accessibility for the general public. It will also make a remarkable addition to Downtown Livingston Main Street, furthering tourism and economic growth in our area.**



The Budget Process

Requirements of Law and Sound Financial Management

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

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

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

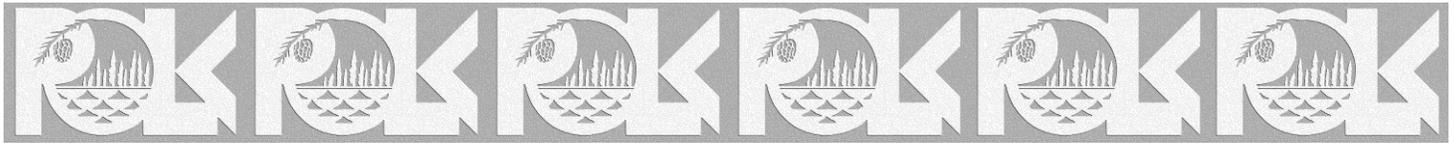
A preliminary budget is reviewed with the Commissioners Court, and budget workshops are held with individual departments, if requested. The County Judge files a proposed budget with the County Clerk for public inspection, and a tax rate is proposed by majority vote of the Commissioners Court to support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

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

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

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

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



Budget Calendar

Date	Activity	Responsible Official
April	Budget requests are submitted to County Judge	Elected Officials & Department Heads
April/May	Budget planning meetings held with individual departments (if requested)	County Judge & Elected Officials & Dept. Heads
May	"Notice of Appraised Value" mailed to property owners	Chief Appraiser (Appraisal District)
July	Chief Appraiser delivers certified Appraisal Roll and estimated value of properties under protest. (Tax Assessor/Collector submits same to Commissioners Court and certifies anticipated collection rate)	Chief Appraiser (Appraisal District) & Tax Assessor/Collector
July	Proposed budget filed with County Clerk	County Judge
July	"Notice of Elected Officials" salaries, expenses or allowance proposed to be increased" must be published before the 10 th day before the date to be set.	County Judge
August	Publication of No-New-Revenue and Voter Approval Tax Rates	Tax Assessor/Collector
August	Commissioners Court meets to discuss Tax Rate. If proposed rate exceeds Effective / Rollback rate, take record vote to adopt specified rate at future meeting and schedule public hearings (2) on tax rate. Schedule Public Hearing on Budget.	Commissioners Court
August	(if applicable) "Notice of Public Hearings on Tax Increase" published on or before the 7 th day prior to the public hearing.	Tax Assessor/Collector
August	(if applicable) Post "Notice of Public hearing on Tax Rate" (open meeting notice) 72 hours prior to said meeting	County Judge
August	Post "Notice of Public Hearing on Budget" 72 hours prior to said meeting	County Judge
August	(if applicable) Publish "Notice of Vote on Tax Rate" prior to said meeting	Tax Assessor Collector
August	Public hearing on Budget; budget and tax rate are adopted	Commissioners Court
August	Budget filed with County Clerk & posted on County website	County Judge
Sept/Oct	Reproduce, distribute & publish Budget	County Judge



Key Elements of the Budget

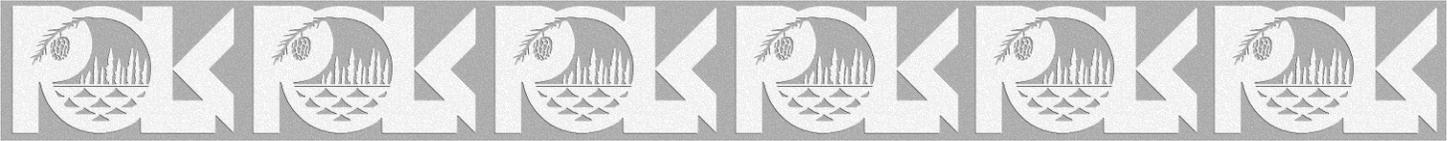
Budget Priorities

<u>THIS YEAR</u>	<u>LAST YEAR</u>
* Reduce Tax Rate & Balance Budget without using Reserves	* Maintain existing Tax Rate & Balance Budget without using Reserves
* Implement a Cost of Living Adjustment and make Merit Funds Available	* Preserve Staffing Levels throughout Economic Recession and Recovery
* Make funds available for Disaster Recovery and Mitigation	* Reduce Operating Expenses without sacrificing Public Services

- **Balancing the Budget without using Reserves and while reducing the tax rate or using Reserves was a focus of this year’s budget process.** Certified Net Taxable Value increased significantly this year, requiring that Polk County reduce the Tax rate to stay within the revenue cap set by the State Legislature in the 86th legislative session. The 2021 Tax Rate, which funds the FY2022 Budget, was adopted as 0.6376 per \$100 value. The table below provides a comparison of the rate distribution in the tax supported funds. As you can see, as the amount we must commit to Debt Service decreases, those funds become available in our operations budget, and we can use those funds for personnel and other operational expenses.

<u>FUND</u>	<u>FY2022</u> (2021 Tax Year)	<u>FY2021</u> (2020 Tax Year)
General	0.402934	0.400191
Road & Bridge	0.147100	0.147100
M&O Rate =	0.550034	0.547291
Debt (Service) Rate =	0.087566	0.098809
TOTAL TAX RATE	0.637600	0.646100

- **After adopting a reduction in personnel costs last year, compensating our employees for their loyalty and dedication as we faced new challenges brought on by the Covid-19 Pandemic was a high priority this year.** We try to shift our pay scale up by at least one step regularly to account for inflation. With supply chain issues the country is currently facing, the cost of living has gone up dramatically, so we implemented a 2-step cost of living adjustment (approximately 5%) and added sufficient funds to each county department for an additional 1-step merit increase for each employee. The Court has also appointed a committee to review our current merit policy and recommend changes for next year’s budget, with a goal of increasing employees’ perceptions of their value to the county.
- **This budget year, the Commissioners Court made disaster recovery and mitigation a high priority.** In dealing with the aftermath of the tornado that struck the county in April 2020, the Commissioner of Precinct 2 requested additional funding in the FY2022 Budget to make repairs to roads damaged by the storm. We created a new line item in the General Fund with \$250,000 that any commissioner can request to make purchases from throughout the year for disaster recovery and mitigation. We also created a line item with \$25,000 for the new non-profit Long Term Recovery Group that formed after the storm hit to help homeowners that suffered excessive losses. The nonprofit will be primarily self-funded through fundraising efforts, but this initial investment will help them cover necessary expenses until they have a steady stream of income.

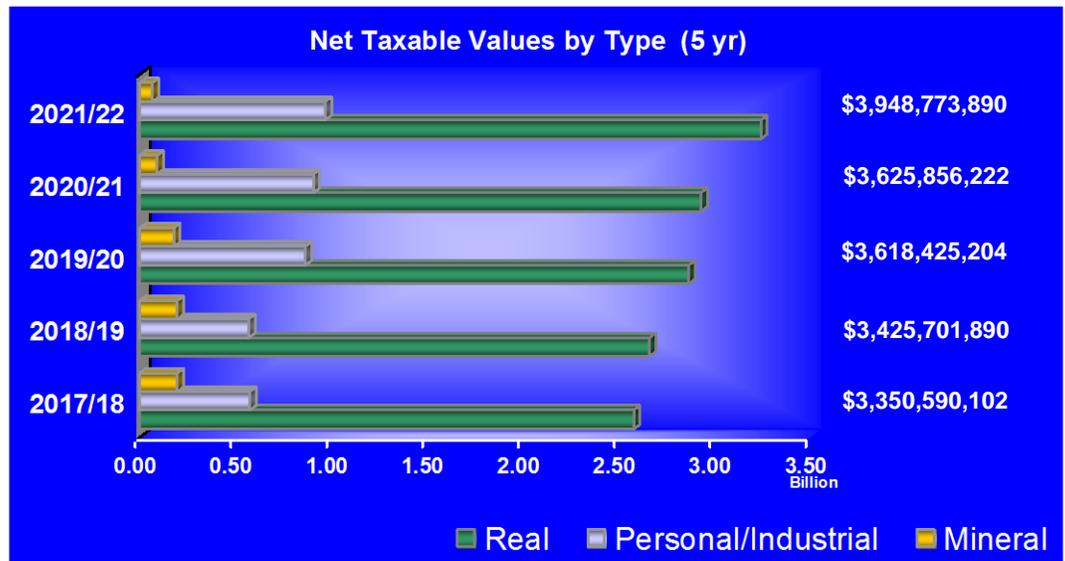


Major Revenue Sources with Forecasting & Assumptions for FY2022

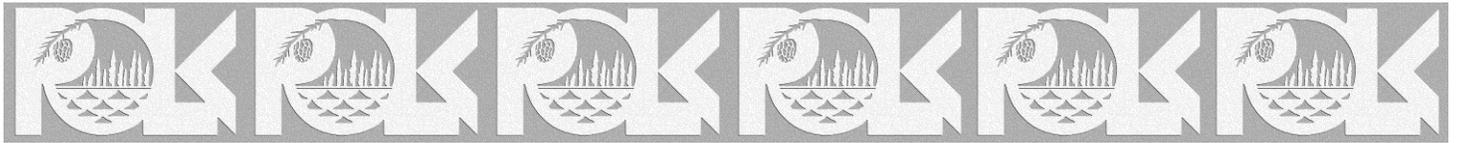
Property Taxes = 62.69% of total revenue

- **Property Taxes** - or “ad valorem taxes” are the County’s primary revenue source, representing over 64% of General Fund revenue, over 81.5% of Road & Bridge revenue and 100% of the amount needed to fund the County’s principal and interest payments (Debt Service) for the budgeted year. The County’s 2021 Tax Rate (for the FY2022 budget year) is .6376 or 63.76¢ per \$100 valuation. This rate reflects a decrease from the total rate adopted in the preceding year and represents the Voter Approval Tax Rate (0.6376) calculated for the 2021 tax year. In projecting property tax revenues, two underlying assumptions were used - the first being that the final assessed taxable value of property would be in proximity to estimates provided by the Polk Central Appraisal District, and the second being that collection rates would be 99% for Debt Service (lowest allowed by State Statutes) and 98% for all other Funds of estimated taxes, as verified by the Tax Assessor-Collector. The Certified Net Taxable Value for this budget year is \$3,948,773,890 compared to last year’s certified value of \$3,625,856,222 and represents an increase of \$322,917,668 (before adjustments) in the following categories of value;
 - Increase of \$312,696,378 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
 - Increase of \$35,123,749 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
 - Decrease of \$24,902,459 in Mineral value relating to (decreased) production and annual Railroad Commission estimates for the quantity of remaining pools.

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



Value subject to the County’s “freeze” on tax liability for persons over 65 or disabled increased \$70,225,718 to a total of \$675,160,882. Current property taxes in FY2022 are expected to generate \$23,317,459 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$600,000.

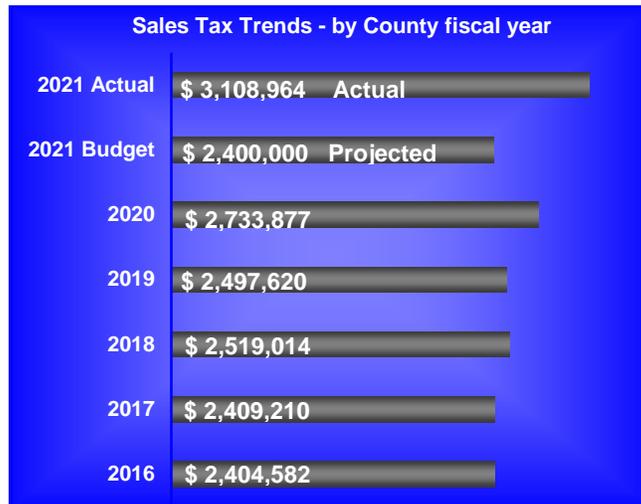


In comparison to last year's projections, combined county ad valorem tax revenue will realize an estimated increase of \$2,653,595 in FY2022 after consideration of revenue lost to tax freezes and other exemptions, such as those provided to Veterans.

Sales Tax = 7.34% of total revenue

- **Sales Tax** remains the second largest *single* revenue source for the County. Polk County imposes an optional 1/2¢ sales tax, the maximum allowed by law, expected to generate \$2,800,000 for the 2022 fiscal year - representing over 11.9% of General Fund revenue. In the unincorporated areas of the County, 6.75% sales tax is collected and remitted to the State Comptroller where 6.25¢ is retained by the State and .5¢ (one-half cent) is returned to the County monthly. Within the City of Livingston, an additional 1.5¢ is collected and returned to the City - bringing the total sales tax within the City limits to 8.25%.

In forecasting sales tax revenue, the County Judge, as Budget Officer, considers trends in historical data provided by the State Comptroller's office, along with information relating to the local economic climate. Economic growth and development translate to sales tax revenue, and 2022 Budget preparation included a review of new business and industry potential. The County experienced a consistent increase in sales tax revenue of approximately 10% until FY2008, when sales tax revenue fell short of budget projection.



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

revenue has been up over \$2.4 million since FY2016, exceeding \$3.1 million in FY2021, suggesting that new construction and new businesses in the county are having a profound impact on our economy. The economic stimulus payments of 2020 and 2021, along with the amount of reconstruction required after the tornado of April 2020, certainly added to that, as well, causing a significant spike in 2021. We included a modest increase of \$400,000 in sales tax revenues over the FY2021 Budget. As Polk County continues to grow, so will our sales tax projections, though we will continue to be conservative with our projections to avoid the potential negative impact of an economic downturn.

Charges/Fees for Services = 4.23 % 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 \$1,612,186 estimated in FY2022, a decrease of \$40,500 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 = 1.97% of total revenue

- **Court Fines/Fees/Forfeitures** assessed through Justice, County and District Courts will account for revenue totaling \$753,986 – a \$16,590 increase from the prior budget. The fiscal activity for Court fines, fees and forfeitures in FY2021 brought in approximately \$136,952 more than was budgeted, substantially due to unbudgeted income from drug and asset forfeitures which can only be used for law enforcement purposes. Nearly all other budgeted fines and fees fell short of projections. Once the Court systems return to normal, which they must do at some point, these revenues are expected to return to pre-pandemic levels. For this reason, these revenue projections remain the same as last year. There was one exception with the Precinct 4 Justice of the Peace who significantly increased revenue over projections in FY2021 and expects this trend to continue. The projected revenues in that office were increased to cover a part-time position added for FY2022.

To properly forecast all components of this revenue category, projections are requested from the elected officials and department heads in whose offices the fees are assessed and collected, with year-to-date receipts reviewed closely. Consideration is given for the implementation of any fees newly authorized by the legislature and any appropriate revision of existing fees, as authorized by law. Projections of these fines and fees for FY2022 were carefully analyzed to address any issues that may be corrected through procedural changes or technology improvement.

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

Auto Reg/License Fees = 2.58% 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 FY2022, \$985,000 in auto registration and licensing revenues will account for 14.6% of Road & Bridge funding. Forecasting this particular revenue is fairly straightforward and varies only slightly from year to year based on the number of persons obtaining their vehicle license in Polk County - for which a 5% fee is assessed - and by vehicle sales within the County. The State of Texas places a maximum cap on the total amount of Auto Registration Fees that may be retained by the County. By legislation, the portion retained gradually decreased by 10% annually, while the amount of commission received from the State on vehicle sales tax paid in Polk County likewise



increased annually to the General Fund. The FY2022 budget projection for this revenue has not changed from the FY2021 budget based on projections and historical data received from the Tax Assessor/Collector in whose office these fees are paid.

Federal & State Funding = 2.41% of total revenue

- **Federal & State Funding** received through direct grant and government assistance programs will account for an estimated \$918,456 in FY2022 revenue, a \$69,505 increase from FY2021 projections of \$848,951. Of the most significant individual budgeted sources, \$420,015 in federal and state revenue is received in support of services and meals provided to our senior population. Other funding includes \$203,870 in support of the judiciary; \$108,771 relating to law enforcement and victims assistance; \$53,000 of Federal Payment in Lieu of Taxes (PILT) for federally owned property located within the County; \$49,300 Lateral Road funds for the four Road & Bridge Precincts; \$61,500 in funding to assist in emergency management and preparedness efforts; \$15,000 representing payment from the Tobacco Settlement negotiated by the Attorney General; and \$7,000 in voter registration assistance.

Other Revenue (combined) = 16.97% of total revenue

- "Other Revenue" consists of miscellaneous reimbursements, contracts for services, intra-fund transfers and other varied sources of revenue totaling \$6,474,091, an increase of \$866,177 compared to the FY2021 budget.

Of the total in this category, \$1,580,817 represents transfers between a particular fund to support expenses budgeted within another – such as the \$400,000 transfer of all tipping fees from Waste Management to the General Fund (an increase of \$80,000 over last year's budget) and the \$500,000 transfer from General Fund to Retiree Health Trust (an increase of \$100,000 from last year's budget). The remaining revenues in this category include Road & Bridge lease/purchase revenues (\$2,289,243); detention facility per diems and phone revenues (\$840,000); revenues received in special purpose funds for a restricted use, such as the Permanent and Available School Funds (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 (\$212,992); reimbursements from the Trinity River Authority's for Sheriff's Office security provided at the Lake Livingston Dam (\$248,515) and contracts with other counties for housing out-of-county inmates (\$300,000); reimbursements from Trinity and San Jacinto Counties for operations of the (shared) District Courts (\$234,487); lease payments and property insurance reimbursements on various county-owned properties (\$54,313); and a combined total of various other revenues (\$430,597).



Capital Expense Plan

Developing the Plan

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

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

Description of Expenses Included in the Plan

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

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



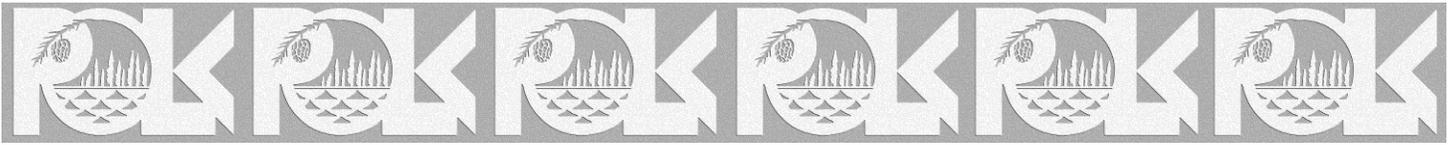
FY2022 Capital Purchase Projections

The following represents capital purchase requests received from Departments and included by Commissioners Court (July 27, 2021 Budget Workshop) in FY2022 projections to be paid by and reimbursed to fund balance with issuance of legally authorized debt (Tax Notes) - IF APPROVED by Commissioners Court

DEPARTMENT	REQUEST / DESCRIPTION	AMOUNT	Budget Impact
The Construction and Improvement of Roads & Bridges in the County			\$ -
The Acquisition of Road Right-Of-Way			\$ -
The Acquisition of Road Construction & Maintenance Equipment & Materials			\$ -
The Acquisition of Mobile Equipment (other than Road & Bridge)			\$ -
The Construction of Improvements to County Buildings			\$ 66,100.00
Sheriff	Flooring Project	\$ 66,100.00	
The Acquisition of Vehicles			\$ -
The Acquisition of Computer Equipment and Software			\$ 43,356.00
Auditor	(2) Desktop Scanners	\$ 2,000.00	
Auditor	Desktop Printer	\$ 500.00	
County Clerk	(7) Adobe Acrobat Pro 2020	\$ 3,150.00	
County Clerk	(2) HP Laserjet Printers	\$ 1,500.00	
County Clerk	Reiner Electric Stamp	\$ 3,100.00	
District Attorney	(3) Desktop Scanners	\$ 1,530.00	
District Clerk	(4) HP Laserjet Printers	\$ 830.00	
District Clerk	(3) Desktop Scanners (Fujitsu 7160)	\$ 2,691.00	
District Clerk	(2) Computer Carts	\$ 500.00	
Fire Marshal	Desktop PC with MS Office (if new position approved)	\$ 1,100.00	
Human Resources	Commercial Paper Shredder	\$ 635.00	
Human Resources	Desktop Printer	\$ 210.00	
Human Resources	NeoGov Onboard	\$ 1,500.00	
JP1	Desktop Scanner	\$ 1,000.00	
JP3	Desktop Scanner	\$ 1,000.00	
Constable 3	MDIS Software & Support	\$ 3,155.00	
Constable 4	MDIS Software & Support	\$ 3,155.00	
IT	Central Server - Cloud Backup	\$ 15,000.00	
Permits	(2) Adobe Licenses	\$ 800.00	
The Acquisition of Office Furnishings/Equipment			\$ 30,026.00
411th Court	Taser	\$ 1,100.00	
411th Court	Handheld Metal Detector	\$ 183.00	
411th Court	Inspection Mirror	\$ 80.00	
Environmental Enforcement	Canon Camera for investigations	\$ 1,030.00	
Environmental Enforcement	Ballistic Vest (protective gear)	\$ 1,281.00	
Fire Marshal	Canon Camera for investigations	\$ 1,030.00	
Fire Marshal	Ballistic Vest (protective gear)	\$ 1,281.00	
Fire Marshal	Drone	\$ 4,110.00	
Courthouse Security	(4) Body Restraints - one for each courtroom	\$ 1,485.00	
County Court at Law	Portable Projector Screen	\$ 500.00	
Emergency Management	(13) AED Machines	\$ 17,966.00	
The Scanning, organization and computer digital imaging of County Records			\$ -
TOTAL			\$ 139,482.00
			2022 Tax Note Principal & Interest to be offset by retiring debt

Future Impact of the Plan

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



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

Current (FY2022) Impact of the Plan

The FY2022 Budget includes certain estimated operational costs directly related to non-routine capital projects for which debt was previously issued, as discussed earlier in this section. Capital planning for the fiscal year included the purchase/upgrade of various furnishings, computer equipment and software requested by Departments, and certain improvements to county buildings for which current funds are not available.

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

The goal for this year was to keep capital purchases to a minimum, which the Commissioners Court did by authorizing only \$139,482 in total purchases, down from \$433,546 approved in the 2021 fiscal year. Replacing the floor at the Polk County Sheriff's Office, updating county network servers and replacing emergency management equipment accounted for over 70% of the approved purchases on the FY2022 Capital Purchase Projections. The floor at the Sheriff's Office was damaged by an underground spring, and we do expect an insurance claim to be approved to help cover the final cost of replacement. Network servers must be updated regularly to ensure the integrity of our record storage, and ensure minimal interruptions to business operations in the event that individual files are lost or corrupted.

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

Personnel

Wages, Benefits and Staffing Levels

As we addressed previously in this section, our primary focus concerning staffing and wages while building the FY2022 Budget was compensate our employees for remaining loyal to the County during a tumultuous year and provide additional funds to reward those that had gone above and beyond in their duties to our residents. We also needed to add various positions throughout multiple departments to accommodate the growth we have been experiencing.

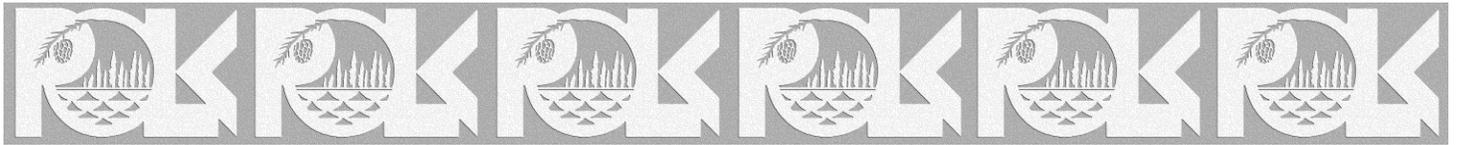
To encourage employee training, advancement and productivity, the County provides certain benefits such as Bi-Lingual Incentive Pay for employees meeting Spanish proficiency standards, Certificate Pay for qualifying law enforcement personnel, and Longevity Pay for each full year of continuous employment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



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

Unlike many employers that have offset the rising cost of healthcare by requiring employees to contribute toward health insurance premiums, Polk County has – again – elected to fund the full cost of Employee healthcare in FY2022. Through the Texas Association of Counties “BlueChoice” program, coverage is budgeted for 286 eligible positions at a total annual cost of \$2,931,134 – a \$89,112 increase from the previous year.

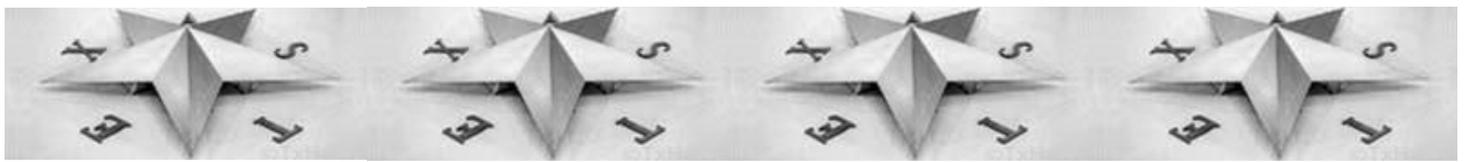
Total Personnel costs increased by \$1,216,124 in the FY2022 Budget. Changes in staffing levels occurring in the last five-year period are found in the table shown on the following page.



Staffing Levels & Budgeted Change

FUND	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	Difference 2021-2022
County Judge	3	3	3.04	3.04	3.04	-
Commissioners Court	2	2	1.04	1.04	1.04	-
County Clerk	11	12	12	12	12	-
Grants & Contracts			1	1	1	-
County Auditor	5.3	5	6.06	5.54	6.04	0.5
County Treasurer	3.07	3.07	3.04	3.04	3.04	-
Information Technology	3	3	3.04	3.04	4.04	1.0
Maintenance	11.5	11.5	11.51	11.51	11.52	0.01
Emergency Mgmt.	4	4.04	4.04	4.04	4.04	-
Human Resources	3	3	3.25	3.25	3.25	-
DPS (Tx Dept of Public Safety)	1	1	1.04	1.04	1.04	-
County Court at Law	4	4	5	5	5	-
District Clerk	10.15	11.54	11.54	11.54	11.5	(0.04)
Justice of the Peace #1	4	4.16	4.21	4.21	4.1	(0.11)
Justice of the Peace #2	3	3.08	3.40	3.40	3.54	0.14
Justice of the Peace #3	3.05	3.12	3.12	3.12	3.04	(0.08)
Justice of the Peace #4	3	3.08	3.04	3.04	3.54	0.5
258 th Judicial District	3.06	3.06	3.06	3.06	3.06	-
411 th Judicial District	3.06	3.06	3.06	3.06	3.06	-
District Attorney	18	18	18.08	18.08	18	(0.08)
Pre-Trial Services	1	1	0	0	0	-
Jail	51.13	50.86	50.82	50.82	50.80	(0.02)
Constables 1,2,3&4	4	4	4	4	4	-
Sheriff	54.10	54.58	55.26	55.26	56.05	0.79
Veterans Service	1.02	1	1.04	1.04	1.04	-
Social Services	1.02	1.02	2.04	2.04	2.04	-
Museum	1.14	1.13	1.13	1.13	1.13	-
Extension	4	3.04	3.04	3.04	3.04	-
Permits/Inspections	2.10	2.08	2.08	2.08	2.08	-
Environ. Enforcement	1	1	1.5	1.5	1.54	0.04
Fire Marshal			1.5	1.5	1.54	0.04
Tax Assessor Collector	14	14	14.61	14.61	14.60	(0.01)
Delinquent Tax Collect	2	2	3	3	3	-
Total: General Fund	234.7	236.42	243.59	243.07	245.75	2.68
Precinct 1	8.61	8.65	8.61	8.61	8.58	(0.03)
Precinct 2	9.50	8.78	8.71	8.71	8.68	(0.03)
Precinct 3	12.66	12.64	12.42	13.42	13.24	(0.18)
Precinct 4	11.35	11.3	11.27	11.27	11.28	0.01
Total: Road & Bridge	42.12	41.37	41.01	42.01	41.78	(0.23)
Total: Security Fund	3.23	3.24	3.24	3.24	3.23	(0.01)
Total: Aging Fund	5.50	5.98	5.7	5.7	5.7	-
TOTAL ALL FUNDS	286.03	287.47	293.54	294.02	296.46	2.44

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



Texas County Government Overview



Functions of County Government

Today there are 254 counties serving the needs of over seven million Texans—ranging in size from just under 100 residents to nearly 5 million. Major responsibilities include building and maintaining roads, recreation facilities, jails and judicial systems, maintaining public records, collecting property taxes, issuing vehicle registration and transfers and registering voters. Counties also provide law enforcement, conduct elections, and provide health and social services to many indigent county residents. Increasingly, county governments are playing a vital role in the economic development of their local area.

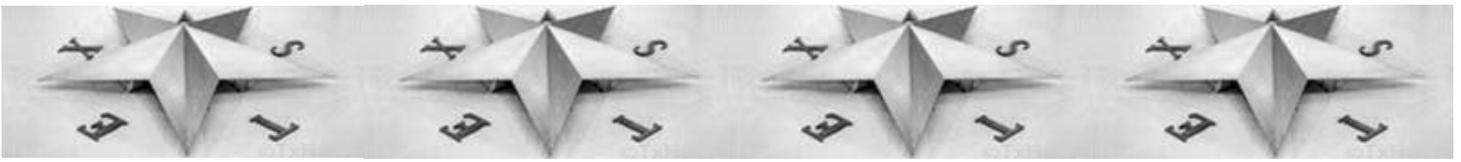
Structure of County Government

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

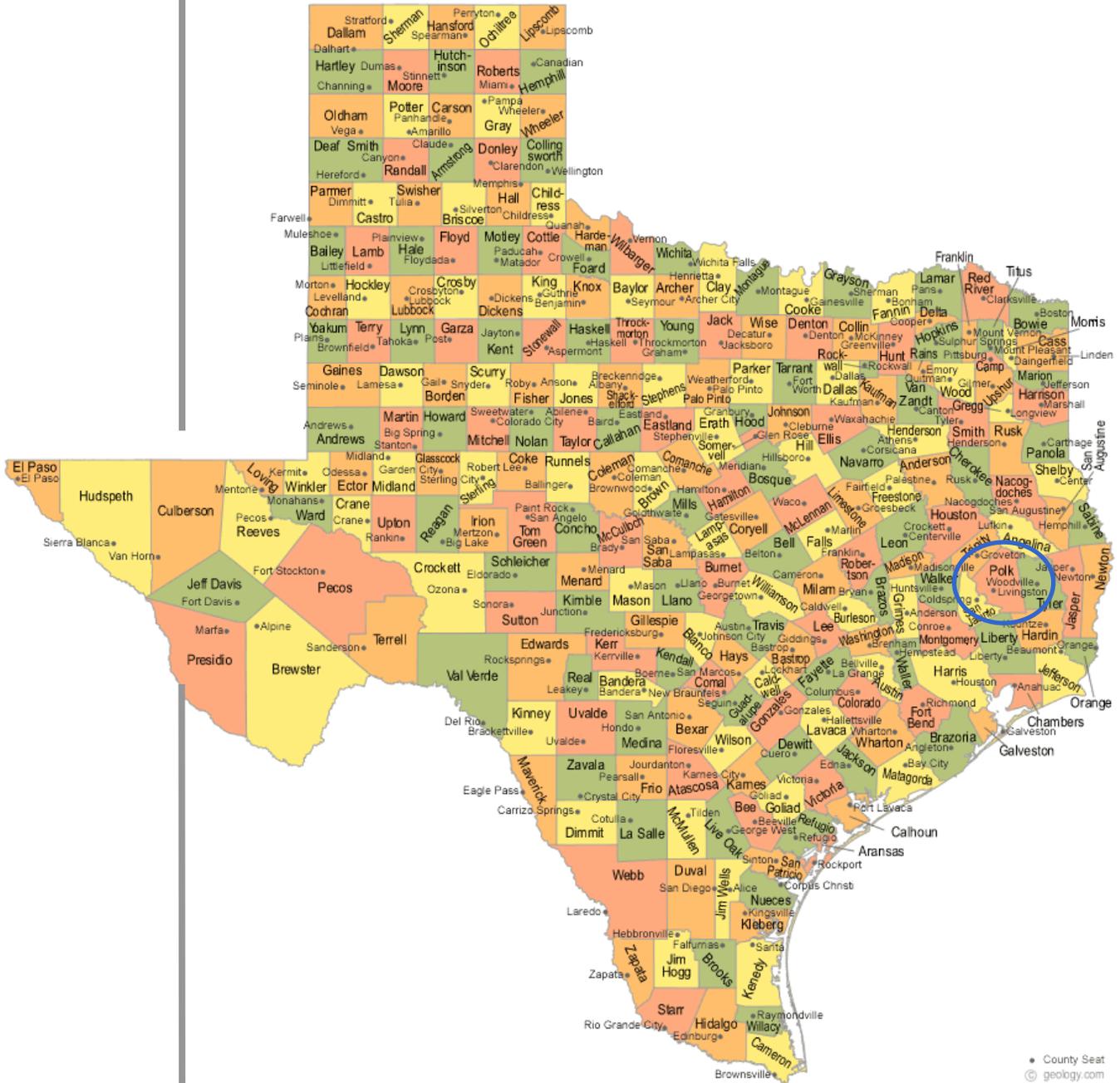
Origin of County Government

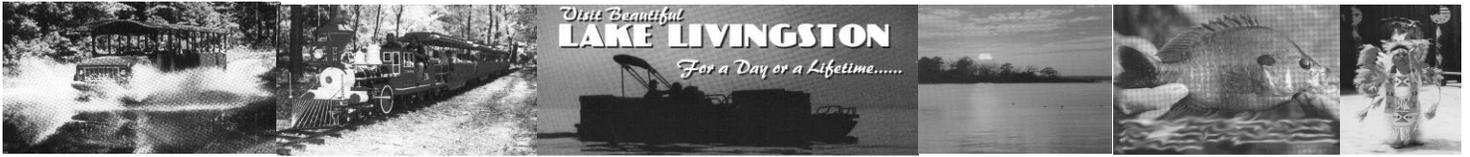
The origin of Texas county government can be found in "municipality", the local unit of government under Spanish and Mexican rule. Municipalities were once large areas embracing one or more settlements and the surrounding rural territory. In 1821, there were four major Spanish settlements in Texas; San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





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



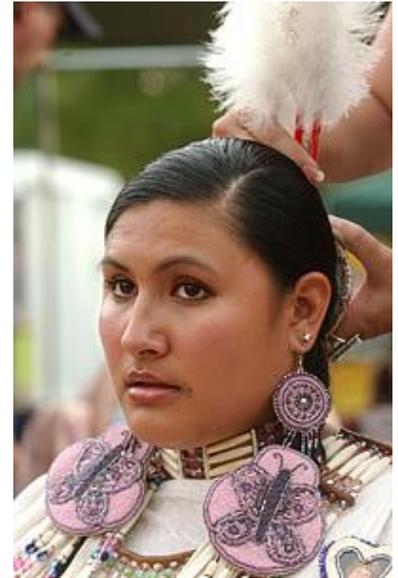


About Polk County

History, Development, and Location

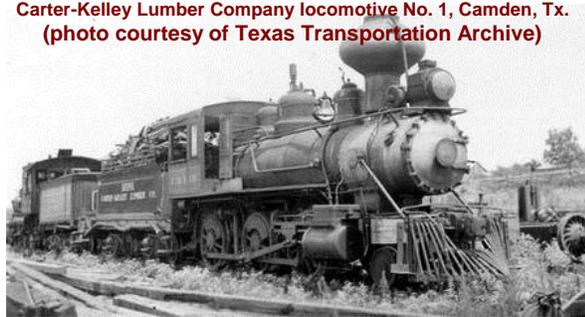
In the year 1846, approximately 1,095 square miles, now known as Polk County and named in honor of James K. Polk (then President of the United States), were carved out of (a then larger) Liberty County. Subsequently, in 1870, much of the area now known as San Jacinto County was divided out of the larger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

Polk County is located in the tall pine forests of Deep East Texas, about 70 miles north of downtown Houston. It is bounded by the Trinity River on the southwest and the Neches River on the northeast. To the north and east lie more than 100 miles of scenic roads, four Texas Woodland Trails, and the home of the Alabama-Coushatta Tribe of Texas. Livingston is the County seat and largest city with a population of 5,640 according to most recent census data. The city is situated less than one hour from Bush International Airport in Houston via U.S. Highway 59 (proposed Interstate 69 Corridor). Polk County has the most abundant water supply in the State of Texas and an available labor force of 150,000 within the Deep East Texas Workforce Development Area.



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

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



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

the County's leading agricultural crop. Over 80 percent of the County's land is forest (predominately pine trees), with half owned by the timber industry. Georgia Pacific and the 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.



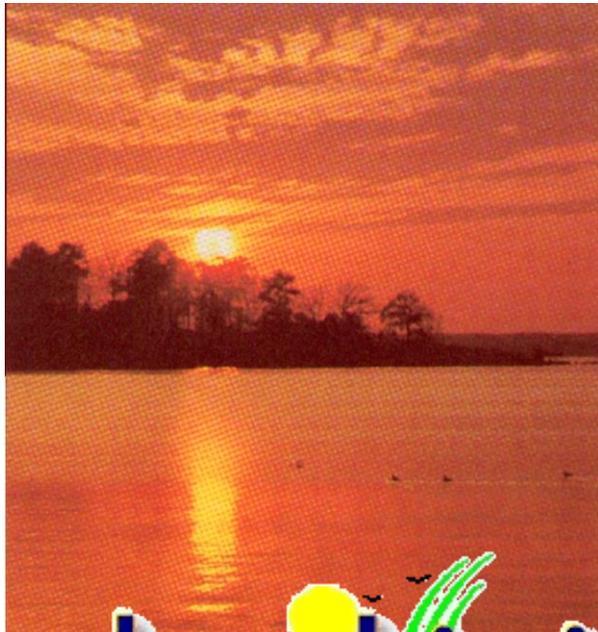
Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County, and U.S. 59, a major route to Houston (North/South) that continues down to the Texas Rio Grande Valley. The Hwy 59 corridor is being improved as a part of I-69, the super highway connecting Canada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



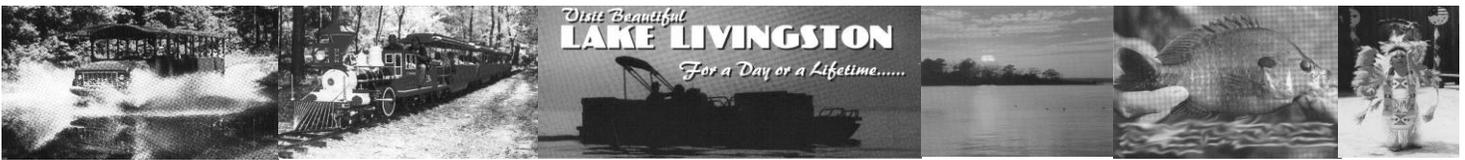
Construction of the 93,000 acre Lake Livingston was completed in 1968 (located in the west and southwest portion of the County) and continues to play a significant role in the local economy. Lake Livingston is surrounded by some 450 miles of timbered shoreline (Polk County having the largest amount of 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. Bird and other wildlife species abound in the County’s scenic forests and wetlands, while our deer populations bring hunters from across the state during the season that spans November and December. Recent reports indicate that tourism contributes \$62 million annually to Polk County’s economy and \$11 million is paid out in payroll alone for this segment.

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



Lake Livingston



Facility was completed with 526 beds. A request from Immigrations and Customs Enforcement (ICE) prompted almost immediate expansion with Phase II (528 additional beds), completed in 2007. The Facility provides detention space to contracted agencies, which included the Federal Bureau of Prisons and the U.S. Marshals Service. The Facility provides over a hundred jobs and a source of revenue to the County from contracted per diem charges. In addition, Livingston is the regional headquarters for the Sam Houston Electric Cooperative and home to over five hundred small businesses. Polk County is also the national headquarters for Escapees, Inc., a nearly 60,000 active member organization of recreational vehicle owners, roughly 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.

