

Polk County, Texas

ANNUAL BUDGET

OCTOBER 1, 2023 - SEPTEMBER 30, 2024

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 \$2,826,939 which is a 12.54 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 \$889,406.

The vote to adopt the FY2024 Budget is as follows:

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

Voting No: None Absent: None

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

Property Tax Rate : (2022) 0.6100/\$100 (2023) 0.5830/\$100
(Calculated)

No New Revenue Tax Rate: (2022) 0.5728 (2023) 0.4697

No New Revenue Maintenance & Operations Tax Rate:
(2022) 0.4968 (2023) 0.4617

Voter-Approval Tax Rate: (2022) 0.6136 (2023) 0.5834

Debt Rate: (2022) 0.085221 (2023) 0.068151

The total amount of County Debt Obligation (10/1/23) is
\$15,294,786.94

Presented by County Judge

SYDNEY MURPHY

And Commissioners

GUYLENE ROBERTSON
MILTON PURVIS

MARK DUBOSE
JERRY CASSITY



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INTRODUCTION





A Message from Polk County Judge, Sydney Murphy

To the Citizens of Polk County, Texas:

I am delighted to present to you the Polk County Budget for the fiscal year 2024, which was formally adopted by the Commissioners Court on August 15, 2023. This document has been thoughtfully designed to offer you an annual update on the budgeting process, key issues, and the data that informs the creation of the county's yearly budget. It serves as a valuable resource to enhance your understanding of how, why, and where county funds are generated and allocated.

For the fiscal year 2024, we anticipate total revenues of \$44,384,340 and expenditures amounting to \$44,171,539, spanning from October 1, 2023, to September 30, 2024. This budget reflects a positive overall balance of \$212,801, which is a combined sum of the balances in the General Fund and specific (Special) funds designated for particular purposes. Notably, the largest budget balance of \$187,095 in the Retiree Health Benefits Trust is allocated to meet actuarial projections for future benefits.

I am pleased to inform you that the Commissioners Court unanimously voted to lower the County Tax Rate to 0.5830/\$100 and adopt a 20% homestead exemption while maintaining a balanced FY2024 Budget - without utilizing the County's reserves. County governments are mandated by law to adopt a balanced budget. In this case, our projected FY2024 expenditures align with the estimated revenues for the year, eliminating the need to draw upon fund balances.

Our Certified Net Taxable Values, which determine the county's primary revenue source through ad valorem tax, have increased by 11.5% to \$4,995,307,686. Mineral values, a less predictable source of tax revenue, decreased by 8.21%, whereas real property values rose by 12.35%. Personal property values increased by 9.99%, and the value of railroad rolling stock certified by the Comptroller has surged by 15.33%.

As we look at the General Fund Balance (Reserve) at the outset of FY2024, the County Auditor's estimate stands at \$13,769,268. This marks a decrease of \$5,365,347 from the preceding year's (FY2023) starting balance of \$19,134,347. Notably, a substantial portion of this reduction, amounting to \$5,950,000, was deliberately allocated from the General Fund reserves to bolster our ongoing restoration endeavors for the historic Polk County Courthouse, Corrigan Subcourthouse, and other planned projects detailed further in the [Restoration Projects Fund Summary](#). This allocation represents the fruition of prudent savings accumulated for these vital initiatives. Additionally, the Commissioners Court seized the opportunity to acquire strategic land parcels during the budget year. These acquisitions include a parking lot adjacent to our Historic Courthouse for \$190,000, a building opposite the parking lot to accommodate our projected growth for \$1,276,456, and approximately 325 acres near our landfill, essential for future expansion, acquired for \$1,713,983. Despite the anticipated reduction, which was expected to be more substantial due to these strategic actions, our projected balance maintains a resilient reserve position that surpasses our goal of preserving reserves equivalent to or exceeding three months of operating costs, as articulated in the [County's Financial Policies](#) detailed in this document.

[Capital purchases and improvements](#) continue to be a priority in our budget planning. The Commissioners Court collaborates with the County's financial advisors and bond counsel to leverage favorable financial markets for capital purchases. These purchases are funded from fund balances and subsequently reimbursed from proceeds of annual Tax Notes issued at year-end; though in some instances, such as last year, the Court chooses to use surplus revenues rather than issue debt to pay back the Reserve Funds. The Capital Expense Plan includes departmental requests for capital purchases that the Commissioners Court may individually consider for approval during this budget year.

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



- **Certification of Taxable Value:**
 - The Polk Central Appraisal District certified the County's 2023 Net Taxable Value for FY2024 at \$4,995,307,686, signifying a substantial increase of \$515,198,037 compared to the prior year's certified value of \$4,480,109,649. This increase is attributed to several factors, including an \$802,465 transfer adjustment in Certified Value, and a commendable \$1,061,669 growth in Railroad Rolling Stock (certified by the Comptroller). Consequently, even with a \$105,148,947 reduction in value due to the County's "Over 65/Disabled" tax liability freeze (a consequence of the 20% homestead exemption), our Net Taxable Value expanded by \$621,556,594.
 - The Tax Assessor Collector certified a 96% Tax Collection Rate for 2023. These combined changes culminate in a noteworthy \$1,698,478 increase in ad valorem tax revenues across all tax-based funds. For a more detailed examination of our tax revenue budgeting, please refer to the Major Revenue Sources discussion.

- **Sales Tax Projections:**
 - Our Sales Tax revenue projection for FY2024 anticipates growth, with an estimated increase from \$3,200,000 (as estimated in the FY2023 Budget) to \$3,800,000. This projection is grounded in our expectations of continued population and residential development, which are poised for exponential expansion in the upcoming budget year. Importantly, this revenue forecast aligns with state-wide trends reported by the Texas State Comptroller.
 - Polk County initiated its 1/2¢ sales tax in 1988, and we provide an in-depth analysis of the County's sales tax history and trends in the [Funding Sources](#) discussion.

- **Charges & Fees and Court Fines:**
 - In FY2024, we foresee an increase in Charges & Fees for Services, amounting to \$1,682,752, reflecting a growth of \$45,887. Similarly, Court Fines, Fees & Forfeitures are projected to increase by \$64,049 compared to last year's budget estimate, reaching a total of \$705,140.
 - It is important to note that statutory limits govern the majority of fees for county services and fines/fees imposed through the courts. Additionally, the County employs contracted services for the collection of delinquent amounts.

- **Auto Registration & Vehicle License Renewals:**
 - Auto Registration & Vehicle License renewals remain a substantial and stable revenue source for the County, with an estimated value of \$970,000 in FY2024.

- **Direct Federal and State Funding:**
 - The County's budget includes an anticipated increase of \$65,474 in Direct Federal and State Funding, resulting in a total of \$977,412. These funds encompass grants and financial assistance allocated to the County for various purposes, including law enforcement activities, indigent defense, the judiciary, emergency management, road & bridge departments, rural addressing, economic development projects, and senior citizen nutrition services.
 - Furthermore, we expect to receive an additional \$500,000 for the Sheriff's Office and \$275,000 for the District Attorney's Office from the state's Rural Law Enforcement Grant, which was signed into law earlier this year. Our Sheriff and District Attorney are preparing to apply for these funds in January 2024 when the grant becomes available.

- **Other-Miscellaneous Revenues:**
 - "Other-Miscellaneous" revenues, derived from reimbursements, contracts, road & bridge capital lease buybacks, non-government grants, and various sources, amount to \$7,127,074 in FY2024. This category also encompasses transfers of revenues between funds. Our projections for FY2024 indicate an increase of \$223,404 compared to last year's budgeted revenue.

- **Interest Earnings:**
 - In FY2023, interest earnings on funds held in deposit significantly exceeded expectations due to the higher interest rate set by the Federal Reserve and substantial fund balances. Actual earnings surpassed our FY2023 revenue projections of \$129,400 by a remarkable \$2,002,580. These surplus

revenues enabled the Commissioners Court to finance all FY2023 Capital Purchases without the need for debt issuance. Furthermore, they compensated for the deficit in ad valorem taxes collected in FY2023, which fell short of projections by nearly \$350,000, and the increase in insurance and utility costs that exceeded budget projections in the General Operations Department due to unexpected rate increases.

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

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



Sydney Murphy, Polk County Judge

History of Polk County



History, Development, and Location

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

Polk County is located in the tall pine forests of Deep East Texas, about 70 miles north of downtown Houston. It is bounded by the Trinity River on the southwest and the Neches River on the northeast. To the north and east lie more than 100 miles of scenic roads, four Texas Woodland Trails, and the home of the Alabama-Coushatta Tribe of Texas. Livingston is the county seat and largest city with a population of 5,829 according to the most recent census data. The city is situated less than one hour from Bush International Airport in Houston via U.S. Highway 59 (proposed Interstate 69 Corridor). Polk County has the most abundant water supply in the State of Texas and an available labor force of nearly 154,000 within the Deep East Texas Workforce Development Area.