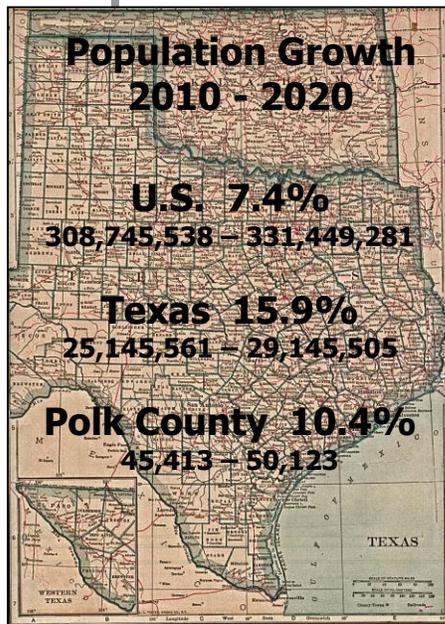
Polk County's close proximity to the greater Houston area (4th largest city in the U.S.) provides the County numerous benefits, the first of which is access to an international airport only 56 miles from the County Courthouse. Polk County's recreational opportunities also provide an excellent retreat for big city dwellers wanting to escape to a more relaxed lifestyle. Although Polk County is easily accessible to the Texas Medical Center in Houston, first class medical services are available from CHI St. Luke's Health Memorial Livingston (formerly Memorial Medical Center Livingston), which opened its \$25 million facility in the summer of 2000 and completed a five-year, \$30 million expansion and improvement program. The complex, located on the Hwy 59 Bypass, includes a 90-bed hospital with emergency, surgery, intensive/critical care, cardiopulmonary and radiology services, and women's health departments supported by a community of skilled physicians and specialists. The Polk County College/Commerce Center, located on the Hwy 59 Bypass near the Hospital, provides advanced curriculum study and technical training through Angelina College and offers much needed public auditorium space.



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

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

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

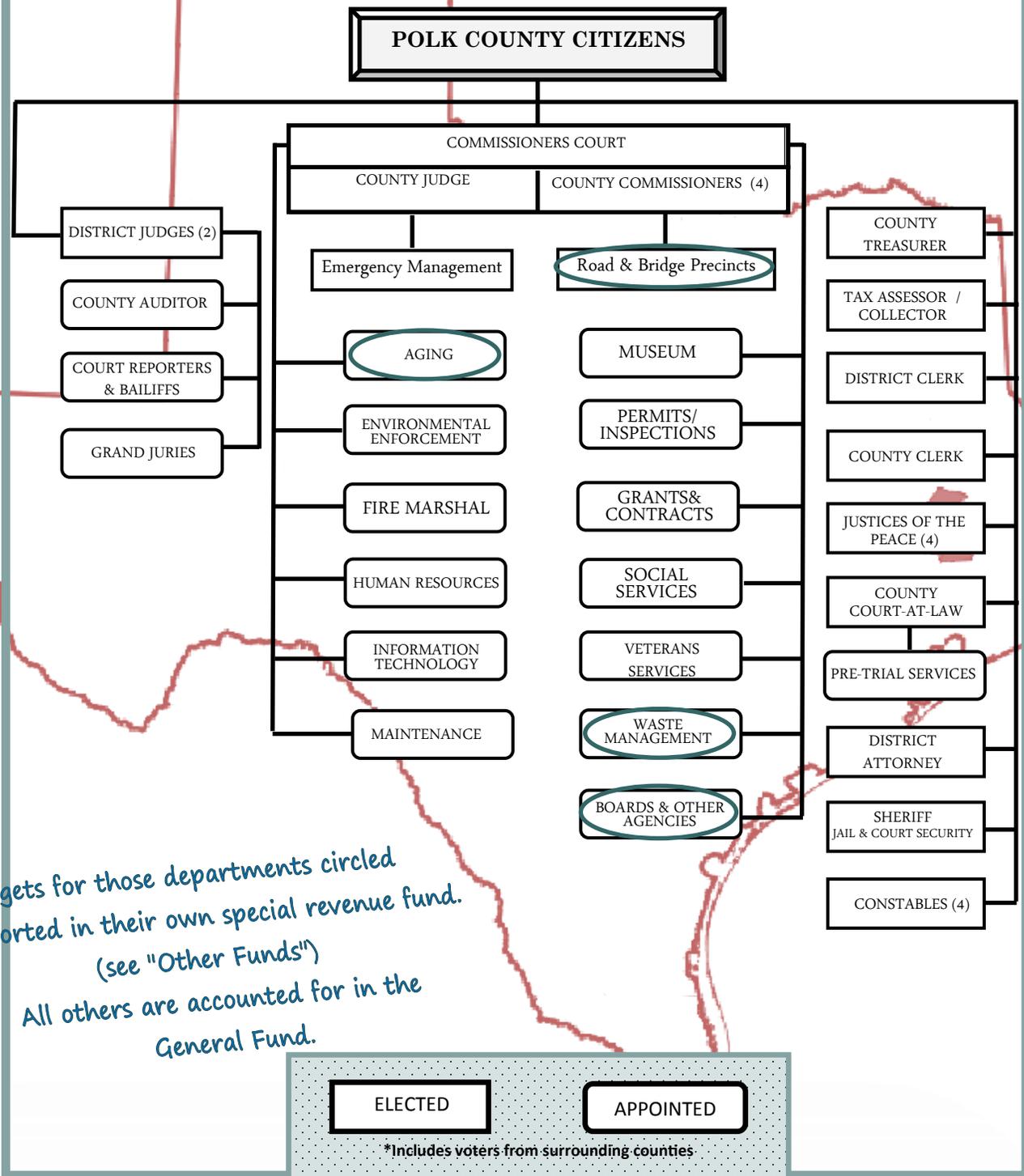


The County experienced a 10.4% population growth in the ten year period between the 2010 Census (45,413) and the 2020 Census (50,123), making us the fastest growing county in the Deep East Texas region. Find more County demographics in our Area Profile beginning on page [155](#).

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



Polk County ORGANIZATION CHART



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

ELECTED

APPOINTED

**Includes voters from surrounding counties*

Polk County
ELECTED OFFICIALS
 AS OF OCTOBER 1, 2021

County Judge..... Sydney Murphy

County Commissioners:

Precinct 1..... Guylene Robertson

Precinct 2..... Ronnie Vincent

Precinct 3.....Milton Purvis

Precinct 4.....Tommy Overstreet

County Treasurer..... Terri Williams

Tax Assessor/Collector..... Leslie Jones-Burks

District Clerk Bobbye Christopher

County Clerk..... Schelana Hock

Justice of the Peace:

Precinct 1..... Darrell Longino

Precinct 2..... Sarah Rasberry

Precinct 3..... Robert D. Johnson

Precinct 4..... Jamie Richardson

County Court at Law Judge Tom Brown

Criminal District Attorney.....William Lee Hon

Sheriff Byron Lyons

Constables:

Precinct 1..... Scott Hughes

Precinct 2..... Bill Cunningham

Precinct 3..... Ray Myers

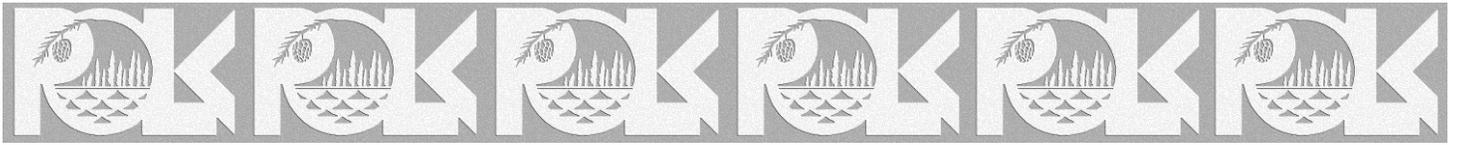
Precinct 4.....Darwon Evans

District Judges:

258th Judicial District..... Travis Kitchens

411th Judicial District..... John Wells

County Auditor (appointed by District Judges) Louis Ploth



Financial/ Operational

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 on page 146. Annually appropriated budgets are adopted for each of the funds listed, with appropriations lapsing at fiscal year end. The **General Fund** (010) serves as the primary operating fund of the County and accounts for departments associated with General Operating, Administrative, Justice and Public Safety, and Health and Human Services. The **Road & Bridge (Precinct) Funds** (015 & 021-024) serve as the primary operating funds of the County Road & Bridge Commissioners. The **Debt Service Fund** (061) accounts for the accumulation of resources for the payment of principal and interest on the County's long-term debts, such as tax notes and certificates of obligation. The County also uses **Special Revenue Funds** to account for certain government operations. The functions of the respective special revenue funds are provided in the table below.

Fund	Description
Hotel Tax (011)	Revenues generated from a Hotel/Motel Occupancy Tax and expenditures related to promoting tourism within the County.
Justice Court Technology (013)	Fund created by statute for fees collected by (4) Justice Courts and expended only for improving the technology of those Courts.
Child Abuse Prevention (014)	Fund created by statute for fees paid by persons convicted of certain child related offenses and used only to fund child abuse prevention programs in the County.
Fire Marshal Inspection Fees (017)	Funds restricted for the administration and enforcement of the fire code.
Guardianship (019)	Legislated fee collected in probate cases and administered by the Commissioners Court for guardianship programs.
County Specialty Court (025)	Legislated allocation of fees collected from persons convicted on certain charges that may only be used to fund specialty court programs.
Justice Court Building Security (026)	Legislated fee collected by all Justice Courts to be used for solely for security expenses in Justice Courts <u>not</u> located within the Courthouse.
Security (027)	Legislated fees collected by District and County Clerks for purposes of providing security in County courtrooms.
Historical Commission (028)	Fund used to account for monies donated for preservation of the history and heritage of Polk County. Although included in the accounting of the County, expenses are not budgeted by the Commissioners Court.
Court Reporter Service (029)	Legislated fees collected as a court cost in civil cases to be used to assist in the payment of court-reporter-related services.
College/Commerce Center (030)	Fund used to account for construction of the Polk County College/Commerce Center and Shelter Facility. Fund closed after project completion and shown for prior years' activity only.
Waste Management (032)	Fund established to account for revenues generated by the County's waste management services provided by contracted operator at County landfill and collection stations.
American Rescue Plan Act (033)	Funds received from the US Treasury and utilized for restricted purposes, such as water and broadband infrastructure.
Grant (035)	Funds received from State and/or Federal Grant programs and utilized for restricted purposes, such as disaster recovery.



Fund	Description
CDBG Buyout Program (037)	Funds received from the State and utilized strictly for the Hurricane Harvey CDBG Buyout Program.
Law Library (040)	Fund accounts for special fees related to maintaining a law library at the County Courthouse.
Pre-Trial Intervention (047)	Fund accounts for special fees collected and administered by the District Attorney.
District Attorney Special (048)	Fund used to account for State monies received to support operations of the Criminal District Attorney's Office and expended at the discretion of the District Attorney.
District Attorney Hot Check (049)	Fund used to account for fees collected pursuant to Code of Criminal Procedure Art. 102.007(f) and administered by the District Attorney.
Aging (051)	Fund used to account for nutritional support services to senior citizens of Polk County. Revenue sources include participant contributions, federal monies administered by DETCOG and a county subsidy.
Commissary (Sheriff) (056)	Fund created to account for proceeds from the operation of the Commissary at the County Jail. Funds may be spent as authorized by law, for the benefit of inmates (L.G.C. Sec. 351.0415).
Retiree Health Benefits Trust (083)	Fund created to account for Other Post Employment Benefits (OPEB) offered to eligible County Retirees – currently, the payment of County Health Insurance premiums.
Drug Forfeiture (090)	Funds forfeited to Sheriff, District Attorney and/or Constable in certain drug related cases and expended for legally authorized purposes at the discretion of the subject official.
Permanent School (091)	Fund established from the proceeds received from the sale of lands granted by the State of Texas for educational purposes. Earnings accrue directly to the Available School Fund, except for oil royalties, which are deposited to this fund to increase the principal.
Available School (092)	Fund established from the proceeds received from the lease of school lands. Lease revenues are distributed to county school districts.
Co. Clerks Records Management (093)	Fees collected by the County Clerk for filing official documents, such as birth and death certificates, and expended for the preserving, restoring or automation of records within the County Clerk's office.
County Records Management (094)	Fees collected by the District and County Clerks for filing documents (other than those for which the County Clerk records management fee is collected) and expended only for approved records management and automation projects.
Sheriff's Federal Revenue Sharing (095)	To account for the receipt and the Sheriff's discretionary expenditure of federal funds to supplement law enforcement agencies.
District Clerk Records Management (098)	Fees collected by the District Clerk for filing official documents and expended for the preserving, restoration or automation of records within the District Clerk's office.
County & District Court Technology (099)	Fund created by statute for fees collected by the District Courts for certain cases and expended only for improving the technology of those Courts.

FUND BALANCE SUMMARY

Category/Department	Beginning Fund Balance	FY2022 Revenues	FY2022 Expenditures	(Est.) Ending Fund Balance	Target* Fund Balance
MAJOR FUNDS:		<i>Estimated by Co. Auditor</i>		<i>Balance as % of expense in Operating Funds</i>	
GENERAL	\$ 16,413,373	\$ 23,507,744	\$ 23,507,302	\$ 16,413,815	70% \$5,876,826
ROAD & BRIDGE					
ROAD & BRIDGE LEASE FUND	-	2,289,243	2,289,243	-	N/A
ROAD & BRIDGE PRECINCT 1	331,214	1,553,297	1,553,297	331,214	21.3% \$388,324
ROAD & BRIDGE PRECINCT 2	292,175	1,546,680	1,546,680	292,175	18.9% \$386,670
ROAD & BRIDGE PRECINCT 3	787,246	1,861,512	1,861,512	787,246	42.3% \$465,378
ROAD & BRIDGE PRECINCT 4	248,221	1,797,859	1,797,859	248,221	13.8% \$449,465
DEBT SERVICE	200,633	3,309,527	3,309,491	200,669	N/A
Reserved for Landfill Post Closure	779,642			779,642	
SPECIAL REVENUE FUNDS:					
HOTEL TAX	95,108	25,000	25,000	95,108	N/A
JUSTICE COURT TECHNOLOGY	(1,236)	50,070	50,000	(1,166)	N/A
CHILD ABUSE PREVENTION	2,481	400	-	-	N/A
FIRE MARSHAL INSPECTION FEE	5,842	1,500	1,500	5,842	N/A
GUARDIANSHIP	9,261	2,500	2,500	9,261	N/A
COUNTY SPECIALTY COURT	4,503	-	-	4,503	N/A
JUSTICE COURT BLDG SECURITY	51,394	3,400	1,700	53,094	N/A
SECURITY	19,338	197,877	197,877	19,338	9.8% 49,469
HISTORICAL COMMISSION	314,979	-	-	314,979	N/A
COURT REPORTER SERVICE	334	100	100	334	N/A
COLLEGE / COMMERCE CENTER	-	-	-	-	N/A
WASTE MANAGEMENT	444,436	400,000	400,000	444,436	N/A
AMERICAN RESCUE PLAN ACT	3,994	-	-	3,994	N/A
FEMA DISASTER	-	-	-	-	N/A
GRANT	269,575	18,571	18,571	269,575	N/A
CDBG BUYOUT PROGRAM	-	-	-	-	N/A
LAW LIBRARY	89,267	11,000	11,000	89,267	N/A
PRE-TRIAL INTERVENTION	126,407	7,000	7,000	126,407	N/A
DISTRICT ATTORNEY SPECIAL	3,053	28,200	28,200	3,053	N/A
DISTRICT ATTORNEY HOT CHECK	30,095	-	-	30,095	N/A
AGING SERVICES	68,258	427,115	379,579	115,795	30.5% 94,895
COMMISSARY (SHERIFF)	139,914	26,500	26,500	139,914	N/A
RETIREE HEALTH BENEFITS TRUST	3,159,696	536,871	268,379	3,428,188	N/A
DRUG FORFEITURE	529,480	766	766	529,480	N/A
PERMANENT SCHOOL	567,361	25,000	25,000	567,361	N/A
AVAILABLE SCHOOL	254,556	192,821	192,821	254,556	N/A
COUNTY CLERK RECORDS MGMT.	1,064,601	285,600	285,335	1,064,866	373.2% 71,334
COUNTY RECORDS MGMT.	41,065	18,000	16,000	43,065	N/A
SHERIFF'S FED. REV. SHARING	26,538	-	-	26,538	N/A
DISTRICT CLERK RECORDS MGMT	92,748	24,000	13,126	103,622	N/A
Co. & Dist. COURT TECHNOLOGY	11,850	1,600	1,600	11,850	N/A
(Less Transfers between Funds)		(1,580,817)	(1,580,817)		
TOTAL	26,477,399	36,568,936	36,237,121	26,806,333	7,782,360

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



FUND BALANCE SUMMARY (CONT')

Projected fund balances for the budget year do not meet target levels in Road & Bridge Precincts 1, 2 & 4, or Security. Although reaching all target fund balances remains an important goal, certain issues did not lend to this effort over the prior and current budgets - such as;

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

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

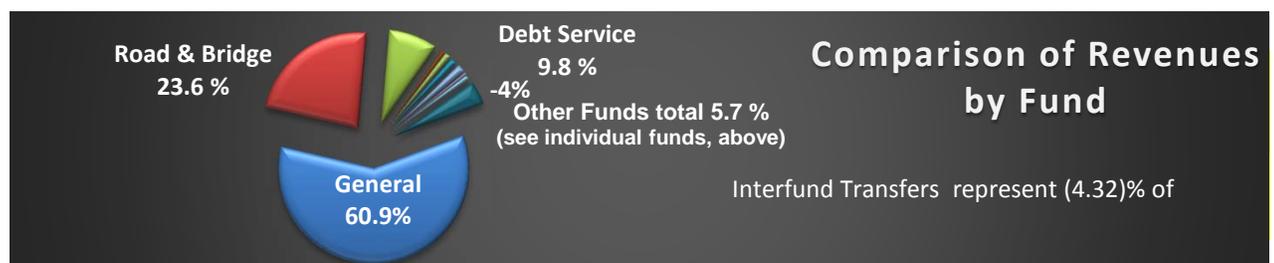
A significant change in Fund Balance is considered to occur if the fund balance of a major fund (i.e., General - Road & Bridge - Debt Service) or of the non-major funds in the aggregate increases or decreases by 10% or more from one budget year to the next. The General Fund Balance is currently at 70% of adopted operating expenses, a 16% increase over last year. We received in over \$2.37 million more in revenue than was projected (mostly from CARES funds) and total expenses only exceed projections by \$270,000. The high fund balance will allow us to restore our courthouse potentially without incurring any debt to do so, and thanks to the grant we have been awarded from the Texas Historical Commission, we should have plenty of funds remaining in case of another disaster. Road & Bridge Precincts 2, 3 and 4 experienced significant decreases in fund balance from FY2021 to FY2022. Precinct 2 spent approximately \$436,000 in unbudgeted expenses (mostly in Road Materials, Equipment Rentals and Parts & Repair) in recovery efforts following the April 2020 tornado. Precincts 3 & 4 similarly spent approximately \$255,000 and \$420,000 respectively more than projected, primarily in Culverts, Road Materials & Road Repairs.

PROJECTED CHANGES IN FUND BALANCE

Category/Department	Beginning Fund Balance	FY2021 Revenues	FY2021 Expenditures	(Est.) Ending Fund Balance	Change in Fund Balance
Other Funds: Aggregate Balance	7,424,895	2,283,892	1,952,554	7,753,351	4.42%
General	16,413,373	23,507,744	23,507,302	16,413,815	0.00%
Road & Bridge (combined)	1,658,856	9,048,591	9,048,591	1,658,856	0.00%
Debt Service	200,633	3,309,527	3,309,491	200,669	0.02%
TOTAL Change in Fund Balance (All Funds - Major and Other)	26,477,399	36,568,936	36,237,121	26,806,333	\$ 328,934 1.24%

REVENUE SUMMARY

Revenues by Fund					
Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
GENERAL	\$25,903,622	\$21,235,126	\$23,612,689	\$23,659,884	\$23,507,744
ROAD & BRIDGE (ALL)	7,765,655	8,225,037	8,443,496	8,927,891	9,048,591
DEBT SERVICE	13,195,285	3,400,099	3,454,227	3,309,503	3,309,527
OTHER FUNDS:					
HOTEL TAX	29,429	25,000	54,147	25,000	25,000
JUSTICE COURT TECHNOLOGY	36,630	14,070	2,918	50,070	50,070
COUNTY CHILD ABUSE PREVENT	434	400	1,128	400	400
FIRE MARSHAL INSPECTION FEE	4,189	1,500	7,977	1,500	1,500
GUARDIANSHIP FUND	3,760	2,500	5,501	2,500	2,500
COUNTY SPECIALTY COURT	-	-	4,503	-	-
JUSTICE COURT BLDG. SECURITY	1,524	3,980	534	3,400	3,400
SECURITY (COURTHOUSE)	163,563	189,106	186,960	197,877	197,877
HISTORICAL COMMISSION	3,207	-	786	-	-
COURT REPORTER SERVICE	69	100	265	100	100
WASTE MANAGEMENT	421,770	340,000	616,579	400,000	400,000
AMERICAN RESCUE PLAN ACT	-	-	3,994	-	-
GRANT FUND	1,034,745	-	1,317,531	18,571	18,571
CDBG BUYOUT	-	-	66,705	-	-
LAW LIBRARY	11,395	12,000	12,685	11,000	11,000
PRE-TRIAL INTERVENTION	6,950	14,000	11,370	7,000	7,000
DISTRICT ATTORNEY SPECIAL	28,294	28,200	28,241	28,200	28,200
DISTRICT ATTORNEY HOT CHECK	270	-	130	-	-
AGING SERVICES	361,848	333,794	340,276	427,115	427,115
COMMISSARY (SHERIFF)	49,271	26,500	72,588	26,500	26,500
RETIREE HEALTH BENEFITS TRU:	826,956	431,095	530,120	536,871	536,871
DRUG FORFEITURE	458,476	766	225,331	766	766
PERMANENT SCHOOL	45,750	55,000	34,351	25,000	25,000
AVAILABLE SCHOOL	165,423	162,114	157,889	192,821	192,821
COUNTY CLERK RECORDS MGMT	294,163	285,600	345,085	285,600	285,600
COUNTY RECORDS MGMT.	13,765	18,000	18,219	18,000	18,000
SHERIFF'S FED. REV. SHARING	14,505	20,000	-	-	-
DISTRICT CLERK RECORDS MGM	13,701	16,000	24,075	24,000	24,000
Co. & Dist. COURT TECHNOLOGY	1,317	1,600	1,990	1,600	1,600
(LESS INTERFUND TRANSFERS)	(1,374,618)	(1,158,397)	(1,158,397)	(1,580,817)	(1,580,817)
TOTAL REVENUES	\$49,481,350	\$33,683,190	\$38,423,890	\$36,600,352	\$36,568,936
TOTAL EXPENSES (SEE SUMMARY PG 45-46)	\$36,503,740	\$33,443,096	\$35,751,374	\$36,264,763	\$36,237,121
NET REVENUE (EXPENSE)	12,977,610	240,094	2,672,516	335,590	331,815



REVENUE SUMMARY

Revenues by Source (Type)

Category/Department	2020 Actual <small>(per Aud. Rep.)</small>	2021 Budget <small>(as adopted)</small>	2021 Actual <small>(unaudited)</small>	2022 Proposed Budget	2022 Adopted Budget
TAX REVENUE (AD VALOREM, SALES & HOTEL)					
General	16,894,801	16,272,026	17,603,460	18,416,725	18,264,584
Road & Bridge	5,059,119	4,963,740	5,141,404	5,453,820	5,511,348
Debt Service	3,492,935	3,396,099	3,453,827	3,309,503	3,309,527
Hotel Tax	29,429	25,000	54,147	25,000	25,000
	25,476,284	24,656,864	26,252,838	27,205,048	27,110,459
PERMITS / LICENSES / VEH. REG.					
General	285,618	185,875	336,168	268,375	268,375
Road & Bridge (Vehicle Reg & Lic)	946,178	985,000	926,824	985,000	985,000
	1,231,796	1,170,875	1,262,992	1,253,375	1,253,375
COURT FINES, FEES & FORFEITURES					
General	452,171	585,350	523,246	610,850	610,850
Justice Court Technology	6,806	14,070	2,918	14,070	14,070
County Child Abuse Prevention	434	400	1,128	400	400
Guardianship	3,760	2,500	5,501	2,500	2,500
Road & Bridge	85,823	72,500	63,982	72,500	72,500
County Special Court	-	-	4,503	-	-
JP Court Building Security	1,524	3,980	534	3,400	3,400
Security	24,940	30,130	27,984	29,800	29,800
Court Reporter Service	69	100	265	100	100
Law Library	11,395	12,000	12,685	11,000	11,000
Pre-Trial Intervention (D.A.)	6,950	14,000	11,370	7,000	7,000
District Attorney Hot Check	270	-	130	-	-
Drug Forfeiture	454,997	766	225,157	766	766
County & District Court Technology	1,317	1,600	1,990	1,600	1,600
	1,050,456	737,396	881,392	753,986	753,986
FEDERAL/STATE FUNDING - DIRECT					
<small>(CERTAIN INDIRECT FED/STATE FUNDING, SUCH AS REIMB. FROM DETCOG, MAY BE INCLUDED IN "OTHER/Misc.")</small>					
General	2,891,643	510,897	510,511	402,370	402,370
Road & Bridge	317,245	49,300	65,187	49,300	49,300
American Rescue Plan Act	-	-	3,994	-	-
Grants Fund	1,034,745	-	1,317,531	18,571	18,571
CDBG Buyout	-	-	66,705	-	-
District Attorney Special	28,294	28,200	28,241	28,200	28,200
Aging Services	309,040	326,694	334,106	420,015	420,015
Sheriff's Federal Revenue Sharing	14,505	20,000	-	-	-
	4,595,472	935,091	2,326,274	918,456	918,456
CHARGES FOR SERVICES/FEES					
General	1,290,940	1,324,486	1,414,895	1,275,986	1,275,986
Fire Marshal Inspection Fees	4,189	1,500	7,977	1,500	1,500
Aging	4,243	7,100	1,985	7,100	7,100
County Clerk Records Management	291,301	285,600	344,928	285,600	285,600
County Records Management	13,765	18,000	18,219	18,000	18,000
District Clerks Records Mgmt.	13,701	16,000	24,075	24,000	24,000
	1,618,140	1,652,686	1,812,078	1,612,186	1,612,186

REVENUE SUMMARY (CONT¹)

Revenues by Source (Type)

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
INTEREST					
General	168,299	120,000	25,375	20,000	20,000
Road & Bridge	20,430	31,400	1,123	1,200	1,200
Debt Service	7,285	4,000	400	-	-
Historical Commission	2,945	-	786	-	-
Aging	1,192	-	66	-	-
Retiree Health Benefits Trust	22,878	6,000	7,769	6,000	6,000
Drug Forfeiture	3,479	-	173	-	-
Permanent School	5,391	-	393	-	-
Available School	2,392	5,500	493	-	-
County Clerk Records Management	2,861	-	157	-	-
	237,153	166,900	36,736	27,200	27,200
OTHER (MISC. - INCL. NON-GOVT¹ GRANTS)					
General	3,107,926	2,236,492	2,752,955	2,665,578	2,665,578
Justice Court Technology	29,824	-	-	36,000	36,000
Road & Bridge	1,336,861	2,123,097	2,191,056	2,366,071	2,429,243
Security	138,623	158,976	158,976	168,077	168,077
Historical Commission	262	-	-	-	-
Waste Management	421,770	340,000	616,579	400,000	400,000
Aging	4,597	-	4,119	-	-
Commissary (Sheriff)	49,271	26,500	72,588	26,500	26,500
Retiree Health Benefits Trust	804,079	425,095	522,351	530,871	530,871
Permanent School	40,359	55,000	33,958	25,000	25,000
Available School	163,031	156,614	157,396	192,821	192,821
County Records Management	-	-	-	-	-
	6,096,601	5,521,774	6,509,977	6,410,918	6,474,091
OTHER SOURCES (LOAN PROCEEDS)					
General	812,225	-	446,079	-	-
Road & Bridge	-	-	53,921	-	-
Aging	42,775	-	-	-	-
Debt Service	9,695,065	-	-	-	-
	10,550,065	-	500,000	-	-
TOTAL REVENUES					
	50,855,968	34,841,587	39,582,287	38,181,169	38,149,753
LESS TRANSFERS (BETWEEN FUNDS)					
	(1,374,618)	(1,158,397)	(1,158,397)	(1,580,817)	(1,580,817)
(ADJUSTED) REVENUE					
	49,481,350	33,683,190	38,423,890	36,600,352	36,568,936
PROJECTED USE OF FUND BALANCE					
	-	-	-	-	-
	49,481,350	33,683,190	38,423,890	36,600,352	36,568,936

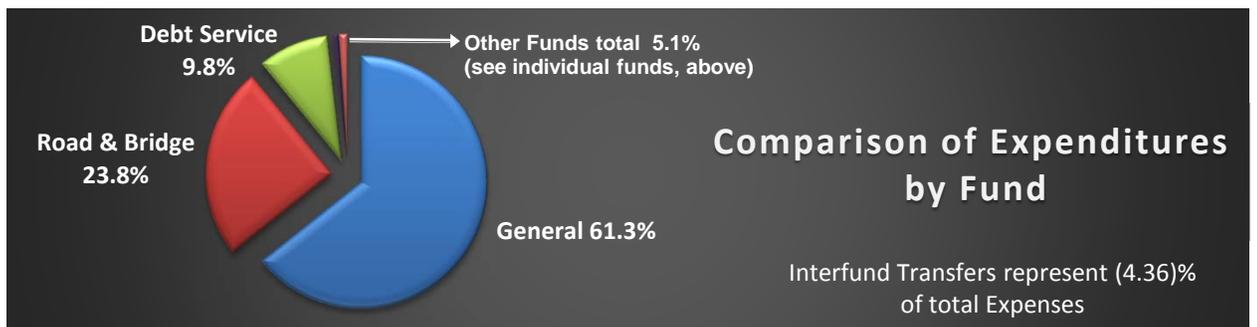
PROPOSED TO ADOPTED REVENUE COMPARISON

For the last several years, Polk County has maintained a tax rate of 0.6461/\$100 valuation. In FY2021, that meant less tax revenue than we had received the year prior, but the Court felt that was appropriate due to the as yet unknown impact of Covid-19 and the devastating tornado that hit Polk County in April 2020. While building the FY2022 Budget, with increased certified values and the positive economic outlook going into the next fiscal year, the Court approved a proposed budget with the same tax rate of 0.6461/\$100 valuation, which would provide a significant boost in tax revenues. The Proposed Budget was filed on July 30th, 2021. In early August, we received the certified Tax Rate Worksheet from the Tax Assessor Collector and found that the highest tax rate the Court could adopt without a special election for voter approval was 0.6376/\$100 valuation, and so the Court met in an emergency session on August 5th to make revisions to the proposed budget as necessary using the Voter Approval Tax Rate. The proposed revenue was decreased based on the new proposed tax rate approved during that meeting. While we have been using a 97% tax collection rate to remain conservative (as the County has been burned before), we did increase that to 98% which cut down on the expenditures that had to be reduced. This actually resulted in Road & Bridge's tax revenue increasing while the General Fund's tax revenue decreased.

EXPENDITURE SUMMARY

Expenditures by Fund

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
GENERAL	\$24,596,640	\$21,197,776	\$21,467,998	\$23,658,644	\$23,507,302
ROAD & BRIDGE (ALL PCTS.)	7,098,865	8,225,037	9,208,177	8,927,891	9,048,591
DEBT SERVICE	3,323,948	3,400,076	3,400,273	3,309,491	3,309,491
HOTEL TAX	28,149	25,000	41,576	25,000	25,000
JUSTICE COURT TECHNOLOGY	40,850	7,200	-	50,000	50,000
COUNTY CHILD ABUSE PREVENTION	-	-	-	-	-
FIRE MARSHAL INSPECTION FEE	964	1,500	5,360	1,500	1,500
GUARDIANSHIP FUND	-	2,500	-	2,500	2,500
JUSTICE COURT BUILDING SECUI	-	3,980	620	1,700	1,700
SECURITY (COURTHOUSE)	158,828	189,087	189,461	197,877	197,877
HISTORICAL COMMISSION	59	-	(50)	-	-
COURT REPORTER SERVICE	-	100	-	100	100
COLLEGE / COMMERCE CENTER	-	-	145	-	-
WASTE MANAGEMENT	220,000	340,000	506,106	400,000	400,000
GRANT FUND	1,072,035	-	701,553	18,571	18,571
LAW LIBRARY	9,186	13,500	8,207	11,000	11,000
PRE-TRIAL INTERVENTION	2,400	14,000	3,000	7,000	7,000
DISTRICT ATTORNEY SPECIAL	26,420	28,200	27,621	28,200	28,200
DISTRICT ATTORNEY HOT CHECK	1,336	-	1,688	-	-
AGING SERVICES	395,054	340,589	356,895	379,579	379,579
COMMISSARY (SHERIFF)	7,270	26,500	31,553	26,500	26,500
RETIREE HEALTH BENEFITS TRU:	273,287	254,068	243,372	268,379	268,379
DRUG FORFEITURE	213,823	766	310,636	766	766
PERMANENT SCHOOL	51,212	55,000	40,761	25,000	25,000
AVAILABLE SCHOOL	164,652	162,114	163,173	192,821	192,821
COUNTY CLERK RECORDS MGMT	191,427	276,182	193,504	285,335	285,335
COUNTY RECORDS MANAGEMEN'	-	16,000	-	16,000	16,000
SHERIFFS FED REV SHARING	1,328	20,000	-	-	-
DISTRICT CLERK RECORDS MGM'	626	2,626	8,450	10,126	13,126
COUNTY & DIST. COURT TECHNO	-	-	-	1,600	1,600
TOTAL EXPENDITURES	\$37,878,359	\$34,601,803	\$36,910,081	\$37,845,580	\$37,817,938
(Less Transfers Between Funds)	(1,374,618)	(1,158,707)	(1,158,707)	(1,580,817)	(1,580,817)
	\$36,503,740	\$33,443,096	\$35,751,374	\$36,264,763	\$36,237,121



EXPENDITURE SUMMARY

Expenditures by Type (Function)

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
GENERAL & ADMINISTRATIVE					
General	8,612,305	7,468,906	7,858,022	9,212,074	9,014,326
County Clerk Records Management	191,427	276,182	193,504	285,335	285,335
County Records Management	0	16,000	0	16,000	16,000
District Clerk Records Mgmt.	626	2,626	8,450	10,126	13,126
County & District Court Technology	0	0	0	1,600	1,600
	8,804,358	7,763,714	8,059,976	9,525,135	9,330,386
JUSTICE AND PUBLIC SAFETY					
General	15,349,691	13,059,108	13,066,802	13,753,338	13,799,745
Fire Marshal Inspection Fees	964	1,500	5,360	1,500	1,500
Guardianship Fund	-	2,500	-	2,500	2,500
Security (Courthouse)	158,828	189,087	189,461	197,877	197,877
Court Reporter Service	-	100	-	100	100
Law Library	9,186	13,500	8,207	11,000	11,000
Justice Court Technology	40,850	7,200	-	50,000	50,000
Pre-Trial Intervention	2,400	14,000	3,000	7,000	7,000
District Attorney Special	26,420	28,200	27,621	28,200	28,200
District Attorney Hot Check	1,336	-	1,688	-	-
Commissary (Sheriff)	7,270	26,500	31,553	26,500	26,500
Drug Forfeiture	213,823	766	310,636	766	766
Justice Court Building Security	-	3,980	620	1,700	1,700
Sheriff Federal Revenue Sharing	1,328	20,000	-	-	-
	15,812,096	13,366,442	13,644,947	14,080,481	14,126,888
HEALTH & HUMAN SERVICES					
General	634,643	669,762	543,175	693,232	693,232
County Child Abuse Prevention	-	-	-	-	-
Aging Services	395,054	340,589	356,895	379,579	379,579
Grant Fund	1,072,035	-	701,553	18,571	18,571
College / Commerce Center	-	-	145	-	-
	2,101,731	1,010,351	1,601,769	1,091,382	1,091,382
ROADS & BRIDGES					
Precincts 1, 2, 3 & 4	7,098,865	8,225,037	9,208,177	8,927,891	9,048,591
WASTE MANGEMENT					
Waste Mangement	220,000	340,000	506,106	400,000	400,000
DEBT SERVICE					
Debt Service	3,323,948	3,400,076	3,400,273	3,309,491	3,309,491
OTHER					
Hotel Tax	28,149	25,000	41,576	25,000	25,000
Historical Committee	59	-	(50)	-	-
Permanent School	51,212	55,000	40,761	25,000	25,000
Available School	164,652	162,114	163,173	192,821	192,821
Retiree Health Benef. Trust (OPEB)	273,287	254,068	243,372	268,379	268,379
	517,359	496,183	488,833	511,200	511,200
(Debt Proceeds)Trnsf to Other Funds				-	
TOTAL EXPENDITURES	\$ 37,878,359	\$ 34,601,803	\$ 36,910,081	\$ 37,845,580	\$ 37,817,938
LESS TRANSFERS (BETWEEN) FUNDS	(1,374,618)	(1,158,707)	(1,158,707)	(1,580,817)	(1,580,817)
	\$ 36,503,740	\$ 33,443,096	\$ 35,751,374	\$ 36,264,763	\$ 36,237,121

Total County Budget for FY2022

PROPOSED TO ADOPTED EXPENDITURE COMPARISON

While decreasing the proposed revenue, the Court had to make choices on what expenditures in the General Fund could be cut in order to adopt a balanced budget. Our Contingencies line item (used for unknown expenses) was reduced by \$57,500; Capital Outlay - Buildings in the Maintenance Department (used for repairs and improvements to county buildings) was reduced by \$30,000; Inmate Mental Health Assessments, a line item introduced per legislated requirements in FY2020 (and as yet untouched), was reduced from \$150,000 to \$100,000; Changes to the Jail Medical Program required increases in Jail personnel costs, but allowed for significant decreases in operating costs, resulting in a net decrease of \$80,000; and minor reductions in personnel expenses were included for those offices that had experienced turnover, and thus had fewer longevity payments to be paid out.

REVENUE TO EXPENDITURE COMPARISON

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
TOTAL REVENUES (ALL FUNDS)	\$ 49,481,350	\$ 33,683,190	\$ 38,423,890	\$ 36,600,352	\$ 36,568,936
TOTAL EXPENDITURES (ALL FUNDS)	\$ 36,503,740	\$ 33,443,096	\$ 35,751,374	\$ 36,264,763	\$ 36,237,121
	\$ 12,977,610	\$ 240,094	\$ 2,672,516	\$ 335,590	\$ 331,815
			Amount restricted to Special Purpose, by statute:		331,373
			Unreserved Budget Balance Adopted:		441

MAJOR FACTORS IMPACTING THE BUDGET

In Fiscal Year 2021, "Actual" revenues for all funds exceeded budget estimates by \$4,740,700 and actual expenses exceeded budget projections by \$2,308,278. Major factors impacting the FY2021 Budget after adoption included:

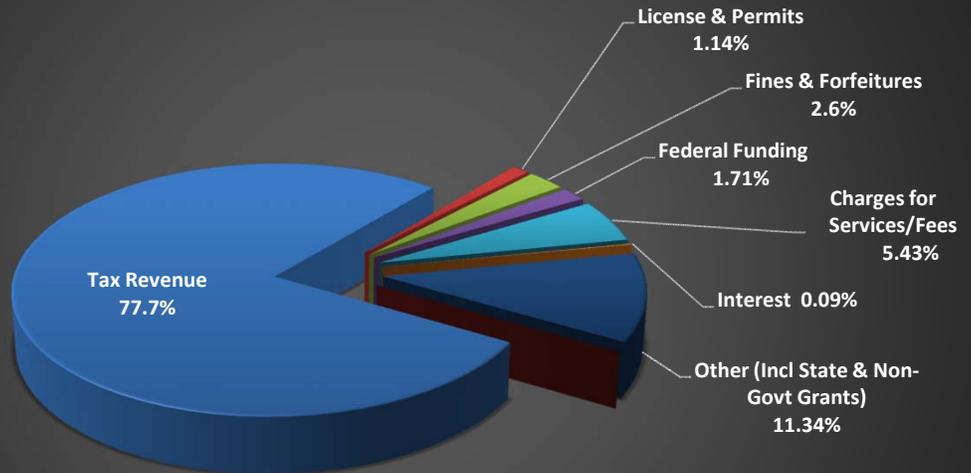
- Sales tax exceeded projections by over \$773,000, primarily attributed to the reconstruction of homes and businesses destroyed by a tornado in April 2020, a boom in new commercial and residential development, economic stimulous payments from the federal government, and an increase in travel to our area. These factors also contributed to the Sewage & Flood Plain Permit fees that brought in more than 250% of projected revenues, 9-1-1 Addressing fees that brought in more than double what was projected, and Hotel Occupancy Tax revenues more than doubling projected revenues;
- Projected revenues of \$16,000 were included in the budget for reimbursement from other counties for housing inmates at the Polk County Jail. This revenue exceeded those projections by nearly 1400% prompting inmate phone revenues to also exceed projections by over 250%, and the Sheriff indicated that he expected to continue to house out-of-county inmates at similar rates in the future. The Court increased these projected revenues for FY2022 to \$300,000 and \$100,000 respectively. However, after budget adoption, the number of out-of-county inmates dropped to zero, and in November 2021, the Commissioners Court approved the Sheriff's request for a contract to house Polk County inmates in Kaufman County, so it seems unlikely that we will meet projections for this line item in FY2022;
- Tax Note Proceeds of \$500,000 - \$446,079 in the General Fund and \$53,921 in Road & Bridge Precinct 2, contributing to equivalent increases in unprojected revenues and expenses;
- Grant Revenues exceeded \$1,317,500 (and expenses exceeded \$701,500) not in the adopted budget, including funds for Hurricane Harvey mitigation (\$568,795), Emergency Watershed Protection (\$432,303), and election equipment (\$120,000). Over \$600,00 of grant revenues received in FY2021 will be spent in FY2022;
- A combination of revenues exceeding budgeted estimates, including direct Federal & State funding of \$1,391,183, additional tax related revenues of \$720,095, Waste Management revenues above projections of \$258,204, Drug/Asset Forfeiture proceeds of \$224,391, insurance claims - \$122,215, additional County Clerk Fees of \$120,833, additional Health Employee Benefit Trust Surplus Distribution \$94,374, and unclaimed capital credits of \$74,450;

GENERAL FUND REVENUES

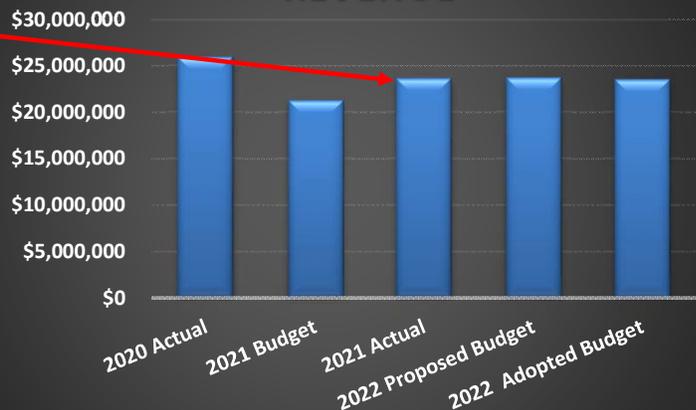
Revenues by Category

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
TAX REVENUE	16,894,801	\$16,272,026	17,603,460	\$18,416,725	\$18,264,584
LICENSE & PERMITS	285,618	185,875	336,168	268,375	268,375
COURT FINES, FEES & FORFEITURE	452,171	585,350	523,246	610,850	610,850
FEDERAL FUNDING	2,823,157	424,757	457,858	402,370	402,370
CHARGES/FEES FOR SERVICE	1,290,940	1,324,486	1,414,895	1,275,986	1,275,986
INTEREST	168,299	120,000	25,375	20,000	20,000
OTHER (INCL STATE & NON-GOVT GRANTS)	3,176,412	2,322,632	2,805,608	2,665,578	2,665,578
LOAN PROCEEDS	812,225	-	446,079	-	-
	\$25,903,622	\$21,235,126	\$23,612,689	\$23,659,884	\$23,507,744
USE OF FUND BALANCE	-	-	-	-	-
	\$25,903,622	\$21,235,126	\$23,612,689	\$23,659,884	\$23,507,744

SOURCE OF GENERAL REVENUE - FY2022



CHANGE IN GENERAL FUND REVENUE



FY2021 actual revenue in the General Fund exceeded budget projections by \$2,377,563. The excess is attributable to proceeds from Tax Notes issued for capital purchases during the fiscal year, receipt of unbudgeted federal funding, tax proceeds that exceeded budget estimates, insurance proceeds for claims made and other offsetting variances.

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
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Audited
Unaudited

Fund Balance (year beginning)	13,012,462	14,270,879	13,072,224	13,012,468	16,413,373
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TAX REVENUE

010-310-1110	TAXES - CURRENT (w/ P&I)	13,269,452	13,132,389	13,403,425	14,866,783	14,717,412
010-310-1120	TAXES - DELINQUENT (w/P&I)	406,201	371,637	583,667	381,942	379,172
010-318-1115	SHERIFF'S TAX SALE	39,639	-	54,038		-
010-318-1150	SALES TAX	2,795,362	2,400,000	3,173,120	2,800,000	2,800,000
010-318-1152	VEHICLE SALES TAX COMM.	331,924	310,000	318,176	310,000	310,000
010-318-1155	MIXED BEVERAGE TAX	48,327	54,000	71,033	54,000	54,000
010-318-1160	OTHER TAX	3,896	4,000	-	4,000	4,000
	* TAX REVENUE SUMMARY	16,894,801	16,272,026	17,603,460	18,416,725	18,264,584

LICENSE & PERMITS

010-320-2100	BEER & LIQUOR	6,575	8,500	6,085	6,000	6,000
010-321-2100	SEWAGE / FLOODPLAIN	165,340	85,000	224,070	165,000	165,000
010-321-2105	COMMERCIAL (LIFE SAFETY)	22,560	5,000	3,400	5,000	5,000
010-321-2200	UTILITY / PIPELINE PERMIT FEE	400	100	1,250	100	100
010-321-2501	CHILD SAFETY FEE	73,678	75,000	81,224	75,000	75,000
010-321-2502	HAULERS LICENSE FEE	3,075	3,000	225	3,000	3,000
010-321-2560	WRECKER PERMIT FEES	115	275	215	275	275
010-321-2565	911-ADDRESSING FEE	13,875	9,000	19,700	14,000	14,000
	* LICENSE & PERMIT FEES SUMMARY	285,618	185,875	336,168	268,375	268,375

COURT FINES, FEES & FORFEITURES

010-325-2300	SERVICE FEES ON FINES	45,011	63,500	33,490	63,500	63,500
010-325-2455	JP#1 - SCOFFLAW FEE	380	700	880	700	700
010-325-2456	JP#2 - SCOFFLAW FEE	320	400	580	400	400
010-325-2457	JP#3 - SCOFFLAW FEE	60	150	360	150	150
010-325-2458	JP#4 - SCOFFLAW FEE	29	100	160	100	100
010-325-2459	SCOFFLAW-COUNTY			20		
010-325-2801	JUSTICE OF PEACE, PCT #1	129,901	144,300	137,511	144,300	144,300
010-325-2802	JUSTICE OF PEACE, PCT #2	114,561	171,600	120,158	171,600	171,600
010-325-2803	JUSTICE OF PEACE, PCT #3	67,285	110,100	74,723	110,100	110,100
010-325-2804	JUSTICE OF PEACE, PCT #4	94,625	94,500	155,365	120,000	120,000
	* FINES & FORFEITURE SUMMARY	452,171	585,350	523,246	610,850	610,850

FEDERAL/STATE REVENUE

010-330-3475	VCLG GRANT (Victims' Asst.)	41,999	42,000	42,243	42,000	42,000
010-330-3484	HAVA GRANT - ELECTION EQUIP	11,529	-		-	-
010-330-3485	CENTER FOR TECH & CIVIC LIFE			27,816		
010-330-3512	SCAAP (Criminal Alien Asst.)	7,585	-		-	-
010-330-3696	EMA ASSISTANCE (SLA 50)	32,907	45,000	23,707	33,000	33,000
010-330-3697	CORONA VIRUS RELIEF FUND	2,276,670	-	-	-	-

GENERAL FUND REVENUES (CONT.)

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
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FEDERAL/STATE (CONTINUED)

010-332-3110	FEDERAL PAYMENT IN LIEU OF	55,239	53,047	54,684	53,000	53,000
010-332-3560	SSA-INCENTIVE PAYMENTS	8,600	5,800	6,800	5,800	5,800
010-333-3100	UNCLAIMED CAPITAL CREDITS	103,500	-	74,450	-	-
010-333-3336	FEMA	23,400	-	13,436	-	-
010-333-3426	INDIGENT DEFENSE GRANT	53,488	44,000	34,862	44,000	44,000
010-342-4470	ASST.PROSECUTORS-LONGEVIT	7,520	6,140	6,000	6,720	6,720
010-342-4485	SB1704 JUROR FEE REIMB.	11,866	18,000	11,152	18,000	18,000
010-342-4560	CH19 VOTER REGIS. REIMBURS	7,823	7,000	1,429	7,000	7,000
010-342-4571	SEXUAL ASSAULT KIT - ST REIM	1,725	15,000	-	15,000	15,000
010-342-4605	SHERIFF STATE TRAINING MON	6,934	5,000	5,621	5,000	5,000
010-342-4700	COURT APPOINTED ATTY. REIM	16,779	20,000	12,000	20,000	20,000
010-342-4950	HB66 - COUNTY COURT AT LAW	84,000	92,400	84,000	84,000	84,000
010-342-4951	STATE JUDICIAL - EXCESS FUNI	554	150	-	150	150
010-342-4952	STATE SUPP. - CO. JUDGE	25,200	27,720	25,517	25,200	25,200
010-367-6695	LEPC C/O OEM	-	500	-	500	500
010-367-6801	DETCOG 911 MAINTENANCE	30,000	28,000	17,690	28,000	28,000
010-370-7695	TOBACCO SETTLEMENT	15,839	15,000	16,450	15,000	15,000
* FEDERAL REVENUE SUMMARY		2,823,157	424,757	457,858	402,370	402,370

FEES/CHARGES FOR SERVICES

010-339-3450	UNCLAIMED TRUST MONIES	-	-	-	-	-
010-340-4000	EDUCATION FEE - JUDGE	1,550	1,500	2,020	1,500	1,500
010-340-4100	COUNTY JUDGE	2,234	3,550	2,677	2,000	2,000
010-340-4220	SHERIFFS FEES	155,287	165,000	167,277	165,000	165,000
010-340-4400	COUNTY CLERK FEES	375,006	350,000	470,833	375,000	375,000
010-340-4445	CRF - COST RECOVERY FEE	39	-	37	-	-
010-340-4450	ALT. DISPUTE RESOLUTION SYS	20	150	171	150	150
010-340-4500	TAX COLLECTOR FEES	271,784	300,000	294,597	270,000	270,000
010-340-4555	CONSTABLE PCT.1 SERVING FEE	6,327	7,500	9,460	6,000	6,000
010-340-4556	CONSTABLE PCT.2 SERVING FEE	14,922	16,000	10,537	15,000	15,000
010-340-4557	CONSTABLE PCT.3 SERVING FEE	3,229	5,000	4,970	3,000	3,000
010-340-4558	CONSTABLE PCT.4 SERVING FEE	4,575	5,500	5,510	5,000	5,000
010-340-4559	CONSTABLE CLASS C SERVICE	-	-	50	-	-
010-340-4600	DISTRICT ATTORNEY FEES	13,723	10,000	10,650	10,000	10,000
010-340-4700	DISTRICT CLERK FEES	364,130	385,000	367,234	360,000	360,000
010-340-4701	DISTRICT CLERK COPY FEE	190	-	267	-	-
010-340-4710	DIST. COURT RECORDS TECHN	7,738	8,000	-	-	-
010-340-4725	JUV DELINQUENCY PREVENTIO	15	-	14	-	-
010-340-4730	FAMILY PROTECTION FEE	2,257	2,500	2,430	2,500	2,500

Transferred to
 District Clerk
 Records MGMT
 Fund (098) to
 preserve fund
 balance

Detailed Revenues					
Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget

FEES/CHARGES FOR SERVICES (CONTINUED)

010-340-4750	COURT REPORTER FEES	10,845	11,000	12,637	11,000	11,000
010-340-4900	SUPV. PRE-TRIAL BOND FEE	6,457	8,000	6,390	6,000	6,000
010-340-4910	TRAFFIC FEE	2,856	6,500	3,003	3,000	3,000
010-340-4915	AUTOPSY COPY FEE	30	50	65	50	50
010-340-4920	UA TEST FEE	585	50	161	50	50
010-340-4925	IGNITION INTERLOCK MONITOR	2,751	1,200	4,950	2,500	2,500
010-340-4930	JURY FEES	586	250	935	500	500
010-340-4940	VISUAL RECORDING FEE	764	650	336	650	650
010-342-4552	TRA PATROL ADMINISTRATION	43,040	37,086	37,682	37,086	37,086
* CHARGES FOR SERVICES SUMMARY		1,290,940	1,324,486	1,414,895	1,275,986	1,275,986

INTEREST

010-341-4100	DEPOSITORY INTEREST	167,676	120,000	23,130	20,000	20,000
010-341-4450	DEPOSITORY INTEREST-DIST C	623	-	2,245	-	-
* INTEREST SUMMARY		168,299	120,000	25,375	20,000	20,000

OTHER

010-340-4720	TIME PAYMENT REIMBURSEMENT	7,956	-	11,298	-	-
010-342-4391	REIMB. BY INMATE - MEDICAL	12,573	4,500	10,653	4,500	4,500
010-342-4401	RURAL TRANSIT REIMB.	-	5,565	6,528	5,565	5,565
010-342-4402	BLACKBOARD CONNECT REIMB	-	1,575	2,850	1,734	1,734
010-342-4404	ELECTION EXPENSE REIMB.	1,553	20,000	36,270	20,000	20,000
010-342-4406	EMPLOYEE REIMBURSEMENT			166		
010-342-4426	REIMB. TRANSPORT OF PRISON	9,738	-	6,504	-	-
010-342-4440	UTILITIES REIMBURSEMENT	-	-	2,350		-
010-342-4460	BIG SANDY ISD SRO REIMB	75,328	75,241	89,788	-	-
010-342-4465	TRINITY CO. PRO-RATA REIMB	71,420	79,000	70,429	83,604	83,604
010-342-4466	SAN JAC. CO. PRO RATA REIMB	128,895	142,574	127,106	150,883	150,883
010-342-4468	PROBATION - AUDITOR SUPPLE	15,289	15,910	18,779	15,910	15,910
010-342-4512	REIMB. INMATE HOUSING	408,265	16,000	223,040	300,000	300,000
010-342-4525	SCHOLARSHIP SPONSORSHIPS	16,000	16,000	16,000	16,000	16,000
010-342-4549	DELQ. TAX OFFICE EXP. REIMB	7,605	11,696	6,399	11,696	11,696
010-342-4550	DELQ. TAX PERSONNEL REIMBL	119,829	192,231	119,838	186,182	186,182
010-342-4551	TRA PATROL REIMBURSEMENT	286,933	248,515	251,214	248,515	248,515
010-342-4565	REIMB. WORKERS COMP	-	-	2,291	-	-
010-342-4566	REFUND-UNEMPLOYMENT	4,940	8,000	-	4,000	4,000
010-342-4600	INSURANCE CLAIMS	44,545	-	122,215	-	-
010-342-4620	INS REIMB-COLLEGE/COMMERC	19,637	21,642	21,726	23,899	23,899
010-342-4660	ENTERPRISE FLEET REVENUE			-	24,000	24,000
010-342-4800	CRIM CRT APPT ATTY REIMB	6,882	-	325	-	-

Detailed Revenues					
Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget

OTHER (CONTINUED)

010-342-4900	MISCELLANEOUS REVENUE	45,870	11,000	16,018	11,000	11,000
010-360-6200	MIN. ROYALTY NON-SCHOOL	199	400	413	400	400
010-367-6110	ANIMAL SHELTER	1,825	150	65	150	150
010-367-6135	SHERIFF - MISC. REVENUE	-	-	1,580	-	-
010-370-7015	TRANSFER FROM ROAD & BRID	28,949	28,100	28,410	-	-
010-370-7027	TRANSFER FROM SECURITY	-	-	-	-	-
010-370-7032	TRANSFER FROM WASTE MGMT	220,000	340,000	340,000	400,000	400,000
010-370-7093	TRANSFER FROM CO. CLERK R.A	136,536	145,824	145,824	154,977	154,977
010-370-7100	RENT - COUNTY PROPERTY	71,078	35,458	57,406	54,313	54,313
010-370-7175	COUNTY ACTION (SURLUS) PRO	31,402	8,000	9,965	8,000	8,000
010-370-7409	POSTAGE REIMBURSEMENT	926	-	768	-	-
010-370-7420	INMATE PHONE-COUNTY JAIL	107,987	55,000	137,821	100,000	100,000
010-370-7425	INMATE PHONE - IAH FACILITY	342,874	240,000	311,121	240,000	240,000
010-370-7426	IAH FACILITY - PER DIEM	951,064	600,000	610,205	600,000	600,000
010-370-7696	SALE OF GIS/MAPPING DATA	315	250	245	250	250
	* OTHER REV - SUMMARY	3,176,412	2,322,632	2,805,608	2,665,578	2,665,578

Guaranteed minimum
"Per Diem" revenues

OTHER FINANCING SOURCES

010-390-9400	TAX NOTES / LOAN PROCEEDS	812,225	-	446,079	-	-
	* DEBT PROCEEDS SUMMARY	812,225	-	446,079	-	-

**** TOTAL REVENUE** **25,903,622** **21,235,126** **23,612,689** **23,659,884** **23,507,744**

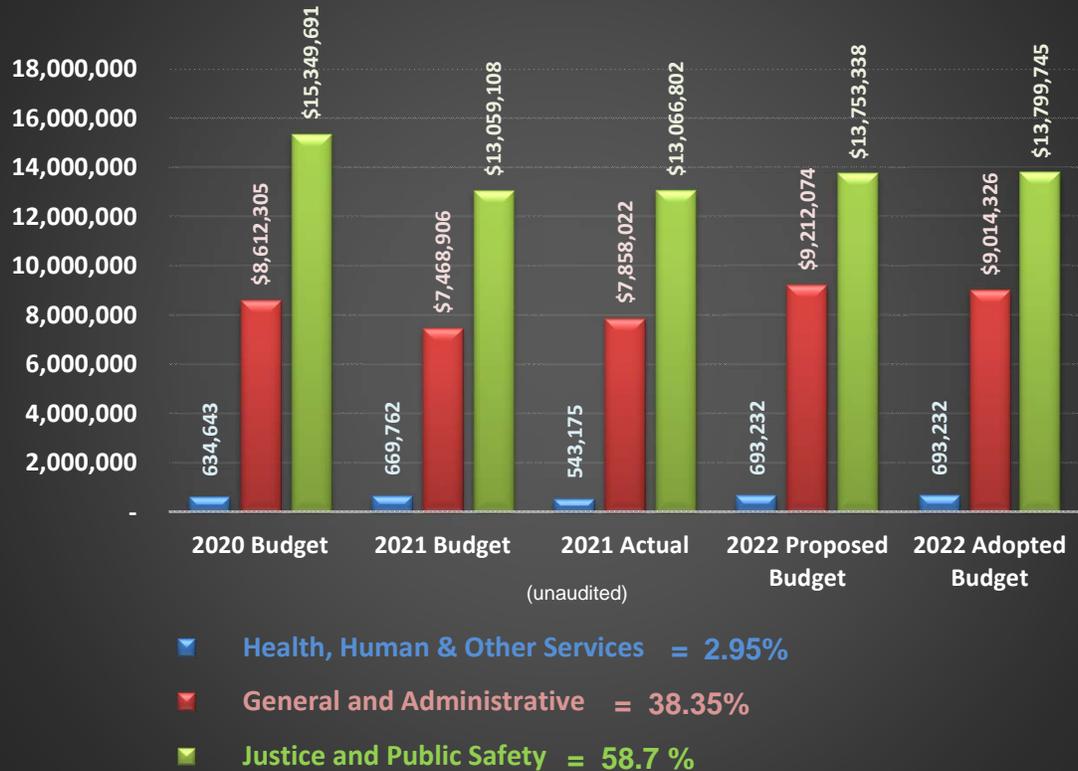
**	USE OF (GENERAL) FUND BALANCE			-		-
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25,903,622 **21,235,126** **23,612,689** **23,659,884** **23,507,744**



GENERAL FUND EXPENDITURES

FY2022 General Fund Expenditures by Category



Expenditures by Department

Category/Department	2020 Budget (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
GENERAL AND ADMINISTRATIVE					
County Judge	\$231,539	\$259,868	\$237,443	\$262,475	\$262,475
Commissioners Court	534,413	397,848	386,608	725,482	667,982
County Clerk	706,340	705,780	724,405	746,667	746,667
County Treasurer	178,610	185,266	174,879	186,837	186,837
County Auditor	311,685	342,935	308,056	415,412	415,412
Grants & Contracts	52,773	53,303	53,322	59,416	59,416
Tax Assessor/Collector	784,758	803,058	770,385	851,325	851,325
Delinquent Tax Collector	128,973	188,814	124,716	197,994	197,994
Information Technology	1,151,797	540,595	862,150	622,191	622,191
Human Resources	181,143	194,123	186,886	216,661	216,661
Maintenance	932,146	1,006,068	1,155,032	1,196,255	1,165,650
General Operating	1,474,643	1,381,840	1,437,837	1,483,859	1,483,859
All Other -Non Department	776,429	850,432	847,188	1,343,538	1,293,778
Operating Transfers	1,167,057	558,976	589,115	903,962	844,077
	\$8,612,305	\$7,468,906	\$7,858,022	\$9,212,074	\$9,014,326

GENERAL FUND EXPENDITURES (CONT.)

Expenditures by Department

Departments	2020 Budget (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
JUSTICE AND PUBLIC SAFETY					
Jury	26,384	80,023	43,983	97,137	97,137
County Court at Law	699,102	781,857	664,037	802,469	802,469
District Clerk	566,519	565,752	545,368	602,355	602,355
Judicial	132,200	172,819	132,103	172,101	172,101
Pre-Trial Services	3,550	4,000	3,438	4,000	4,000
258th District Court	359,343	516,024	373,635	526,318	526,318
411th District Court	371,043	514,048	406,049	524,050	524,050
Justice of the Peace #1	224,007	234,327	227,366	246,865	246,865
Justice of the Peace #2	196,715	193,217	194,867	206,610	206,610
Justice of the Peace #3	184,531	185,648	180,899	196,361	196,361
Justice of the Peace #4	182,417	180,189	179,563	204,902	205,402
Criminal District Attorney	1,285,372	1,211,398	1,153,397	1,293,527	1,293,011
Sheriff	4,232,759	4,009,755	4,177,017	4,162,797	4,161,883
Jail	3,255,768	3,294,520	3,107,526	3,507,524	3,558,239
Constable Pct. #1	59,561	62,360	62,709	63,753	63,753
Constable Pct. #2	60,493	64,157	58,041	65,483	65,483
Constable Pct. #3	115,385	63,251	62,766	64,574	64,574
Constable Pct. #4	36,038	61,767	57,156	63,156	63,156
State Law Enforcement	88,279	74,415	72,065	78,329	78,329
Emergency Management	2,786,305	278,421	864,153	337,475	337,475
Fire Marshal	96,943	99,269	99,542	104,667	104,667
Volunteer Fire Departme	187,852	199,778	198,100	209,710	209,710
Permit / Inspections	107,981	118,530	111,417	115,542	112,164
Environmental Enforcem	91,143	93,583	91,606	103,633	103,633
	15,349,691	13,059,108	13,066,802	13,753,338	13,799,745
HEALTH, HUMAN & OTHER SERVICES					
Social Services	407,427	432,380	311,988	439,985	439,985
Veterans Services	60,290	61,244	58,271	65,895	65,895
Museum	57,100	58,695	55,819	64,233	64,233
Extension Office	109,826	117,443	117,098	123,120	123,120
	634,643	669,762	543,175	693,232	693,232
Total Expenditures	24,596,640	21,197,776	21,467,998.49	23,658,644	23,507,302.26

FY2022 General Fund Expenditures by Type



COUNTY JUDGE



SYDNEY MURPHY
County Judge

DESCRIPTION/FUNCTION

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

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

OBJECTIVES:
1. Strengthen the county's financial position
2. Continuously improve business practices

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # of Spotlight Articles Published	0	12	9	9
Output: # of Meetings Attended	492	N/A	611	580
Efficiency: % of Probates held w/in 10 days*	N/A	N/A	N/A	100.0%
Efficiency: County Bond Rating	A+ /Stable	A+ /Stable	A+ /Stable	A+ /Stable
Effectiveness: % Change in Gen. Fund Balance	9.7%	N/A	15.0%	0.0%

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1400-1010	SALARY - COUNTY JUDGE	60,148	59,602	60,170	62,582	62,582
010-1400-1020	COUNTY JUDGE SUPPLEMENT	22,947	22,725	22,425	20,474	20,474
010-1400-1050	SALARIES	72,155	81,569	66,470	80,932	80,932
010-1400-1080	SALARIES / PART-TIME	93	934	840	981	981
010-1400-2000	LONGEVITY PAY	480	660	660	660	660
010-1400-2010	SOCIAL SECURITY	12,618	14,122	12,264	14,129	14,129
010-1400-2020	COUNTY GROUP INSURANCE	31,957	30,450	26,827	29,996	29,996
010-1400-2030	RETIREMENT	24,668	26,232	24,280	27,981	27,981
010-1400-2040	WORKERS COMPENSATION	578	612	514	528	528
010-1400-2060	UNEMPLOYMENT INSURANCE	70	68	56	67	67
010-1400-2250	TRAVEL ALLOWANCE	20,232	20,048	20,067	20,048	20,048
	Sub-Total : Personnel	245,946	257,022	234,572	258,379	258,379
010-1400-3150	OFFICE SUPPLIES	1,301	1,325	1,367	1,325	1,325
010-1400-4270	TRAVEL/TRAINING	940	1,250	1,305	2,500	2,500
010-1400-4800	BONDS	-	71	-	71	71
010-1400-4810	DUES	200	200	200	200	200
	Sub-Total : Operating	2,935	2,846	2,871	4,096	4,096
010-1400-5720	OFFICE FURNISHINGS/EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CO JUDGE	231,539	259,868	237,443	262,475	262,475

*Does not count those probates rescheduled by client's attorney.



COMMISSIONERS COURT

COMMISSIONERS COURT

Department Description

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

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

Objective/s:
 1. Encourage public engagement
 2. Accomplish goals / improve local quality of life in the most cost-effective manner

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1401-1050	SALARIES	32,118	31,826	32,981	39,594	39,594
010-1401-1080	SALARIES / PART-TIME	-	934	131	981	981
010-1401-2000	LONGEVITY PAY	240	300	300	360	360
010-1401-2010	SOCIAL SECURITY	2,475	2,529	2,556	3,132	3,132
010-1401-2020	COUNTY GROUP INSURANCE	10,893	10,150	10,195	10,249	10,249
010-1401-2030	RETIREMENT	4,530	4,698	4,748	6,202	6,202
010-1401-2040	WORKERS COMPENSATION	124	110	99	117	117
010-1401-2060	UNEMPLOYMENT INSURANCE	31	27	27	34	34
	Sub-Total : Personnel	50,412	50,573	51,037	60,667	60,667
010-1401-3150	OFFICE SUPPLIES	378	1,530	1,710	1,530	1,530
010-1401-3520	CONTINGENCIES	21,298	100,000	47,506	170,000	112,500
010-1401-3610	REDISTRICTING SERVICES	-	5,000	5,000	10,000	10,000
010-1401-4000	ATTORNEY CONSULTING FEES	34,403	50,000	35,598	50,000	50,000
010-1401-4010	AUDITING FEES	69,801	80,000	70,592	80,000	80,000
010-1401-4030	GFOA BUDGET PROGRAM	445	445	445	1,185	1,185
010-1401-4070	LEGISLATIVE & ADMIN ACTIVITIES		-	-	-	-
010-1401-4250	RURAL TRANSIT	35,146	36,750	36,750	36,750	36,750
010-1401-4270	TRAVEL/TRAINING	1,592	1,500	1,763	3,000	3,000
010-1401-4600	INMATE PHONE CARDS - IAH	131,817	40,000	24,751	40,000	40,000
010-1401-4801	SCHOLARSHIP DISBURSEMENT	16,000	16,000	16,000	16,000	16,000
010-1401-4810	DUES - CJ/CC ASSOC & DETDA	3,175	1,800	1,975	2,100	2,100
010-1401-4830	MERIT POOL	-	10,000	-	-	-
010-1401-4860	BI-LINGUAL INCENTIVE PROGI	100	250	-	250	250
010-1401-4870	SERVICE AWARDS	2,552	4,000	3,079	4,000	4,000
010-1401-4900	DISASTER RECOVERY/MITIGATION			-	250,000	250,000
010-1401-4905	COURTHOUSE SQUARE REST.	112,484	-	-		-
010-1401-4906	COURTHOUSE ANNEX RENOVAT	17,550	-	49,400		-
010-1401-4907	THC COURTHOUSE ROUND XI NON GRANT			32,801		
	Sub-Total : Operating	446,741	347,275	327,371	664,815	607,315
010-1401-5720	OFFICE EQUIPMENT/FURNISH	37,260	-			-
010-1401-5730	CAPITAL OUTLAY	-	-	8,200		-
	Sub-Total : Capital Outlay	37,260	-	8,200	-	-
	* EXP. SUMMARY - COMM COL	534,413	397,848	386,608	725,482	667,982

COUNTY CLERK



SCHELANA HOCK
County Clerk

Department Description

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

Goal/s:

Diligently keep, manage, and provide efficient access to those records entrusted to our care, while serving the public in a courteous, professional and timely manner.

Objective/s:

1. Seek latest in technological advancements for County Government.
2. Ensure accessibility to records and services to greatest extent feasible.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # Records / Documents Filed	<i>Program in development (watch for future details)</i>			
Output: \$ Fines & Fees Collected				
Efficiency: % of Records Provided w/in 10 days				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1403-1010	SALARY - COUNTY CLERK	52,170	51,696	51,705	54,281	54,281
010-1403-1050	SALARIES	303,399	325,746	314,879	346,527	346,527
010-1403-1070	ELECTION WORK/PART-TIME	35,590	45,000	44,565	45,000	45,000
010-1403-2000	LONGEVITY PAY	4,200	3,960	3,960	4,560	4,560
010-1403-2010	SOCIAL SECURITY	25,798	32,620	29,478	34,453	34,453
010-1403-2020	COUNTY GROUP INSURANCE	114,647	121,801	117,315	122,985	122,985
010-1403-2030	RETIREMENT	50,859	54,197	53,304	61,413	61,413
010-1403-2040	WORKERS COMPENSATION	1,200	1,264	1,128	1,159	1,159
010-1403-2060	UNEMPLOYMENT INSURANCE	303	271	265	289	289
	Sub-Total : Personnel	588,165	636,555	616,597	670,666	670,666
010-1403-3150	OFFICE SUPPLIES	20,005	15,000	11,737	15,000	15,000
010-1403-3300	FURNISHED TRANSPORTATION	141	400	437	400	400
010-1403-4051	E-FILE INTEGRATION/MAINTENANCE	-	-	-	-	-
010-1403-4230	COMMUNICATIONS EXPENSE	494	525	456	525	525
010-1403-4270	TRAVEL/TRAINING	2,207	3,000	3,495	6,000	6,000
010-1403-4800	BONDS/ LIABILITY INSURANCE	-	-	-	-	-
010-1403-4810	DUES	200	300	250	300	300
010-1403-4840	ELECTION EXPENSE	44,916	50,000	49,958	53,776	53,776
010-1403-4845	CENTER FOR TECH & CIVIL LIFE GROUP	-	-	27,084	-	-
	Sub-Total : Operating	67,962	69,225	93,417	76,001	76,001
010-1403-5720	OFFICE EQUIPMENT	50,213	-	14,391	-	-
	Sub-Total : Capital Outlay	50,213	-	14,391	-	-
	*EXP. SUMMARY-COUNTY CLERK	706,340	705,780	724,405	746,667	746,667



GENERAL OPERATING

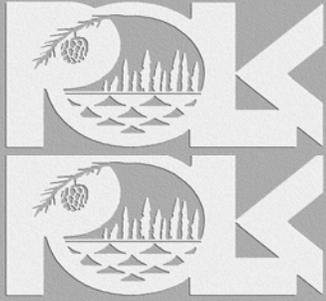
Department Description

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

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1409-2060	UNEMPLOYMENT INSURANCE	-	10,000	-	10,000	10,000
010-1409-3110	POSTAGE	63,112	80,000	73,336	80,000	80,000
010-1409-3150	OFFICE/COMPUTER SUPPLIES	19,828	16,000	17,414	16,000	16,000
010-1409-3290	COPY/POSTAGE MACH. EXP.	116,368	112,000	118,172	115,000	115,000
010-1409-4190	CABLE TV - JUDICIAL CENTER	721	750	759	775	775
010-1409-4200	COMMUNICATIONS EXPENSE	313,946	260,000	251,946	240,084	240,084
010-1409-4400	ELECTRICITY	491,765	440,000	496,774	500,000	500,000
010-1409-4410	GAS/HEAT	41,300	54,000	45,775	54,000	54,000
010-1409-4420	WATER	83,572	72,000	90,200	84,000	84,000
010-1409-4820	PROPERTY INSURANCE	164,597	180,000	182,900	210,000	210,000
010-1409-4821	MOBILE EQUIPMENT INSURANCE	710	-	-	-	-
010-1409-4822	GENERAL LIABILITY INSURANCE	14,932	21,632	13,269	24,000	24,000
010-1409-4823	PUBLIC OFFICIALS LIABILITY	47,663	40,766	31,405	50,000	50,000
010-1409-4901	VEHICLE INSURANCE	87,099	89,692	86,839	95,000	95,000
	Sub-Total : Operating	1,445,613	1,376,840	1,408,790	1,478,859	1,478,859
010-1409-5530	BOND ISSUE COSTS	29,030	-	26,750	-	-
010-1409-5720	OFFICE FURNISHINGS/EQUIPMENT	-	5,000	2,296	5,000	5,000
010-1409-5730	CAPITAL OUTLAYS	-	-	-	-	-
	Sub-Total : Capital Outlay	29,030	5,000	29,046	5,000	5,000
	*EXP. SUMMARY-GENERAL OP	1,474,643	1,381,840	1,437,837	1,483,859	1,483,859



JESSICA HUTCHINS
Coordinator

GRANTS & CONTRACTS

Department Description

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

Goal/s:

Provide information, direction, and technical assistance for the advancement of county departments and community support.

Objective/s:

1. Increase grant funding to Polk County and maintain compliance with funding requirements. 2. Create sustainable internal grants & contracts tracking systems.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # of Active Contracts	<i>Program in development (watch for future details)</i>			
Output: # of Active Grants				
Efficiency: % of Grants Applied for Awarded				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1415-1050	SALARIES	34,463	34,150	35,036	37,709	37,709
010-1415-2000	LONGEVITY PAY	60	120	120	180	180
010-1415-2010	SOCIAL SECURITY	1,686	2,622	1,796	2,899	2,899
010-1415-2020	GROUP INSURANCE	10,893	10,150	10,195	10,249	10,249
010-1415-2030	RETIREMENT	4,835	4,870	4,996	5,740	5,740
010-1415-2040	WORKERS COMPENSATION	96	114	105	108	108
010-1415-2060	UNEMPLOYMENT INSURANCE	33	28	29	31	31
	Sub-Total : Personnel	52,066	52,053	52,276	56,916	56,916
010-1415-3150	OFFICE SUPPLIES	373	500	507	1,000	1,000
010-1415-4270	TRAVEL/ TRAINING	334	750	539	1,500	1,500
	Sub-Total : Operating	707	1,250	1,046	2,500	2,500
010-1415-5720	OFFICE EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO. TREASU	52,773	53,303	53,322	59,416	59,416

COUNTY AUDITOR



LOUIS PLOTH
County Auditor

Department Description

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

Goal/s:

Provide timely, accurate & meaningful financial information on the fiscal affairs of county government and provide ancillary support to the Commissioners Court, other elected officials, department heads & the general public.

Objective/s:

1. Maintain appropriate level of independence; 2. Provide quality training & open communications to develop job skills, personal growth & professionalism; 3. Identify areas to reduce expenses & increase revenue through reporting & audit reviews.

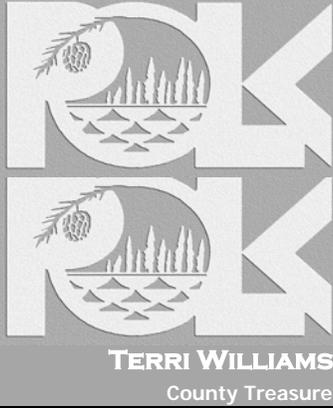
Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness				

R

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1495-1030	CELL PHONE ALLOWANCE	484	480	480	480	480
010-1495-1050	SALARIES	132,089	133,973	129,302	193,437	193,437
010-1495-1080	SALARIES / PART-TIME	1,266	26,278	561	981	981
010-1495-1100	SALARY- AUDITOR	64,258	63,802	63,886	66,828	66,828
010-1495-2000	LONGEVITY PAY	1,800	1,920	1,920	2,220	2,220
010-1495-2010	SOCIAL SECURITY	14,834	17,666	14,624	21,522	21,522
010-1495-2020	COUNTY GROUP INSURANCE	50,895	50,750	50,975	61,492	61,492
010-1495-2030	RETIREMENT	28,565	32,814	28,478	42,622	42,622
010-1495-2040	WORKERS COMPENSATION	670	765	600	804	804
010-1495-2060	UNEMPLOYMENT INSURANCE	198	191	165	232	232
010-1495-2250	TRAVEL ALLOWANCE	4,642	4,470	4,473	4,470	4,470
	Sub-Total : Personnel	299,700	333,110	295,461	395,087	395,087
010-1495-3150	OFFICE SUPPLIES	7,618	6,500	6,661	7,000	7,000
010-1495-3900	SUBSCRIPTIONS	52	50	50	50	50
010-1495-4270	TRAVEL/ TRAINING	1,518	2,500	2,594	5,000	5,000
010-1495-4400	OUTSIDE CONTRACT SERVICE	2,500	-	3,026	7,500	7,500
010-1495-4800	BONDS/ LIABILITY INSURANCE	296	375	171	375	375
010-1495-4810	DUES	-	400	93	400	400
	Sub-Total : Operating	11,984	9,825	12,595	20,325	20,325
010-1495-5720	OFFICE EQUIPMENT/FURNISH	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO. AUDIT	311,685	342,935	308,056	415,412	415,412

COUNTY TREASURER



Department Description

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

Goal/s: Operate the Treasurer's Office with integrity while providing timely services and working with other Polk County departments.