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

The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation. Today, Union Pacific rail runs north/south through Polk County, mainly along U.S. 59. The timber industry is still a vital part of the local economy and remains the county's leading agricultural crop. Over 80 percent of the county's land is forest (predominately pine trees), with half owned by the timber industry. Georgia Pacific and the RoyO'Martin

Corrigan OSB facility are major wood product producers. Oil and gas also contribute greatly to the economy, especially in the eastern and central parts of the county, where mineral values make up a large portion of the taxable value for some taxing jurisdictions.

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

Construction of the 93,000 acre Lake Livingston was completed in 1968 (located in the west and southwest portion of the County) and continues to play a significant role in the local economy. Lake Livingston is surrounded by some 450 miles of timbered shoreline (Polk County having the largest amount of that perimeter) filled with vacation and primary homes, marinas, parks, campgrounds, boat launches and fishing piers. Public access to the lake is provided by the 700 acre Lake Livingston State Park (with 2.5 miles of shoreline), which is open year round, as well as a number of smaller parks and boat launches. Lake Livingston's deep, clean water is alive with a variety of bass, crappie, catfish, and bream reeled in by fishermen from around the country. Water stored in the lake is used to supply industrial, municipal and agricultural needs in the lower Trinity River Basin and the greater Houston area as well as municipalities within the county, and East Texas Electric Cooperative's construction of the R.C. Thomas Hydroelectric Plant below the Lake Livingston Dam was completed in late 2020.

Polk County is a premier destination for recreation. The lake, Lake Livingston State Park, the Alabama-Coushatta Indian Reservation and Naskila Gaming are huge draws for tourism in Polk County, along with "Trade Days" held quarterly at Pedigo Park. Lake Livingston State Park alone draws over 500,000 visitors annually. Birds and other wildlife species abound in the county's scenic forests and wetlands, while our deer populations bring hunters from across the state during the season that spans November and December. Recent reports indicate that tourism contributes \$67 million annually to Polk County's economy and \$22.4 million is paid out in payroll alone for this segment.

In 1993, the Department of Criminal Justice completed construction of a maximum security prison, the Polunsky Unit, located in the southwest portion of the County, which had an immediate impact on the local economy by becoming the county's second largest employer. Construction of correctional detention space in Texas continued to move to the forefront and, in 2005, Phase I of the IAH Secure Adult Detention Facility was completed with 526 beds. A request from Immigrations and Customs Enforcement (ICE) prompted almost immediate expansion with Phase II (528 additional beds), completed in 2007. The Facility provides detention space for contracted agencies, which include the Federal Bureau of Prisons and the U.S. Marshals Service. The Facility provides over a hundred jobs and a source of revenue for the County from contracted per diem charges. In addition, Livingston is the regional headquarters for the Sam Houston Electric Cooperative and home to over five hundred small businesses. Polk County is also the national headquarters for Escapees, Inc., a nearly 60,000 active member organization of recreational vehicle owners, roughly 10,000 of whom have listed Polk County as their home. At any one time, five hundred Escapees are in residence at the headquarters community southeast of Livingston.

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



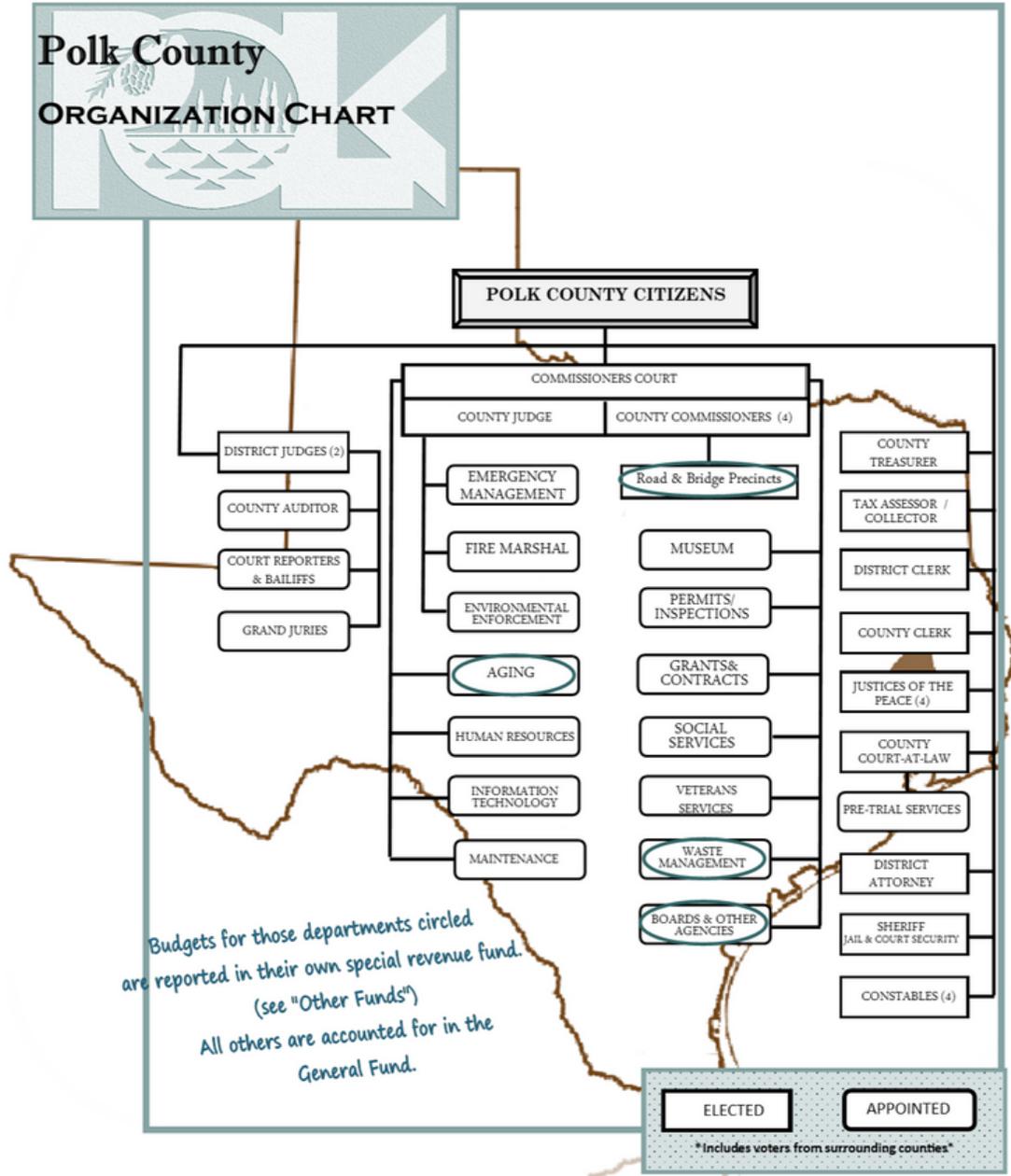
The county boasts one of the most enjoyed environments in the state. Pleasant springs and falls, long warm summers and mild winters entice vacationers year round and encourage retirement to the area. The average annual rainfall of 51 inches provides abundant forest vegetation and feeds major rivers in the area, making conditions favorable for principal activities such as agriculture, forestry, ranching and – of course - tourism. Polk County's overall environment is increasingly why Polk County is being selected as home to individuals searching for a better way of life.

The county experienced a 10.4% population growth in the ten-year period between the 2010 Census (45,413) and the 2020 Census (50,123), making us by far the fastest growing county in the Deep East Texas region. [Click here to learn more about our county demographics.](#)

Located in the heart of East Texas, Polk County offers a unique blend of country living and urban accessibility. Additional information regarding the advantages and opportunities in Polk County is available from the Livingston-Polk County Chamber of Commerce by telephone at (936) 327-4929 or by visiting their website www.polkchamber.com (<http://www.polkchamber.com>). Also, Polk County's website www.co.polk.tx.us (<http://www.co.polk.tx.us/>) offers detailed information about our county and a variety of online services.