Objective/s: 1. Utilize new financial software to the fullest. 2. Research local vacation rentals in hope of increasing the county's Hotel Occupancy Tax Revenue.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # of Receipts Recorded	5,902	6,000	6,054	6,000
Efficiency: % Accounts Reconciled w/in 15 days	N/A	N/A	93%	93%
Effectiveness: Hotel/Motel Income	\$29,429.38	\$25,000.00	\$54,147.39	\$25,000.00

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1497-1010	SALARY -TREASURER	52,170	51,696	51,705	54,281	54,281
010-1497-1050	SALARIES	64,895	68,509	59,644	64,236	64,236
010-1497-1080	SALARIES / PART-TIME	1,377	934	327	981	981
010-1497-2000	LONGEVITY PAY	1,380	1,080	1,080	1,260	1,260
010-1497-2010	SOCIAL SECURITY	8,746	9,350	8,516	9,238	9,238
010-1497-2020	GROUP INSURANCE	29,037	30,450	30,560	30,746	30,746
010-1497-2030	RETIREMENT	16,753	17,235	16,009	18,146	18,146
010-1497-2040	WORKERS COMPENSATION	395	405	337	345	345
010-1497-2060	UNEMPLOYMENT INSURANCE	65	58	50	54	54
	Sub-Total : Personnel	174,819	179,716	168,226	179,287	179,287
010-1497-3150	OFFICE SUPPLIES	3,064	3,350	3,332	3,350	3,350
010-1497-4270	TRAVEL/ TRAINING	527	2,000	3,121	4,000	4,000
010-1497-4800	BONDS	-	-	-	-	-
010-1497-4810	DUES	200	200	200	200	200
	Sub-Total : Operating	3,791	5,550	6,653	7,550	7,550
010-1497-5720	OFFICE EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO. TREASURER	178,610	185,266	174,879	186,837	186,837



INFORMATION TECHNOLOGY (IT)

Department Description

The IT Department is responsible for the architecture, hardware, software, networking, acquisition, implementation, development, management, and operation of the County's technology-related assets. In addition to managing the infrastructure to provide IT services, the department staff perform a variety of technical and complex projects county-wide, while providing computer support to officials and employees of all County departments. Prior to FY2016, the (then named) Data Processing Department was located in the main Tax Office building in Livingston. In FY2016, the Department was renamed to Information Technology and relocated to the Office Annex at 602 E. Church, in Livingston.

Goal/s: Balance IT services with organizational needs and funding priorities, ensuring sufficient IT operations for all Polk County departments and offices.

Objective/s: 1. Protect County Data & Systems. 2. Extend Electronic Services.
3. Enable County Departments to continue normal operations every day.

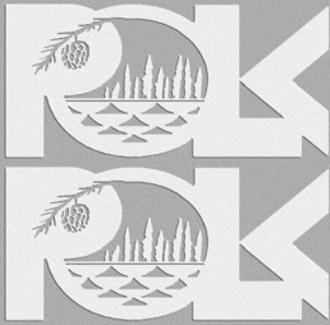
Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # of Computers/Servers Monitored	295 / 14	N/A	370 / 23	385 / 24
Output: # Work Orders ("WO") Completed	1,195	N/A	2,036	2,000
Efficiency: % WO Completed w/in 5 days	NA	N/A	NA	99.0%

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1503-1050	SALARIES	125,173	123,922	126,051	176,350	176,350
010-1503-1080	SALARIES-PART TIME	315	934	-	981	981
010-1503-2000	LONGEVITY PAY	1,020	1,200	1,200	1,380	1,380
010-1503-2010	SOCIAL SECURITY	9,375	9,572	9,102	13,596	13,596
010-1503-2020	GROUP INSURANCE	32,470	30,450	30,276	40,995	40,995
010-1503-2030	RETIREMENT	17,693	17,780	18,103	26,926	26,926
010-1503-2040	WORKERS COMPENSATION	428	427	390	523	523
010-1503-2060	UNEMPLOYMENT INSURANCE	122	103	105	147	147
	Sub-Total : Personnel	186,595	184,388	185,227	260,898	260,898
010-1503-3000	UNIFORMS	303	500	380	500	500
010-1503-3150	OFFICE SUPPLIES	1,171	1,500	1,512	1,500	1,500
010-1503-3300	FURNISHED TRANSPORTATION	3,455	3,700	2,543	3,700	3,700
010-1503-3520	COMPUTER EXPENSE/ SUPPLIES	13,056	10,500	7,963	10,500	10,500
010-1503-3560	CONTRACT SERVICES	10,709	10,000	8,579	10,000	10,000
010-1503-4230	COMMUNICATIONS EXPENSE	-	-	-	-	-
010-1503-4270	TRAVEL/ TRAINING	-	1,500	-	3,000	3,000
010-1503-4280	CIRA WEBSITE SERVICE	3,668	2,650	3,948	10,343	10,343
010-1503-4520	EQUIPMENT MAINTENANCE	417,859	277,857	382,708	273,750	273,750
	Sub-Total : Operating	450,221	308,207	407,632	313,293	313,293
010-1503-5720	OFFICE EQUIPMENT	-	-	-	-	-
010-1503-5730	CAPITAL OUTLAY PROJECTS	474,216	-	202,529	-	-
010-1503-5750	CAPITAL OUTLAY-VEHICLES			26,745		
010-1503-5770	CAPITAL OUTLAY-TECH ROTATION	37,775	38,000	36,829	38,000	38,000
010-1503-5780	CAPITAL OUTLAY-REPAIR/REPLACEMENT	2,991	10,000	3,187	10,000	10,000
	Sub-Total : Capital Outlay	514,982	48,000	269,290	48,000	48,000
	*EXP. SUMMARY- DATA PROCESSING	1,151,797	540,595	862,150	622,191	622,191

MAINTENANCE



JAY BURKS
Maintenance Supervisor

Department Description

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

Goal/s:

Provide county employees and the public with beautiful, clean, safe and operable buildings and equipment.

Objective/s:

1. Keep up to date with current technology pertaining to equipment needed to operate efficiently. 2. Reduce cost of operating buildings while maintaining safety.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # Work Orders ("WO") Completed	1,991	N/A	1,809	1,800
Output: # Vehicle WO Completed	550	N/A	383	450

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1511-1050	SALARIES	314,130	346,667	315,594	366,255	366,255
010-1511-1080	SALARIES / PART-TIME	12,412	12,450	11,917	13,551	13,551
010-1511-2000	LONGEVITY PAY	3,720	3,300	3,360	3,840	3,360
010-1511-2010	SOCIAL SECURITY	24,379	27,725	24,677	29,349	29,312
010-1511-2020	GROUP INSURANCE	100,802	111,651	95,752	112,736	112,736
010-1511-2030	RETIREMENT	46,174	51,499	47,022	58,122	58,050
010-1511-2040	WORKERS COMPENSATION	11,305	12,187	9,930	11,085	11,070
010-1511-2060	UNEMPLOYMENT INSURANCE	322	299	272	317	316
	Sub-Total : Personnel	513,243	565,778	508,524	595,255	594,650
010-1511-3000	UNIFORMS	1,315	1,500	1,531	1,500	1,500
010-1511-3150	OFFICE SUPPLIES	1,034	1,000	2,081	1,000	1,000
010-1511-3300	FURNISHED TRANSPORTATION	19,240	25,000	28,349	25,000	25,000
010-1511-3350	PEST CONTROL	6,720	8,000	6,720	8,000	8,000
010-1511-3450	CUSTODIAL SUPPLIES/REPAIR	35,297	42,500	35,459	42,500	42,500
010-1511-3770	SIGNS	3,523	3,500	2,430	3,500	3,500
010-1511-4270	TRAVEL/ TRAINING	246	500	52	1,000	1,000
010-1511-4500	REPAIR/ REPLACEMENT - BUILDINGS	168,211	200,000	226,063	200,000	200,000
010-1511-4510	VEHICLE INSPECTIONS	24,865	30,790	34,335	36,000	36,000
010-1511-4520	EQUIPMENT MAINTENANCE	53,657	3,000	-	3,000	3,000
010-1511-4540	VEHICLE MAINTENANCE	17,409	22,500	16,544	22,500	22,500
	Sub-Total : Operating	331,518	338,290	353,563	344,000	344,000
010-1511-5700	M&V FEE - ENERGY SAVINGS PROGRAM	-	7,000	-	7,000	7,000
010-1511-5710	CAPITAL OUTLAY	52,814	-	26,505	-	-
010-1511-5730	CAPITAL OUTLAY PROJECTS	26,330	-	168,478	-	-
010-1511-5740	CAPITAL OUTLAY BUILDINGS	8,240	95,000	97,962	250,000	220,000
	Sub-Total : Capital Outlay	87,384	102,000	292,945	257,000	227,000
-	*EXP. SUMMARY - MAINT./ENCL	932,146	1,006,068	1,155,032	1,196,255	1,165,650



Community Based

VOLUNTEER FIRE DEPARTMENTS

Department Description

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

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1543-3300	FURNISHED TRANSPORTATION	739	1,000	-	1,000	1,000
010-1543-4851	TRAINING	-	148	-	148	148
010-1543-4872	FIRE DEPARTMENTS	138,810	150,327	149,797	157,843	157,843
010-1543-6900	LIV-ANNUAL AGREEMENT	48,303	48,303	48,303	50,719	50,719
	Sub-Total : Operating	187,852	199,778	198,100	209,710	209,710
	*EXP. SUMMARY- VOL. FIRE D	187,852	199,778	198,100	209,710	209,710

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

The Volunteer Fire Departments currently serving Polk County are:

Alabama-Coushatta Indian Reservation VFD

Corrigan VFD

Goodrich VFD

Holiday Lake Estates VFD

Indian Springs VFD

Livingston VFD

Onalaska VFD

Scenic Loop VFD

Segno VFD

South Polk County VFD



ALL OTHER -NON DEPARTMENTALIZED

Department Description

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

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1691-4025	MHMR/BURKE CENTER	43,629	43,629	43,629	43,629	43,629
010-1691-4026	AUTOPSIES	190,190	175,000	224,959	175,000	175,000
010-1691-4027	REGION I WATER PLANNING	110	149	110	149	149
010-1691-4028	INMATE MENTAL HEALTH ASSESSMENT		50,000	-	150,000	100,000
0101-691-4061	APPRAISAL DISTRICT	444,452	481,658	479,587	501,057	501,057
010-1691-4130	RSVP PROGRAM	1,000	1,000	1,000	1,000	1,000
010-1691-4150	ADAC COUNSELING SERVICES	2,500	2,500	2,500	2,500	2,500
010-1691-4300	ADVERTISING/PUBLICATIONS	6,044	6,000	6,919	6,000	6,000
010-1691-4450	CHILD WELFARE	10,000	10,000	7,500	10,000	10,000
010-1691-4660	LEASE PAYMENTS	10,800	10,800	10,800	384,067	384,308
010-1691-4700	ORGANIZATION MEMBERSHIP	14,125	14,425	14,712	17,434	17,434
010-1691-4810	DUES - COUNTY ORGANIZATION	7,778	7,771	7,771	5,202	5,202
010-1691-4950	COUNTY LANDSCAPING	44,301	46,000	46,201	46,000	46,000
010-1691-6700	SOIL CONSERVATION	1,500	1,500	1,500	1,500	1,500
	Sub-Total : Operating	776,429	850,432	847,188	1,343,538	1,293,778
010-1691-5720	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - ALL OTHER	776,429	850,432	847,188	1,343,538	1,293,778



EMERGENCY MANAGEMENT

Department Description

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

Goal/s: Manage natural and man-made disasters and conduct mitigation, preparedness, response, and recovery in order to protect life, property, and the environment.

Objective/s: 1. Continue to improve emergency plans and processes. 2. Build community partnerships and engage partners in planning, response, and recovery efforts.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # Public Outreach Activities	400	N/A	127	200
Output: # Drills/Exercises Conducted	3	N/A	2	3
Output: # Events Hosted/Attended	37	N/A	36	30
Output: # Emergency Plans Updated	6	N/A	7	2
Effectiveness: Planning Preparedness Level	Advanced	Advanced	Advanced	Advanced

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1695-1050	SALARIES	143,600	142,267	140,147	153,659	153,659
010-1695-1080	SALARIES / PART-TIME	123	934	403	981	981
010-1695-2000	LONGEVITY PAY	1,500	1,740	1,740	1,680	1,680
010-1695-2010	SOCIAL SECURITY	10,146	11,088	16,179	11,958	11,958
010-1695-2020	GROUP INSURANCE	43,621	40,600	38,671	40,995	40,995
010-1695-2030	RETIREMENT	20,363	20,596	31,476	23,682	23,682
010-1695-2040	WORKERS COMPENSATION	849	983	1,413	924	924
010-1695-2060	UNEMPLOYMENT INSURANCE	141	120	181	129	129
	Sub-Total : Personnel	220,344	218,328	230,209	234,009	234,009
010-1695-3000	UNIFORMS	596	500	248	500	500
010-1695-3150	OFFICE SUPPLIES	14,866	5,000	7,466	5,000	5,000
010-1695-3300	FURNISHED TRANSPORTATION	2,982	6,000	1,418	6,000	6,000
010-1695-3900	SUBSCRIPTIONS	5,409	7,347	9,124	7,347	7,347
010-1695-3940	SAFETY/ TRAINING SUPPLIES	10,136	20,000	12,667	20,000	20,000
010-1695-3960	WEBSITE HOSTING/PROGRAMMING	680	2,050	1,296	2,050	2,050
010-1695-4200	COMMUNICATION EXP	3,342	6,550	2,297	6,550	6,550
010-1695-4270	TRAVEL/TRAINING	75	3,250	915	6,500	6,500
010-1695-4630	TOWER RENT	396	396	792	396	396
010-1695-4855	BLACKBOARD CONNECT	5,945	6,000	6,123	6,123	6,123
010-1695-4910	LONG TERM RECOVERY			600	25,000	25,000
010-1695-4920	911 EXPENSE	1,185	2,000	1,789	2,000	2,000
010-1695-6940	LEPC EXPENSES	-	1,000	312	1,000	1,000
010-1695-6949	COVID VACCINE EXPENSES		-	90,827		
010-1695-6950	COVID 19 EXPENSE	490,708	-	462,933	-	-
010-1695-6951	POLK COUNTY TORNADO 20-0	1,984,712	-	28,071	-	-
010-1695-6952	2020 HURRICANE EXPENSES	14,854	-		-	-
010-1695-6953	2021 WINTER STORM			7,066		
	Sub-Total : Operating	2,535,887	60,093	633,944	88,466	88,466
010-1695-5710	CAPITAL OUTLAY	30,075	-	-	15,000	15,000
	Sub-Total : Capital Outlay	30,075	-	-	15,000	15,000
	* EXP. SUMMARY - EMERG MG	2,786,305	278,421	864,153	337,475	337,475

HUMAN RESOURCES



ADRENA GILBERT
Human Resource Supervisor

Department Description

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

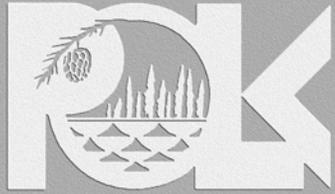
Goal/s:	Create, encourage, and maintain an environment that supports, develops and sustains the needs of Polk County employees and applicants.
Objective/s:	Recruit and retain qualified applicants, professional development, work-life balance & wellness, delivery of employee-valued programs & services, and development of a diverse & positive work environment.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # of Positions Posted	104	N/A	136	132
Efficiency: % of Positions Filled	88.5%	N/A	80.0%	80.6%
Effectiveness: Turnover rate	19.5%	N/A	28.7%	33.2%

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-1696-1050	SALARIES- PERSONNEL	96,116	96,785	97,273	105,094	105,094
010-1696-1080	SALARIES / PART-TIME	1,214	6,068	601	6,375	6,375
010-1696-2000	LONGEVITY PAY	1,020	1,200	1,200	1,380	1,380
010-1696-2010	SOCIAL SECURITY	6,664	7,960	6,727	8,633	8,633
010-1696-2020	COUNTY GROUP INSURANCE	32,225	30,450	30,585	30,746	30,746
010-1696-2030	RETIREMENT	13,770	14,786	14,065	17,097	17,097
010-1696-2040	WORKERS COMPENSATION	324	345	295	323	323
010-1696-2060	UNEMPLOYMENT INSURANCE	95	86	82	93	93
	Sub-Total : Personnel	151,427	157,680	150,828	169,741	169,741
010-1696-3150	OFFICE SUPPLIES	2,704	3,000	2,498	3,000	3,000
010-1696-3900	SUBSCRIPTIONS	-	4,342	4,342	12,720	12,720
010-1696-4053	EMPLOYEE PHYSICALS	25,260	25,000	27,412	25,000	25,000
010-1696-4270	TRAVEL/TRAINING	366	2,100	421	4,200	4,200
010-1696-4300	ADVERTISING / PUBLICATIONS	1,385	2,000	1,385	2,000	2,000
	Sub-Total : Operating	29,716	36,442	36,058	46,920	46,920
010-1696-5720	OFFICE FURNISHING/EQUIPMENT	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - HUMAN RES	181,143	194,123	186,886	216,661	216,661



STATE PERSONNEL
AS ASSIGNED

STATE LAW ENFORCEMENT

Department Description

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

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2402-1050	SALARIES	36,271	35,941	35,958	38,715	38,715
010-2402-1080	SALARIES / PART-TIME		934	-	981	981
010-2402-2000	LONGEVITY PAY	1,200	1,200	1,200	1,200	1,200
010-2402-2010	SOCIAL SECURITY	2,867	2,913	2,843	3,129	3,129
010-2402-2020	GROUP INSURANCE	10,893	10,150	10,195	10,249	10,249
010-2402-2030	RETIREMENT	5,240	5,410	5,280	6,196	6,196
010-2402-2040	WORKERS COMPENSATION	123	126	111	117	117
010-2402-2060	UNEMPLOYMENT INSURANCE	36	31	31	34	34
	Sub-Total : Personnel	56,629	56,705	55,618	60,619	60,619
010-2402-4000	DPS/LIC & WGHT OPERATING	10,635	13,000	12,526	13,000	13,000
010-2402-4100	GAME WARDEN OPERATING	2,934	3,000	2,957	3,000	3,000
010-2402-4300	TEXAS RANGER OPERATING	781	1,710	964	1,710	1,710
	Sub-Total : Operating	14,350	17,710	16,447	17,710	17,710
010-2402-5720	OFFICE FURNISHINGS/EQUIPM	17,300	-	-	-	-
010-2402-5730	CAPITAL PROJECT	-	-	-	-	-
	Sub-Total : Capital Outlay	17,300	-	-	-	-
	*EXP. SUMMARY- DPS	88,279	74,415	72,065	78,329	78,329



TOM BROWN

Judge, County Court At Law

COUNTY COURT AT LAW

Department Description

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

Goal/s: Not provided

Objective/s: Not provided

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Service Quality:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2426-1010	SALARY - CCL JUDGE	160,489	159,000	158,939	159,000	159,000
010-2426-1020	SALARY SUPPLEMENT (CR EQU)	8,315	10,000	8,236	10,000	10,000
010-2426-1050	SALARIES	155,796	158,204	157,108	170,419	170,419
010-2426-1080	SALARIES-PART TIME	-	-	3,669	-	-
010-2426-2000	LONGEVITY PAY	1,620	1,920	1,920	2,220	2,220
010-2426-2010	SOCIAL SECURITY	23,050	25,178	22,351	26,135	26,135
010-2426-2020	COUNTY GROUP INSURANCE	53,417	50,750	51,077	50,754	50,754
010-2426-2030	RETIREMENT	45,660	46,769	46,354	51,758	51,758
010-2426-2040	WORKERS COMPENSATION	1,097	1,091	980	977	977
010-2426-2060	UNEMPLOYMENT INSURANCE	161	140	137	150	150
	Sub-Total : Personnel	451,498	453,052	450,770	471,414	471,414
010-2426-3150	OFFICE SUPPLIES	1,717	3,200	2,773	3,200	3,200
010-2426-3520	PRODUCTIVITY ENHANCEMEN	206	-	-	-	-
010-2426-4000	ATTORNEY FEES- CCL	237,615	310,000	204,987	310,000	310,000
010-2426-4020	INTERPRETER FEES - CCL	1,090	2,500	130	2,500	2,500
010-2426-4050	PSYCHOLOGICAL EVALUATIONS	450	2,500	-	2,500	2,500
010-2426-4065	APPEALS & TRANSCRIPTS	6,178	5,000	4,215	6,000	6,000
010-2426-4080	VISITING JUDGE	-	1,000	173	1,000	1,000
010-2426-4270	TRAVEL/TRAINING	-	1,250	679	2,500	2,500
010-2426-4800	BONDS	-	-	-	-	-
010-2426-4810	DUES	350	855	310	855	855
010-2426-4861	COURT REPORTER CONTRACT	-	2,500	-	2,500	2,500
	Sub-Total : Operating	247,605	328,805	213,267	331,055	331,055
010-2426-572	OFFICE FURNISHINGS/EQUIPM	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - CO CT AT L	699,102	781,857	664,037	802,469	802,469



Department Description

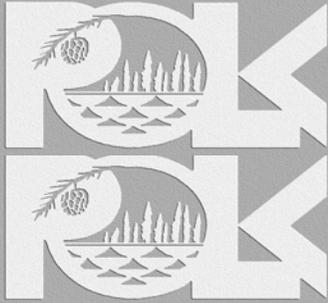
This Department is utilized for the costs associated with providing jurors for each of the justice, county, county-court-at-law and district courts. Also includes costs associated with the calling of grand juries and other generalized court expenses.

Not Subject to Performance Measurement

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2435-4080	ADMINISTRATIVE JUDGE FEE	6,537	6,273	5,515	6,273	6,273
010-2435-4850	JURY PAYMENTS	18,637	50,000	21,350	50,000	50,000
010-2435-4903	JUROR SUPPLIES	1,210	23,750	17,118	40,864	40,864
	Sub-Total : Operating	26,384	80,023	43,983	97,137	97,137
	*EXP. SUMMARY- JURY	26,384	80,023	43,983	97,137	97,137

DISTRICT CLERK



BOBBYE CHRISTOPHER
District Clerk

Department Description

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

Goal/s: Serve with quality, efficient and accountable service while recording the acts & proceedings of the District Courts & County Court at Law.

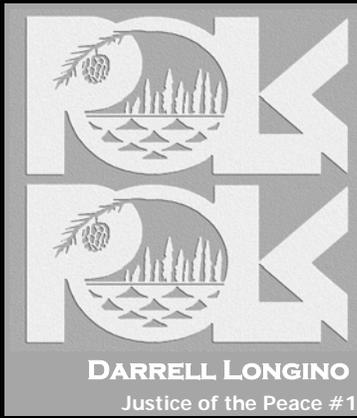
Objective/s: 1. Launch public portal of historical cases & minute books; 2. Launch new e-jury package for ease of online reporting; 3. Continue preservation project; 4. improve business practices/processes with new technology.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2450-1010	SALARIES- DISTRICT CLERK	52,170	51,696	51,705	54,281	54,281
010-2450-1050	SALARIES	284,945	283,899	277,681	303,843	303,843
010-2450-1080	SALARIES / PART-TIME	5,925	9,336	8,221	13,728	13,728
010-2450-2000	LONGEVITY PAY	3,120	3,780	3,780	4,140	4,140
010-2450-2010	SOCIAL SECURITY	24,135	26,676	24,751	28,763	28,763
010-2450-2020	COUNTY GROUP INSURANCE	119,820	111,651	107,761	112,736	112,736
010-2450-2030	RETIREMENT	48,460	49,552	48,511	56,963	56,963
010-2450-2040	WORKERS COMPENSATION	1,136	1,156	1,021	1,075	1,075
010-2450-2060	UNEMPLOYMENT INSURANCE	285	245	238	265	265
	Sub-Total : Personnel	539,995	537,991	523,667	575,794	575,794
010-2450-3150	OFFICE SUPPLIES	14,577	15,000	14,919	15,000	15,000
010-2450-3510	EQUIPMENT MAINTENANCE	-	1,825	128	1,825	1,825
010-2450-3520	COMPUTER EXPENSES	1,599	1,599	1,599	1,599	1,599
010-2450-4270	TRAVEL/TRAINING	3,459	3,750	1,198	7,500	7,500
010-2450-4500	RECORDS ARCHIVE EXPENSE	3,682	5,000	-	-	-
010-2450-4800	BONDS/LIABILITY INSURANCE	412	412	412	412	412
010-2450-4810	DUES	50	175	225	225	225
	Sub-Total : Operating	23,779	27,761	18,480	26,561	26,561
010-2450-5720	OFFICE FURNISHINGS/ EQUIP	2,745	-	-	-	-
010-2450-5730	CAPITAL PROJECT EXPENSE	-	-	3,221	-	-
010-2450-5900	TRNSF TO RMF - BOOK REPAIR	-	-	-	-	-
	Sub-Total : Capital Outlay	2,745	-	3,221	-	-
	*EXP. SUMMARY- DISTRICT CL	566,519	565,752	545,368	602,355	602,355



JUSTICE OF THE PEACE #1

Department Description

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

Goal/s: Not Provided

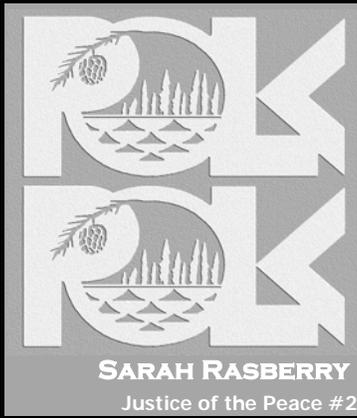
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2455-1010	SALARY-JP #1	52,170	51,696	51,705	54,281	54,281
010-2455-1050	SALARIES	85,668	93,637	91,607	99,755	99,755
010-2455-1080	SALARIES / PART-TIME	3,468	3,921	1,371	2,500	2,500
010-2455-2000	LONGEVITY PAY	1,860	2,040	2,040	2,220	2,220
010-2455-2010	SOCIAL SECURITY	9,334	11,842	9,911	12,413	12,413
010-2455-2020	COUNTY GROUP INSURANCE	43,019	40,600	41,332	40,995	40,995
010-2455-2030	RETIREMENT	20,080	21,996	21,347	24,582	24,582
010-2455-2040	WORKERS COMPENSATION	481	513	448	464	464
010-2455-2060	UNEMPLOYMENT INSURANCE	87	81	77	85	85
010-2455-2250	TRAVEL ALLOWANCE	3,532	3,500	3,499	3,500	3,500
	Sub-Total : Personnel	219,699	229,826	223,336	240,794	240,794
010-2455-3150	OFFICE SUPPLIES	1,564	1,200	2,201	1,200	1,200
010-2455-3510	EQUIPMENT MAINTENANCE	385	750	636	750	750
010-2455-3900	SUBSCRIPTIONS	-	170	-	170	170
010-2455-4230	COMMUNICATIONS EXPENSE	247	250	245	250	250
010-2455-4250	INTERNET EXPENSE	220	460	220	460	460
010-2455-4270	TRAVEL/ TRAINING	1,580	1,500	557	3,000	3,000
010-2455-4800	BONDS	142	-	-	71	71
010-2455-4810	DUES	170	170	170	170	170
	Sub-Total : Operating	4,308	4,500	4,029	6,071	6,071
010-2455-5720	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #1	224,007	234,327	227,366	246,865	246,865



JUSTICE OF THE PEACE #2

Department Description

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

Goal/s: Not Provided

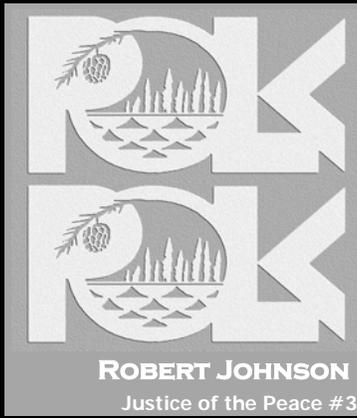
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2456-1010	SALARY JP #2	52,170	51,696	51,705	54,281	54,281
010-2456-1050	SALARIES	62,816	62,245	62,256	67,050	67,050
010-2456-1080	SALARIES / PART-TIME	10,491	9,709	12,263	11,439	11,439
010-2456-2000	LONGEVITY PAY	660	840	840	1,020	1,020
010-2456-2010	SOCIAL SECURITY	9,837	9,791	9,906	10,503	10,503
010-2456-2020	COUNTY GROUP INSURANCE	32,678	30,450	30,585	30,746	30,746
010-2456-2030	RETIREMENT	18,163	18,187	18,553	20,799	20,799
010-2456-2040	WORKERS COMPENSATION	424	424	390	393	393
010-2456-2060	UNEMPLOYMENT INSURANCE	71	60	62	65	65
010-2456-2250	TRAVEL ALLOWANCE	3,532	3,500	3,499	3,500	3,500
	Sub-Total : Personnel	190,843	186,903	190,058	199,796	199,796
010-2456-3150	OFFICE SUPPLIES	3,922	2,000	3,638	2,000	2,000
010-2456-4250	COMMUNICATIONS EXPENSE	1,406	2,573	850	2,573	2,573
010-2456-4270	TRAVEL/TRAINING	344	1,500	50	2,000	2,000
010-2456-4800	BONDS	201	71	142	71	71
010-2456-4810	DUES	-	170	130	170	170
	Sub-Total : Operating	5,872	6,314	4,809	6,814	6,814
010-2456-5720	FURNISHINGS/ EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - JP #2	196,715	193,217	194,867	206,610	206,610



JUSTICE OF THE PEACE #3

Department Description

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

Goal/s: Not Provided

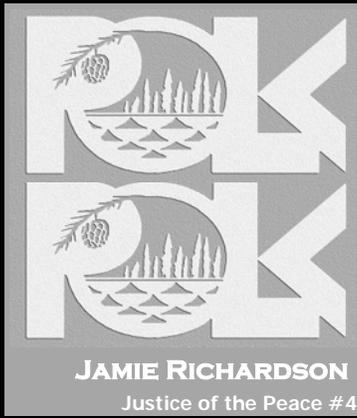
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2457-1010	SALARY - JP #3	52,170	51,696	51,705	54,281	54,281
010-2457-1050	SALARIES	63,681	65,334	63,113	68,732	68,732
010-2457-1080	SALARIES / PART-TIME	-	934	-	981	981
010-2457-2000	LONGEVITY PAY	420	600	600	780	780
010-2457-2010	SOCIAL SECURITY	9,092	9,338	9,013	9,813	9,813
010-2457-2020	COUNTY GROUP INSURANCE	32,678	30,450	30,585	30,746	30,746
010-2457-2030	RETIREMENT	16,777	17,345	16,898	19,433	19,433
010-2457-2040	WORKERS COMPENSATION	394	405	355	367	367
010-2457-2060	UNEMPLOYMENT INSURANCE	62	55	52	58	58
010-2457-2250	TRAVEL ALLOWANCE	3,532	3,500	3,499	3,500	3,500
	Sub-Total : Personnel	178,806	179,657	175,820	188,691	188,691
010-2457-3150	OFFICE SUPPLIES	1,272	1,500	1,290	1,500	1,500
010-2457-4020	INTERPRETER FEES	-	-	-	500	500
010-2457-4250	COMMUNICATIONS EXPENSE	2,779	3,000	2,417	3,000	3,000
010-2457-4270	TRAVEL/TRAINING	1,544	1,250	200	2,500	2,500
010-2457-4800	BONDS	-	71	71	-	-
010-2457-4810	DUES	130	170	130	170	170
	Sub-Total : Operating	5,725	5,991	4,108	7,670	7,670
010-2457-5720	FURNISHINGS/ EQUIP	-	-	971	-	-
	Sub-Total : Capital Outlay	-	-	971	-	-
	*EXP. SUMMARY - JP #3	184,531	185,648	180,899	196,361	196,361



JUSTICE OF THE PEACE #4

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2458-1010	SALARY- JP #4	52,170	51,696	51,705	54,281	54,281
010-2458-1050	SALARIES	63,527	62,950	61,565	67,809	67,809
010-2458-1080	SALARIES / PART-TIME	222	934	934	11,439	11,439
010-2458-2000	LONGEVITY PAY	900	1,080	1,080	1,260	1,260
010-2458-2010	SOCIAL SECURITY	9,007	9,192	8,879	10,579	10,579
010-2458-2020	COUNTY GROUP INSURANCE	32,678	30,450	30,585	30,746	30,746
010-2458-2030	RETIREMENT	16,824	17,075	16,879	20,951	20,951
010-2458-2040	WORKERS COMPENSATION	395	398	355	395	395
010-2458-2060	UNEMPLOYMENT INSURANCE	62	53	52	66	66
010-2458-2250	TRAVEL ALLOWANCE	3,532	3,500	3,499	3,500	3,500
	Sub-Total : Personnel	179,318	177,328	175,532	201,026	201,026
010-2458-3150	OFFICE SUPPLIES	2,424	1,500	3,491	1,500	2,000
010-2458-3900	SUBSCRIPTIONS	-	120	135	135	135
010-2458-4270	TRAVEL TRAINING	600	1,000	314	2,000	2,000
010-2458-4800	BONDS	-	71	91	71	71
010-2458-4810	DUES	75	170	-	170	170
	Sub-Total : Operating	3,099	2,861	4,031	3,876	4,376
010-2458-5720	FURNISHINGS/EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY JP #4	182,417	180,189	179,563	204,902	205,402



JUDICIAL

Department Description

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

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2465-1010	SALARY - JUVENILE BOARD	29,669	29,400	29,306	29,400	29,400
010-2465-2010	SOCIAL SECURITY	2,174	1,338	2,072	1,338	1,338
010-2465-2020	COUNTY GROUP INSURANCE	1,216	-	1,105	1,240	1,240
010-2465-2030	RETIREMENT	2,078	4,178	2,008	2,227	2,227
010-2465-2040	WORKERS COMPENSATION	26	49	42	42	42
	Sub-Total : Personnel	35,164	34,964	34,534	34,247	34,247
010-2465-4080	VISITING JUDGE	500	1,000	113	1,000	1,000
010-2465-4170	CAPITAL TRIAL COSTS	33,554	33,554	33,554	33,554	33,554
010-2465-4201	MEDIATION FEES	-	500	-	500	500
010-2465-4750	JUVENILE PROBATION	44,115	44,115	44,115	44,115	44,115
010-2465-4760	JUVENILE DETENTION EXPENS	7,890	20,885	8,755	20,885	20,885
010-2465-4770	CHILDRENZ HAVEN SERVICES	5,000	5,000	5,000	5,000	5,000
010-2465-4780	CASA SERVICES	5,000	5,000	5,000	5,000	5,000
010-2465-4802	ADULT PROBATION PHONE	978	1,301	1,032	1,301	1,301
010-2465-4850	HOUSE ARREST MONITORING		1,500	-	1,500	1,500
010-2465-4862	VETERANS TREATMENT COURT (VTC)		25,000	-	25,000	25,000
	Sub-Total : Operating	97,036	137,855	97,569	137,855	137,855
010-2465-5720	FURNISHINGS/EQUIP	-		-	-	-
	Sub-Total : Capital Outlay	-		-	-	-
	*EXP. SUMMARY- JUDICIAL	132,200	172,819	132,103	172,101	172,101

pro-rata share in
Regional Public
Defender Program



TRAVIS KITCHENS
Judge, 258th Judicial District

258TH DISTRICT COURT

Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2466-1030	CELL PHONE ALLOWANCE	484	480	480	480	480
010-2466-1050	SALARIES	152,208	148,437	148,431	155,471	155,471
010-2466-1080	SALARIES / PART-TIME	-	2,050	-	2,050	2,050
010-2466-1200	CERTIFICATE PAY	1,816	1,800	1,799	1,800	1,800
010-2466-2010	SOCIAL SECURITY	11,497	12,054	11,348	12,592	12,592
010-2466-2020	COUNTY GROUP INSURANCE	32,253	30,450	30,585	30,746	30,746
010-2466-2030	RETIREMENT	22,005	22,390	22,102	24,937	24,937
010-2466-2040	WORKERS COMPENSATION	1,182	1,258	1,064	1,131	1,131
010-2466-2060	UNEMPLOYMENT INSURANCE	152	130	128	136	136
010-2466-2250	TRAVEL ALLOWANCE-BAILIFF	2,606	4,800	4,825	4,800	4,800
	Sub-Total : Personnel	224,204	223,849	220,761	234,143	234,143
010-2466-3110	POSTAGE	-	800	110	800	800
010-2466-3150	OFFICE SUPPLIES	1,666	2,500	1,055	2,500	2,500
010-2466-4000	ATTORNEY FEES	119,794	240,000	137,005	240,000	240,000
010-2466-4020	INTERPRETER FEES	778	5,000	517	5,000	5,000
010-2466-4040	INVESTIGATIONS	4,550	15,000	-	15,000	15,000
010-2466-4050	PSYCHOLOGICAL EVALUATION	2,950	8,000	4,600	8,000	8,000
010-2466-4065	APPEALS & TRANSCRIPTS	4,096	15,000	4,994	15,000	15,000
010-2466-4200	TELEPHONE/MOBILE/SPEC. LI	882	875	978	875	875
010-2466-4270	TRAVEL/TRAINING	425	2,500	985	2,500	2,500
010-2466-4861	COURT REPORTER SERVICE	-	2,500	2,630	2,500	2,500
	Sub-Total : Operating	135,140	292,175	152,874	292,175	292,175
010-2466-5720	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 258TH CRT.	359,343	516,024	373,635	526,318	526,318



JOHN WELLS
Judge, 411th Judicial District

411TH DISTRICT COURT

Department Description

This Department is used for the payment of expenses associated with the operation of the 411th Judicial District in Polk County. Certain expenses related to Court employees are paid in whole by the County and reimbursed on a pro-rata basis from the other Counties within the District. This Court and its supporting offices are located in the Judicial Center at 101 W. Mill.

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

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2467-1030	CELL PHONE ALLOWANCE	250	480	245	480	480
010-2467-1050	SALARIES	130,199	148,667	129,749	155,471	155,471
010-2467-1080	SALARIES / PART-TIME	117	2,050	-	2,050	2,050
010-2467-1200	CERTIFICATE PAY	299	-	-	-	-
010-2467-2010	SOCIAL SECURITY	10,145	11,934	10,149	12,454	12,454
010-2467-2020	COUNTY GROUP INSURANCE	27,197	30,450	23,069	30,746	30,746
010-2467-2030	RETIREMENT	18,791	22,167	18,987	24,664	24,664
010-2467-2040	WORKERS COMPENSATION	800	1,196	645	1,075	1,075
010-2467-2060	UNEMPLOYMENT INSURANCE	124	129	109	134	134
010-2467-2250	TRAVEL ALLOWANCE-BAILIFF	3,616	4,800	3,626	4,800	4,800
	Sub-Total : Personnel	191,537	221,873	186,580	231,875	231,875
010-2467-3110	POSTAGE	275	800	110	800	800
010-2467-3150	OFFICE SUPPLIES	456	2,500	1,582	2,500	2,500
010-2467-4000	ATTORNEY FEES	167,490	240,000	178,765	240,000	240,000
010-2467-4020	INTERPRETER FEES	346	5,000	160	5,000	5,000
010-2467-4040	INVESTIGATIONS	2,103	15,000	10,985	15,000	15,000
010-2467-4050	PSYCHOLOGICAL EVALUATION	3,550	8,000	21,690	8,000	8,000
010-2467-4065	APPEALS & TRANSCRIPTS	2,186	15,000	3,969	15,000	15,000
010-2467-4200	TELEPHONE/MOBILE/SPEC. LI	882	875	978	875	875
010-2467-4270	TRAVEL/TRAINING	2,218	2,500	966	2,500	2,500
010-2467-4861	CONTRACT SERV/COURT REPC	-	2,500	265	2,500	2,500
	Sub-Total : Operating	179,506	292,175	219,470	292,175	292,175
010-2467-5720	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - 411TH CRT.	371,043	514,048	406,049	524,050	524,050



WILLIAM LEE HON
District Attorney

CRIMINAL DISTRICT ATTORNEY

Department Description

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

Goal/s:

Provide quality legal representation while maintaining the integrity of the criminal justice system; Sort the innocent from the guilty and seek justice, not just convictions.

Objective/s:

1. Strive for excellence throughout staff; 2. Hold criminals accountable; 3. Treat victims with dignity, compassion, and the justice they deserve.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2475-1010	SALARY - D.A.	7,417	7,350	7,347	7,350	7,350
010-2475-1050	SALARIES	763,756	783,293	751,038	842,900	842,900
010-2475-1200	CERTIFICATE PAY	2,984	3,600	2,135	2,400	2,400
010-2475-2000	LONGEVITY PAY	5,700	5,460	5,340	4,620	4,200
010-2475-2010	SOCIAL SECURITY	58,881	61,177	57,341	65,581	65,549
010-2475-2020	COUNTY GROUP INSURANCE	171,760	172,551	154,925	174,228	174,228
010-2475-2030	RETIREMENT	108,974	113,638	108,054	129,876	129,813
010-2475-2040	WORKERS COMPENSATION	2,796	2,725	2,423	2,470	2,470
010-2475-2060	UNEMPLOYMENT INSURANCE	755	653	624	701	701
	Sub-Total : Personnel	1,123,024	1,150,448	1,089,225	1,230,127	1,229,611
010-2475-3150	OFFICE SUPPLIES	33,910	15,000	20,444	15,000	15,000
010-2475-3170	TRIAL SUPPLIES/EXPENSES	6,165	7,000	4,234	7,000	7,000
010-2475-3300	FURNISHED TRANSPORTATION	5,025	8,000	6,333	8,000	8,000
010-2475-3900	SUBSCRIPTIONS	942	6,500	405	950	950
010-2475-4060	APPELLATE EXPENSES	3,000	3,000	-	3,000	3,000
010-2475-4230	COMMUNICATIONS EXPENSE	1,184	1,450	1,368	1,450	1,450
010-2475-4270	TRAVEL / TRAINING	6,987	10,000	12,191	18,000	18,000
010-2475-4370	ONLINE RESEARCH	5,862	6,500	5,926	6,500	6,500
010-2475-4810	FEES/ DUES	2,933	3,500	3,505	3,500	3,500
	Sub-Total : Operating	66,008	60,950	54,406	63,400	63,400
010-2475-5720	FURNISHINGS & EQUIPMENT	-	-	9,766	-	-
010-2475-5730	CAPITAL OUTLAYS	96,340	-	-	-	-
	Sub-Total : Capital Outlay	96,340	-	9,766	-	-
	*EXP. SUMMARY - DIST. ATTY	1,285,372	1,211,398	1,153,397	1,293,527	1,293,011



PRE-TRIAL SERVICES

Department Description

This Department was created in FY2016 Budget to administer three primary functions: to collect and analyze defendant information for use in determining risk, to make recommendations to the court concerning conditions of release, and to supervise defendants who are released from secure custody during the pretrial phase with the goal of reducing the inmate population in the County Jail by release of low-risk defendants and increase the efficiency of the judicial process. In FY2020, this department was absorbed by the office of County Court at Law.

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2505-4051	URINALYSIS TESTING	550	1,000	188	1,000	1,000
010-2505-4520	EQUIPMENT MAINTENANCE	3,000	3,000	3,250	3,000	3,000
	Sub-Total : Operating	3,550	4,000	3,438	4,000	4,000
010-2505-5730	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - PRE-TRIAL :	3,550	4,000	3,438	4,000	4,000



Department Description

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

Goal/s: Not Provided

Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

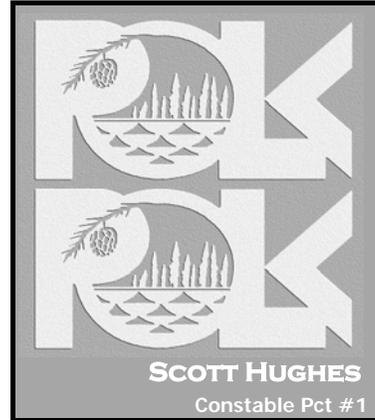
Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2512-1050	SALARIES	1,576,766	1,601,614	1,469,177	1,755,467	1,843,157
010-2512-1080	SALARIES / PART-TIME	29,974	30,000	12,705	30,000	30,000
010-2512-1200	CERTIFICATE PAY	3,601	4,800	4,706	4,800	4,800
010-2512-2000	LONGEVITY PAY	6,798	6,900	6,042	5,460	6,300
010-2512-2010	SOCIAL SECURITY	119,802	125,714	110,902	137,373	144,146
010-2512-2020	COUNTY GROUP INSURANCE	441,866	507,504	357,667	512,436	532,933
010-2512-2030	RETIREMENT	226,639	233,515	212,085	272,053	285,465
010-2512-2040	WORKERS COMPENSATION	30,235	30,268	24,834	28,104	29,533
010-2512-2060	UNEMPLOYMENT INSURANCE	1,561	1,356	1,219	1,481	1,554
	Sub-Total : Personnel	2,437,241	2,541,670	2,199,337	2,747,174	2,877,889
010-2512-3000	UNIFORMS	6,371	5,650	11,131	5,650	5,650
010-2512-3150	OFFICE SUPPLIES	6,473	10,800	6,817	10,800	10,800
010-2512-3320	PAPER/SUNDRIES (NON-MEAL)	24,824	25,000	35,413	25,000	25,000
010-2512-3330	INMATE MEALS	280,194	265,000	315,575	265,000	265,000
010-2512-3420	LAUNDRY SUPPLIES	3,423	3,500	5,661	3,500	3,500
010-2512-3910	MED SERVICES-IN COUNTY	152,198	230,000	110,651	230,000	150,000
010-2512-3920	MED SUPPLIES-IN COUNTY	18,073	10,000	30,425	10,000	10,000
010-2512-3990	JAIL PHARMACY	73,274	60,000	113,373	60,000	60,000
010-2512-4052	MEDICAL- DOCTORS/ NURSES	68,400	68,400	68,400	68,400	68,400
010-2512-4260	TRAVEL-TRANSP PRISONER	8,107	22,000	5,794	22,000	22,000
010-2512-4270	TRAVEL/TRAINING	7,407	7,500	12,542	15,000	15,000
010-2512-4520	EQUIPMENT MAINTENANCE	9,329	10,000	10,526	10,000	10,000
010-2512-4560	INMATE WORKCREW EXPENSE	8,705	10,000	8,744	10,000	10,000
010-2512-4910	INMATE (supplies)	24,948	25,000	25,978	25,000	25,000
010-2512-5640	SCAAP EXPENSES	7,585	-	308	-	-
	Sub-Total : Operating	699,310	752,850	761,339	760,350	680,350

JAIL (CONT.)

Detail Expenditures (Continued)

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2512-5710	CAPITAL OUTLAY - BUILDING	-	-	82,910	-	-
010-2512-5720	OFFICE FURNISHINGS/ EQUIP	119,217	-	63,940	-	-
010-2512-5730	CAPITAL OUTLAY PROJECTS	-	-	-	-	-
010-2512-5750	CAPITAL OUTLAY - VEHICLES	-	-	-	-	-
010-2512-5770	CAPITAL OUTLAY - JAIL BEDDI	-	-	-	-	-
	Sub-Total : Capital Outlay	119,217	-	146,850	-	-
	*EXP. SUMMARY- JAIL	3,255,768	3,294,520	3,107,526	3,507,524	3,558,239



CONSTABLE PCT. #1

Department Description

A Constable is elected in each of the four Justice Precincts and serves as the chief process server for the Justice Courts. In Polk County, this duty is shared by Sheriff's Department Deputies. However, the Constable is an authorized peace officer with state-wide jurisdiction to execute any criminal process and county-wide jurisdiction to execute any civil process. The Constable may also execute processes issued by some state agencies and may appoint (up to six - uncompensated) Reserve Deputy Constables, as approved by the Commissioners Court. The Precinct 1 Constable is temporarily located at the County Office Annex - 602 E. Church St. Ste. 147, in Livingston.

Goal/s: Not Provided

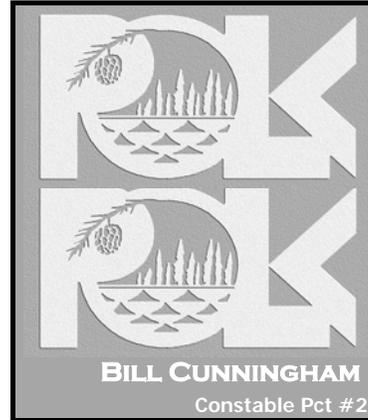
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2551-1010	SALARIES	27,144	17,011	17,126	17,862	17,862
010-2551-2000	LONGEVITY PAY	420	480	480	540	540
010-2551-2010	SOCIAL SECURITY	1,062	2,103	1,894	2,173	2,173
010-2551-2020	GROUP INSURANCE	10,893	10,150	10,195	10,249	10,249
010-2551-2030	RETIREMENT	3,874	3,907	3,906	4,303	4,303
010-2551-2040	WORKERS COMPENSATION	513	709	464	627	627
010-2551-2150	WARRANTY SALARY SUPPLEM	115	10,000	9,885	10,000	10,000
	Sub-Total : Personnel	44,021	44,360	43,950	45,753	45,753
010-2551-3000	UNIFORMS	120	500	1,273	500	500
010-2551-3150	OFFICE SUPPLIES	713	2,750	852	2,750	2,750
010-2551-3300	FURNISHED TRANSPORTATIO	8,960	12,000	12,746	12,000	12,000
010-2551-3900	SUBSCRIPTIONS	232	-	-	-	-
010-2551-4230	COMMUNICATIONS EXPENSE	5,106	2,000	1,876	2,000	2,000
010-2551-4270	TRAVEL / TRAINING	410	750	1,657	750	750
010-2551-4800	BONDS	-	-	356	-	-
	Sub-Total : Operating	15,540	18,000	18,759	18,000	18,000
010-2551-5720	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-2551-5750	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL	59,561	62,360	62,709	63,753	63,753



CONSTABLE PCT. #2

Department Description

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

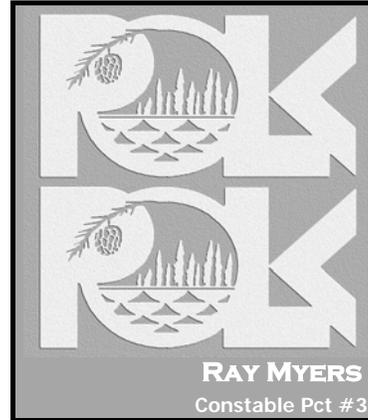
Goal/s:	Not Provided
Objective/s:	Not Provided

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2552-1010	SALARIES	27,144	17,011	17,131	17,862	17,862
010-2552-1030	CELL PHONE ALLOWANCE	484	480	474	480	480
010-2552-2000	LONGEVITY PAY	1,200	1,200	1,200	1,200	1,200
010-2552-2010	SOCIAL SECURITY	1,440	2,195	1,462	2,260	2,260
010-2552-2020	GROUP INSURANCE	10,893	10,150	10,195	10,249	10,249
010-2552-2030	RETIREMENT	4,046	4,077	4,077	4,476	4,476
010-2552-2040	WORKERS COMPENSATION	537	732	485	645	645
010-2552-2150	WARRANT SALARY SUPPLEMENT	115	10,000	9,885	10,000	10,000
	Sub-Total : Personnel	45,859	45,845	44,910	47,171	47,171
010-2552-3000	UNIFORMS	4,852	1,150	1,414	1,150	1,150
010-2552-3150	OFFICE SUPPLIES	4,066	2,750	982	2,750	2,750
010-2552-3300	FURNISHED TRANSPORTATION	4,676	12,500	7,902	12,500	12,500
010-2552-4230	MOBILE PHONES/PAGERS	836	912	912	912	912
010-2552-4270	TRAVEL / TRAINING	205	1,000	1,565	1,000	1,000
010-2552-4800	BONDS	-	-	356	-	-
	Sub-Total : Operating	14,634	18,312	13,130	18,312	18,312
010-2552-5720	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-2552-5750	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	* EXP. SUMMARY - CONSTBL	60,493	64,157	58,041	65,483	65,483



CONSTABLE PCT. #3

Department Description

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

Goal/s: Not Provided

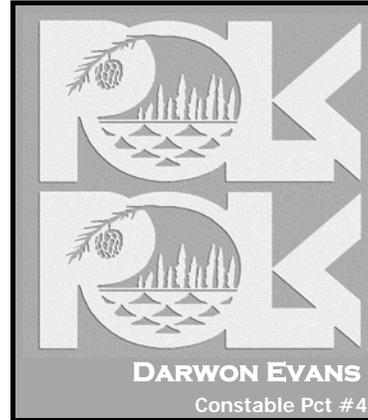
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2553-1010	SALARIES	27,144	17,011	17,126	17,862	17,862
010-2553-2000	LONGEVITY PAY	1,200	1,200	1,200	1,200	1,200
010-2553-2010	SOCIAL SECURITY	2,119	2,158	2,101	2,223	2,223
010-2553-2020	GROUP INSURANCE	10,893	10,150	10,195	10,249	10,249
010-2553-2030	RETIREMENT	3,978	4,009	4,009	4,403	4,403
010-2553-2040	WORKERS COMPENSATION	529	723	477	637	637
010-2553-2150	WARRANT SALARY SUPPLEMENT	115	10,000	9,885	10,000	10,000
	Sub-Total : Personnel	45,977	45,251	44,993	46,574	46,574
010-2553-3000	UNIFORMS	1,527	2,130	1,710	2,130	2,130
010-2553-3150	OFFICE SUPPLIES	2,357	1,500	7,286	2,500	2,500
010-2553-3300	FURNISHED TRANSPORTATION	4,271	12,000	6,551	11,000	11,000
010-2553-4230	COMMUNICATIONS EXPENSE	1,256	1,370	1,479	1,370	1,370
010-2553-4270	TRAVEL / TRAINING	-	1,000	342	1,000	1,000
010-2553-4800	BONDS	-	-	406	-	-
	Sub-Total : Operating	9,411	18,000	17,774	18,000	18,000
010-2553-5720	RADIO / OFFICE EQUIPMENT	-	-	-	-	-
010-2553-5750	VEHICLE/S	59,997	-	-	-	-
	Sub-Total : Capital Outlay	59,997	-	-	-	-
	* EXP. SUMMARY - CONSTBL	115,385	63,251	62,766	64,574	64,574



CONSTABLE PCT. #4

Department Description

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

Goal/s: Not Provided

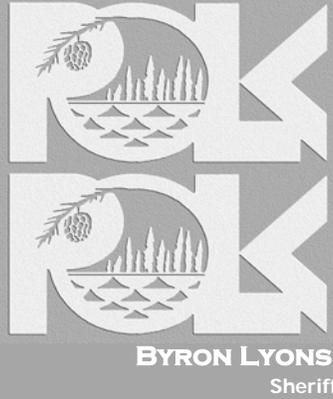
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2554-1010	SALARIES	14,118	17,011	17,126	17,862	17,862
010-2554-2000	LONGEVITY PAY	-	-	-	60	60
010-2554-2010	SOCIAL SECURITY	1,089	2,066	2,066	2,136	2,136
010-2554-2020	GROUP INSURANCE	6,841	10,150	10,195	10,249	10,249
010-2554-2030	RETIREMENT	2,023	3,838	3,838	4,230	4,230
010-2554-2040	WORKERS COMPENSATION	243	700	455	619	619
010-2554-2150	WARRANT SALARY SUPPLEME	115	10,000	9,885	10,000	10,000
	Sub-Total : Personnel	24,428	43,767	43,565	45,156	45,156
010-2554-3000	UNIFORMS	1,602	1,000	1,424	1,000	1,000
010-2554-3150	OFFICE SUPPLIES	4,791	3,570	104	3,570	3,570
010-2554-3300	FURNISHED TRANSPORTATIO	3,305	10,000	1,385	10,000	10,000
010-2554-4230	COMMUNICATIONS EXPENSE	551	2,430	1,196	2,430	2,430
010-2554-4270	TRAVEL / TRAINING	1,182	1,000	1,883	1,000	1,000
010-2554-4800	BONDS	178	-	198	-	-
	Sub-Total : Operating	11,610	18,000	6,190	18,000	18,000
010-2554-5720	RADIO / OFFICE EQUIPMENT	-	-	7,401	-	-
010-2554-5750	VEHICLE/S	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	7,401	-	-
	* EXP. SUMMARY - CONSTBL,	36,038	61,767	57,156	63,156	63,156



SHERIFF

Department Description

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

Goal/s: Maintain social order & provide professional enforcement services to the citizens in the community, within prescribed ethical, budgetary & constitutional constraints.

Objective/s: 1. Enforce the law & maintain order in fair and impartial manner; 2. Actively solicit & encourage cooperation of all citizens to reduce & limit opportunities for crime and to assist bringing to justice those who break the law.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2560-1010	SALARY- SHERIFF	50,977	51,696	52,085	54,281	54,281
010-2560-1050	SALARIES	1,943,613	1,976,673	1,993,361	2,118,478	2,118,478
010-2560-1060	TRA OVERTIME SALARIES	212,181	200,000	228,410	200,000	200,000
010-2560-1075	BIG SANDY SRO SALARY	37,050	36,757	29,396	-	-
010-2560-1080	SALARIES / PART-TIME	41,730	50,000	56,923	50,000	50,000
010-2560-1200	CERTIFICATE PAY	30,470	28,200	25,418	30,600	30,600
010-2560-2000	LONGEVITY PAY	20,616	21,480	20,904	18,480	17,580
010-2560-2010	SOCIAL SECURITY	171,701	182,441	178,650	190,565	190,561
010-2560-2020	GROUP INSURANCE	536,069	548,104	498,082	543,182	543,182
010-2560-2030	RETIREMENT	329,854	338,888	344,748	377,394	377,385
010-2560-2040	WORKERS COMPENSATION	36,077	38,843	35,012	34,898	34,898
010-2560-2060	UNEMPLOYMENT INSURANCE	2,210	1,908	1,913	1,993	1,993
010-2560-2250	TRAVEL ALLOWANCE-SHERIFF	20,232	20,048	19,817	20,048	20,048
	Sub-Total : Personnel	3,432,779	3,495,038	3,484,718	3,639,919	3,639,005
010-2560-3000	UNIFORMS	20,440	20,000	16,763	20,000	20,000
010-2560-3150	OFFICE SUPPLIES	3,948	4,000	3,927	4,000	4,000
010-2560-3300	FURNISHED TRANSPORTATION	154,361	185,000	174,192	185,000	185,000
010-2560-3401	911 MONIES DETCOG			30,646		
010-2560-3540	TIRES	26,528	30,000	19,835	30,000	30,000
010-2560-3930	LAW ENFORCEMENT SUPPLIES	36,343	37,500	45,350	37,500	37,500
010-2560-3960	SEXUAL ASSAULT KITS	-	15,000	-	15,000	15,000
010-2560-3970	ANIMAL SHELTER OPERATION	9,979	10,000	10,221	10,000	10,000
010-2560-3980	K9 EXPENSES	4,421	4,500	4,416	4,500	4,500
010-2560-4200	COMMUNICATIONS EXPENSE	2,474	28,894	12,716	25,756	25,756
010-2560-4210	TxDPS REMOTE RECORDS MGMT	30,995	33,303	32,103	32,103	32,103
010-2560-4230	MOBILE PHONES & PAGERS	20,501	-	16,355	-	-
010-2560-4270	TRAVEL/TRAINING	16,409	12,500	4,147	25,000	25,000
010-2560-4280	INVESTIGATOR SPEC. TRAINING	4,015	5,000	34,397	5,000	5,000

SHERIFF (CONT.)

Detail Expenditures (Continued)

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-2560-4500	REIMB. INS. - AUTO REPAIR	38,346	-	-		-
010-2560-4540	VEHICLE MAINTENANCE	64,277	55,940	84,359	55,940	55,940
010-2560-4630	TOWER EXPENSES	-	10,080	-	10,080	10,080
010-2560-4800	BONDS/LIABILITY INSURANCE	57,218	63,000	51,291	63,000	63,000
	Sub-Total : Operating	490,255	514,717	540,719	522,879	522,879
010-2560-5710	HOMELAND SECURITY GRANT	-	-	-	-	-
010-2560-5720	CAPITAL OUTLAY-OFFICE EQU	308,000	-	-		-
010-2560-5730	CAPITAL OUTLAY PROJECTS	-	-	-	-	-
010-2560-5740	CAPITAL OUTLAY	-	-	-	-	-
010-2560-5750	CAPITAL OUTLAY - VEHICLES	1,725	-	151,581		-
	Sub-Total : Capital Outlay	309,725	-	151,581	-	-
	* EXP. SUMMARY - SHERIFF	4,232,759	4,009,755	4,177,017	4,162,797	4,161,883



MELISSA GATES
Veterans Service Officer

VETERANS SERVICES

Department Description

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

Goal/s:

Ensure that Polk County Veterans and their dependents receive all the benefits they are entitled to by completing and filing claims with the Department of Veterans Affairs & applicable referrals.

Objective/s:

1. Stay up to date on changes in VA benefits and regulations; 2. Maximize use of technology to help Veterans & their dependents receive benefits in timely manner.

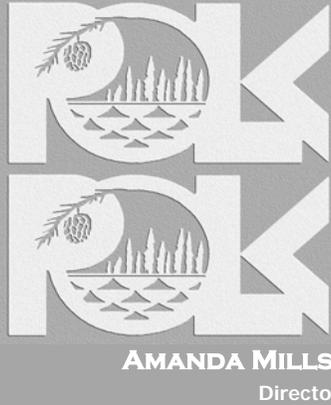
Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # of Contacts Received	2,500	N/A	2,474	2,500
Output: # of Claims Filed	101	N/A	70	85

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-3405-1050	SALARIES	38,025	37,679	37,697	40,588	40,588
010-3405-1080	SALARIES / PART-TIME	187	934	-	981	981
010-3405-2000	LONGEVITY PAY	660	720	720	780	780
0103-405-2010	SOCIAL SECURITY	2,862	3,009	2,828	3,240	3,240
010-3405-2020	GROUP INSURANCE	10,893	10,150	10,195	10,249	10,249
101-3405-2030	RETIREMENT	5,440	5,589	5,459	6,416	6,416
010-3405-2040	WORKERS COMPENSATION	125	130	116	121	121
010-3405-2060	UNEMPLOYMENT INSURANCE	38	32	32	35	35
	Sub-Total : Personnel	58,229	58,244	57,047	62,409	62,409
010-3405-3150	OFFICE SUPPLIES	808	1,500	720	1,500	1,500
010-3405-3520	COMPUTER EXPENSES	773	900	503	886	886
010-3405-4270	TRAVEL/TRAINING	481	500	-	1,000	1,000
010-3405-4810	DUES	-	100	-	100	100
	Sub-Total : Operating	2,061	3,000	1,223	3,486	3,486
010-3405-5720	OFFICE FURNISHINGS/EQUIPM	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- VET SERV O	60,290	61,244	58,271	65,895	65,895

SOCIAL SERVICES



Department Description

The Social Services Department was created from a core of support services originally provided through the Senior/Nutrition Centers and serves as a liaison between citizens and various local, state and federal social service agencies including; Indigent Health Care, Social Security Administration and Medicare/Medicaid. The assistance provided at this county level helps to secure services needed by County residents and saves County tax dollars by ensuring that eligible state and federal programs are utilized. The County currently contracts for administration of Indigent Healthcare, Aging Services and inmate medical supervision. The Social Services Department is located in the Office Annex at 602 E. Church, Suite 152 in Livingston.

Goal/s: Not Provided

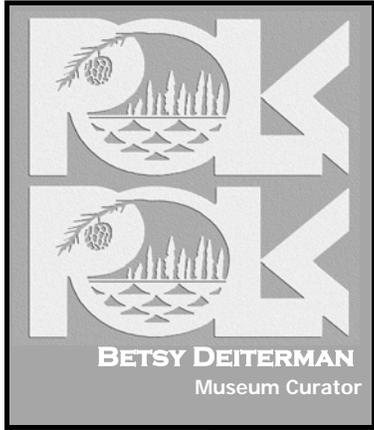
Objective/s: Not Provided

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-3645-1050	SALARIES	62,526	65,035	63,824	70,055	70,055
010-3645-1080	SALARIES / PART-TIME	93	934	93	981	981
0103-645-2000	LONGEVITY PAY	120	240	180	300	300
010-3645-2010	SOCIAL SECURITY	4,709	5,065	4,814	5,457	5,457
010-3645-2020	GROUP INSURANCE	19,547	20,300	20,390	20,497	20,497
010-3645-2030	RETIREMENT	8,800	9,408	9,108	10,807	10,807
010-3645-2040	WORKERS COMPENSATION	201	219	191	204	204
010-3645-2060	UNEMPLOYMENT INSURANCE	60	55	53	59	59
	Sub-Total : Personnel	96,056	101,256	98,653	108,361	108,361
010-3645-3150	OFFICE SUPPLIES	799	1,000	988	1,000	1,000
010-3645-3520	COMPUTER EXPENSES	104	800	496	800	800
010-3645-3560	CONTRACTS	-	18,024	18,192	18,024	18,024
010-3645-4045	INDIGENT HEALTHCARE	302,939	300,000	182,010	300,000	300,000
010-3645-4110	PAUPER CARE & LUNACY	7,530	10,500	11,648	10,500	10,500
010-3645-4270	TRAVEL/ TRAINING	-	500	-	1,000	1,000
010-3645-4810	DUES	-	300	-	300	300
	Sub-Total : Operating	311,371	331,124	213,335	331,624	331,624
010-3645-5720	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - SOCIAL SER	407,427	432,380	311,988	439,985	439,985



MUSEUM

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

Goal/s: Recognizing that our past profoundly influences our future, collect, preserve and interpret the rich heritage of Polk County and assume responsibility of all collections which are held in trust for the benefit & education of our citizens.

Objective/s: 1. Develop exhibits representative of true population of Polk County; 2. Represent everyday life of Citizens & County's significant events; 3. Digitize collections & make searchable online.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: Collections Documented Electronically	3,896*	N/A	1,427	1,500
Output: Temporary Exhibits Displayed	3	N/A	7	8
Output: Community Engagement Events	3	N/A	4	6
Effectiveness: Visitor Attendance	521	N/A	750	900

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-3650-1050	SALARIES	32,821	32,523	33,271	35,913	35,913
010-3650-1080	SALARIES/PART-TIME	105	2,899	379	3,047	3,047
010-3650-2000	LONGEVITY PAY	-	60	60	120	120
010-3650-2010	SOCIAL SECURITY	2,477	2,714	2,534	2,990	2,990
010-3650-2020	GROUP INSURANCE	10,893	10,150	10,195	10,249	10,249
010-3650-2030	RETIREMENT	4,611	5,042	4,790	5,921	5,921
010-3650-2040	WORKERS COMPENSATION	93	118	86	112	112
010-3650-2060	UNEMPLOYMENT INSURANCE	32	29	28	32	32
	Sub-Total : Personnel	51,032	53,535	51,343	58,383	58,383
010-3650-3150	OFFICE SUPPLIES	1,482	1,500	1,454	1,500	1,500
010-3650-3900	SUBSCRIPTIONS	1,544	350	100	350	350
010-3650-4270	TRAVEL/TRAINING	950	500	-	1,000	1,000
010-3650-4300	ADVERTISING	519	1,000	1,183	1,000	1,000
010-3650-4360	CONSERVATION & PRESERVAT	1,089	1,500	1,319	1,500	1,500
010-3650-4950	SECURITY ALARM EXPENSE	485	310	420	500	500
	Sub-Total : Operating	6,068	5,160	4,476	5,850	5,850
010-3650-5720	FURNISHINGS OFFICE/ EQUIP	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - MUSEUM	57,100	58,695	55,819	64,233	64,233

*This is a cumulative number containing everything documented electronically as of the end of FY2020.

2019: 1,750 records which consisted mostly of data entry from paper records, not handling actual objects from collections or taking photographs of those objects for documentation.

2020: 2,146 records added: consisted of documenting through written descriptions, measuring, and photographing items, and matching objects to data entered in 2019 (a very low percentage of actual collections were documented on paper records.)

2021: 1,427 records added, including new acquisitions from donors

EXTENSION OFFICE



Department Description

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

Goal/s: Make Texas better by providing innovative solutions at the intersection of agriculture, natural resources, youth and health, thereby improving the well-being of individuals, families, businesses and communities through education & service.

Objective/s:
 1. Implement, plan and evaluate educational programs & activities;
 2. Support and assist educational programs & activities

AGENTS

as assigned by Texas Agri-Life

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: Educational Contacts	5,977	N/A	11,367	20,000
Output: Training/Demonstrations Conducted	29	N/A	47	50
Output: Office/Site Visits	52	N/A	52	48

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-3665-1050	SALARIES	76,157	75,503	75,374	79,971	79,971
010-3665-1080	SALARIES / PART-TIME	373	934	986	981	981
010-3665-2000	LONGEVITY PAY	120	180	180	240	240
010-3665-2010	SOCIAL SECURITY	628	5,948	6,245	6,298	6,298
010-3665-2020	GROUP INSURANCE	10,893	10,150	10,195	10,249	10,249
010-3665-2030	RETIREMENT	3,668	3,782	3,774	4,347	4,347
010-3665-2040	WORKERS COMPENSATION	86	88	79	82	82
010-3665-2060	UNEMPLOYMENT INSURANCE	80	68	68	72	72
010-3665-2250	TRAVEL ALLOWANCE	6,055	6,000	5,931	6,000	6,000
	Sub-Total : Personnel	98,060	102,653	102,831	108,240	108,240
010-3665-3150	OFFICE SUPPLIES	2,060	2,000	1,892	2,000	2,000
010-3665-3340	DEMONSTRATION SUPPLIES	874	500	1,055	500	500
010-3665-4240	CEA-4H TRAVEL FUNDS	3,198	3,000	3,155	3,000	3,000
010-3665-4250	CEA-AG SPECIAL TRAVEL FUNDS	1,704	3,000	3,114	3,000	3,000
010-3665-4260	CEA-FAM. CONSUMER TRAVEL	-	-	-	-	-
010-3665-4270	TRAVEL/TRAINING	-	90	-	180	180
010-3665-4520	EQUIPMENT MAINTENANCE	500	500	448	500	500
010-3665-4540	FURNISHED TRANSPORTATION	99	1,200	949	1,200	1,200
010-3665-4904	4H EQUIPMENT/ SUPPLIES	3,331	4,500	3,654	4,500	4,500
	Sub-Total : Operating	11,766	14,790	14,267	14,880	14,880
010-3665-5730	CAPITAL OUTLAY PURCHASES	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY - EXTENSION	109,826	117,443	117,098	123,120	123,120



HOLLIE OLIVER
Inspector / Supervisor

PERMIT / INSPECTIONS

Department Description

In FY2016, this function was separated from the Office of Emergency Management and moved to an independently operating department located in the main Courthouse in Livingston, though they are temporarily located at the Office Annex at 602 E. Church, Suite 141 in Livingston. The Permit / Inspections staff oversees building and private sewage permitting in the unincorporated areas of the County - as well as performing flood boundary administration and applications for utility construction in County right-of-ways.

Goal/s: Preserve natural environment while promoting vibrant & cohesive community through efficient communication & collaboration; delivery of efficient, high-quality services; and retention of knowledgeable & dedicated staff.

Objective/s: 1. Provide timely & accurate plan review and permit processing; 2. Be proactive in TCEQ Code Enforcement regarding OSSF installation, maintenance & violations

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # of Permits Issued	N/A	N/A	1,433	1,500

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-3694-1050	SALARIES	61,653	69,119	59,647	67,387	65,424
010-3694-1080	SALARIES PART/TIME	1,085	1,867	2,153	1,962	1,962
010-3694-2000	LONGEVITY PAY	1,140	1,440	1,440	1,500	720
010-3694-2010	SOCIAL SECURITY	4,568	5,541	4,594	5,420	5,210
010-3694-2020	COUNTY GROUP INSURANCE	20,476	20,300	17,842	20,497	20,497
010-3694-2030	RETIREMENT	8,932	10,292	8,986	10,734	10,318
010-3694-2040	WORKERS COMPENSATION	192	225	179	189	182
010-3694-2060	UNEMPLOYMENT INSURANCE	60	60	52	58	56
	Sub-Total : Personnel	98,107	108,843	94,893	107,747	104,369
010-3694-3000	UNIFORMS	133	400	425	400	400
010-3694-3110	POSTAGE	-	250	-	250	250
010-3694-3150	OFFICE SUPPLIES	1,954	2,500	3,047	1,500	1,500
010-3694-3300	FURNISHED TRANSPORTATION	1,563	3,000	1,145	1,500	1,500
010-3694-3540	TIRES	1,097	-	-	-	-
010-3694-4230	COMMUNICATIONS EXPENSE	-	-	-	-	-
010-3694-4270	TRAVEL/TRAINING	986	600	899	1,500	1,500
010-3694-4400	CONTRACT SERVICES			5,500		
010-3694-4520	EQUIPMENT MAINTENANCE	693	718	644	500	500
010-3694-4560	SOFTWARE MAINTENANCE	2,089	969	707	400	400
010-3694-4810	DUES	50	150	121	145	145
010-3694-4911	STATE SEWAGE FEES	1,310	1,100	1,536	1,600	1,600
	Sub-Total : Operating	9,874	9,687	14,023	7,795	7,795
010-3694-5720	OFFICE FURNISHINGS/EQUIPMENT	-	-	2,500	-	-
0103-694-5730	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	2,500	-	-
	*EXP. SUMMARY - PERMITS	107,981	118,530	111,417	115,542	112,164



DERYL OATES
Enforcement Officer

ENVIRONMENTAL ENFORCEMENT

Department Description

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

Goal/s: Protect the public, consumer and environmental health of the people of Polk County.

Objective/s: 1. Educate the public on potential health hazards; 2. Enforce environmental laws.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # of Calls for Service	1,887	N/A	N/A	1,800
Output: # of Cases Opened	1,678	N/A	N/A	1,600
Efficiency: % of Cases Closed	24.85%	N/A	N/A	25.00%

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-3697-1050	SALARIES	49,737	51,058	49,266	54,999	54,999
010-3694-1080	SALARIES / PART-TIME	-	-	-	981	981
010-3697-1200	CERIFICATE PAY	1,816	1,800	1,799	1,800	1,800
010-3697-2000	LONGEVITY PAY	750	840	840	840	840
010-3697-2010	SOCIAL SECURITY	3,938	4,108	3,911	4,484	4,484
010-3697-2020	GROUP INSURANCE	15,673	15,225	13,167	15,373	15,373
010-3697-2030	RETIREMENT	7,321	7,630	7,376	8,881	8,881
010-3697-2040	WORKERS COMPENSATION	492	798	644	747	747
010-3697-2060	UNEMPLOYMENT INSURANCE	51	44	43	48	48
	Sub-Total : Personnel	79,780	81,503	77,046	88,153	88,153
010-3697-3000	UNIFORMS	500	500	1,019	500	500
010-3697-3150	OFFICE SUPPLIES	2,885	1,800	4,762	1,800	1,800
010-3697-3300	FURNISHED TRANSPORTATION	2,207	4,500	2,568	2,400	2,400
010-3697-3900	SUBSCRIPTIONS	-	200	-	200	200
010-3697-4230	COMMUNICATIONS EXPENSE	469	480	482	480	480
010-3697-4270	TRAVEL/TRAINING	915	1,000	436	4,500	4,500
010-3697-4520	EQUIPMENT MAINTENANCE	1,500	1,500	526	1,500	1,500
010-3697-4570	SURVEYING/LAB FEES	-	50	-	50	50
010-3697-4810	DUES	-	50	249	50	50
010-3697-4890	COUNTY TIRE DISPOSAL	2,887	2,000	2,406	4,000	4,000
	Sub-Total : Operating	11,363	12,080	12,447	15,480	15,480
010-3697-5710	CAPITAL OUTLAY	-	-	2,112	-	-
	Sub-Total : Capital Outlay	-	-	2,112	-	-
	*EXP. SUMMARY- ENV. ENF.	91,143	93,583	91,606	103,633	103,633



FIRE MARSHAL

Department Description

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

Goal/s:

Protect and serve the residents of Polk County from the effects of fire.

Objective/s:

1. Educate the public of potential fire hazards and prevention; 2. Perform fire safety inspections & issue permits in unincorporated areas of County; 3. Investigate & determine cause of fires in cases of injury, death and loss of property.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # of Calls for Service	248	N/A	330	400
Output: # of Inspections Performed	69	N/A	70	80
Output: # of Plans Reviewed	6	N/A	5	10
Output: # of Permits Issued	21	N/A	26	30
Output: # of Cases Investigated	67	N/A	80	85
Output: # of Fire Prevention Classes Held	10	N/A	5	35

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-3698-1050	SALARIES	53,665	54,920	54,052	59,159	59,159
010-3698-1080	SALARIES / PART-TIME	-	-	-	981	981
010-3698-1200	CERTIFICATE PAY	1,211	1,200	1,199	1,200	1,200
010-3698-2000	LONGEVITY PAY	510	600	600	600	600
010-3698-2010	SOCIAL SECURITY	4,079	4,339	4,116	4,738	4,738
010-3698-2020	GROUP INSURANCE	15,403	15,225	14,016	15,373	15,373
010-3698-2030	RETIREMENT	7,761	8,060	7,937	9,384	9,384
010-3698-2040	WORKERS COMPENSATION	800	854	768	800	800
010-3698-2060	UNEMPLOYMENT INSURANCE	53	47	46	51	51
	Sub-Total : Personnel	83,483	85,244	82,734	92,287	92,287
010-3698-3000	UNIFORMS	500	500	1,276	500	500
010-3698-3150	OFFICE SUPPLIES	2,001	1,500	1,473	1,500	1,500
010-3698-3300	FURNISHED TRANSPORTATION	4,772	4,500	4,151	2,400	2,400
010-3698-4230	COMMUNICATIONS EXPENSE	-	545	-	-	-
010-3698-4270	TRAVEL/TRAINING	1,588	1,000	1,172	2,000	2,000
010-3698-4560	EQUIPMENT MAINTENANCE	1,407	1,500	1,487	1,500	1,500
010-3698-4800	SUBSCRIPTIONS	604	1,500	1,939	1,500	1,500
010-3698-4810	DUES	87	480	216	480	480
010-3698-4889	INVESTIGATION EXPENSE	2,500	2,500	1,585	2,500	2,500
	Sub-Total : Operating	13,460	14,025	13,298	12,380	12,380
010-3698-5710	CAPITAL OUTLAY			3,510	-	-
	Sub-Total : Capital Outlay	-	-	3,510	-	-
	* EXP. SUMMARY - EMERG MG	96,943	99,269	99,542	104,667	104,667



LESLIE JONES-BURKS
Tax Assessor/Collector

TAX ASSESSOR/COLLECTOR

Department Description

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

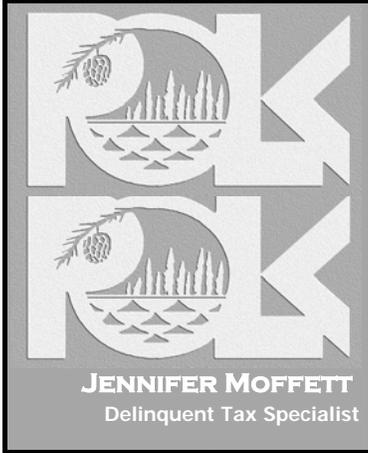
Goal/s: Serve Polk County citizens in the most efficient & effective way possible.
Objective/s: 1. Provide excellent customer services; 2. Keep up with evolving technology for tax assessor/collectors; 3. Keep operating expenses to a minimum.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: # of Property Tax Accounts	N/A	85,000	85,950	87,000
Output: # of Registerd Voters	N/A	39,400	N/A	41,600
Output: # of Vehicle Registrations	54,822	55,000	58,594	61,000
Outcome: # of Boat Registrations	N/A	55,000	7,233	8,000

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-4499-1010	SALARY- TAX ASSESS/ COLLEC	52,170	51,696	51,705	54,281	54,281
010-4499-1050	SALARIES	390,218	395,966	380,408	413,380	413,380
010-4499-1080	SALARIES / PART-TIME	3,595	15,288	15,224	16,474	16,474
010-4499-2000	LONGEVITY PAY	7,260	7,980	7,980	7,620	7,620
010-4499-2010	SOCIAL SECURITY	33,585	36,026	33,884	37,619	37,619
010-4499-2020	GROUP INSURANCE	152,952	142,101	136,914	143,482	143,482
010-4499-2030	RETIREMENT	63,441	66,919	64,701	74,501	74,501
010-4499-2040	WORKERS COMPENSATION	1,488	1,561	1,361	1,406	1,406
010-4499-2060	UNEMPLOYMENT INSURANCE	389	345	331	360	360
	Sub-Total : Personnel	705,097	717,883	692,509	749,122	749,122
010-4499-3150	OFFICE SUPPLIES	6,261	10,000	8,833	10,000	10,000
010-4499-4270	TRAVEL/ TRAINING	1,656	4,250	3,592	6,500	6,500
010-4499-4520	EQUIPMENT MAINTENANCE	26,939	28,426	28,426	29,337	29,337
010-4499-4810	DUES / BONDS	1,365	2,000	1,365	1,365	1,365
010-4499-4840	CH19 VOTER REGISTRATION	1,546	7,000	2,040	7,000	7,000
010-4499-4841	VOTER REGISTRATION CARDS	11,212	-	-	13,000	13,000
010-4499-4871	TAX STATEMENT EXPENSE	30,681	33,500	33,621	35,000	35,000
	Sub-Total : Operating	79,660	85,176	77,876	102,202	102,202
010-4499-5720	CAPITAL OUTLAY - OFFICE EQ	-	-	-	-	-
010-4499-5730	CAPITAL OUTLAY PROJECTS	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	*EXP. SUMMARY- TAX ASSESS	784,758	803,058	770,385	851,325	851,325



DELINQUENT TAX COLLECTION

Department Description

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

Goal/s: Generate revenue for taxing entities in Polk County through Delinquent Mailings, Legal Action, and Sheriff Sales.