Polk County Organization Chart



Elected Officials of Polk County



Polk County
ELECTED OFFICIALS
 AS OF OCTOBER 1, 2023

County Judge..... Sydney Murphy

County Commissioners:

 Precinct 1..... Guylene Robertson

 Precinct 2..... Mark DuBose

 Precinct 3..... Milton Purvis

 Precinct 4..... Jerry Cassity

County Treasurer..... Terri Williams

Tax Assessor/Collector Steven Hullihen

District Clerk..... Bobbye Christopher

County Clerk..... Schelana Hock

Justice of the Peace:

 Precinct 1..... Terri Mayer

 Precinct 2..... Sarah Rasberry

 Precinct 3..... Robert D. Johnson

 Precinct 4..... Jamie Richardson

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

Criminal District Attorney Shelly Sitton

Sheriff..... Byron Lyons

Constables:

 Precinct 1..... Scott Hughes

 Precinct 2..... Bill Cunningham

 Precinct 3..... Ray Myers

 Precinct 4..... Darwon Evans

District Judges:

 258th Judicial District Travis Kitchens

 411th Judicial District John Wells

County Auditor (appointed by District Judges)..... Louis Ploth

BUDGET OVERVIEW



Requirements of Law and Sound Financial Management

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

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

The County Auditor estimates historical revenues and beginning fund balances for use in conjunction with information obtained from various county offices. The County Judge compiles and analyzes budget requests and estimated revenues, and budget meetings are held with individual departments upon request.

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

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

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

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

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

A calendar summary of the budget process and the timing of various budget related activities, as well as notices, public hearings and meetings required by law, are depicted on the [Budget Calendar](#).

Budget Calendar

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

Budget in Brief

This budget reflects revenue and expenditure considerations for the fiscal year beginning October 1, 2023 and ending September 30, 2024 and was developed in accordance with the [County's Financial Policies and the Budget Process](#).

Total revenues of \$44,384,340** anticipated for FY2024 represent a decrease of \$1,918,892 from revenues [adopted](#) in the prior budget. The decrease is a result of offsetting changes described in the listing below:

CHANGES IN REVENUES (By Source) FOR FY2024

Source	Last Year (adopted)	This Year	Change
Ad Valorem Taxes	26,140,603	27,839,181	1,698,578
Sales Tax	3,200,000	3,800,000	600,000
Other Tax (Hotel/Motel, Mixed Bvg, Vehicle Sales Tax Commission)	425,000	415,000	(10,000)
Permits & Licenses (Auto Reg/License, Bldg/Sewer, Alcoholic Bvg)	1,295,275	1,297,775	2,500
Court Fines, Fees & Forfeitures	641,091	705,140	64,049
Charges/Fees for Services	1,636,865	1,682,752	45,887
Interest	129,400	407,800	278,400
Federal/State Funding (including grants)	5,688,919	977,412	(4,711,507)
Other Revenue (includes reimbursements, lease & contract revenue, Road & Bridge Capital Lease/Buyback, transfers between funds)	7,146,079	7,127,074	(19,005)
Less Transfers Between Funds	(1,516,412)	(1,659,488)	143,076

Notice the bulk of the difference is in Federal/State Funding, and you can find more information about that in the [Grant Fund Summary](#).

FY2024 expenditures were adopted totaling \$44,171,539** and reflect a \$1,845,568 decrease from expenditures [adopted](#) last year. The decrease is a result of offsetting changes described in the listing below:

CHANGES IN EXPENDITURES (By Type) FOR FY2024

Type (Use)	Last Year (adopted)	This Year	Change
Personnel (includes COLA, Merit Funds, and increased retirement costs & health insurance premiums)	20,365,545	21,392,983	1,027,438
Operating Costs	18,462,593	16,072,004	(2,390,589)
Capital Outlay (includes Road & Bridge Capital Lease Principal & Interest)	3,265,255	3,232,933	(32,322)
Debt Service	3,705,893	3,254,299	(451,594)
Expendable Trust (Available School Fund – no budget impact)	192,821	192,821	0
Nonexpendable Trust (Permanent School Fund – no budget impact)	25,000	25,000	0
Less Transfers Between Funds	(1,516,412)	(1,659,488)	143,076



** Includes reduction in revenue/expenditure transfers between funds totaling \$1,659,488 compared to FY2023 budgeted transfers totaling \$1,516,412.

The County's total Tax Rate of \$0.5830 per \$100 valuation is adopted in two major parts to fund this budget; a Maintenance & Operation rate of \$0.514849 and a Debt Service rate of \$0.068151. The Maintenance and Operation portion of the rate is further subdivided within the **Order Setting the Tax Rate** to reflect the \$0.1474 portion of the rate which funds the Road & Bridge Precincts and the \$0.367449 portion of the rate attributed to the General Fund, where the majority of County departments are budgeted. County property taxes are levied on October 1 of each year against the assessed taxable values certified by the Polk Central Appraisal District and become delinquent on January 31 of each year.



Strategic and Capital Planning

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

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

The Plan:

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

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

Continuously striving for progress, the County's administration actively fosters collaboration among its various departments and endeavors to enhance communication with the broader community. In 2023, the Court sought the assistance of our recently revitalized Economic Development Office and Chamber of Commerce to spearhead the overhaul of our strategic plan. Comprehensive surveys were disseminated to gather insights from residents, business owners, and government offices. Moving forward, our next phase involves conducting workshops and engaging in round-table discussions to harness collective input and further refine our strategic objectives.

Capital Project Planning:

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

Capital purchases required within the upcoming budget year, but for which sufficient revenue is not projected, are also reviewed during the budget process. The County considers capital purchases when needed to acquire, upgrade and maintain physical assets, such as property, plants, buildings, technology or equipment. If appropriate, the purchase is included in the **Capital Purchase Projections** as an exhibit to the budget. Projects are reviewed and approved individually by the Court prior to purchase, bidding, etc., and funded by debt issuance (Tax Notes) for which scheduled payments are budgeted in subsequent budget years.



Statement of Goals

Polk County maintains a steadfast commitment to its financial responsibility and its mission of delivering essential services to its citizens while prudently managing the tax burden. Our overarching financial and service objective is to strike a balance between providing the full spectrum of statutorily required services and maintaining the lowest feasible tax rate.

To achieve this, the County is dedicated to continually expanding non-tax revenues, aligning budgetary growth with population expansion and the correlated increased demand for county services. This prudent approach ensures that any budgetary growth exceeding inflation is meticulously matched with the rise in service demand.

Polk County also remains resolute in its commitment to infrastructure development and renewal. Long-term debt will be responsibly employed when deemed appropriate, guaranteeing the sustainable growth and vitality of our community.

As we transition into FY2024, the Polk County Economic Development Corporation and the Polk Chamber of Commerce take the lead in spearheading a comprehensive community engagement initiative. This includes surveys and workshops designed to unearth the issues most significant to our residents, local businesses, and government entities. The insights garnered from this process will inform a comprehensive revamping of our Strategic Plan. This strategic realignment ensures that our objectives harmonize with the evolving needs of our dynamic and diverse community, thereby strengthening our capacity to serve and uplift the community we are dedicated to.

To Manage Growth

The County is committed to advancing transportation infrastructure, and optimizing the allocation of available funds from the American Rescue Plan Act (ARPA) totaling \$9,974,718 and Hurricane Harvey Regional Mitigation Funding of \$17,098,000. Furthermore, we are dedicated to assessing the current status, needs, and conditions of our County facilities, while also collaborating with local and regional partners to explore economic development opportunities.

In the 2024 Budget Year, the Commissioners Court anticipates the tangible results of our investment of ARPA Funds, particularly the \$2 million allocated for the construction of an interoperable communications tower in the northern part of the county. This tower will bridge the existing gap in internet and radio communications, significantly enhancing connectivity for residents and businesses in that area, including emergency service providers. Additionally, we will witness the outcome of our \$4,326,843 commitment, which allowed us to secure agreements with Eastex Telephone and LivCom (now Highline Communications) for extending fiber optic infrastructure throughout various county regions, with a total project cost exceeding \$10.65 million.

In FY2022, the Commissioners Court approved the utilization of ARPA funds for essential water infrastructure projects benefiting three community water systems. Those projects are projected to begin in FY2024, once we have received approval of the plans from TCEQ. The Court also allocated Hurricane Harvey Regional Mitigation Funds for five community water systems situated in unincorporated areas within the county, also projected to begin in FY2024. These critical water infrastructure projects represent a significant step forward in fortifying our community's resilience against potential challenges such as extreme weather events and ensuring access to clean and reliable water sources for our residents. By strategically investing in these projects, we aim to enhance the overall well-being of our community, safeguarding both our environment and the quality of life for our residents.