Objective/s: Work closely with Tax Office and Appraisal District to identify accounts that are currently in payment agreements, involved in open bankruptcy proceedings, and/or in active Deferral status.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output: Delinquent Taxpayer Warning Letters	16,735	NA	15,704	19,700**
Output: Lawsuits Filed	287	NA	275	280.00%
Effectiveness: Funds Collected	\$1,196,087	NA	1,343,588*	\$1,235,000

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-4501-1050	SALARIES- PERSONNEL	81,345	119,230	80,620	125,452	125,452
010-4501-2000	LONGEVITY PAY	600	720	720	840	840
010-4501-2010	SOCIAL SECURITY	4,751	9,176	4,719	9,661	9,661
010-4501-2020	COUNTY GROUP INSURANCE	21,785	30,450	20,390	30,746	30,746
010-4501-2030	RETIREMENT	11,473	17,045	11,558	19,133	19,133
010-4501-2040	WORKERS COMPENSATION	269	398	243	361	361
010-4501-2060	UNEMPLOYMENT INSURANCE	79	99	67	104	104
	Sub-Total : Personnel	120,303	177,118	118,317	186,298	186,298
010-4501-3150	OFFICE SUPPLIES	1,464	3,000	1,322	3,000	3,000
010-4501-4200	COMMUNICATIONS EXPENSE	4,608	2,446	4,907	2,446	2,446
010-4501-4270	TRAVEL/TRAINING	500	3,000	-	3,000	3,000
010-4501-4810	DUES	250	250	-	250	250
	Sub-Total : Operating	6,822	8,696	6,229	8,696	8,696
010-4501-5720	CAPITAL OUTLAY-OFFICE FUR	1,848	3,000	170	3,000	3,000
	Sub-Total : Capital Outlay	1,848	3,000	170	3,000	3,000
	*EXP. SUMMARY - DELINQUEN	128,973	188,814	124,716	197,994	197,994

* The 2021 year was an above normal year based on the stimulus money. The projected 2022 year will decrease due to a lower turnover amount and lack of stimulus money.

**The letters will increase for 2022 due to additional mailing being added in August.

OPERATING TRANSFERS

On May 11, 2021, the Commissioners Court agreed that Road & Bridge would be reimbursed from General Fund Balance 75% of cost to abate non-disaster related nuisance cases approved by the Court.

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
010-8700-0130	TRANSFER TO JP CRT TECH	25,670	-	-	36,000	36,000
010-8700-0210	TRANSFER TO R&B PCT 1	86,250			46,000	32,200
010-8700-0220	TRANSFER TO R&B PCT 2	86,250		30,139	46,000	32,200
010-8700-0230	TRANSFER TO R&B PCT 3	101,250			54,000	37,800
010-8700-0240	TRANSFER TO R&B PCT 4	101,250			54,000	37,800
010-8700-0270	TRANSFER TO CRTHOUSE SEC	138,623	158,976	158,976	168,077	168,077
010-8700-0480	TRANSFER TO AGING	764	-	-	-	-
010-8700-0830	TRANSFER TO HEALTH TRUST	627,000	400,000	400,000	500,000	500,000
	*EXP. SUMMARY - TRANSFERS	1,167,057	558,976	589,115	903,962	844,077

GENERAL FUND (RECAP)

		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
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			Auditor's estimate		Auditor's estimate
Fund Balance (year beginning)	13,012,462	14,270,879	13,072,224	13,012,468	16,413,373

REVENUES

TAX REVENUE SUMMARY	16,894,801	16,272,026	17,603,460	18,416,725	18,264,584
LICENSE & PERMIT FEES SUMMARY	285,618	185,875	336,168	268,375	268,375
FINES, FEES & FORFEITURE SUMMARY	452,171	585,350	523,246	610,850	610,850
FEDERAL REVENUE SUMMARY	2,823,157	424,757	457,858	402,370	402,370
CHARGES FOR SERVICES SUMMARY	1,290,940	1,324,486	1,414,895	1,275,986	1,275,986
INTEREST SUMMARY	168,299	120,000	25,375	20,000	20,000
OTHER REVENUES SUMMARY	3,176,412	2,322,632	2,805,608	2,665,578	2,665,578
DEBT PROCEEDS SUMMARY	812,225	-	446,079	-	-

** TOTAL REVENUE	25,903,622	21,235,126	23,612,689	23,659,884	23,507,744
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<i>Use of Fund Balance (Projected in Budget)</i>		-	-	-	-
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EXPENDITURES

GENERAL AND ADMINISTRATIVE	8,612,305	7,468,906	7,858,022	9,212,074	9,014,326
JUSTICE & PUBLIC SAFETY	15,349,691	13,059,108	13,066,802	13,753,338	13,799,745
HEALTH, HUMAN & OTHER SERVICES	634,643	669,762	543,175	693,232	693,232
OPERATING TRANSFERS OUT	-	-	-	-	-

** TOTAL EXPENDITURES	24,596,640	21,197,776	21,467,998	23,658,644	23,507,302
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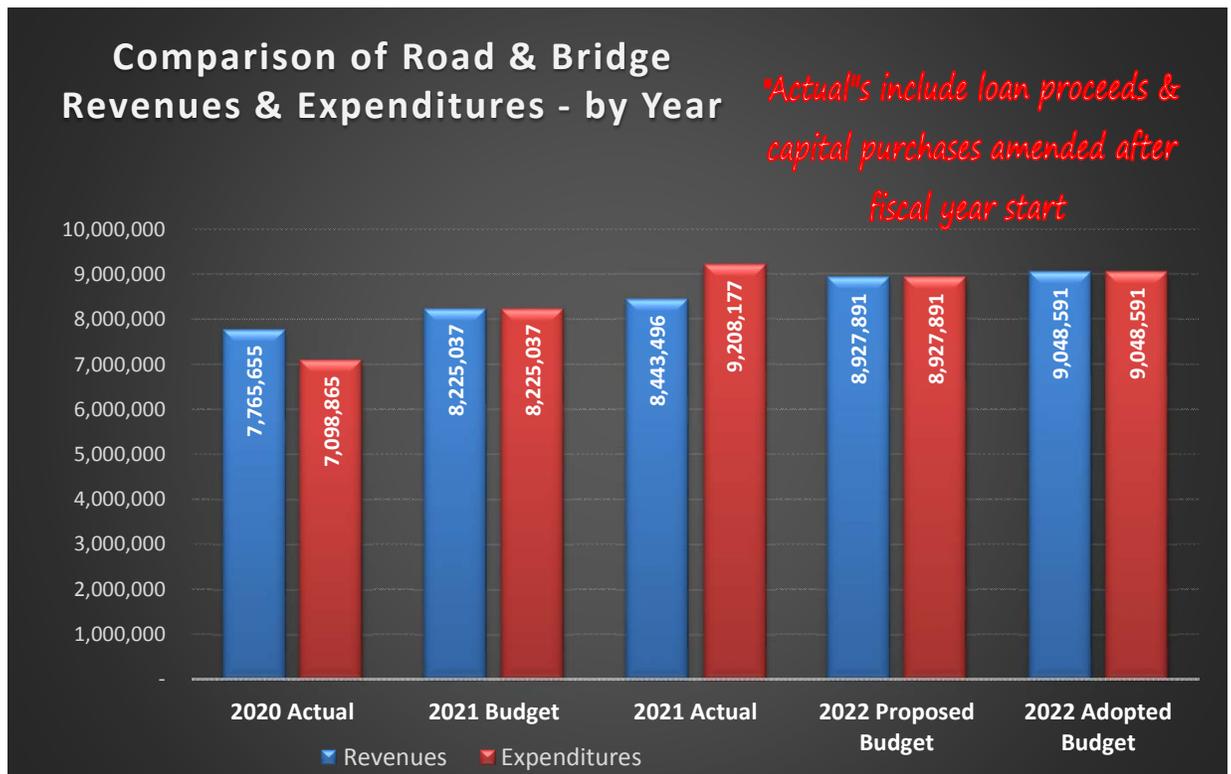
Projected Fund Balance (year ending)	14,319,445	14,308,228	15,216,914	13,013,709	16,413,815
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ROAD & BRIDGE - SUMMARY

Summary

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
(ALL PCT.) BEGINNING FUND BALANCE	1,756,747	2,423,537	2,423,537	1,658,856	1,658,856
TAX REVENUE	5,059,119	4,963,740	5,141,404	5,453,820	5,511,348
PERMITS/LICENSE	946,178	985,000	926,824	985,000	985,000
FINE/FORFEITURES	85,823	72,500	63,982	72,500	72,500
FED/STATE FUNDING	317,245	49,300	65,187	49,300	49,300
INTEREST	20,430	31,400	1,123	1,200	1,200
OTHER (LEASE & MISC.)	1,336,861	2,123,097	2,191,056	2,366,071	2,429,243
LOAN PROCEEDS (TAX NOTES)	-	-	53,921	-	-
TOTAL REVENUES	7,765,655	8,225,037	8,443,496	8,927,891	9,048,591
TOTAL AVAILABLE FUNDS	9,522,402	10,648,574	10,867,033	10,586,747	10,707,447
ROAD & BRIDGE EXPENDITURES					
PRECINCT 1	1,805,113	1,402,213	1,296,801	1,553,879	1,553,297
PRECINCT 2	1,323,950	1,396,254	1,832,157	1,547,330	1,546,680
PRECINCT 3	1,495,415	1,680,283	1,935,128	1,738,628	1,861,512
PRECINCT 4	1,823,145	1,623,190	2,043,407	1,798,811	1,797,859
CAPITAL LEASES (EQUIPMENT)	651,241	2,123,097	2,100,683	2,289,243	2,289,243
TOTAL EXPENDITURES	7,098,865	8,225,037	9,208,177	8,927,891	9,048,591
ENDING FUND BALANCE	\$2,423,537	\$2,423,537	\$1,658,856	\$1,658,856	\$1,658,856

<i>Fund balance as a % of expenditures</i>	34%	29%	18%	19%	18%
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(ROAD & BRIDGE)

CAPITAL LEASE FUND

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Beginning Fund Balance	-	-	-	-	-
REVENUE						
015-380-8611	PCT. 1 BUYBACK PROCEEDS	183,000	240,000	240,000	244,000	244,000
015-380-8612	PCT. 2 BUYBACK PROCEEDS	-	240,000	240,000	244,000	244,000
015-380-8613	PCT. 3 BUYBACK PROCEEDS	-	240,000	240,000	244,000	244,000
015-380-8614	PCT. 4 BUYBACK PROCEEDS	-	240,000	240,000	244,000	244,000
015-380-8621	PCT1 LEASE PROCEEDS	296,445	269,400	269,400	282,870	282,870
015-380-8622	PCT2 LEASE PROCEEDS	-	269,400	269,400	282,870	282,870
015-380-8623	PCT3 LEASE PROCEEDS	-	269,400	269,400	282,870	282,870
015-380-8624	PCT4 LEASE PROCEEDS	-	269,400	269,400	282,870	282,870
015-390-9621	PCT. 1 OPERATING TRANSFER	60,877	61,888	56,149	85,819	85,819
015-390-9622	PCT. 2 OPERATING TRANSFER	36,973	7,870	2,311	31,981	31,981
015-390-6923	PCT. 3 OPERATING TRANSFER	36,973	7,870	2,311	31,981	31,981
015-390-9624	PCT. 4 OPERATING TRANSFER	36,973	7,870	2,311	31,981	31,981
	*TOTAL REVENUE	651,241	2,123,097	2,100,683	2,289,243	2,289,243

Detailed Expenses

EXPENSE						
015-7621-5690	PCT1 LEASE INTEREST PAYME	13,964	17,736	11,976	15,033	15,033
015-7621-5700	PCT1 LEASE PAYMENT	229,913	284,152	284,173	314,786	314,786
015-7621-5710	PCT1 ROAD MACHINERY/EQUI	296,445	269,400	269,400	282,870	282,870
015-7622-5690	PCT2 LEASE INTEREST PAYME	11,268	7,870	2,311	6,581	6,581
015-7622-5700	PCT2 LEASE PAYMENT	25,705	240,000	240,000	269,400	269,400
015-7622-5710	PCT2 ROAD MACHINERY/EQUI	-	269,400	269,400	282,870	282,870
015-7623-5690	PCT3 LEASE INTEREST PAYME	11,268	7,870	2,311	6,581	6,581
015-7623-5700	PCT3 LEASE PAYMENT	25,705	240,000	240,000	269,400	269,400
015-7623-5710	PCT3 ROAD MACHINERY/EQUI	-	269,400	269,400	282,870	282,870
015-7624-5690	PCT4 LEASE INTEREST PAYME	11,268	7,870	2,311	6,581	6,581
015-7624-5700	PCT4 LEASE PAYMENT	25,705	240,000	240,000	269,400	269,400
015-7624-5710	PCT4 ROAD MACHINERY/EQUI	-	269,400	269,400	282,870	282,870
	*TOTAL EXPENSE	651,241	2,123,097	2,100,683	2,289,243	2,289,243

PRECINCT 1



GUYLENE ROBERTSON
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detailed Revenues

(Auditor estimate)

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
REVENUE	Beginning Fund Balance	184,369	173,328	<i>173,328</i>	<i>331,214</i>	<i>331,214</i>
021-310-1100	TAXES - CURRENT	1,129,938	1,110,425	1,133,360	1,221,728	1,234,527
021-310-1120	TAXES - DELINQUENT	34,600	31,424	49,482	31,387	31,806
021-310-1135	REFUNDED TAXES	-	-	-	-	-
	* A/V TAX SUMMARY	1,164,538	1,141,849	1,182,842	1,253,115	1,266,333
021-319-1300	FINES	20,162	16,675	12,722	16,675	16,675
021-321-2200	AUTO REGISTRATION FEES	82,908	82,800	83,199	82,800	82,800
021-321-2300	LICENSE TAX	112,199	120,750	118,516	120,750	120,750
021-321-2400	TXDOT GROSS WEIGHT	22,514	23,000	9,316	23,000	23,000
	* FINE/FEE/LICENSE SUMMAR	237,783	243,225	223,753	243,225	243,225
021-333-3330	LATERAL ROAD (STATE) REVE	21,243	11,339	11,300	11,339	11,339
021-333-3335	CTIF GRANT PROGRAM	-	-	-	-	-
021-333-3336	FEMA	192,764	-	16,064	-	-
021-342-4570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	214,006	11,339	27,364	11,339	11,339
021-342-4600	INSURANCE CLAIMS	-	-	-	-	-
021-342-4620	REIMBURSE TRAVEL EXP	-	-	-	-	-
021-342-4621	ROAD REPAIR REIMBURSEMEN	-	-	18,609	-	-
021-360-6100	DEPOSITORY INTEREST	3,104	5,800	173	200	200
021-360-6102	INTEREST - LATERAL ROAD	430	-	24	-	-
021-360-6200	MISCELLANEOUS REVENUE	-	-	-	-	-
021-364-6100	SALE OF SURPLUS	11,310	-	1,924	-	-
021-369-9100	CULVERT/MATERIAL REIMB	76,650	-	-	-	-
021-370-7010	TRANSFER FROM GENERAL FU	86,250	-	-	46,000	32,200
021-390-9400	TAX NOTE PROCEEDS	-	-	-	-	-
	* OTHER REV. SUMMARY	177,744	5,800	20,729	46,200	32,400
	**TOTAL REVENUES	1,794,072	1,402,213	1,454,687	1,553,879	1,553,297

PRECINCT 1 (CONTINUED)

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
021-6621-1010	SALARY - COMMISSIONERS	52,170	51,696	51,705	54,281	54,281
021-6621-1050	SALARIES	270,488	301,275	217,153	258,705	258,705
021-6621-1080	SALARIES / PART-TIME	5,303	18,031	8,477	18,031	18,031
021-6621-2000	LONGEVITY PAY	3,780	4,260	3,960	660	660
021-6621-2010	SOCIAL SECURITY	26,473	30,241	22,502	26,907	26,907
021-6621-2020	GROUP INSURANCE	79,836	81,201	58,315	81,990	81,990
021-6621-2030	RETIREMENT	49,316	56,174	42,820	53,286	53,286
021-6621-2040	WORKERS COMPENSATION	7,526	9,162	5,837	7,132	7,132
021-6621-2060	UNEMPLOYMENT INSURANCE	271	265	188	228	228
021-6621-2250	COMM -VEHICLE ALLOWANCE	20,232	20,048	20,040	20,048	20,048
	Sub-Total : Personnel	515,394	572,353	430,997	521,269	521,269
021-6621-3000	UNIFORMS	13,190	14,000	11,459	14,000	14,000
021-6621-3150	OFFICE SUPPLIES	-	300	2,354	300	300
021-6621-3300	FURNISHED TRANSPORTATION	39,749	50,000	47,012	50,000	50,000
021-6621-3370	SHOP MATERIAL/SUPPLIES	770	1,000	6,872	1,000	1,000
021-6621-3380	CULVERTS	4,041	7,000	1,525	7,000	7,000
021-6621-3390	ROAD MATERIAL	1,109,351	623,547	660,920	623,547	623,547
021-6621-3540	TIRES	4,929	10,000	2,315	10,000	10,000
021-6621-3770	SIGNS	2,904	3,000	343	3,000	3,000
021-6621-4200	COMMUNICATION EXPENSE	3,915	3,800	4,215	3,800	3,800
021-6621-4270	TRAVEL/TRAINING	-	200	4,432	200	200
021-6621-4400	ELECTRICITY	2,713	3,500	3,147	3,500	3,500
021-6621-4410	GAS/HEAT	282	600	-	600	600
021-6621-4420	WATER	624	600	619	600	600
021-6621-4560	PARTS AND REPAIR	22,745	35,000	40,422	35,000	35,000
021-6621-4610	EQUIPMENT RENTAL	4,150	2,000	2,920	2,000	2,000
021-6621-4630	TOWER RENT	396	396	792	396	396
021-6621-4800	BONDS	-	-	178	-	-
021-6621-4821	MOBILE EQUIP INSURANCE	4,001	3,208	4,207	3,208	3,208
021-6621-4900	MISCELLANEOUS	7,845	2,718	2,568	212,572	188,058
021-8700-0100	TRANSFER TO GENERAL FUND	7,237	7,103	7,103	-	-
	Sub-Total : Operating	1,228,843	767,972	803,405	970,723	946,209
021-6621-5710	ROAD MACHINERY/EQUIP/VEH	-	-	-	-	-
021-6621-5720	OFFICE FURNISHINGS/EQUIP	-	-	6,250	-	-
021-6621-5730	CAPITAL OUTLAYS	-	-	-	-	-
021-6621-5750	CAPITAL OUTLAY - BRIDGE	-	-	-	-	-
021-6621-5760	SPECIAL REPAIR PROJECT	-	-	-	-	-
021-6621-6220	PERMANENT ROAD EXPENSE	-	-	-	-	-
021-6621-6230	RIGHT-OF-WAY	-	-	-	-	-
021-8700-0150	TRANSFER TO 015 LEASE FUN	60,877	61,888	56,149	61,888	85,819
	Sub-Total : Capital Outlay	60,877	61,888	62,399	61,888	85,819
	* EXP. SUMMARY - PRECINCT	1,805,113	1,402,213	1,296,801	1,553,879	1,553,297

(Unaudited)

Projected Ending Balance - Precinct 1

173,328

173,327

331,214

331,214

331,214

PRECINCT 2



RONNIE VINCENT
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detailed Revenues

(Auditor estimate)

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
REVENUE	Beginning Fund Balance	247,555	643,201	643,201	292,175	292,175
022-310-1100	TAXES - CURRENT	1,120,641	1,106,283	1,129,122	1,215,391	1,228,125
022-310-1200	TAXES - DELINQUENT	34,320	31,307	49,421	31,225	31,641
022-310-1135	REFUNDED TAXES	-	-	-	-	-
	* A/V TAX SUMMARY	1,154,961	1,137,590	1,178,544	1,246,616	1,259,766
022-319-1300	FINES	20,360	16,675	14,133	16,675	16,675
022-321-2200	AUTO REGISTRATION FEES	82,908	82,800	83,199	82,800	82,800
022-321-2300	LICENSE TAX	112,199	120,750	120,655	120,750	120,750
022-321-2400	TXDOT GROSS WEIGHT	22,514	23,000	9,316	23,000	23,000
	* FINE/FEE/LICENSE SUMMARY	237,981	243,225	227,302	243,225	243,225
022-333-3300	LATERAL ROAD (STATE) REVE	21,206	11,339	11,258	11,339	11,339
022-333-3335	CTIF GRANT PROGRAM	-	-	-	-	-
022-333-3336	FEMA	-	-	-	-	-
022-342-4570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	21,206	11,339	11,258	11,339	11,339
022-342-4600	INSURANCE CLAIMS	-	-	-	-	-
022-342-4620	REIMBURSE TRAVEL EXP	-	-	-	-	-
022-342-4621	ROAD REPAIR REIMBURSEMEN	15,650	-	-	-	-
022-360-6100	DEPOSITORY INTEREST	2,166	4,100	117	150	150
022-360-6102	INTEREST - LATERAL ROAD	308	-	17	-	-
022-360-6200	MISCELLANEOUS REVENUE	-	-	-	-	-
022-364-6100	SALE OF SURPLUS	-	-	-	-	-
022-369-6100	CULVERT/MATERIAL REIMB	201,074	-	9,972	-	-
022-370-7010	TRANSFER FROM GENERAL FU	86,250	-	-	46,000	32,200
022-390-9400	TAX NOTE PROCEEDS	-	-	53,921	-	-
	* OTHER REV. SUMMARY	305,449	4,100	64,028	46,150	32,350
	**TOTAL REVENUES	1,719,597	1,396,254	1,481,131	1,547,330	1,546,680

PRECINCT 2 (CONTINUED)

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
022-6622-1010	SALARY - COMMISSIONERS	52,170	51,696	51,705	54,281	54,281
022-6622-1050	SALARIES	284,297	306,929	296,155	303,581	303,581
022-6622-1080	SALARIES / PART-TIME	2,305	20,026	2,416	20,026	20,026
022-6622-2000	LONGEVITY PAY	5,640	6,060	6,000	6,960	6,960
022-6622-2010	SOCIAL SECURITY	27,317	30,964	28,268	30,975	30,975
022-6622-2020	GROUP INSURANCE	87,142	81,201	80,448	81,990	81,990
022-6622-2030	RETIREMENT	51,044	57,516	53,474	61,342	61,342
022-6622-2040	WORKERS COMPENSATION	8,300	9,984	8,099	8,452	8,452
022-6622-2060	UNEMPLOYMENT INSURANCE	283	274	249	272	272
022-6622-2250	COMM -VEHICLE ALLOWANCE	20,232	20,048	20,040	20,048	20,048
	Sub-Total : Personnel	538,729	584,699	546,855	587,926	587,926
022-6622-3000	UNIFORMS	2,353	2,400	2,301	2,400	2,400
022-6622-3150	OFFICE SUPPLIES	948	1,000	3,348	1,000	1,000
022-6622-3300	FURNISHED TRANSPORTATION	49,179	70,000	60,224	70,000	70,000
022-6622-3370	SHOP MATERIAL/ SUPPLIES	7,614	6,000	6,284	6,000	6,000
022-6622-3380	CULVERTS	36,419	25,000	25,059	25,000	25,000
022-6622-3390	ROAD MATERIAL	475,459	626,650	889,179	626,650	626,650
022-6622-3540	TIRES	12,242	7,500	16,112	7,500	7,500
022-6622-3770	SIGNS	1,408	2,500	2,311	2,500	2,500
022-6622-4200	COMMUNICATION EXP	3,615	3,700	3,508	3,700	3,700
022-6622-4270	TRAVEL/TRAINING	739	3,000	639	3,000	3,000
022-6622-4400	ELECTRICITY	1,693	3,500	3,244	3,500	3,500
022-6622-4410	GAS & HEAT	-	350	-	350	350
022-6622-4420	WATER	917	1,000	1,264	1,000	1,000
022-6622-4560	PARTS & REPAIR	93,496	40,000	123,898	40,000	40,000
022-6622-4610	EQUIPMENT RENTAL	-	-	47,234	-	-
022-6622-4630	TOWER EXPENSES	396	396	792	396	396
022-6622-4800	BONDS	-	-	-	-	-
022-6622-4821	MOBILE EQUIP INSURANCE	3,554	3,587	3,823	3,587	3,587
022-6622-4900	MISCELLANEOUS	50,977	-	-	154,951	130,190
022-6622-4912	NUISANCE ABATEMENT	-	-	10,046	-	-
022-8700-0100	TRANSFER TO GENERAL FUND	7,237	7,103	7,103	-	-
	Sub-Total : Operating	748,248	803,686	1,206,370	951,534	926,773
022-6622-5710	ROAD MACHINERY/EQUIP/VEH	-	-	76,621	-	-
022-6622-5720	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
022-6622-5730	CAPITAL OUTLAYS	-	-	-	-	-
022-6622-5750	CAPITAL OUTLAY - BRIDGE	-	-	-	-	-
022-6622-6220	PERMANENT ROAD EXPENSE	-	-	-	-	-
022-6622-6230	RIGHT-OF-WAY	-	-	-	-	-
022-8700-0150	TRANSFER TO 015 LEASE FUN	36,973	7,870	2,311	7,870	31,981
	Sub-Total : Capital Outlay	36,973	7,870	78,932	7,870	31,981
	* EXP. SUMMARY - PRECINCT	1,323,950	1,396,254	1,832,157	1,547,330	1,546,680

(Unaudited)

Projected Ending Balance - Precinct 2

643,201

643,201

292,175

292,175

292,175

PRECINCT 3



MILTON "MILT" PURVIS
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detailed Revenues

(Auditor estimate)

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
REVENUE	Beginning Fund Balance	691,680	1,017,933	1,017,933	787,246	787,246
023-310-1100	TAXES - CURRENT	1,359,466	1,333,704	1,359,470	1,470,730	1,486,138
023-310-1120	TAXES - DELINQUENT	41,579	37,743	60,825	37,784	38,288
023-310-1135	REFUNDED TAXES	-	-	-	-	-
	* A/V TAX SUMMARY	1,401,045	1,371,447	1,420,295	1,508,514	1,524,426
023-319-1300	FINES	23,082	19,575	17,775	19,575	19,575
023-321-2200	AUTO REGISTRATION FEES	97,327	97,200	97,668	97,200	97,200
023-321-2300	LICENSE TAX	131,712	141,750	143,777	141,750	141,750
023-321-2400	TXDOT GROSS WEIGHT	26,429	27,000	10,936	27,000	27,000
	* FINE/FEE/LICENSE SUMMAR	278,550	285,525	270,157	285,525	285,525
023-333-3330	LATERAL ROAD (STATE) REVE	25,207	13,311	13,572	13,311	13,311
023-333-3335	CTIF GRANT PROGRAM	-	-	-	-	-
023-333-3336	FEMA	6,524	-	-	-	-
023-342-4570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	31,731	13,311	13,572	13,311	13,311
023-342-4600	INSURANCE CLAIMS	1,493	-	-	-	-
023-342-4621	ROAD REPAIR REIMBURSEMEN	-	-	-	-	-
023-360-6100	DEPOSITORY INTEREST	6,806	10,000	374	450	450
023-360-6102	INTEREST - LATERAL ROAD	793	-	44	-	-
023-360-6200	MISCELLANEOUS REVENUE	-	-	-	(123,172)	-
023-364-6100	SALE OF SURPLUS	-	-	-	-	-
023-369-6100	CULVERT/MATERIAL REIMB	-	-	-	-	-
023-370-7010	TRANSFER FROM GENERAL FU	101,250	-	-	54,000	37,800
023-390-9400	TAX NOTE PROCEEDS	-	-	-	-	-
	* OTHER REV. SUMMARY	110,342	10,000	418	(68,722)	38,250
	**TOTAL REVENUES	1,821,668	1,680,283	1,704,442	1,738,628	1,861,512

PRECINCT 3 (CONTINUED)

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
023-6623-1010	SALARY - COMMISSIONERS	52,170	51,696	51,705	54,281	54,281
023-6623-1050	SALARIES	411,506	417,061	457,535	492,170	492,170
023-6623-1080	SALARIES / PART-TIME	-	44,126	-	7,217	7,217
023-6623-2000	LONGEVITY PAY	7,680	8,040	8,040	8,640	8,640
023-6623-2010	SOCIAL SECURITY	36,445	41,384	39,938	44,550	44,550
023-6623-2020	GROUP INSURANCE	121,679	121,801	126,426	133,233	133,233
023-6623-2030	RETIREMENT	68,844	76,577	76,353	86,974	86,974
023-6623-2040	WORKERS COMPENSATION	12,705	14,488	12,417	13,523	13,523
023-6623-2060	UNEMPLOYMENT INSURANCE	405	387	383	418	418
023-6623-2250	COMM -VEHICLE ALLOWANCE	20,232	20,048	20,040	20,048	20,048
	Sub-Total : Personnel	731,666	795,608	792,836	861,055	861,055
023-6623-3000	UNIFORMS	2,491	5,000	4,459	5,000	5,000
023-6623-3150	OFFICE SUPPLIES	388	1,500	335	1,500	1,500
023-6623-3300	FURNISHED TRANSPORTATION	89,694	125,000	109,178	125,000	125,000
023-6623-3370	SHOP MATERIAL SUPPLIES	5,039	15,000	2,769	15,000	15,000
023-6623-3380	CULVERTS	18,122	30,000	194,279	30,000	30,000
023-6623-3390	ROAD MATERIAL	433,491	450,000	490,073	450,000	450,000
023-6623-3540	TIRES	12,711	25,000	26,307	25,000	25,000
023-6623-3770	SIGNS	-	4,000	-	4,000	4,000
023-6623-4200	COMMUNICATION EXPENSE	7,595	4,000	8,744	4,000	4,000
023-6623-4230	MOBILE PHONES/ PAGERS	61	4,000	156	4,000	4,000
023-6623-4270	TRAVEL/TRAINING	1,393	4,000	2,102	4,000	4,000
023-6623-4400	ELECTRICITY	2,836	4,000	3,016	4,000	4,000
023-6623-4420	WATER	1,167	1,500	1,200	1,500	1,500
023-6623-4560	PARTS & REPAIRS	99,864	100,000	85,307	100,000	100,000
023-6623-4610	EQUIPMENT RENTAL	-	20,000	25,570	20,000	20,000
023-6623-4630	TOWER EXPENSE	396	396	792	396	396
023-6623-4800	BONDS	-	-	-	-	-
023-6623-4821	MOBILE EQUIP INSURANCE	3,942	3,976	4,337	3,976	3,976
023-6623-4900	MISCELLANEOUS	40,348	72,331	39,254	72,331	171,104
023-6700-0100	TRANSFER TO GENERAL FUND	7,237	7,103	7,103	-	-
	Sub-Total : Operating	726,777	876,806	1,004,981	869,703	968,476
023-6623-5710	ROAD MACHINERY/EQUIP/VEH	-	-	135,000	-	-
023-6623-5720	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
023-6623-5730	CAPITAL OUTLAYS	-	-	-	-	-
023-6623-5740	ROCK CRUSHER - REPAIRS	-	-	-	-	-
023-6623-5750	CAPITAL OUTLAY - BRIDGE	-	-	-	-	-
023-6623-6220	PERMANENT ROAD EXPENSE	-	-	-	-	-
023-6623-6230	RIGHT-OF-WAY	-	-	-	-	-
023-8700-0150	TRANSFER TO 015 LEASE FUN	36,973	7,870	2,311	7,870	31,981
	Sub-Total : Capital Outlay	36,973	7,870	137,311	7,870	31,981
	* EXP. SUMMARY - PRECINCT	1,495,415	1,680,283	1,935,128	1,738,628	1,861,512

(Unaudited)

Projected Ending Balance - Precinct 3

1,017,933

1,017,932

787,246

787,246

787,246

PRECINCT 4



TOMMY OVERSTREET
Commissioner

Department Description

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

Goal/s:

Objective/s:

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:	<i>Program in development (watch for future details)</i>			
Efficiency:				
Effectiveness:				

Detailed Revenues

(Auditor estimate)

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
REVENUE	Beginning Fund Balance	633,143	<i>589,075</i>	<i>589,075</i>	<i>248,221</i>	<i>248,221</i>
024-310-1100	TAXES - CURRENT	1,298,788	1,276,724	1,303,094	1,409,367	1,424,132
024-310-1120	TAXES - DELINQUENT	39,786	36,130	56,629	36,208	36,691
024-310-1135	REFUNDED TAXES	-	-	-	-	-
	* A/V TAX SUMMARY	1,338,574	1,312,854	1,359,722	1,445,575	1,460,823
024-319-1300	FINES	22,219	19,575	19,352	19,575	19,575
024-321-2200	AUTO REGISTRATION FEES	97,327	97,200	100,104	97,200	97,200
024-321-2300	LICENSE TAX	131,712	141,750	139,203	141,750	141,750
024-321-2400	TXDOT GROSS WEIGHT	26,429	27,000	10,936	27,000	27,000
	* FINE/FEE/LICENSE SUMMAR	277,687	285,525	269,594	285,525	285,525
024-333-3330	LATERAL ROAD (STATE) REVE	24,697	13,311	12,993	13,311	13,311
024-333-3335	CTIF GRANT PROGRAM	-	-	-	-	-
024-333-3336	FEMA	25,606	-	-	-	-
024-342-4570	STATE REIMB. BRIDGE	-	-	-	-	-
	* FED/STATE SUMMARY	50,302	13,311	12,993	13,311	13,311
024-342-4600	INSURANCE CLAIMS	-	-	-	-	-
024-342-4620	REIMBURSE TRAVEL EXP	-	-	-	-	-
024-342-4621	ROAD REPAIR REIMBURSEMEN	879	-	4,708	-	-
024-360-6100	DEPOSITORY INTEREST	6,126	11,500	337	400	400
024-360-6102	INTEREST - LATERAL ROAD	697	-	38	-	-
024-360-6200	MISCELLANEOUS REVENUE	-	-	449	-	-
024-364-6100	SALE OF SURPLUS	3,563	-	-	-	-
024-369-6100	CULVERT/MATERIAL REIMB	-	-	54,711	-	-
024-370-7010	TRANSFER FROM GENERAL FU	101,250	-	-	54,000	37,800
024-390-9400	TAX NOTE PROCEEDS	-	-	-	-	-
	* OTHER REV. SUMMARY	112,515	11,500	60,243	54,400	38,200
	**TOTAL REVENUES	1,779,078	1,623,190	1,702,552	1,798,811	1,797,859

PRECINCT 4 (CONTINUED)

Detail Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
024-6624-1010	SALARY - COMMISSIONERS	52,170	51,696	51,705	54,281	54,281
024-6624-1030	CELL PHONE ALLOWANCE/S	479	-	-	-	-
024-6624-1050	SALARIES	378,904	395,733	380,468	419,928	419,928
024-6624-1080	SALARIES / PART-TIME	1,199	8,350	2,403	8,350	8,350
024-6624-2000	LONGEVITY PAY	6,000	6,600	6,600	6,660	6,660
024-6624-2010	SOCIAL SECURITY	33,300	36,906	33,719	38,959	38,959
024-6624-2020	GROUP INSURANCE	118,488	111,651	105,351	112,736	112,736
024-6624-2030	RETIREMENT	64,264	68,553	65,539	77,154	77,154
024-6624-2040	WORKERS COMPENSATION	11,248	12,229	10,186	11,034	11,034
024-6624-2060	UNEMPLOYMENT INSURANCE	373	338	320	358	358
024-6624-2250	COMM -VEHICLE ALLOWANCE	20,232	20,048	20,040	20,048	20,048
	Sub-Total : Personnel	686,657	712,103	676,330	749,507	749,507
024-6624-3000	UNIFORMS	7,004	9,900	6,489	9,900	9,900
024-6624-3150	OFFICE SUPPLIES	472	2,000	1,018	2,000	2,000
024-6624-3300	FURNISHED TRANSPORTATION	73,537	100,000	82,125	100,000	100,000
024-6624-3370	SHOP MATERIAL/ SUPPLIES	2,329	7,500	1,532	7,500	7,500
024-6624-3380	CULVERTS	17,147	40,000	4,681	40,000	40,000
024-6624-3390	ROAD MATERIAL	605,925	450,000	635,827	450,000	450,000
024-6624-3540	TIRES	17,346	25,000	15,031	25,000	25,000
024-6624-3770	SIGNS	2,617	4,000	2,441	4,000	4,000
024-6624-4200	COMMUNICATION EXPENSE	1,560	1,675	1,560	1,675	1,675
024-6624-4270	TRAVEL/TRAINING	2,031	5,500	2,944	5,500	5,500
024-6624-4400	ELECTRICITY	2,786	4,450	3,711	4,450	4,450
024-6624-4420	WATER	626	1,000	623	1,000	1,000
024-6624-4560	PARTS & REPAIRS	124,552	125,000	87,351	125,000	125,000
024-6624-4610	EQUIPMENT RENTAL	31,600	15,000	6,900	15,000	15,000
024-6624-4630	TOWER EXPENSE	396	396	792	396	396
024-6624-4821	MOBILE EQUIPMENT INSURANCE	4,994	4,872	6,080	4,872	4,872
024-6624-4900	MISCELLANEOUS	40,855	99,822	107,992	245,141	220,078
024-8700-0100	TRANSFER TO GENERAL FUND	7,237	7,103	7,103		-
	Sub-Total : Operating	943,015	903,218	974,199	1,041,434	1,016,371
024-6624-5710	ROAD MACHINERY/EQUIP/VEH	-	-	-	-	-
024-6624-5720	OFFICE FURNISHINGS/EQUIP	-	-	-	-	-
024-6624-5730	CAPITAL OUTLAYS	156,500	-	390,566	-	-
024-6624-5750	CAPITAL OUTLAY - BRIDGE	-	-	-	-	-
024-6624-5760	CAPITAL PROJECT BIG THICK	-	-	-	-	-
024-6624-6220	PERMANENT ROAD EXPENSE	-	-	-	-	-
024-6624-6230	RIGHT-OF-WAY	-	-	-	-	-
024-8700-0150	TRANSFER TO 015 LEASE FUN	36,973	7,870	2,311	7,870	31,981
	Sub-Total : Capital Outlay	193,473	7,870	392,877	7,870	31,981
	* EXP. SUMMARY - PRECINCT	1,823,145	1,623,190	2,043,407	1,798,811	1,797,859

(Unaudited)

Projected Ending Balance - Precinct 4

589,075

589,075

248,221

248,221

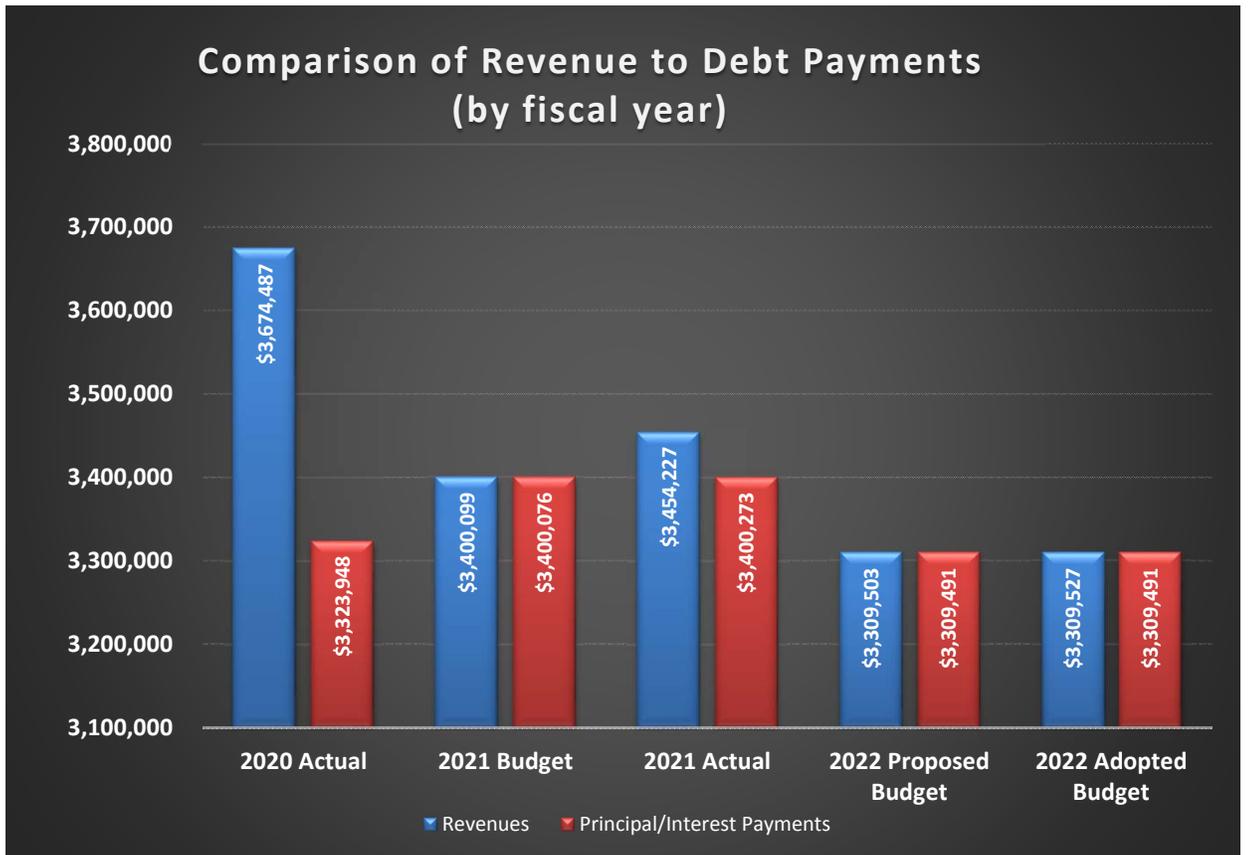
248,221



DEBT SERVICE FUND - SUMMARY

Summary

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
BEGINNING FUND BALANCE	819,536	\$826,060	\$926,320	\$980,275	\$980,275
Reserved for Landfill Post Closure (Included in Balance)	767,770	779,642	779,642	779,642	779,642
TAX REVENUE	3,492,935	3,396,099	3,453,827	3,309,503	3,309,527
INTEREST	7,285	4,000	400	-	-
OTHER FINANCING SOURCES	9,695,065	-	-	-	-
TOTAL REVENUES	3,674,487	3,400,099	3,454,227	3,309,503	3,309,527
TOTAL FUNDS AVAILABLE	4,482,947	4,226,159	4,380,547	4,289,778	4,289,801
DEBT SERVICE					
PRINCIPAL	2,586,000	2,795,000	2,795,000	2,795,000	2,795,000
INTEREST	736,348	601,076	604,027	510,491	510,491
OTHER	1,600	4,000	1,245	4,000	4,000
TOTAL EXPENDITURES	3,323,948	3,400,076	3,400,273	3,309,491	3,309,491
ENDING FUND BALANCE	\$826,060	\$826,083	\$980,275	\$980,286	\$980,310
Fund balance as a percent of expenditures	22.59%	24.30%	28.83%	29.62%	29.62%



DEBT SERVICE

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
FUND BALANCE (BEGINNING)	\$841,959	\$926,320	<i>\$926,320</i>	\$980,275	<i>\$980,275</i>
Reserved for Landfill Post Closure	767,770	779,642	779,642	779,642	779,642
TAX REVENUE					
061-310-1110 TAXES - CURRENT	3,389,147	3,304,340	3,309,594	3,228,049	3,227,125
061-310-1120 TAXES - DELINQUENT	103,788	91,759	144,233	81,454	82,402
061-310-1135 REFUNDED TAXES	-	-	-	-	-
* TAX REVENUE SUMMARY	3,492,935	3,396,099	3,453,827	3,309,503	3,309,527
OTHER					
061-360-6100 DEPOSITORY INTEREST	7,285	4,000	400	-	-
*INTEREST REVENUE SUMMARY	7,285	4,000	400	-	-
OTHER FINANCING SOURCES					
061-390-9400 BOND PROCEEDS	8,340,000	-	-	-	-
061-390-9401 PREMIUM ON BONDS	1,355,065	-	-	-	-
* DEBT PROCEEDS SUMMARY	9,695,065	-	-	-	-
061-399-999 **TOTAL REVENUE	13,195,285	3,400,099	3,454,227	3,309,503	3,309,527

Detailed Expenditures

Account #	Account Name	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
PRINCIPAL						
061-7573-5530	BOND ISSUANCE COST	171,027	-	-		
061-7573-5535	2020 GEN OBLIG REF ESCROW	9,517,488	-	-	-	
061-7830-5200	GEN. OBLIG. REF BONDS, 201	1,190,000	-	-	-	-
061-7830-5220	SERIES 2013 TAX NOTES	80,000	-	-	-	-
061-7830-5230	SERIES 2014 TAX NOTES	230,000	240,000	240,000	-	-
061-7830-5240	SERIES 2015 TAX NOTES	155,000	155,000	155,000	160,000	160,000
061-7830-5250	2016 ENERGY SAVINGS PROGI	115,000	120,000	120,000	130,000	130,000
061-7830-5260	SERIES 2016 TAX NOTES	20,000	20,000	20,000	20,000	20,000
061-7830-5270	GEN. OBLIG. REF BONDS, 201	750,000	780,000	780,000	810,000	810,000
061-7830-5280	SERIES 2018 TAX NOTES	145,000	150,000	150,000	155,000	155,000
061-7830-5281	SERIES 2019 TAX NOTES	235,000	240,000	240,000	245,000	245,000
061-7830-5282	SERIES 2020 TAX NOTES	-	65,000	65,000	130,000	130,000
061-7830-5283	SERIES 2020 REFUNDING	-	1,025,000	1,025,000	1,075,000	1,075,000
061-7830-5284	SERIES 2021 TAX NOTES			-	70,000	70,000
* PRINCIPAL SUMMARY		12,608,514	2,795,000	2,795,000	2,795,000	2,795,000
INTEREST						
061-7873-5200	INT - GEN. OBLIG. REFUND BO	276,017	-	-	-	-
061-7873-5220	SERIES 2013 INTEREST	715	-		-	-
061-7873-5230	SERIES 2014 INTEREST	7,100	2,400	2,400	-	-
061-7873-5240	SERIES 2015 INTEREST	7,575	4,584	4,584	1,544	1,544
061-7873-5250	2016 ENERGY SAVINGS INTER	35,943	33,669	33,669	31,250	31,250
061-7873-5260	SERIES 2016 INTEREST	1,530	1,122	1,122	714	714
061-7873-5270	SERIES 2017 INTEREST	114,600	84,600	84,600	53,400	53,400
061-7873-5280	SERIES 2018 INTEREST	24,754	20,521	20,532	16,144	16,144
061-7873-5281	SERIES 2019 INTEREST	32,577	32,085	30,272	26,508	26,508
061-7873-5282	SERIES 2020 INTEREST	-	5,096	9,849	9,505	9,505
061-7873-5283	SERIES 2020 REFUNDING INTI	-	417,000	417,000	365,750	365,750
061-7873-5284	SERIES 2021 INTEREST				5,677	5,677
* INTEREST SUMMARY		468,233	601,076	604,027	510,491	510,491
OTHER						
061-7890-6900	BOND FEES & ISSUE COST	1,600	4,000	1,245	4,000	4,000
061-7890-6910	RESERVE TO LANDFILL POST C	-	-	-	-	-
*TOTAL EXPENDITURES		13,078,347	3,400,076	3,400,273	3,309,491	3,309,491

STATEMENT OF LEGAL DEBT LIMITS

As of October 1, 2021 (the beginning of this budget year) the County's outstanding (principal) debt obligation totals \$14,055,000

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

2021 Assessed valuation of Real Property:	\$3,242,103,449
Debt Limit (25% of above value):	\$810,525,862
Amount of Debt Applicable to Limit:	\$0

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.

Tax Rate Limit:	\$0.800000 per \$100
2021 Total County Tax Rate:	\$0.637600 per \$100
2021 Debt Portion of (Total)Rate:	\$0.087566
Amount of Debt Applicable to Limit: \$	14,055,000

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.

2021 Assessed valuation of all property:	\$3,948,773,890
Debt Limit (5% of above value):	\$197,438,695
Amount of Debt Applicable to Limit:	\$0

USE OF CURRENT DEBT OBLIGATIONS

Public Property Finance Contractual Obligations

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

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

General Obligation Refunding Bonds

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

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

USE OF DEBT OBLIGATIONS (CONTINUED)

General Obligation Refunding Bonds (continued)

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

Cetificates of Obligation

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

Tax Notes

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

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

2016 Series: During FY2016, capital purchases were held to a minimum and the County issued Tax Note Series 2016 in the amount of \$145,000 at fiscal year end to reimburse fund balances for the following: \$90,000 for a Road & Bridge Precinct 4 Backhoe; \$20,000 Boiler replacement at County Jail; \$6,336 for Electronic Voting Machine Batteries; \$9,435 to replace Judicial Video Conferencing monitors; and \$2,316 for Justice of the Peace Precinct 4 computer/office equipment. The Series total also includes the costs of issuance.

2018 Series: The County's Series 2018 Tax Note was issued in the amount of \$995,000 at FY2018 end (September) to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$1,077.22 for a Scanner for Justice of the Peace Precinct 2; \$569,623 Verity Electronic Voting System at County Clerk; \$353,420 for 8 Vehicles for the Sheriff's Office; \$1,650 for Helix (Hummingbird) Sonar for the Game Warden; \$599.97 for 3 ACT Pro Licenses for the Permit Department; \$2,367.62 for Tables and Chairs for the Dunbar Shelter; \$5,467 for a Gravely Mower for the Jail; \$6,994 for 26 AED Batteries for Emergency Management; \$1,550 for 2 Printers for the County Treasurer's Office; \$2,773.52 for 2 Scanners, 3 Printers and 1 Computer for the District Clerk's Office; \$10,213 for 7 AEDs, 1 Training Unit, Pads and Cabinets for Emergency Management; \$891.67 for 1 Scanner for the County Auditor; \$3,858.25 for an Ice Machine for the Jail; and \$4,081.94 to repair the Violent Holding Cell at the Jail. The Series total also includes the costs of issuance.

USE OF DEBT OBLIGATIONS (CONTINUED)

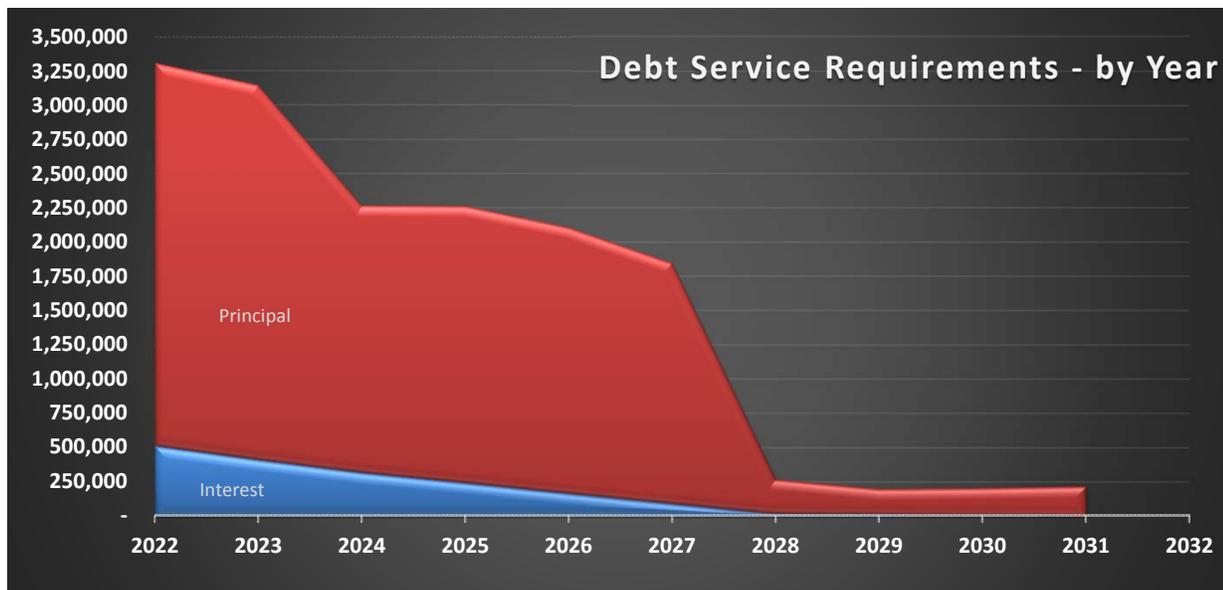
Tax Notes (continued)

- 2019 Series: The County issued \$1,750,000 in Tax Notes at FY2019 end (September) to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$30,321.06 for Annual Technology Rotation initiated by Information Technology Department to replace outdated coomputers; \$26,290 for Industrial Washer & Dryer at the Jail; \$486.77 for computer monitors & electric bill counter for Treasurer; 870.12 for scanner for Human Resources; \$24,316.99 for Incident Response Equipment for the Jail; \$635,260 for twelve new vehicles, including 1 Constable Unit, 1 Extension Office Truck, 5 Sheriff Patrol Units, 1 Sheriff K-9 Unit, 1 Sheriff Animal Control Truck, 1 Sheriff School Resource Officer Unit, and 2 Jail Transport Units; \$13,000 for Museum Sprinkler System; \$28,795 for Jail Fingerprint System; \$1,783.02 for 2 scanners for JP2 Office; \$11,822 for 1 Emergency Command Station for Emergency Management; \$754,881 for Judicial Software System; and \$180,476 for an Excavator for Road & Bridge Precinct 4. The Series total also includes the costs of issuance.
- 2020 Series: The County issued \$855,000 in Tax Notes at FY2020 end (September) to reimburse funds balances for capital purchases made during the fiscal year, as follows: \$308,000 for Dispatch Console & Radio Tower Upgrade for the Sheriff's Office; \$251,926 for six new vehicles, including 2 Investigation Units for the District Attorney's Office, 1 Constable Unit, 2 Maintenance Pickup Trucks and 1 Transport SUV for Aging's Meals On Wheels service; \$117,346 for a Jail Cell Surveillance System; \$50,213 for a new Ballot Counter with Hardware for the County Clerk's election needs; \$46,495 for Security Upgrades in various county buildings; \$24,574.72 for 8 Portable Radios and 1 Satelite Phone for Emergency Management; \$17,300 for a Crash Data Retrievel 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.
- 2021 Series: The County issued \$500,000 in Tax Notes at FY2021 year 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.

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

DEBT SERVICE REQUIREMENTS (BY YEAR)

		2022	2023	2024	2025
<i>OBLIGATIONS AND BONDS</i>					
2016 SERIES - Contractual Obligations Energy Savings Program	Principal	130,000	135,000	145,000	155,000
	Interest	31,250	28,686	25,977	23,075
2017 SERIES - Gen. Oblig. Refunding Bonds (\$3,850,000 - Balance of 2008 C.O.'s - Judicial Ctr)	Principal	810,000	840,000		
	Interest	53,400	21,000		
2020 SERIES - Gen. Oblig. Refunding Bonds (\$8,340,000 - Balance of 2007 C.O.'s - Jail Expansion)	Principal	1,075,000	1,125,000	1,190,000	1,240,000
	Interest	365,750	312,000	255,750	196,250
Subtotal - Principal		2,015,000	2,100,000	1,335,000	1,395,000
Subtotal - Interest		450,400	361,686	281,727	219,325
<i>TAX NOTES</i>					
SERIES 2015 TAX NOTES \$1,060,000 Total Issued	Principal	160,000			
	Interest	1,544			
SERIES 2016 TAX NOTES \$145,000 Total Issued @ 2.04%	Principal	20,000	25,000		
	Interest	714	255		
SERIES 2018 TAX NOTES \$995,000 Total Issued @ 2.87%	Principal	155,000	160,000	160,000	165,000
	Interest	16,144	11,624	7,032	2,368
SERIES 2019 TAX NOTES \$1,750,000 Total Issued @ 2.3%	Principal	245,000	250,000	255,000	260,000
	Interest	26,508	20,815	15,008	9,085
SERIES 2020 TAX NOTES \$855,000 Total Issued @ 1.291459%	Principal	130,000	130,000	130,000	130,000
	Interest	9,505	8,400	7,100	5,605
SERIES 2021 TAX NOTES \$500,000 Total Issued @ 1.209991%	Principal	70,000	70,000	70,000	70,000
	Interest	5,677	4,780	3,933	3,086
Subtotal - Principal		780,000	635,000	615,000	625,000
Subtotal - Interest		60,091	45,873	33,072	20,143
Total - Principal		2,795,000	2,735,000	1,950,000	2,020,000
Total - Interest		510,491	407,559	314,799	239,468
TOTAL ANNUAL DEBT SERVICE REQUIREMENTS		3,305,491	3,142,559	2,264,799	2,259,468



DEBT SERVICE REQUIREMENTS (BY YEAR)

2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
160,000	170,000	180,000	190,000	200,000	215,000			1,680,000
20,027	16,835	13,448	9,869	6,095	2,080			177,343
								1,650,000
								74,400
1,310,000	1,375,000							7,315,000
134,250	68,750							1,332,750
1,470,000	1,545,000	180,000	190,000	200,000	215,000	-		10,645,000
154,277	85,585	13,448	9,869	6,095	2,080	-		1,584,493
								160,000
								1,544
								45,000
								969
								640,000
								37,167
265,000								1,275,000
3,048								74,463
135,000	135,000							790,000
3,915	2,025							36,550
70,000	75,000	75,000						500,000
2,239	1,361	454						21,528
470,000	210,000	75,000	-	-	-	-		3,410,000
9,201	3,386	454	-	-	-	-		172,220
1,940,000	1,755,000	255,000	190,000	200,000	215,000	-	-	14,055,000
163,478	88,971	13,902	9,869	6,095	2,080	-	-	1,756,713
2,103,478	1,843,971	268,902	199,869	206,095	217,080	-	-	15,811,713

DEBT MANAGEMENT AND ADMINISTRATION

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

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

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



OTHER FUNDS - SUMMARY

By Category

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
REVENUE SOURCES (BY TYPE)					
TAX REVENUE (HOTEL/MOTEL)	\$ 29,429	\$ 25,000	\$ 54,147	\$ 25,000	\$ 25,000
FINES, FEES & FORFEITURES	487,798	55,846	256,424	46,936	46,936
FEDERAL/STATE FUNDING	783,299	374,894	433,421	448,215	448,215
CHARGE FOR SERVICE/FEES	339,603	340,700	399,339	340,700	340,700
INTEREST	38,640	11,500	9,719	6,000	6,000
OTHER (INCL. NON-GOVT GRANTS)	1,638,394	1,154,190	1,537,051	1,371,256	1,371,256
LOAN PROCEEDS	-	-	-	-	-
	3,317,163	1,962,130	2,690,101	2,238,107	2,238,107

* Audited
Unaudited

By Fund (with Beginning & Ending Balances)

HOTEL TAX

BEGINNING FUND BALANCE	81,256	82,537	82,537	95,108	95,108
REVENUES	29,429	25,000	54,147	25,000	25,000
TOTAL AVAILABLE FUNDS	110,686	107,537	136,684	120,108	120,108
EXPENDITURES	28,149	25,000	41,576	25,000	25,000
ENDING FUND BALANCE	\$82,537	\$82,537	\$95,108	\$95,108	\$95,108

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

JUSTICE COURT TECHNOLOGY

BEGINNING FUND BALANCE	4,220	\$0	(4,154)	(1,236)	(1,236)
REVENUES	36,630	14,070	2,918	50,070	50,070
TOTAL AVAILABLE FUNDS	40,850	14,070	(1,236)	48,834	48,834
EXPENDITURES	40,850	7,200	-	50,000	50,000
ENDING FUND BALANCE	\$0	\$6,870	(\$1,236)	(\$1,166)	(\$1,166)

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

COUNTY CHILD ABUSE PREVENTION

BEGINNING FUND BALANCE	920	\$920	1,354	2,481	2,481
REVENUES	-	400	1,128	400	400
TOTAL AVAILABLE FUNDS	920	1,320	2,481	2,881	2,881
EXPENDITURES	-	-	-	-	-
ENDING FUND BALANCE	\$920	\$1,320	\$2,481	\$2,881	\$2,881

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

FIRE MARSHAL INSPECTION FEES

BEGINNING FUND BALANCE		\$3,225	3,225	5,842	5,842
REVENUES	4,189	1,500	7,977	1,500	1,500
TOTAL AVAILABLE FUNDS	4,189	4,725	11,202	7,342	7,342
EXPENDITURES	964	1,500	5,360	1,500	1,500
ENDING FUND BALANCE	\$3,225	\$3,225	\$5,842	\$5,842	\$5,842

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
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GUARDIANSHIP FUND

BEGINNING FUND BALANCE		\$3,760	3,760	9,261	9,261
REVENUES	3,760	2,500	5,501	2,500	2,500
TOTAL AVAILABLE FUNDS	3,760	6,260	9,261	11,761	11,761
EXPENDITURES	-	2,500	-	2,500	2,500
ENDING FUND BALANCE	\$3,760	\$3,760	\$9,261	\$9,261	\$9,261

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

COUNTY SPECIALTY COURT FUND

BEGINNING FUND BALANCE	-	-	-	4,503	-
REVENUES	-	-	4,503	-	-
TOTAL AVAILABLE FUNDS	-	-	4,503	4,503	-
EXPENDITURES	-	-	-	-	-
ENDING FUND BALANCE	\$0	\$0	\$4,503	\$4,503	\$0

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

JUSTICE COURT BUILDING SECURITY

BEGINNING FUND BALANCE	49,955	\$51,480	51,480	51,394	51,394
REVENUES	1,524	3,980	534	3,400	3,400
TOTAL AVAILABLE FUNDS	51,480	55,460	52,014	54,794	54,794
EXPENDITURES	-	3,980	620	1,700	1,700
ENDING FUND BALANCE	\$51,480	\$51,480	\$51,394	\$53,094	\$53,094

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

SECURITY (COURTHOUSE)

BEGINNING FUND BALANCE	17,104	\$21,839	21,839	19,338	19,338
REVENUES	163,563	189,106	186,960	197,877	197,877
TOTAL AVAILABLE FUNDS	180,667	210,945	208,799	217,215	217,215
EXPENDITURES	158,828	189,087	189,461	197,877	197,877
ENDING FUND BALANCE	\$21,839	\$21,857	\$19,338	\$19,338	\$19,338

Fund balance as a % of expenditures 13.75% 11.56% 10.21% 9.77% 9.77%

HISTORICAL COMMISSION

BEGINNING FUND BALANCE	310,995	314,143	314,143	314,979	314,979
REVENUES	3,207	-	786	-	-
TOTAL AVAILABLE FUNDS	314,201	314,143	314,929	314,979	314,979
EXPENDITURES	59	-	(50)	-	-
ENDING FUND BALANCE	\$314,143	\$314,143	\$314,979	\$314,979	\$314,979

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
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COURT REPORTER SERVICE

BEGINNING FUND BALANCE		TRUE	69	334	334
REVENUES	69	100	265	100	100
TOTAL AVAILABLE FUNDS	69	100	334	434	434
EXPENDITURES	-	100	-	100	100
ENDING FUND BALANCE	\$69	\$0	\$334	\$334	\$334

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

COLLEGE / COMMERCE CENTER

BEGINNING FUND BALANCE	145	145	145	0	0
REVENUES	-	-	-	-	-
TOTAL AVAILABLE FUNDS	145	145	145	-	-
EXPENDITURES	-	-	145	-	-
ENDING FUND BALANCE	\$145	\$145	(\$0)	\$0	\$0

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

WASTE MANAGEMENT

\$333,963

BEGINNING FUND BALANCE	132,193	333,963	333,963	444,436	444,436
REVENUES	421,770	340,000	616,579	400,000	400,000
TOTAL AVAILABLE FUNDS	553,963	673,963	950,542	844,436	844,436
EXPENDITURES	220,000	340,000	506,106	400,000	400,000
ENDING FUND BALANCE	\$333,963	\$333,963	\$444,436	\$444,436	\$444,436

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

AMERICAN RESCUE PLAN ACT

BEGINNING FUND BALANCE	-	-	-	3,994	3,994
REVENUES	-	-	3,994	-	-
TOTAL AVAILABLE FUNDS	-	-	3,994	3,994	3,994
EXPENDITURES	-	-	-	-	-
ENDING FUND BALANCE	\$0	\$0	\$3,994	\$3,994	\$3,994

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

FEMA DISASTER

BEGINNING FUND BALANCE	4,565	-	-	-	-
REVENUES	-	-	-	-	-
TOTAL AVAILABLE FUNDS	4,565	-	-	-	-
EXPENDITURES	-	-	-	-	-
ENDING FUND BALANCE	\$4,565	\$0	\$0	\$0	\$0

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
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GRANT FUND

BEGINNING FUND BALANCE	-	(\$37,289)	(346,402)	269,575	269,575
REVENUES	1,034,745	-	1,317,531	18,571	18,571
TOTAL AVAILABLE FUNDS	1,034,745	(37,289)	971,128	288,146	288,146
EXPENDITURES	1,072,035	-	701,553	18,571	18,571
ENDING FUND BALANCE	(\$37,289)	(\$37,289)	\$269,575	\$269,575	\$269,575

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

CDBG BUYOUT

BEGINNING FUND BALANCE	-	-	-	-	-
REVENUES	-	-	66,705	-	-
TOTAL AVAILABLE FUNDS	-	-	66,705	-	-
EXPENDITURES	-	-	66,705	-	-
ENDING FUND BALANCE	\$0	\$0	-	\$0	\$0

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

LAW LIBRARY

BEGINNING FUND BALANCE	82,580	\$84,789	84,789	89,267	89,267
REVENUES	11,395	12,000	12,685	11,000	11,000
TOTAL AVAILABLE FUNDS	93,975	96,789	97,474	100,267	100,267
EXPENDITURES	9,186	13,500	8,207	11,000	11,000
ENDING FUND BALANCE	\$84,789	\$83,289	89,267	\$89,267	\$89,267

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

PRE-TRIAL INTERVENTION PROGRAM

BEGINNING FUND BALANCE	113,487	\$118,037	118,037	126,407	126,407
REVENUES	6,950	14,000	11,370	7,000	7,000
TOTAL AVAILABLE FUNDS	120,437	132,037	129,407	133,407	133,407
EXPENDITURES	2,400	14,000	3,000	7,000	7,000
ENDING FUND BALANCE	\$118,037	\$118,037	\$126,407	\$126,407	\$126,407

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

DISTRICT ATTORNEY SPECIAL

BEGINNING FUND BALANCE	559	\$2,432	2,432	3,053	3,053
REVENUES	28,294	28,200	28,241	28,200	28,200
TOTAL AVAILABLE FUNDS	28,853	30,632	30,673	31,253	31,253
EXPENDITURES	26,420	28,200	27,621	28,200	28,200
ENDING FUND BALANCE	\$2,432	\$2,432	\$3,053	\$3,053	\$3,053

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
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DISTRICT ATTORNEY HOT CHECK

BEGINNING FUND BALANCE	32,719	\$31,653	31,653	30,095	30,095
REVENUES	270	-	130	-	-
TOTAL AVAILABLE FUNDS	32,989	31,653	31,783	30,095	30,095
EXPENDITURES	1,336	-	1,688	-	-
ENDING FUND BALANCE	\$31,653	\$31,653	\$30,095	\$30,095	\$30,095

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

AGING SERVICES

BEGINNING FUND BALANCE	118,083	84,878	84,878	68,258	68,258
REVENUES	361,848	333,794	340,276	427,115	427,115
TOTAL AVAILABLE FUNDS	479,931	418,672	425,154	495,373	495,373
EXPENDITURES	395,054	340,589	356,895	379,579	379,579
ENDING FUND BALANCE	\$84,878	\$78,083	\$68,258	\$115,795	\$115,795

Fund balance as a % of expenditures 21.49% 22.93% 19.13% 30.51% 30.51%

COMMISSARY (SHERIFF)

BEGINNING FUND BALANCE	56,877	\$98,878	98,878	139,914	139,914
REVENUES	49,271	26,500	72,588	26,500	26,500
TOTAL AVAILABLE FUNDS	106,148	125,378	171,466	166,414	166,414
EXPENDITURES	7,270	26,500	31,553	26,500	26,500
ENDING FUND BALANCE	\$98,878	\$98,878	\$139,914	\$139,914	\$139,914

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

RETIREE HEALTH BENEFITS TRUST

BEGINNING FUND BALANCE	2,319,279	\$2,872,949	2,872,949	3,159,696	3,159,696
REVENUES	826,956	431,095	530,120	536,871	536,871
TOTAL AVAILABLE FUNDS	3,146,236	3,304,044	3,403,069	3,696,567	3,696,567
EXPENDITURES	273,287	254,068	243,372	268,379	268,379
ENDING FUND BALANCE	\$2,872,949	\$3,049,975	\$3,159,696	\$3,428,188	\$3,428,188

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

DRUG FORFEITURE

BEGINNING FUND BALANCE	370,132	\$614,785	614,785	529,480	529,480
REVENUES	458,476	766	225,331	766	766
TOTAL AVAILABLE FUNDS	828,608	615,551	840,115	530,246	530,246
EXPENDITURES	213,823	766	310,636	766	766
ENDING FUND BALANCE	\$614,785	\$614,785	\$529,480	\$529,480	\$529,480

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
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PERMANENT SCHOOL

BEGINNING FUND BALANCE	579,248	\$573,786	573,772	567,361	567,361
REVENUES	45,750	55,000	34,351	25,000	25,000
TOTAL AVAILABLE FUNDS	624,998	628,786	608,122	592,361	592,361
EXPENDITURES	51,212	55,000	40,761	25,000	25,000
ENDING FUND BALANCE	\$573,786	\$573,786	\$567,361	\$567,361	\$567,361

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

AVAILABLE SCHOOL

BEGINNING FUND BALANCE	259,070	\$259,840	259,840	254,556	254,556
REVENUES	165,423	162,114	157,889	192,821	192,821
TOTAL AVAILABLE FUNDS	424,493	421,955	417,730	447,377	447,377
EXPENDITURES	164,652	162,114	163,173	192,821	192,821
ENDING FUND BALANCE	\$259,840	\$259,840	\$254,556	\$254,556	\$254,556

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

COUNTY CLERK RECORDS MANAGEMENT

BEGINNING FUND BALANCE	810,285	\$913,020	913,020	1,064,601	1,064,601
REVENUES	294,163	285,600	345,085	285,600	285,600
TOTAL AVAILABLE FUNDS	1,104,447	1,198,620	1,258,106	1,350,201	1,350,201
EXPENDITURES	191,427	276,182	193,504	285,335	285,335
ENDING FUND BALANCE	\$913,020	\$922,438	\$1,064,601	\$1,064,866	\$1,064,866

Fund balance as a % of expenditures 476.95% 334.00% 550.17% 373.20% 373.20%

COUNTY RECORDS MANAGEMENT

BEGINNING FUND BALANCE	9,081	\$22,846	22,846	41,065	41,065
REVENUES	13,765	18,000	18,219	18,000	18,000
TOTAL AVAILABLE FUNDS	22,846	40,846	41,065	59,065	59,065
EXPENDITURES	-	16,000	-	16,000	16,000
ENDING FUND BALANCE	\$22,846	\$24,846	\$41,065	\$43,065	\$43,065

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

SHERIFF'S FEDERAL REVENUE SHARING

BEGINNING FUND BALANCE	13,358	\$26,535	26,538	26,538	26,538
REVENUES	14,505	20,000	-	-	-
TOTAL AVAILABLE FUNDS	27,863	46,535	26,538	26,538	26,538
EXPENDITURES	1,328	20,000	-	-	-
ENDING FUND BALANCE	\$26,535	\$26,535	\$26,538	\$26,538	\$26,538

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

OTHER FUNDS - SUMMARY (CONTINUED)

Summary

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
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DISTRICT CLERK RECORDS MANAGEMENT

BEGINNING FUND BALANCE	64,048	\$77,123	77,123	92,748	92,748
REVENUES	13,701	16,000	24,075	24,000	24,000
TOTAL AVAILABLE FUNDS	77,750	93,123	101,198	116,748	116,748
EXPENDITURES	626	2,626	8,450	10,126	13,126
ENDING FUND BALANCE	\$77,123	\$90,497	\$92,748	\$106,622	\$103,622

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

COUNTY & DISTRICT COURT TECHNOLOGY

BEGINNING FUND BALANCE	8,542	\$9,859	9,859	11,850	11,850
REVENUES	1,317	1,600	1,990	1,600	1,600
TOTAL AVAILABLE FUNDS	9,859	11,459	11,850	13,450	13,450
EXPENDITURES	-	-	-	1,600	1,600
ENDING FUND BALANCE	\$9,859	\$11,459	\$11,850	\$11,850	\$11,850

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

HOTEL TAX



Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	81,256	82,537	<i>82,537</i>	<i>95,108</i>	<i>95,108</i>
011-318-1400	HOTEL OCCUPANCY TAX	29,429	25,000	54,147	25,000	25,000
	**TOTAL REVENUE	29,429	25,000	54,147	25,000	25,000

Detail Expenditures

011-7800-4880	HOTEL TAX DISTRIBUTION	20,736	17,500	37,463	17,500	17,500
011-7800-4881	PRO-RATA HOTEL TAX SHARE	7,413	7,500	4,114	7,500	7,500
	**TOTAL EXPENDITURES	28,149	25,000	41,576	25,000	25,000

JUSTICE COURT TECHNOLOGY



Fund Description

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

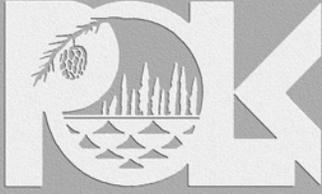
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	4,220	(4,154)	<i>(4,154)</i>	<i>(1,236)</i>	<i>(1,236)</i>
013-340-4010	TRANSFER FROM GENERAL FU	29,824	-	-	36,000	36,000
013-340-4801	JUSTICE TECH FEES - PCT. 1	2,068	4,940	748	4,940	4,940
013-340-4802	JUSTICE TECH FEES - PCT. 2	1,435	3,460	432	3,460	3,460
013-340-4803	JUSTICE TECH FEES - PCT. 3	2,125	3,210	1,379	3,210	3,210
013-340-4804	JUSTICE TECH FEES - PCT. 4	1,178	2,460	359	2,460	2,460
013-360-4100	INTEREST			-		-
	**TOTAL REVENUE	36,630	14,070	2,918	50,070	50,070

Detail Expenditures

013-7450-5030	JP COURT SOFTWARE MAINT.	33,350	-	-	50,000	50,000
013-7451-3500	JP1 TECHNOLOGY EXPENSE	1,840	1,800	-	-	-
013-7451-3510	JP1 USE OF FUND BALANCE	-	-	-	-	-
013-7452-3500	JP2 TECHNOLOGY EXPENSE	2,320	1,800	-	-	-
013-7452-3510	JP2 USE OF FUND BALANCE	-	-	-	-	-
013-7453-3500	JP3 TECHNOLOGY EXPENSE	2,080	1,800	-	-	-
013-7453-3510	JP3 USE OF FUND BALANCE	-	-	-	-	-
013-7454-3500	JP4 TECHNOLOGY EXPENSE	1,261	1,800	-	-	-
013-7454-3510	JP4 USE OF FUND BALANCE	-	-	-	-	-
	**TOTAL EXPENDITURES	40,850	7,200	-	50,000	50,000



COUNTY CHILD ABUSE PREVENTION

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	920	1,354	1,354	2,481	2,481
014-340-4740	CHILD ABUSE PREV. FEE	434	400	1,128	400	400
	*TOTAL FUND REVENUE	434	400	1,128	400	400

Detail Expenditures

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



FIRE MARSHAL INSPECTION FEES

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	-	3,225	\$3,225	\$5,842	5,842
017-340-4550	FIRE MARSHAL FEES	4,189	1,500	7,977	1,500	1,500
	*TOTAL FUND REVENUE	4,189	1,500	7,977	1,500	1,500

Detail Expenditures

017-3698-3150	FIRE MARSHAL EXPENSES	964	1,500	5,360	1,500	1,500
	*TOTAL FUND EXPENSE	964	1,500	5,360	1,500	1,500



GUARDIANSHIP FUND

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	-	3,760	3,760	9,261	9,261
019-340-4401	GUARDIANSHIP SUPPLEMENT	3,760	2,500	5,501	2,500	2,500
	*TOTAL FUND REVENUE	3,760	2,500	5,501	2,500	2,500

Detail Expenditures

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



COUNTY SPECIAL COURT FUND

Fund Description

Money allocated to the county specialty court account maintained in the county treasury as required by Section 134.151 may be used by a county only to fund specialty court programs established under Subtitle K, Title 2, Government Code.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)			0	4,503	-
025-325-2805	LOCAL CONSOL COURT COSTS	-	-	4,503		
	* TOTAL FUND REVENUE	-	-	4,503	-	-

Detail Expenditures

025-2465-4861	SPECIALTY COURT EXPENSES	-				
	Sub-Total : Capital Outlay	-	-	-	-	-
	* TOTAL FUND EXPENSE	-	-	-	-	-



JUSTICE COURT BUILDING SECURITY

Fund Description

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

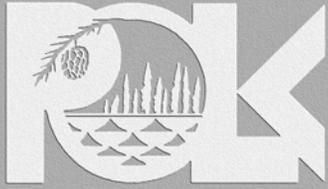
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
Fund Balance (year beginning)	49,955	51,480	\$51,480	\$51,394	51,394
026-340-4801 JP Court Bldg Security JP#1	510	1,330	174	1,200	1,200
026-340-4802 JP Court Bldg Security JP#2	358	990	99	800	800
026-340-4803 JP Court Bldg Security JP#3	362	940	172	800	800
026-340-4804 JP Court Bldg Security JP#4	295	720	89	600	600
* TOTAL FUND REVENUE	1,524	3,980	534	3,400	3,400

Detail Expenditures

026-7580-5710 JP#1 CAPITAL OUTLAY	-	1,330	-	600	600
026-7580-5720 JP#2 CAPITAL OUTLAY	-	990	-	400	400
026-7580-5730 JP#3 CAPITAL OUTLAY	-	940	-	400	400
026-7580-5740 JP#4 CAPITAL OUTLAY	-	720	620	300	300
Sub-Total : Capital Outlay	-	3,980	620	1,700	1,700
* TOTAL FUND EXPENSE	-	3,980	620	1,700	1,700



SECURITY (COURTHOUSE)

Fund / Department Description

This fund is used to account for special fees collected by the offices of the District Clerk, County Clerk and Justices of the Peace for the purpose of defraying cost related to providing security in County and District courtrooms.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	17,104	21,839	\$21,839	\$19,338	19,338
027-325-2805	LOCAL CONS COURT COSTS			1,801		
027-340-4010	TRANSFER FROM GENERAL	138,623	158,976	158,976	168,077	168,077
027-340-4400	COUNTY CLERK FEES	14,486	14,000	17,974	14,000	14,000
027-340-4700	DISTRICT CLERK FEES	5,032	5,500	5,707	5,500	5,500
027-340-4801	JP #1 Security Fees	1,560	3,610	563	3,500	3,500
027-340-4802	JP #2 Security Fees	1,076	2,690	330	2,500	2,500
027-340-4803	JP #3 Security Fees	1,906	2,400	1,343	2,400	2,400
027-340-4804	JP #4 Security Fees	880	1,930	266	1,900	1,900
	**TOTAL REVENUES	163,563	189,106	186,960	197,877	197,877
027-7680-1050	SALARIES - BAILIFFS	102,395	110,922	102,090	118,043	118,043
027-7680-1080	SALARIES / PART-TIME	2,877	7,500	685	7,500	7,500
027-7680-1200	CERTIFICATE PAY	2,960	3,600	2,405	3,000	3,000
027-7680-2000	LONGEVITY	720	600	780	240	240
027-7680-2010	SOCIAL SECURITY	8,119	9,381	7,876	9,852	9,852
027-7680-2020	GROUP INSURANCE	19,022	30,450	16,497	30,746	30,746
027-7680-2030	RETIREMENT	15,176	17,425	15,057	19,511	19,511
027-7680-2040	WORKERS COMPENSATION	2,062	2,308	1,738	2,079	2,079
027-7680-2060	UNEMPLOYMENT INSURANCE	106	101	87	106	106
	Sub-Total : Personnel	153,436	182,287	147,214	191,077	191,077
027-7680-3000	UNIFORMS	964	1,000	751	1,000	1,000
027-7680-3150	OFFICE SUPPLIES	115	500	477	500	500
027-7680-4270	TRAVEL/TRAINING	902	2,000	-	2,000	2,000
027-7860-4950	SECURITY EXPENSES	3,410	3,300	2,519	3,300	3,300
	Sub-Total : Operating	5,392	6,800	3,747	6,800	6,800
027-7680-5730	CAPITAL PURCHASES	-	-	38,500	-	-
	Sub-Total : Operating	-	-	38,500	-	-
	**TOTAL EXPENSES	158,828	189,087	189,461	197,877	197,877



HISTORICAL COMMISSION

Fund Description

The purpose of this fund is to account for monies donated for preservation of the heritage of Polk County area and to promote its history, as administered by the Historical Commission.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	310,995	314,143	\$314,143	\$314,979	\$314,979
028-360-6100	DEPOSITORY INTEREST	2,945	-	786	-	-
	* REVENUE SUMMARY	2,945	-	786	-	-
028-367-6100	CONTRIBUTIONS	262	-	-	-	-
	* CONTRIBUTIONS REVENUE	262	-	-	-	-
028-370-7500	Miscellaneous Income	-	-	-	-	-
	* OTHER REVENUE	-	-	-	-	-
	**TOTAL REVENUES	3,207	-	786	-	-

Detail Expenditures

028-7861-3340	OPERATING EXPENSE	59	-	(50)	-	-
	Sub-Total : Operating	59	-	(50)	-	-
028-7861-5740	CAPITAL PROJECTS - BUILDING	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	**TOTAL EXPENDITURES	59	-	(50)	-	-



COURT REPORTER SERVICE

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	-	69	69	334	334
029-340-4400	COUNTY CLERK FEES	69	100	265	100	100
	**TOTAL REVENUES	69	100	265	100	100

Detail Expenditures

029-2465-3150	COURT REPORTER SERVICE FEES	-	100	-	100	100
	**TOTAL EXPENDITURES	-	100	-	100	100



COLLEGE & COMMERCE CENTER

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
Fund Balance (year beginning)	145	145	145	-	-
030-341-4100 INTEREST					
030-367-6100 CONTRIBUTIONS (Foundation)					
030-330-3200 EDA GRANT FUNDS					
* TOTAL FUND REVENUE					

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

Detail Expenditures

030-7651-4300 ADVERTISING	-		145		
030-8700-0350 TRANSFER TO GRANT FUND					
* TOTAL FUND EXPENSE	-	-	145	-	-



SANTEK ENVIRONMENTAL

WASTE MANAGEMENT

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
Fund Balance (year beginning)	132,193	333,963	333,963	444,436	444,436
032-342-4900 MISCELLANEOUS REVENUE			18,375		
032-344-4601 WASTE MANAGEMENT CONTR	421,770	340,000	598,204	400,000	400,000
** TOTAL REVENUES	421,770	340,000	616,579	400,000	400,000

Detail Expenditures

032-5400-5720 CAPITAL OUTLAY-OFFICE FURN/EQUIP			19,356		
032-5400-5740 CAPITAL OUTLAY BUILDINGS			146,750		
032-8700-0100 TRANSFER TO GENERAL FUND	220,000	340,000	340,000	400,000	400,000
032-8700-0610 TRANSFER TO DEBT (POST CL	-	-	-	-	-
* EXP SUMMARY - WASTE MGN	220,000	340,000	506,106	400,000	400,000

On December 8, 2020, the Commissioners Court agreed to used excess revenues available in the Waste Management Fund Balance to provide a Recycling Center for the County to be operated by a local non-profit organization and we received grant funds to help pay for the equipment.