In this 2024 Budget Year:

- Over the course of this year and the coming years, we anticipate reaping substantial benefits from the ARPA funds allocated in FY2022 and FY2023, as well as the Harvey Regional Mitigation Funds. The substantial investments made by the Court in communication and water infrastructure improvements are poised to make a profound difference in the lives of Polk County's residents and workforce.



The remaining ARPA funds dedicated to Polk County were strategically allocated to equip our Volunteer Fire Departments and Ambulance Service Providers, provide essential Audio & Video Equipment for County and District Courts, support Record Preservation Projects for the County and District Clerks, and fund a variety of projects in each of the commissioners' precincts. Many of these projects are due for completion, or at least substantial completion, during the 2024 Budget Year. By strategically allocating ARPA funds across these diverse areas, Polk County not only addresses immediate needs but also takes a proactive stance in managing growth. It ensures that the community remains resilient, safe, and appealing to both current and prospective residents and businesses. This approach supports sustainable development and positions Polk County for continued growth and prosperity.

- As the population of Polk County continues to grow exponentially, we continue to safeguard our residents from substandard development. The Commissioners Court remains steadfast in upholding the County Subdivision Regulations, RV Park, and Manufactured Home Rental Community Regulations, cognizant of the adverse consequences experienced by neighboring counties due to lax enforcement. It is vital that we ensure all future developments include sufficient roadways, utilities, and necessary easements and setbacks to protect our residents from congestion, inadequate infrastructure, and potential safety hazards.
- Our County Judge continues to be an active and engaged participant in regional and statewide planning efforts concerning transportation, federal and forest land utilization, and service development. Her current role as Chairman of the I-69 Alliance in Texas exemplifies our commitment to better connecting Texas communities, fostering economic opportunities, and expanding Interstate-69 across the state. We are also actively collaborating with the Gulf Coast Strategic Highway Coalition to determine the route for I-14 passing through Polk County, recognizing the potential economic development surge resulting from the intersection of these two major interstates in our region.
- We maintain active memberships with the Texas Forest Country Partnership, the Deep East Texas Economic Development Council, and the newly reinstated Polk County Economic Development Corporation, pursuing endeavors to attract new industry to our region while retaining existing businesses. These efforts not only boost employment opportunities but also fortify our County's tax base. In our pursuit of economic development, the Commissioners Court extends attractive incentives to businesses that opt for expansion or establishment in the unincorporated areas of the county, including tax abatement for new construction.
- Our Road & Bridge Commissioners continue to collaborate closely with the TxDOT Off-System Bridge Replacement Program, aiming to repair and upgrade older bridges throughout the County. Simultaneously, we diligently seek alternative funding sources, such as grants, state programs, and federal assistance, to facilitate critical upgrades to County roads and bridges, all with the objective of minimizing the financial impact on our taxpayers.

To Enhance Revenues and Ensure Financial Stability

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

In this 2024 Budget Year:

- Federal and State funding constitute a vital revenue stream for various essential county services, including law enforcement, indigent defense, the judiciary, emergency management, road & bridge departments, rural addressing, economic development, and senior citizen nutrition services. This financial support plays a pivotal role in alleviating the financial burden on taxpayers for mandated county services by state and federal governments. It also empowers us to enhance our county's infrastructure without the necessity of imposing tax increases. Polk County's elected officials and department heads are steadfast in their commitment to actively seek out and research potential grants aimed at optimizing our operational efficiency and enhancing the range of services we offer to our valued residents.



Senate Bill 22, which was successfully passed by the Texas Legislature in 2023, marks a significant step towards bolstering our community's law enforcement. This bill established the Rural Law Enforcement Grant, which allocates an additional \$500,000 in annual funding to our Sheriff's Deputy payroll and \$275,000 to our District Attorney's Office. These funds are a vital investment aimed at ensuring that our law enforcement agencies can offer competitive wages, fostering an environment conducive to attracting and retaining highly skilled and dedicated officers who are instrumental in safeguarding our community.

- Economic development plays a crucial role in elevating the quality of life in Polk County by creating employment opportunities and expanding the availability of goods and services. Moreover, it significantly enhances our revenue through ad valorem taxes, enabling us to elevate the quality of services we offer. While the State Legislature has imposed a 3.5% cap on tax revenue increases for existing properties without voter approval, new construction values provide an exception to this limitation. As the certified value of new construction enriches our tax base, it substantially augments the revenue generated each year, enabling us to make substantial improvements to our county's infrastructure, expand our personnel, and meet operational costs in alignment with our growth. Consequently, this leads to a higher level of public services as our community expands. The renovations to the historic Polk County Courthouse that are currently underway will not only attract new economic development and tourism but also accommodate the expansion of services for our growing population.
- The Commissioners Court is committed to preserving our General Fund Balance, sometimes referred to as a "Rainy Day Fund," while maintaining a minimal level of debt. A healthy fund balance is indispensable during emergency situations, exemplified by the April 2020 tornado disaster that inflicted significant damage on our county. Despite the nearly \$2 million expense incurred, we managed to address this cost without resorting to borrowing funds, which would have imposed a heavier financial burden on our taxpayers. Maintaining a robust fund balance and low debt levels positions the County favorably when we do need to secure funds through debt obligations, such as tax notes or general obligation bonds. In 2022, Standard & Poor's upgraded our credit rating from A+ to AA-. This leads to reduced interest rates and more advantageous terms for the funds we secure. results in lower interest rates and more favorable terms for the funds we borrow, and we strive to continue improving our credit rating through efficient fiscal management. We are committed to enhancing our credit rating further by implementing effective fiscal management strategies.

To Improve Efficiency and Productivity

The County will enhance computerization for departments to eliminate duplication; Continue development of policies, procedures, and systems to improve operational efficiency and improve direct electronic communication between departments; Enhance the use and benefits of performance measures.

In this 2024 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, such as the completion of audio and video upgrades to our judicial courtrooms last year to ensure a continuation of services when we do not have court reporters. In this budget year, we have included funding for new public safety personnel and administrative support staff, new Land & Vital Records software for the County Clerk's Office and new Applicant Tracking & Onboard Training software for the Human Resources Department.
- 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. In FY2023, searchable LiDAR (Light Direction and Ranging) data was added to our website, which helps with land surveying, power line inspections, forestry and farming, mining applications, transportation expansion, and more. Currently, important records in the County & District Clerk's Offices are being restored and digitized, preserving history and making the records more accessible in their offices and online.



- Every County Official and Department Head is tasked with identifying and monitoring the most effective performance measures to assess goal achievement and identify areas for improvement. We ask each elected official and department head to reassess their objectives at least once annually, methodically reviewing and refining their performance metrics. This continuous process empowers us to track progress, ensuring a steadfast course toward fulfilling our mission and providing top-tier services to the community. While certain departments may face challenges in this endeavor, they recognize that the overarching objectives are to construct more focused budgets and establish strategic goals for the improvement of services to Polk County residents and businesses.

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; and promote the bi-lingual incentive program.

In this 2024 Budget Year:

- Since the completion of a Compensation Study in 2018, the Commissioners Court has consistently dedicated significant efforts to further strengthen and expand upon the established framework. In light of the persistent challenges brought on by the rapid inflation rates and the ongoing adjustment of supply chains as people return to their pre-pandemic routines, the Court remains steadfast in ensuring that the progress achieved over the past few years is not eroded.

Acknowledging the need for financial prudence, the Court made strategic budget adjustments in FY2023 to accommodate a substantial Cost of Living Adjustment. This measure was implemented to safeguard the gains made, necessitating some budgetary reductions. As a result, the Court successfully authorized a comprehensive 10% across-the-board pay increase for all employees, coupled with a 5% increase for elected officials.

In the FY2024 Budget, the Court went a step further by approving an additional 4% allocation to each department's payroll. This allocation empowers elected officials and department heads to provide up to 2-step pay increases for their staff at their discretion, thereby fostering a more equitable pay scale, particularly for those dedicated employees who consistently go above and beyond in their roles.

- Polk County is fully committed to prioritizing the well-being of its employees by providing comprehensive healthcare coverage through the Texas Association of Counties (TAC), fully funded by the County. Under the TAC Healthy County program, employees receive a wealth of benefits that go above and beyond the standard offerings, which typically include low deductibles, co-pays, and out-of-pocket maximums. Our healthcare program encompasses specialized initiatives aimed at promoting healthier lifestyles, including tailored programs for weight management, diabetes support, pain management and counseling. In addition, TAC offers user-friendly apps that empower employees to efficiently manage their accounts and access vital information about their benefits coverage. These apps also encourage healthy dietary choices and exercise, fostering a sense of camaraderie and friendly competition among our workforce.

Our unwavering commitment to employee well-being extends to virtual access to nursing services and mental health providers, ensuring that vital support is readily accessible when needed most.

Polk County remains dedicated to cultivating a workplace that places the health and well-being of our employees at the forefront. To further these ongoing efforts, the Healthy County Committee has begun meeting regularly to explore innovative strategies for boosting employee engagement in our wellness programs. We anticipate a recommendation from them for the adoption of new policies by the Commissioners Court, offering incentives for participation such as paid time off and opportunities to earn gift cards. These additional initiatives will be thoughtfully designed to provide further motivation and rewards for employees who actively embrace a healthier and more vibrant lifestyle. Crucially, active

participation in our wellness programs, designed to enhance overall health, results in more cost-effective premium rates for both the County and employees who extend coverage to their dependents under the county plan.

- Polk County offers some of the most exceptional retirement benefits in the state. Our commitment to our employees is underscored by our retirement plan, which includes a remarkable 250% matching contribution from the County and the assurance of a guaranteed 7% interest on retirement account earnings. Moreover, our dedication to long-term employees is evident in the generous insurance coverage provided upon retirement. Employees who have dedicated at least twenty years to the County and qualify for retirement will have their insurance expenses fully covered, up to \$800 per month (or \$400 per month to supplement those on Medicare). This commitment demonstrates our recognition of the value of experienced, dedicated employees who choose to make Polk County their long-term career destination.

To further ensure the availability of health insurance benefits for eligible County retirees, we regularly allocate funds in our budget for the **Retiree Health Benefits Trust**. Our unwavering commitment to our employees extends beyond their active service, providing them with security and peace of mind in their retirement years.

- The County remains committed to promoting and rewarding employee excellence through a range of incentives. These initiatives include Certificate Pay, which is offered for advanced law enforcement training, Bi-Lingual Incentive Pay, Safety Awards aimed at encouraging an "accident-free" workplace, and policies that provide personal leave benefits. Our ongoing investment in these programs reflects our dedication to recognizing and valuing the contributions of our workforce.

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 2024 Budget Year:

- Polk County is dedicated to fostering improved communication and accessibility for our residents. With a strong emphasis on modernization, all County Departments are actively encouraged to enhance the availability of their services online by leveraging cutting-edge technologies, and the FY2024 Budget reflects this with new funding Strategic Planning & Budget Transparency software for the County Judge's Office and Audio/Video upgrades for the County's Emergency Operations Center.

The public can access the services provided by county offices through the Polk County website (www.co.polk.tx.us), which serves as a centralized hub for a wealth of resources. Many of our departments have undertaken the task of overhauling their sections of the County website, building a more attractive and user-friendly experience. Additionally, Polk County and several of our departments maintain an active presence on **Facebook**, where they routinely disseminate public service announcements relevant to their respective offices.

A wide range of information, including details on County projects, public notices, budgets, financial data, records research, and services such as fines, fees, and tax payments, are conveniently available online. This commitment to transparency and accessibility has earned Polk County the prestigious "Gold Star Award" for Financial Transparency from the Texas State Comptroller, underscoring our dedication to open governance.

To further promote engagement and transparency, the Polk County Commissioners Court live streams all of its meetings through our **YouTube** channel, "Polk County Commissioners Court." This initiative is aimed at making our meetings easily accessible to the public, offering an additional platform for residents to stay informed and connected with their local government.



- Polk County is proud to offer residents an opportunity to both reduce waste in our landfill and minimize the demand for new raw materials. Our **Recycling Center** on Hwy 146, which opened its doors in 2021, is made possible through grants and surplus waste management payments that exceeded revenue projections. In a concerted effort to expand services for our community, the County has forged a valuable partnership with a local nonprofit organization, **Polk County Recycling & Beautification**, which formed to staff and operate the Center. As a result, residents can now conveniently drop off a range of recyclable materials at no charge, provided they are clean. The accepted materials include cardboard, most single-use plastics, aluminum cans, and steel cans. By offering this accessible and eco-conscious solution, Polk County is taking a proactive step towards enhancing our services and promoting sustainability within our community, all while reducing the burden on our landfill and conserving valuable resources. A satellite drop-off location in Onalaska is open twice per month, and accepts the same material with the exception of cardboard.
- Exciting developments are underway at the Historic Polk County Courthouse. In 2021, county offices relocated to facilitate a comprehensive courthouse restoration project, partially funded by the Texas Historical Commission Courthouse Restoration Grant Program. This grant application has been a longstanding pursuit since the program's inception in 2000. The restoration, on schedule to be finished in January 2025, will yield a splendidly renewed courthouse that not only enhances its historical significance but also provides a substantial increase in space and functionality. This restoration opens doors for several additional county offices, significantly bolstering our accessibility and services for the general public. Furthermore, the restored courthouse is poised to become a captivating centerpiece of Downtown Livingston Main Street. This transformation is set to contribute to tourism and stimulate economic growth, fostering prosperity within our community. The County's dedication to these improvements underscores our commitment to enhancing services and promoting a vibrant, thriving locale for our residents.
- The community surveys and strategic plan development, mentioned at the beginning of this section, represent a significant step forward in enhancing communications and services to our county's residents.

Community Surveys: These surveys were designed to capture the voices and perspectives of our residents. By actively engaging with the community, we aim to gain a deeper understanding of their needs, preferences, and concerns. The surveys serve as a direct channel for residents to share their insights on various aspects of our county, including public services, recreational opportunities, transportation, environmental concerns, and more.

Strategic Plan Development: The data collected through the community surveys will form the foundation of our strategic plan, which will be further refined through community workshops and round-table discussions. The strategic plan is a road map that outlines our vision for the future. In this context, the plan will focus on improving communication and services to address the specific needs identified by our residents.

Increasing Communication: The strategic plan will include strategies to enhance communication, ensuring residents are well-informed and engaged with the county's offerings.

Enhancing Services: The insights gathered from residents will help us further tailor our services to their needs. Whether it's optimizing public services, improving infrastructure, or expanding essential community programs, the strategic plan will detail actionable steps to enhance these services and meet residents' expectations.

By actively involving residents in the development of our strategic plan, we are reinforcing a transparent and collaborative approach. It sends a clear message that their opinions matter and will drive real change within the county. Overall, the community surveys and strategic plan development are essential tools for building a brighter future for our residents. They empower us to create a more informed, responsive, and service-oriented county that caters to the unique needs of our diverse community.

Key Elements of the Budget

Budget Priorities

<u>THIS YEAR</u>	<u>LAST YEAR</u>
* Adopt a Balanced Budget without the use of reserves and a tax rate below the Voter Approval Rate	* Reduce the tax rate while making adjustments for over 8% inflation
*Add Public Safety & Purchasing Personnel	* Increase wages & longevity for employee retention
*Add funds for employee salary increases	* Reduce Operating Expenses without sacrificing Public Services
*Continue expanding technology for operational efficiencies	

- Balancing this year's budget without tapping into our reserves was our primary objective, closely coupled with setting a tax rate below the Voter Approval Rate.** The recent legislative restrictions imposed by the Texas Legislature, which limits county governments ability to raise tax revenue by more than 3.5%, made the task of adjusting the FY2023 budget for an 8% inflation rate a considerable challenge. We take pride in our seven-year streak of maintaining a balanced budget without dipping into reserves, a feat we could not achieve in FY2023 due to economic factors. With the inflation rate beginning to stabilize, our focus has been firmly on returning to our prior practice of not relying on reserves to balance our budget. Additionally, driven by the uptick in appraised property values, the Court was resolute in its commitment to adopting a 20% homestead exemption, the maximum allowable by the State of Texas, and setting a tax rate below the Voter Approval Rate. These measures have had a positive impact, notably lowering the tax burden on the average homestead property by approximately \$150. To achieve this, the 2023 Tax Rate, which funds the FY2024 Budget, was set at 0.5830 per \$100 of property value. For an overview of the rate distribution across tax-supported funds, please refer to the table below.