GRANT FUND

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
Fund Balance (year beginning)	-	(346,402)	(346,402)	269,575	269,575
035-331-3050 FEMA PROJECT REVENUES	-	-	-	-	-
035-331-3125 COURTHOUSE RESTORATION	431,460	-	71,073	-	-
035-331-3170 TOBACCO ENFORCEMENT GRA	759	-	30,000	-	-
035-331-3207 EWP-TAYLOR LAKE NR194142	441,803	-	432,303	-	-
035-331-3210 CRT RECORDS PRESERVATION GRANT 201811-4	-	-	-	-	-
035-331-3212 20-065-018-c064 HURR HARVE	44,940	-	568,796	-	-
035-331-3213 7220361 CDBG DALLARDSVILLE WATER	-	-	4,680	-	-
035-331-3215 SAVNS GRANT	18,619	-	18,571	18,571	18,571
035-331-3216 HAVA GRANT	-	-	-	-	-
035-331-3217 4173501 CORONA VIRUS EMERGENCY SUPP FUNDING (PPE)	-	-	72,108	-	-
035-331-3218 HAVA ELECTION SECURITY SUB GRANT	-	-	120,000	-	-
035-331-3560 #3866501 COURTHOUSE SECL	58,465	-	-	-	-
035-331-3561 #3384502 TACTICAL TRAININ	32,684	-	-	-	-
035-331-3562 COMMUNITY WILDFIRE PROTE	6,015	-	-	-	-
035-342-4900 MISCELLANEOUS	-	-	-	-	-
035-370-7010 TRANSFER FROM GENERAL FUND	-	-	-	-	-
035-370-7030 TRANSFER FROM COLLEGE/CO	-	-	-	-	-
035-370-7051 TRANSFER FROM AGING	-	-	-	-	-
**TOTAL REVENUE	1,034,745	-	1,317,531	18,571	18,571

Detail Expenditures

035-7409-6170 TOBACCO ENFORCEMENT	759	-	12,063	-	-
035-7409-6210 CRT RECORDS PRESERVATION	-	-	568,796	-	-
035-7409-6212 20-065-018-C064 HURRICANE	44,940	-	-	-	-
035-7409-6213 7220361 CDBG DALLARDSVILLE WATER	-	-	4,680	-	-
035-7409-6215 SAVNS GRANT	18,619	-	18,571	18,571	18,571
035-7409-6216 HAVA GRANT	-	-	2,499	-	-
035-7409-6217 4173501 CORONAVIRUS EMER SUPP (PPE)	-	-	65,903	-	-
035-7409-628 HAVA ELECTION SECURITY SUB GRANT	-	-	-	-	-
035-7409-6250 COURTHOUSE REST PROJECT	431,460	-	-	-	-
035-7409-6260 THC COURTHOUSE ROUND XI CONSTRUCTION	-	-	29,041	-	-
035-7409-6500 EWP-TAYLOR LAKES NR19744	479,092	-	-	-	-
035-7409-6560 #3866501 COURTHOUSE SECL	58,465	-	-	-	-
035-7409-6561 #3384502 TACTICAL TRAININ	32,684	-	-	-	-
035-7409-6562 COMMUNITY WILDFIRE PROTE	6,015	-	-	-	-
**TOTAL EXPENDITURES	1,072,035	-	701,553	18,571	18,571

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



AMERICAN RESCUE PLAN ACT

Fund Description

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan, delivers \$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.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
Fund Balance (year beginning)	0	0	-	3,994	3,994
033-360-3697 AMERICAN RESCUE PLAN ACT REVENUE					
033-360-6100 INTEREST	-	-	3,994	-	-
*TOTAL FUND REVENUE	-	-	3,994	-	-

Detail Expenditures

033-5200-6950 AMERICAN RESCUE PLAN ACT	-	-	-	-	-
**TOTAL FUND EXPENDITURE	-	-	-	-	-



CDBG BUYOUT

Fund Description

Polk County received an allocation totaling to \$4,746,977 through Deep East Texas Council of Governments MOD. This money will be used as the sole funding source for the County's voluntary buyout program. No acquisitions or redevelopment will be conducted. This program will offer buyouts to property owners in select target areas in Polk County who suffered real property damage during Hurricane Harvey. Per HUD requirements, 70% of the allocation's project costs will be spent serving low-to-moderate income households. Property owners must be able to provide direct or indirect impact from Harvey to be considered eligible.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
Fund Balance (year beginning)	0	0	0	0	-
037-331-3001 CDBG BUYOUT GRANT	-	-	66,705	-	-
*TOTAL FUND REVENUE	-	-	66,705	-	-

Detail Expenditures

037-7400-6001 CDBG BUYOUT	-	-	66,705	-	-
**TOTAL FUND EXPENDITURE	-	-	66,705	-	-



LAW LIBRARY

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	82,580	84,789	84,789	89,267	89,267
040-340-4400	COUNTY COURT FEES	3,135	3,000	4,030	3,000	3,000
040-340-4700	DISTRICT COURT FEES	8,260	9,000	8,655	8,000	8,000
	* COURT FEES REVENUE SUMM	11,395	12,000	12,685	11,000	11,000
040-360-6998	DEPOSITORY INTEREST	-	-	-	-	-
	* INTEREST REVENUE SUMMA	-	-	-	-	-
	**TOTAL REVENUES	11,395	12,000	12,685	11,000	11,000

Detail Expenditures

040-7650-3340	OPERATING EXPENSE	9,186	13,500	8,207	11,000	11,000
	Sub-Total : Operating	9,186	13,500	8,207	11,000	11,000
040-7650-5730	CAPITAL OUTLAY	-	-	-	-	-
	Sub-Total : Capital Outlay	-	-	-	-	-
	** TOTAL EXPENDITURES	9,186	13,500	8,207	11,000	11,000



PRE-TRIAL INTERVENTION PROGRAM

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	113,487	118,037	118,037	126,407	126,407
047-340-4100	DEPOSITORY INTEREST	-	-	-	-	-
047-340-4475	PRETRIAL INTERVEN. FEE	6,950	14,000	11,370	7,000	7,000
	*TOTAL FUND REVENUE	6,950	14,000	11,370	7,000	7,000

Detail Expenditures

047-2478-4175	PRETRIAL INTERVENTION	2,400	14,000	3,000	7,000	7,000
	Sub-Total : Operating	2,400	14,000	3,000	7,000	7,000
047-475-427	PRETRIAL OPERATING					
	*TOTAL FUND EXPENSE	2,400	14,000	3,000	7,000	7,000



DISTRICT ATTORNEY SPECIAL

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
Fund Balance (year beginning)	559	2,432	2,432	3,053	3,053
048-333-3998 STATE MONIES	-		-	-	-
048-333-3400 LEOSE INVESTIG. TRAINING	796	700	741	700	700
048-342-4400 SALARY SUPPLEMENT REIMB.	27,498	27,500	27,500	27,500	27,500
048-390-3049 TRANSFER FROM GENERAL FU	-	-	-	-	-
*TOTAL FUND REVENUE	28,294	28,200	28,241	28,200	28,200

Detail Expenditures

048-7276-1050 SALARY SUPP	19,143	22,582	22,535	22,373	22,373
048-7276-2010/2 TAXES & BENEFITS	6,733	4,918	4,933	5,127	5,127
048-7276-4270 INVESTIGATOR TRAVEL/TRAIN	545	700	153	700	700
*TOTAL FUND EXPENSE	26,420	28,200	27,621	28,200	28,200



D.A. COLLECTION - HOT CHECK FUND

Fund Description

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

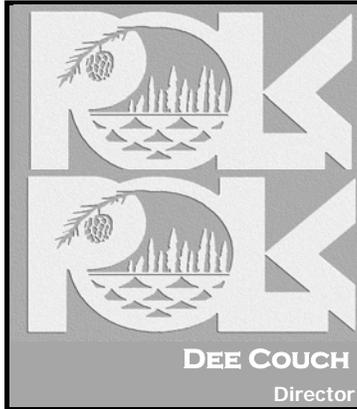
Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
Fund Balance (year beginning)	32,719	31,653	31,653	30,095	30,095
049-340-4600 FEES	270	-	130	-	-
* TOTAL FUND REVENUE	270	-	130	-	-

Detail Expenditures

049-7278-1050 SALARY SUPP/BENEFITS	-	-	-	-	-
049-7278-3340 OPERATING	1,336	-	1,688	-	-
* TOTAL FUND EXPENSE	1,336	-	1,688	-	-



AGING SERVICES

Fund Description

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

Goal/s:	Provide quality nutrition and support services to Senior Citizens in a cost effective manner.
Objective/s:	Continue review of operations to consolidate labor and reduce costs in order to better utilize available funding.

Our Department's Performance

Performance Indicators	Prior Years			2022 Projected
	2020 Actual	2021 Projected	2021 Actual	
Output:				
Efficiency:				
Effectiveness:				

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
Fund Balance (year beginning)	118,083	84,878	84,878	68,258	68,258
051-339-3120 TITLE IIIC1 CONGREGATE MEALS	39,480	75,000	20,257	70,000	70,000
051-339-3130 TITLE IIIC2 HOME DELIVERY MEALS	69,654	44,604	82,597	50,000	50,000
051-339-3135 HOME DELIVERED REIMBURSEMENT	-	-	-	-	-
051-339-3140 TITLE XX - DHS	199,906	207,090	231,252	300,015	300,015
051-339-3190 LIVINGSTON CONTRIBUTIONS	279	1,000	108	1,000	1,000
051-339-3193 CORRIGAN CONTRIBUTIONS	119	100	90	100	100
051-339-3195 ONALASKA CONTRIBUTIONS	3,845	6,000	1,787	6,000	6,000
051-360-6100 DEPOSITORY INTEREST	1,192	-	66	-	-
051-360-6150 MISCELLANEOUS REVENUE	3,833	-	4,119	-	-
051-370-7010 TRANSFER FROM GEN FUND	764	-	-	-	-
051-390-9400 TAX NOTES/LOAN PROCEEDS	42,775	-	-	-	-
** TOTAL REVENUES	361,848	333,794	340,276	427,115	427,115

Detail Expenditures

051-7845-1050 SALARIES	116,468	115,416	115,563	124,325	124,325
051-7845-1080 SALARIES / PART-TIME	25,616	32,319	27,145	34,830	34,830
051-7845-2000 LONGEVITY PAY	2,520	1,980	2,640	2,280	2,280
051-7845-2010 SOCIAL SECURITY	10,674	8,429	10,753	9,172	9,172
051-7845-2020 GROUP INSURANCE	43,571	40,600	40,780	40,995	40,995
051-7845-2030 RETIREMENT	19,690	15,657	20,654	18,164	18,164
051-7845-2040 WORKER'S COMPENSATION	785	602	710	565	565
051-7845-2060 UNEMPLOYMENT COMPENSATION	141	91	119	99	99
Sub-Total : Personnel	219,464	215,094	218,364	230,429	230,429
051-7645-4310 STATE NUTRITIONIST FEE	-	800	-	800	800
051-7845-3150 OFFICE SUPPLIES	1,621	1,500	1,421	1,700	1,700
051-7845-3300 FURNISHED TRANSPORTATION	3,716	4,000	4,496	4,000	4,000
051-7845-3330 FOOD-AGING	105,379	88,045	108,306	110,000	110,000
051-7845-3430 PAPER GOODS/SUPPLIES	14,871	17,000	16,951	18,000	18,000
051-7845-3440 KITCHEN SUPPLIES	857	2,000	1,290	2,000	2,000
051-7845-3510 EQUIPMENT MAINT/REPAIR	-	2,000	754	2,000	2,000
051-7845-4190 CABLE TV	-	1,200	-	1,200	1,200
051-7845-4200 COMMUNICATION EXP	1,238	2,700	925	2,700	2,700
051-7845-4540 VEHICLE MAINTENANCE	3,436	5,000	4,389	5,500	5,500

AGING SERVICES (CONT.)

Detail Expenditures (continued)

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
051-7845-4910	LIABILITY INSURANCE - VAN	1,697	1,250	-	1,250	1,250
	Sub-Total : Operating	132,815	125,495	138,531	149,150	149,150
051-7845-5720	EQUIPMENT	-	-	-	-	-
051-7845-5730	CAPITAL OUTLAY	42,775	-	-	-	-
051-8700-0350	TRANSFER FROM FUND BALAN	-	-	-	-	-
	Sub-Total : Capital Outlay	42,775	-	-	-	-
051-999-990	** TOTAL EXPENDITURES	395,054	340,589	356,895	379,579	379,579



COMMISSARY (SHERIFF)

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	56,877	98,878	98,878	139,914	139,914
056-367-6135	COMMISSION ON COMMISSAR	49,271	26,500	72,588	26,500	26,500
056-367-6426	WORK RELEASE PROGRAM	-	-	-	-	-
056-367-6512	REFUNDS / REIMB	-	-	-	-	-
	* TOTAL FUND REVENUE	49,271	26,500	72,588	26,500	26,500

Detail Expenditures

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (per Aud. Rep.)	2021 Actual (as adopted)	2022 Proposed Budget	2022 Adopted Budget
056-7412-4915	INMATE SUPPLIES	7,270	26,500	31,553	26,500	26,500
056-8700-0100	TRANSFER TO GENERAL	-	-	-	-	-
	* TOTAL FUND EXPENSE	7,270	26,500	31,553	26,500	26,500



RETIREE HEALTH BENEFITS TRUST

Fund Description

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

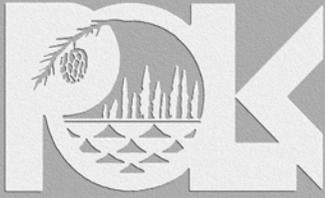
Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	2,319,279	2,872,949	2,872,949	3,159,696	3,159,696
083-341-4100	DEPOSITORY INTEREST	22,878	6,000	7,769	6,000	6,000
083-342-4202	TAC HEBP SURPLUS DISTRIB	156,157	10,000	104,374	10,000	10,000
083-342-4550	RETIREE REIMB.	-	-	433	1,297	1,297
083-370-7010	TRANSFER FROM GEN FUND	627,000	400,000	400,000	500,000	500,000
083-370-7185	JUV. PROB. REIMBURSEMENT	4,022	-	5,018	4,461	4,461
083-370-7186	DELINQ. TAX REIMBURSEMEN	16,900	15,095	12,525	15,113	15,113
	* TOTAL FUND REVENUE	826,956	431,095	530,120	536,871	536,871

Detail Expenditures

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (per Aud. Rep.)	2021 Actual (as adopted)	2022 Proposed Budget	2022 Adopted Budget
083-7808-2020	RETIREE HEALTH INSURANCE	273,287	247,068	239,370	261,379	261,379
083-7808-4010	PROFESSIONAL FEES	-	7,000	4,002	7,000	7,000
	* TOTAL FUND EXPENSE	273,287	254,068	243,372	268,379	268,379



DRUG FORFEITURE

Fund Description

This fund is utilized to account for special purpose revenues generated by seizures of cash, property and other assets in cases involving illegal drugs. This fund is not performance related. Revenues and expenditures are not historical and are amended into the budget if received in any given year.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
Fund Balance (year beginning)	370,132	614,785	614,785	529,480	529,480
090-340-4200 SHERIFF'S ACCOUNT	22,525	766	10,675	766	766
090-340-4600 DISTRICT ATTORNEY ACCT.	1,891	-	9,771	-	-
090-340-4700 CONSTABLE PCT 1 REVENUE	430,581	-	204,711	-	-
090-360-6100 DEPOSITORY INTEREST	981	-	54	-	-
090-360-6102 INVEST INT. CONST. PCT. 1	2,498	-	119	-	-
* TOTAL FUND REVENUE	458,476	766	225,331	766	766

Detail Expenditures

090-7476-4990 DIST. ATTY. ACCOUNT	10,289	-	10,159	-	-
090-7551-4990 CONSTABLE PCT. 1 ACCT.	162,748	-	296,427	-	-
090-7560-4990 SHERIFF'S ACCOUNT	40,786	766	4,050	766	766
090-7560-4991 SHERIFF'S ACCT. - FEDERAL	-	-	-	-	-
090-8700-0100 TRANSFER TO GENERAL FUND	-	-	-	-	-
* TOTAL FUND EXPENSE	213,823	766	310,636	766	766



PERMANENT SCHOOL

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	579,248	573,772	573,772	567,361	567,361
091-360-6100	DEPOSITORY INTEREST	5,391	-	393	-	-
091-370-7200	MINERAL ROYALTIES	40,359	55,000	33,958	25,000	25,000
	* TOTAL FUND REVENUE	45,750	55,000	34,351	25,000	25,000

Detail Expenditures

091-7899-4891	SCHOOL DISTRIBUTIONS	44,810	55,000	40,359	25,000	25,000
091-8700-0920	TRANSFER TO AVAILABLE	6,402	-	403	-	-
	* TOTAL FUND EXPENSE	51,212	55,000	40,761	25,000	25,000



AVAILABLE SCHOOL

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	259,070	259,840	259,840	254,556	254,556
092-360-6100	DEPOSITORY INTEREST	2,392	5,500	493	-	-
092-370-7091	TRANSFER FROM PERM. SCHO	6,416	-	389	-	-
092-370-7200	LEASE REVENUES	156,614	156,614	157,007	192,821	192,821
	* TOTAL FUND REVENUE	165,423	162,114	157,889	192,821	192,821

Detail Expenditures

092-7699-4500	PROPERTY TAXES	18,901	17,700	16,652	18,000	18,000
092-7699-4891	SCHOOL PYMTS/DISTRIBUTIO	145,751	144,414	146,522	174,821	174,821
	* TOTAL FUND EXPENSE	164,652	162,114	163,173	192,821	192,821



Co. CLERK RECORDS MANAGEMENT

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	810,285	913,020	<i>913,020</i>	<i>1,064,601</i>	<i>1,064,601</i>
093-340-4400	COUNTY CLERK FEES	122,683	120,000	150,674	120,000	120,000
093-340-4405	COURT RECORDS PRESERV.	2,900	1,200	4,020	1,200	1,200
093-340-4410	RECORDS ARCHIVE FEE	161,211	160,000	184,738	160,000	160,000
093-340-4415	PROBATE ARCHIVE FEE	1,595	1,800	2,020	1,800	1,800
093-340-4420	PRESV. - VITAL STATISTIC	2,912	2,600	3,476	2,600	2,600
	*FEES REVENUE SUMMARY	291,301	285,600	344,928	285,600	285,600
093-360-6100	DEPOSITORY INTEREST	2,861	-	157	-	-
	* INTEREST REVENUE SUMMA	2,861	-	157	-	-
	** TOTAL REVENUES	294,163	285,600	345,085	285,600	285,600

(PROJECTED USE OF FUND BALANCE)

Detail Expenditures

093-7213-4100	RECORDS ARCHIVE EXPENSE	27,464	80,140	-	80,140	80,140
093-7213-4205	PRESERVATION-VITAL STATIS	-	7,000	6,517	7,000	7,000
093-7403-5000	COMPUTER NETWORK MAINT	27,427	43,218	41,163	43,218	43,218
093-8700-4030	Transfer to Co. Clerk General F	136,536	145,824	145,824	154,977	154,977
	** TOTAL EXPENDITURES	191,427	276,182	193,504	285,335	285,335



COUNTY RECORDS MANAGEMENT

Fund Description

Fees collected by the District and County Clerks for filing documents other than those for which the County Clerk Records Management Fund fee is collected are accounted in this fund.

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	9,081	22,846	<i>22,846</i>	<i>41,065</i>	<i>41,065</i>
094-325-2805	LOCAL CONS COURT COSTS			4,503		
094-340-4400	COUNTY CLERK FEES	5,199	8,000	5,150	8,000	8,000
094-340-4700	DISTRICT CLERK FEES	8,566	10,000	8,566	10,000	10,000
094-390-9450	Book Repair-Trnsf from Gen	-	-	-	-	-
	** TOTAL REVENUES	13,765	18,000	18,219	18,000	18,000

Detail Expenditures

094-7426-4500	DIST. CLERK IMAGING	-	16,000	-	16,000	16,000
	** TOTAL EXPENDITURES	-	16,000	-	16,000	16,000



SHERIFF'S FEDERAL REV. SHARING

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	13,358	26,538	26,538	\$26,538	26,538
095-331-3100	FEDERAL REVENUES	14,505	20,000	-	-	-
095-360-6100	DEPOSITORY INTEREST	-	-	-	-	-
	* TOTAL FUND REVENUE	14,505	20,000	-	-	-

Detail Expenditures

Category/Department		2020 Actual	2021 Budget	2021 Actual	2022	2022
095-7560-3340	OPERATING EXPENSES	1,328	20,000	-	-	-
	* TOTAL FUND EXPENSE	1,328	20,000	-	-	-



DISTRICT CLERK RECORDS MGMT.

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department		2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
	Fund Balance (year beginning)	64,048	77,123	77,123	92,748	92,748
098-340-4410	RECORDS PASSPORT FEE	740	1,500	990	1,500	1,500
098-340-4450	RECORDS PRESERVATION FEE	5,196	5,500	6,168	5,500	5,500
098-340-4700	COURT RECORDS PRESV. FEE	7,765	9,000	8,585	9,000	9,000
098-340-4710	DIST CRT RECORDS TECHNOLOGY			8,331	8,000	8,000
	* TOTAL FUND REVENUE	13,701	16,000	24,075	24,000	24,000

Detail Expenditures

Category/Department		2020 Actual	2021 Budget	2021 Actual	2022	2022
098-7250-4410	RECORDS ARCHIVE FEE			-	5,000	8,000
098-7250-4500	REC. PRESERV. EXPENSE	-	2,000	-	4,500	4,500
098-8700-0940	TRANSFER TO CO. REC. MGMT	-	-	-	-	-
	Sub-Total : Operating	-	2,000	-	9,500	12,500
098-7250-5720	CAPITAL OUTLAY-OFFICE FUR	626	626	450	626	626
098-7250-5730	CAPITAL OUTLAY PROJECTS			8,000		
	Sub-Total : Capital Outlay	626	626	8,450	626	626
	* TOTAL FUND EXPENSE	626	2,626	8,450	10,126	13,126



Co. & DIST. COURT TECHNOLOGY

Fund Description

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

Not Subject to Performance Measurement

Detailed Revenues

Category/Department	2020 Actual (per Aud. Rep.)	2021 Budget (as adopted)	2021 Actual (unaudited)	2022 Proposed Budget	2022 Adopted Budget
Fund Balance (year beginning)	8,542	9,859	9,859	11,850	11,850
099-325-2805 LOCAL CONS COURT COSTS			720		
099-340-4400 COUNTY COURT & CCL FEES	504	600	394	600	600
099-340-4700 DISTRICT COURT FEES	813	1,000	875	1,000	1,000
* TOTAL FUND REVENUE	1,317	1,600	1,990	1,600	1,600

Detail Expenditures

099-7226-4270 TRAVEL TRAINING	-	-	-	1,600	1,600
099-7226-5720 CAPITAL OUTLAY-OFFICE FUR	-	-		-	-
* TOTAL FUND EXPENSE	-	-	-	1,600	1,600





Appendix A Statement of Financial Policies

Origin

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

I. General

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

II. Accounting, Auditing and Financial Planning

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

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

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

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



III. Budgeting

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

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

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

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

The proposed budget estimate shall also contain information regarding:

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

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

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

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

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

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



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

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

IV. Revenues and Transfers

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

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

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

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

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

V. Reserves / Fund Balance

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

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

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



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

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

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

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

Definitions

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

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

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

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



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

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

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

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

VI. Personnel

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

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

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

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

VII. Fixed Assets

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

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

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

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



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

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

VIII. Debt Management

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

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

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

IX. Investment and Cash Management

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

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

The County Treasurer is the Chief Investment Officer of Polk County as authorized by State law and shall invest the funds of Polk County in accordance with the Public Funds Investment Act (Govt' Code, Section 2256.005) using the following priorities in order of importance;

(1) suitability of the investment to the financial requirements of the County; (2) preservation and safety of principal; (3) liquidity; (4) marketability of the investment should the need arise to liquidate prior to maturity; (5) diversification of the investment portfolio; and (6) yield.

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

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

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



Appendix B
**General
Financial
and Other
Information**

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

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

General Government Functions

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

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

Internal Control Structure

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

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

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



Cash Management

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

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

Debt Administration

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

Risk Management

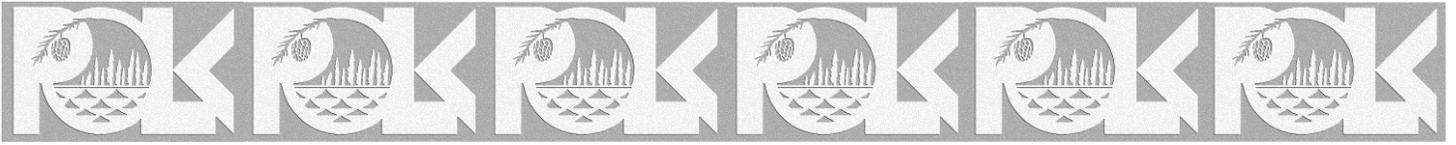
The County participates in the Texas Association of Counties Workers' Compensation Pool to cover job related risk. Development of a limited risk management program (the Health and Safety Program) has resulted in substantial savings in Workers' Compensation Insurance premiums. Additionally the County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

Independent Audit

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

Awards

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



Polk County received the GFOA *Certificate of Achievement for Excellence in Financial Reporting* for the Comprehensive Annual Financial Report issued for the year ending September 30, 2020. This award program was established to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal.

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



Appendix C

Area Profile for POLK COUNTY

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

Population



	2010 (Census)	2020 (Census)	Persons per sq mile (2020)
Polk County	45,415	50,123	47.4
Texas	25,145,561	28,995,881	111.6
United States	308,745,538	328,239,523	93.8

Income (most current available for all jurisdictions)



2015 – 2019 (in 2019 dollars)	Polk County	Texas	U. S.
Median Household Income	\$49,279	\$61,874	\$62,843
Per Capita Income	\$25,164	\$31,277	\$34,103

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



November 2021 – not seasonally adjusted	Polk County	Texas	United States
Labor Force	18,111	14,430,417	162,099,000
Employed	16,869	13,775,262	155,797,000
Unemployed	1,242	655,155	6,302,000
Unemployment Rate	6.9%	4.5%	3.9%



Appendix D

TOP 20 POLK COUNTY EMPLOYERS

#employed in Polk County.

1. Georgia Pacific	1000
2. Texas Department of Criminal Justice, Polunsky Unit	691
3. Alabama-Coushatta Tribe of Texas includes Naskila Entertainment Center	684
4. Livingston I.S.D.	600
5. Wal-Mart Super Center	367
6. CHI St. Luke's Health Memorial Livingston	332
7. Polk County (Gov't)	318
8. Brookshire Bros. (Corrigan, Livingston, Onalaska)	209
9. Onalaska ISD	197
10. Corrigan O.S.B.	178
11. Corrigan/Camden ISD	173
12. Management & Training Corporation (MTC) (IAH Detention Facility Operator)	166
13. Sam Houston Electric Cooperative	159
14. The Bradford	155
15. Lowe's Home Improvement	144
16. Timberwood Nursing & Rehabilitation	135
17. Chick-Fil-A	124
18. First National Bank (and Church Street Financial)	101
19. City of Livingston	89
20. Pine Ridge Health Care	84



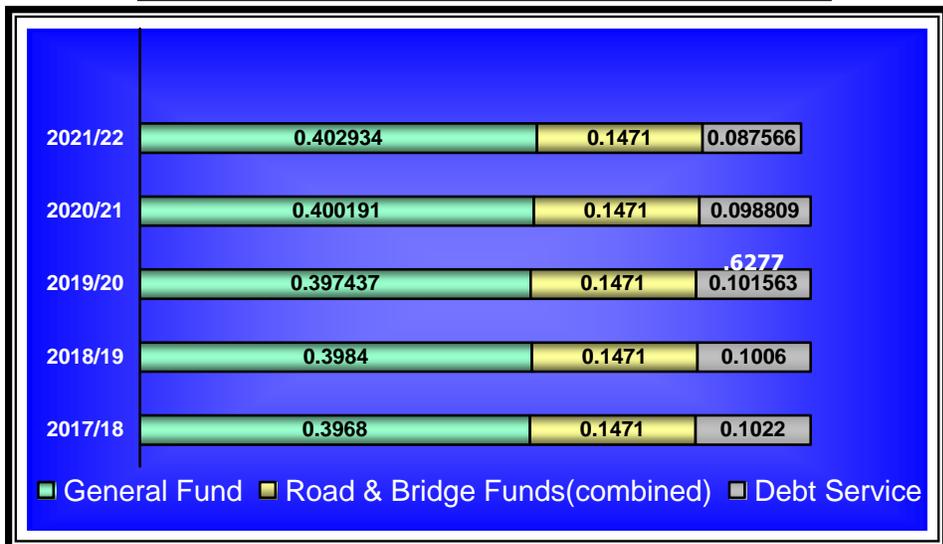
Appendix E

TOP 10 POLK COUNTY TAXPAYERS

TAXPAYER	2020 Market Value	2020 Taxable Value	% of Net Taxable Value (\$3,948,772,890)
Georgia Pacific LCC (Timberland/Plant)	137,708,230	120,174,790	3.04%
TransCanada Keystone Pipeline LP (Oil & Gas)	92,339,284	92,339,284	2.34%
Gulf South Pipeline Co LP (Oil & Gas)	49,125,600	49,125,600	1.24%
Union Pacific Railroad Co. (Railroad)	33,517,390	33,517,390	0.85%
RMS Texas Timberlands I LP (Timberland)	399,413,642	28,998,997	0.73%
Unit Petroleum Company (Oil & Gas)	21,346,701	21,329,761	0.54%
Kinder Morgan Tejas Pipeline LP (Oil & Gas)	19,140,430	19,140,420	0.48%
Sam Houston Electric Coop Inc (Utility Company)	14,751,165	14,751,165	0.37%
East Texas Electric Coop Inc (Utility Company)	66,030,000	13,630,000	0.35%
Eastex Telephone Coop Inc (Utility Company)	13,339,500	13,339,500	0.34%

Source: Polk Central Appraisal District – July 2021

POLK COUNTY TAX RATE (History)





ORDER

OF THE POLK COUNTY COMMISSIONERS COURT

Setting the 2021 Tax Rate (to fund the FY2022 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 2021 Tax Rate have been satisfied;

THE COMMISSIONERS COURT, meeting on this the 16th day of August, 2021, in a properly called session with the following Members present:

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

And the following Members absent:

considered a motion made by NONE
Purvis, Commissioner Precinct 3 and second by Overstreet,
Commissioner Precinct 4 that the 2021 property tax rate be adopted as 0.6376, which is greater than the
2021 No New Revenue Tax Rate of 0.6021.

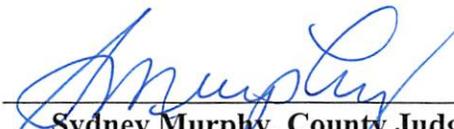
IN FAVOR: Sydney Murphy, Guylene Robertson, Ronnie Vincent, Milton Purvis, Tommy
Overstreet

OPPOSED: NONE

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

THEREFORE, BE IT ORDERED that the Polk County 2021 Tax Rate is set as follows:

General Fund	0.402934
Road & Bridge (combined)	<u>0.147100</u>
Maintenance & Operation Rate	0.550034
Debt (Service) Rate	<u>0.087566</u>
TOTAL COUNTY TAX RATE	0.637600



Sydney Murphy, County Judge
Polk County, Texas

Attest
BY: 

Schelana Hock, County Clerk

(SEAL)

Date: August 16, 2021





Appendix F

Glossary of Terms

A

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

B

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



C

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

D

Debt Service	The County's obligation to pay principal and interest on all bonds, time warrants, certificates of obligation, notes and other debt instruments according to a payment schedule designated at the time the debt instrument was issued.
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 health, safety and general welfare of their residents and plan for future development.



E

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

F

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

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

G

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



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

General Fund The County's primary operating fund.

GFOA Acronym for Government Finance Officers Association.

H

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

I

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

ICE Immigration and Customs Enforcement (a federal agency).

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

J

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

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

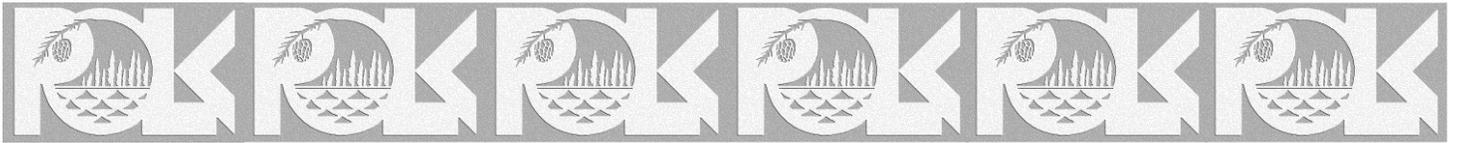
L

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

M

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

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



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

N

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

O

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

P

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

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

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

R

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

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

Revenue Monies collected or received by the County.

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

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



S

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

T

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

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

THC Texas Historical Commission.

TxDOT Texas Department of Transportation.

U

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





COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE.....327-6813	JUSTICES OF THE PEACE:	MUSEUM..... 327-8192
COMMISSIONERS:	PRECINCT # 1 327-6841	INFORMATION
PRECINCT # 1327-2866	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 # 3398-4171	AGING SERVICES: 327-6830	TEXAS AGRILIFE
PRECINCT # 4327-6866	HUMAN RESOURCE .. 327-6802	EXTENSION 327-6828
TAX OFFICE (MAIN)327-6801	EMERGENCY MANAGEMENT	TEXAS RANGER 327-6836
CORRIGAN BRANCH.....327-6835	(& RURAL ADDRESSING) 327-6826	PROBATION (ADULT) ... 327-6872
ONALASKA BRANCH.....646-3211	PERMITS/INSPEC./FLOODPLAIN	(JUVENILE) 327-6850
DELINQUENT TAX327-6842 327-6820	TX.DEPT. PUBLIC SAFETY (DPS)
COUNTY CLERK.....327-6804	MAINTENANCE (ENG.)327-6808 327-6858
CRIMINAL RECORDS 327-6805	VETERANS SERVICE . 327-6838	DRIVER'S LICENSE 327-6806
COUNTY TREASURER 327-6816	SOCIAL SERVICES 327-6830	LICENSE & WEIGHTS 327-6831
DISTRICT CLERK327-6814	INDIGENT HEALTH CARE	GAME WARDEN 327-6839
SHERIFF327-6810	ENVIRONMENTAL (ENFORCEMENT) /	SAAFE HOUSE 327-6427
JAIL 327-6822	FIRE MARSHAL	DETCOG 327-6825
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 AUDITOR327-6811	(OR CONTACT DISTRICT CLERK)	
	PRE-TRIAL SERVICES 327-6834	