FUND	FY2024 (2023 Tax Year)	FY2023 (2022 Tax Year)
General	0.367449	0.380679
Road & Bridge	0.147400	0.144100
M&O Rate =	0.514849	0.524779
Debt (Service) Rate =	0.068151	0.085221
TOTAL TAX RATE	0.583000	0.610000

- Polk County is undergoing a remarkable phase of growth, largely influenced by the expanding reach of the Houston area along Highway 59. Recognizing the significance of adapting to our burgeoning population, the Court made strategic decisions to address these changes with the addition of key personnel.** Specifically, we bolstered the Sheriff's team by adding two Deputies, two Telecommunications Operators, and a third Animal Control Officer, reflecting our commitment to ensuring the safety and well-being of our community. Additionally, we established the role of a Purchasing/Procurement Coordinator to enhance our capacity for proactive management of daily operational expenses. This position is poised to yield substantial long-term benefits, effectively paying for itself through prudent financial oversight and cost control.
- In the previous year, we recognized the necessity of a 10% Cost of Living Adjustment for all employees to ensure that our dedicated staff stayed ahead of the inflation curve.** While this adjustment brought about equitable increases for everyone, it left no room in the FY2023 Budget to reward individuals based on their outstanding performance and merit. Consequently, it became a top priority for the Court to allocate a percentage of payroll to each department, granting them the flexibility to offer 1 or 2 step increases to employees who had demonstrated exceptional merit. Unlike a broad Cost



of Living Adjustment, this approach serves to create a gap between our long-serving employees and those who are relatively new to Polk County, thus recognizing and rewarding excellence and dedication within our workforce.

- **In today's fast-evolving technological landscape, staying current is imperative, particularly as our population continues to surge, placing increased demands on our services.** With this in mind, it's noteworthy that an overwhelming 76% of the capital purchases included in the FY2024 Adopted Budget are designated for the enhancement of technology hardware and software. The remaining 24% of the budget allocation will be directed toward outfitting new vehicles for the Sheriff's Office, ensuring that our law enforcement can effectively respond to the evolving needs of our growing community. This balanced investment approach reflects our commitment to harnessing the power of technology while also providing essential resources for public safety.

For FY2024, the Court placed a strong emphasis on expanding our workforce to meet the growing needs of Polk County. In response to the ever-increasing importance of fiscal responsibility, we introduced the role of a Purchasing/Procurement Coordinator within the Commissioners Court department. This addition is geared towards optimizing cost-efficiency and ensuring the prudent use of the County's tax dollars.

Furthermore, the Court approved the creation of a Secretary position for the Information Technology department. This strategic move allows our IT professionals to focus on their core responsibilities while delegating tasks like handling calls, managing schedules, and obtaining quotes, thereby streamlining office operations and enhancing efficiency.

In FY2023, Environmental Enforcement and the Fire Marshal offices were transitioned from the purview of Commissioners Court to the Office of Emergency Management for budgetary reasons. In FY2024, we have realigned these offices to their respective departments, offering greater clarity for budgetary purposes. However, they now report directly to the County Judge, ensuring more direct oversight and control during emergency situations.

To address the pressing needs of our community, the Sheriff's department has been augmented with 5 additional personnel in the FY2024 Budget. This expansion includes two Deputies, two Telecommunications Operators, and one Animal Control Officer. As our population continues to grow, it is imperative to have an adequate number of public safety personnel available during each shift. These additions are a sound investment in our community's safety and are made possible within the available funding.

A 5-year history of departmental staffing changes is shown on the next page, under [Personnel Changes](#).

Personnel Changes

Staffing Levels & Budgeted Changes

FUND	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Difference 2023-2024
County Judge	3.04	3.04	3.04	3.04	3	(0.04)
Commissioners Court	1.04	1.04	1.04	1.04	2.04	1.00
County Clerk	12	12	12	13	13	-
Grants & Contracts	1	1	1	1	1	-
County Auditor	6.06	5.54	6.04	6.04	6.04	-
County Treasurer	3.04	3.04	3.04	3.04	3.04	-
Information Technology	3.04	3.04	4.04	4.04	5.04	1.00
Maintenance	11.51	11.51	11.52	11.52	11.52	-
Emergency Mgmt.	4.04	4.04	4.04	7.04	4.04	(3.00)
Human Resources	3.25	3.25	3.25	3.25	3.25	-
DPS (Tx Dept of Public Safety)	1.04	1.04	1.04	1.04	1.04	-
County Court at Law	5	5	5	5	5	-
District Clerk	11.54	11.54	11.5	11.5	11.5	-
Justice of the Peace #1	4.21	4.21	4.1	4.04	4.04	-
Justice of the Peace #2	3.4	3.4	3.54	3.54	3.54	-
Justice of the Peace #3	3.12	3.12	3.04	3.04	3.04	-
Justice of the Peace #4	3.04	3.04	3.54	4.04	4.04	-
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	18.08	18.08	18	18	18	-
Pre-Trial Services	0	0	0	0	0	-
Jail	50.82	50.82	50.8	52.72	52.72	-
Constables 1,2,3&4	4	4	4	4	4	-
Sheriff	55.26	55.26	56.05	56.32	61.32	5.00
Veterans Service	1.04	1.04	1.04	1.04	1.04	-
Social Services	2.04	2.04	2.04	2.04	2.04	-
Museum	1.13	1.13	1.13	1.12	1.12	-
Extension	3.04	3.04	3.04	3.04	3.04	-
Permits/Inspections	2.08	2.08	2.08	2.04	2.08	0.04
Environ. Enforcement	1.5	1.5	1.54	0	2	2.00
Fire Marshal	1.5	1.5	1.54	0	1	1.00
Tax Assessor Collector	14.61	14.61	14.6	14.6	14.6	-
Delinquent Tax Collect	3	3	3	3	3	-
Total: General Fund	243.59	243.07	245.75	248.63	256.25	7.62
Precinct 1	8.61	8.61	8.58	8.53	8.53	-
Precinct 2	8.71	8.71	8.68	10.61	10.61	-
Precinct 3	12.42	13.42	13.24	13.98	13.98	-
Precinct 4	11.27	11.27	11.28	11.26	11.26	-
Total: Road & Bridge	41.01	42.01	41.78	44.38	44.38	-
Total: Security Fund	3.24	3.24	3.23	3.21	3.21	-
Total: Aging Fund	5.7	5.7	5.7	7.43	7.43	-
TOTAL ALL FUNDS	293.54	294.02	296.46	303.65	311.27	7.62

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



FUNDING SOURCES



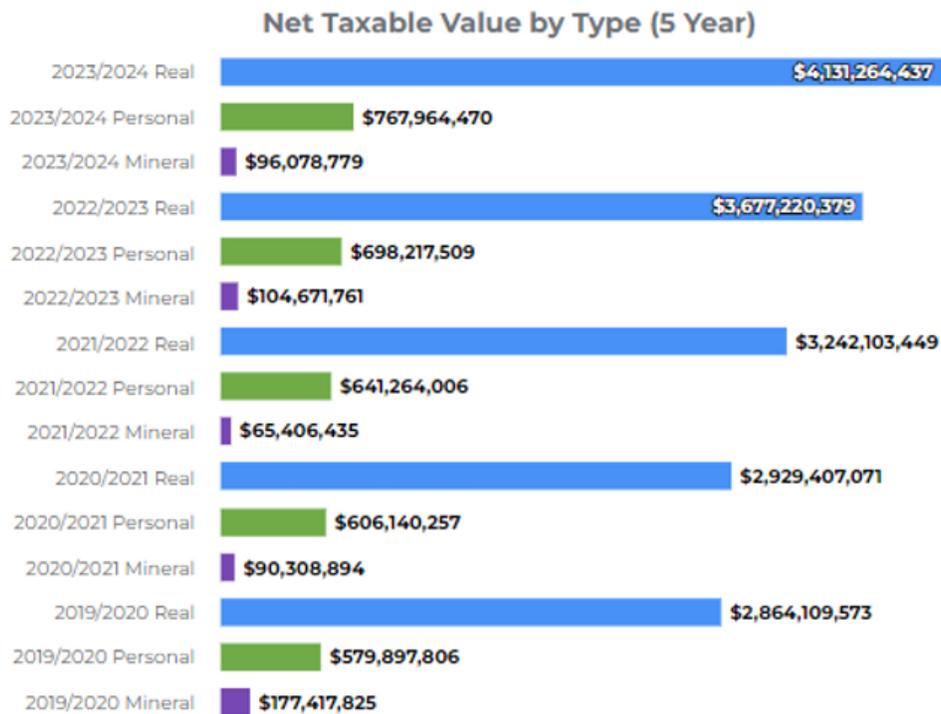
FY2024 Major Revenue Sources with Forecasting & Assumptions

Property Taxes = 62.7% of Total Revenue

Property Taxes - or “ad valorem taxes” are the County’s primary revenue source, representing 63.8% of General Fund revenue, 86% of Road & Bridge revenue and 100% of the amount needed to fund the County’s principal and interest payments (Debt Service) for the FY2024 budget year. The County’s 2023 Tax Rate (for the FY2024 budget year) is .5830 or 58.3¢ per \$100 valuation. This rate reflects an increase in taxes, but a decrease from the total rate adopted in the preceding year and is lower than the Voter Approval Tax Rate (0.5834) calculated for the 2023 tax year. In projecting property tax revenues, two underlying assumptions were used - the first being that the final assessed taxable value of property would be in proximity to the certified estimates provided by the Polk Central Appraisal District, and the second being that collection rates would be 96%, as verified by the Tax Assessor-Collector. The Certified Net Taxable Value for this budget year is \$4,995,307,686 compared to last year’s certified value of \$4,480,109,649 and represents an increase of \$515,198,037 (before adjustments) in the following categories of value;

- Increase of \$559,193,005 in Real Property value attributable to new construction and reappraisals by the Polk Central Appraisal District;
- Increase of \$69,746,961 in Personal Property/Industrial value resulting from retail and industry asset and inventory fluctuation; and
- Decrease of \$8,592,982 in Mineral value relating to production and annual Railroad Commission estimates for the quantity of remaining pools.

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



Value subject to the County’s “freeze” on tax liability for persons over 65 or disabled decreased by \$105,193,005 to a total of \$658,147,257. Current property taxes in FY2024 are expected to generate \$26,839,181 in revenues, while delinquent taxes (levied, but not collected while current) are expected to generate \$1,000,000.

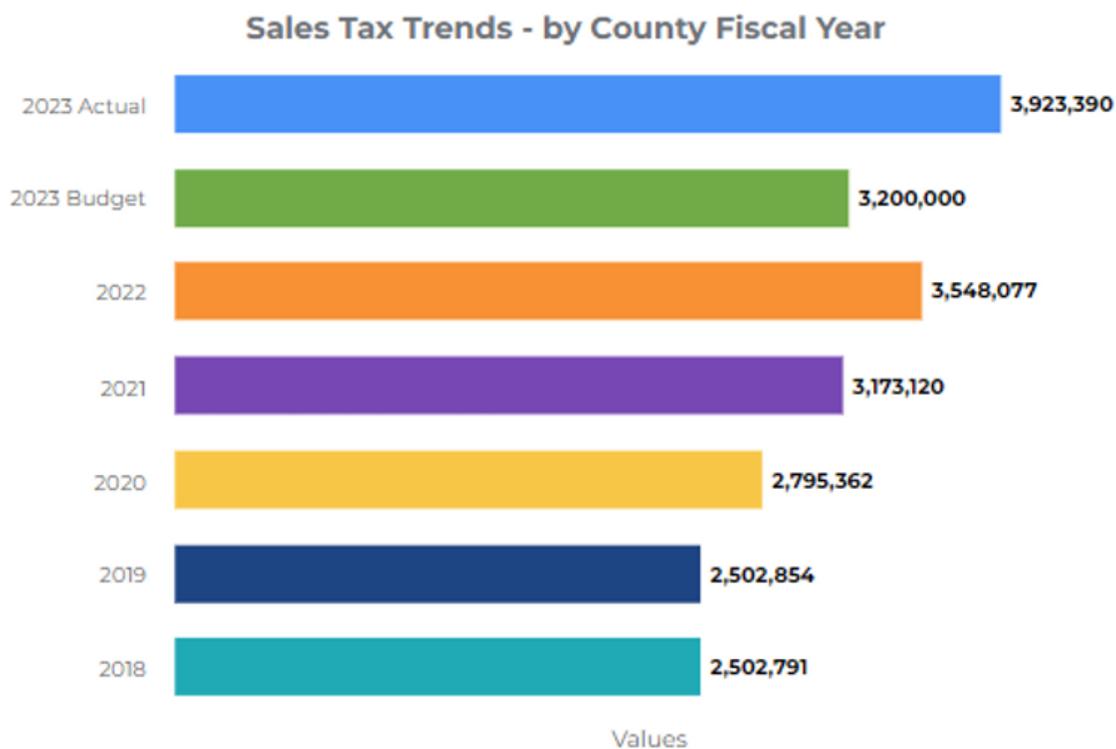


In comparison to last year's projections, combined county ad valorem tax revenue will realize an estimated increase of \$1,307,874 in FY2024 after consideration of revenue lost to tax freezes and other exemptions, such as those provided to Veterans.

Sales Tax = 8.56% of Total Revenue

Sales Tax remains the second largest *single* revenue source for the County. Polk County imposes an optional 1/2¢ sales tax, the maximum allowed by law, expected to generate \$3,800,000 for the 2024 fiscal year - representing over 13.8% of General Fund revenue. In the unincorporated areas of the County, 6.75% sales tax is collected and remitted to the State Comptroller where 6.25¢ is retained by the State and 0.5¢ (one-half cent) is returned to the County monthly. Within the Cities of Corrigan, Goodrich, Livingston, Onalaska, and Seven Oaks, an additional 1.5¢ is collected and returned to the cities - bringing the total sales tax within city limits to 8.25%.

In forecasting sales tax revenue, the County Judge, as Budget Officer, considers trends in historical data provided by the State Comptroller's office, along with information relating to the local economic climate. Economic growth and development translate to sales tax revenue, and 2024 Budget preparation included a review of new business and industry potential.



Annual sales tax revenue has been up over \$2.4 million since FY2016, exceeding \$3.9 million in FY2023, suggesting that new construction and new businesses in the county are having a profound impact on our economy. We included an increase of \$600,000 in sales tax revenues over the FY2023 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.

Other Funding Sources Summary

Charges / Fees for Services = 3.79% 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 \$1,682,572 estimated in FY2024, an increase of \$45,707 from the amount budgeted last year. The trend for service fees somewhat follows economic indicators – fluctuating as the volume of property and other transactions adjust up or down.

Court Fines / Fees / Forfeitures = 1.59% of Total Revenue

Court Fines/Fees/Forfeitures assessed through Justice, County and District Courts will account for revenue totaling \$705,140 – a \$64,049 increase from the prior budget. The fiscal activity for Court fines, fees and forfeitures in FY2023 brought in \$384,307 more than was budgeted, substantially due to unbudgeted income from drug and asset forfeitures which can only be used for law enforcement purposes (and cannot be included in projected revenues) and an increase in County Clerk and District Clerk fees collected. Justice Court fines and fees in Precincts 1 and 2 continue to fall short of projections, while Precinct 3 exceeded their (far lower) projections. Precinct 4 Justice of the Peace, who significantly increased revenue over projections in Fiscal Years 2021 - 2023, expects this trend to continue. The projected revenues in that office were increased to cover the expense of promoting their part-time Secretary to a full-time Deputy Clerk in FY2023.

To properly forecast all components of this revenue category, projections are requested from the elected officials and department heads in whose offices the fees are assessed and collected, with year-to-date receipts reviewed closely. Consideration is given for the implementation of any fees newly authorized by the legislature and any appropriate revision of existing fees, as authorized by law. Projections of these fines and fees for FY2024 were carefully analyzed to address any issues that may be corrected through procedural changes or technology improvement.

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

Auto Registration / License Fees = 2.19% 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 FY2024, \$970,000 in auto registration and licensing revenues will account for 11.85% of Road & Bridge funding. Forecasting this particular revenue is fairly straightforward and varies only slightly, if at all, from year to year based on the number of persons obtaining their vehicle license in Polk County - for which a 5% fee is assessed - and by vehicle sales within the County. The State of Texas places a maximum cap on the total amount of Auto Registration Fees that may be retained by the County. By legislation, the portion retained gradually decreased by 10% annually, while the amount of commission received from the State on vehicle sales tax paid in Polk County likewise increased annually to the General Fund.



Federal & State Funding = 2.2% of Total Revenue

Federal & State Funding received through direct grant and government assistance programs will account for an estimated \$977,412 in FY2024 revenue, a \$58,956 increase from FY2022 projections of \$918,456. Projections in FY2023 included \$4,758,410 from the Texas Historical Commission for the restoration of the Polk County Courthouse in Livingston, and so it is not a good year for comparison. However, after the budget was adopted, we received confirmation from the State Comptroller's Office that the Rural Law Enforcement grant funds will be available in January 2024, which will increase our revenue activity by \$775,000.

The next most significant source of budgeted federal and state revenue, \$440,000, is received in support of services and meals provided to our senior population. Other funding includes \$226,747 in support of the judiciary; \$158,365 relating to law enforcement and victims assistance; \$53,000 of Federal Payment in Lieu of Taxes (PILT) for federally owned property located within the County; \$49,300 Lateral Road funds for the four Road & Bridge Precincts; \$28,000 in funding to assist in emergency management and preparedness efforts; \$15,000 representing payment from the Tobacco Settlement negotiated by the Attorney General; and \$7,000 in voter registration assistance. These figures are provided by the Elected Officials and Department Heads that regularly apply for Federal & State funding.

Other Revenue = 16.06% of Total Revenue

“Other Revenue” consists of miscellaneous reimbursements, contracts for services, intra-fund transfers and other varied sources of revenue totaling \$7,127,074, a decrease of \$19,003 compared to the FY2023 budget.

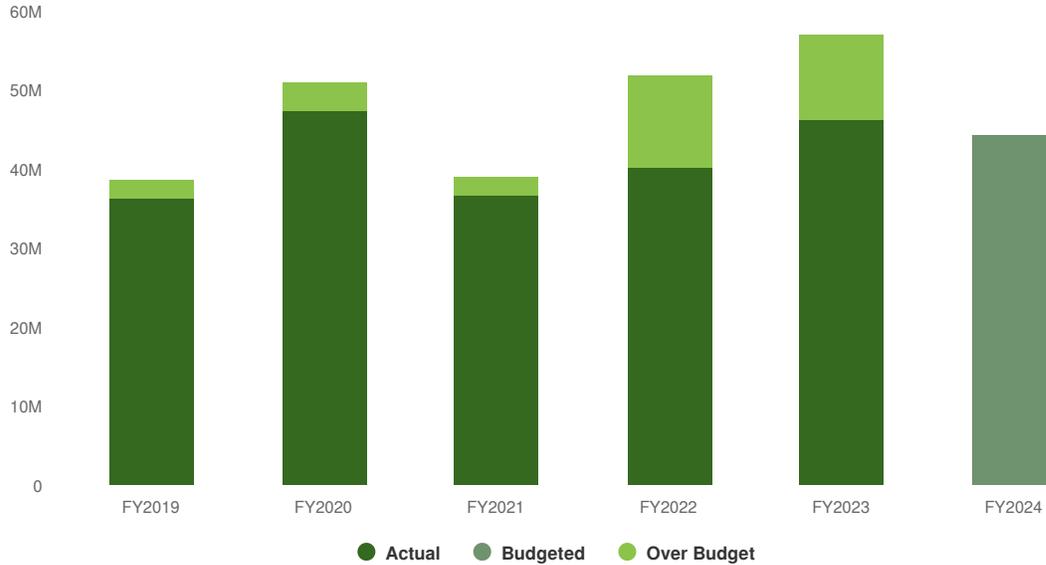
Of the total in this category, \$1,659,488 represents transfers between a particular fund to support expenses budgeted within another – such as transfers to the General fund, including a \$430,000 transfer of tipping fees from Waste Management and \$157,146 transfer from County Clerk Records Management; and transfers from the General Fund, including \$500,000 to Retiree Health Trust, \$60,640 to JP Justice Court Technology, \$167,382 to Courthouse Security, and \$83,836 to the Department of Aging. The remaining revenues in this category include Road & Bridge lease/purchase revenues (\$2,669,472); County Jail and detention facility per diems and phone revenues (\$1,000,000); host fee revenues from Republic Services, who operates the Polk County Landfill and Citizen Collection Stations (\$450,000); revenues received in special purpose funds for a restricted use, such as the Permanent and Available School Funds (\$217,821) and the Sheriff's Commissary Fund (\$26,500); payments made by other agencies and contracting entities to reimburse the cost of services performed by the County, such as the County's delinquent tax collection firm reimbursement of all personnel and operations costs of the delinquent tax office (\$229,591); reimbursements from the Trinity River Authority's for Sheriff's Office security provided at the Lake Livingston Dam (\$304,348); reimbursements from Trinity and San Jacinto Counties for operations of the (shared) District Courts (\$258,119); lease payments and property insurance reimbursements on various county-owned properties (\$129,937); and a combined total of various other revenues (\$181,798).

Other sources of revenue include Other Taxes (0.94%), Permits & Licensing (0.74%), and Depository Interest (0.92%).



\$44,384,340 **-\$1,918,891**
 (-4.14% vs. prior year)

Funding Sources Proposed and Historical Budget vs. Actual



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

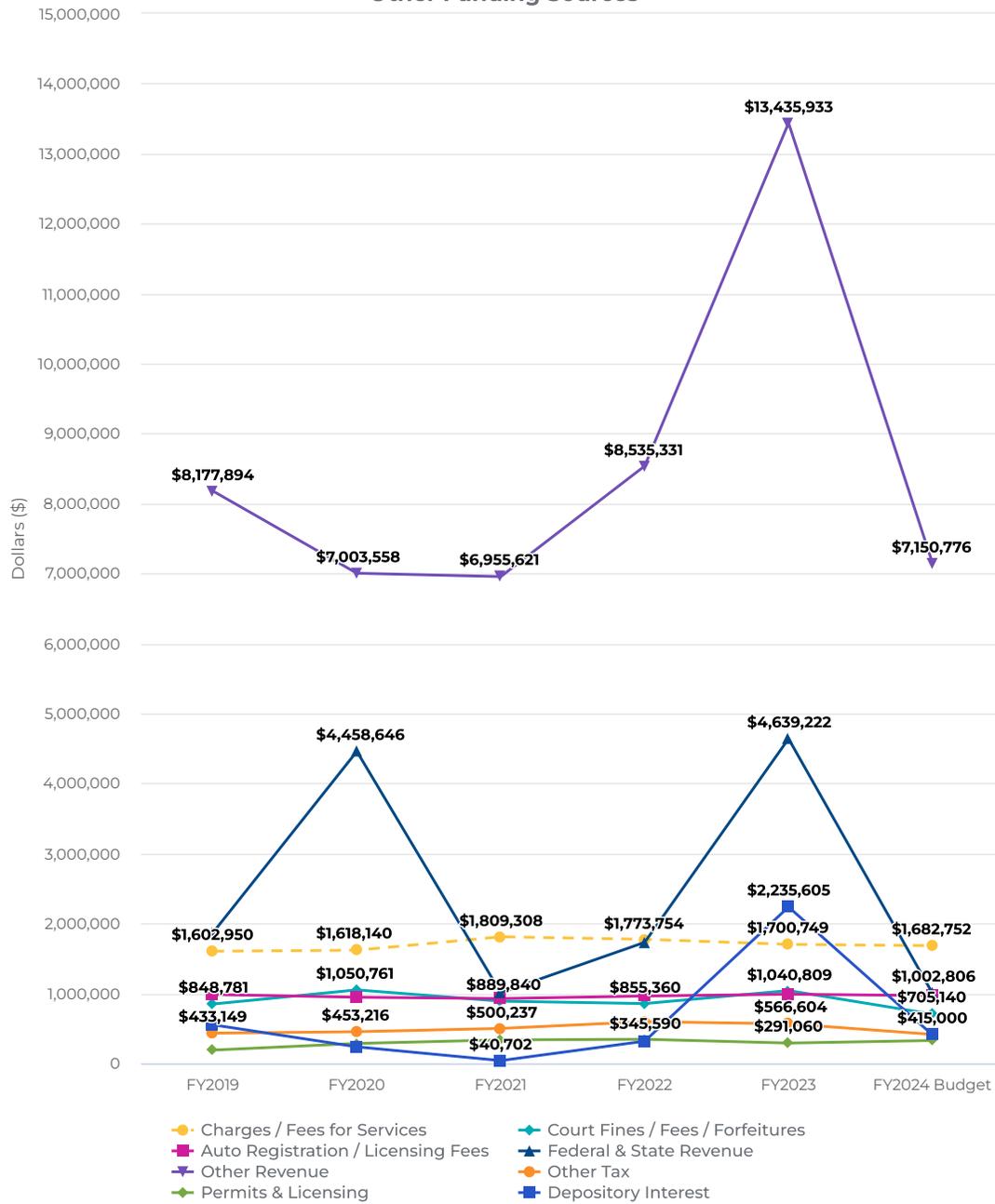
An integral aspect of this prudent budgeting strategy is the decision not to include grant revenues that are not guaranteed for receipt and expenditure within the fiscal year. This fiscally responsible approach aligns with a commitment to financial transparency and accountability. This principle is reinforced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

It is noteworthy that in Fiscal Years 2022 and 2023, the county experienced an extraordinary surge in revenues, surpassing initial projections significantly. This windfall can be attributed to a substantial infusion of Federal funds from the American Rescue Plan Act. In response, the County Court has undertaken a deliberate and conscientious effort to utilize these funds in a manner that maximally benefits the majority of Polk County residents. Special attention has been directed towards areas with the most urgent needs, leading to strategic investments in crucial sectors such as communications and water infrastructure improvements.

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



Other Funding Sources



FUND SUMMARIES





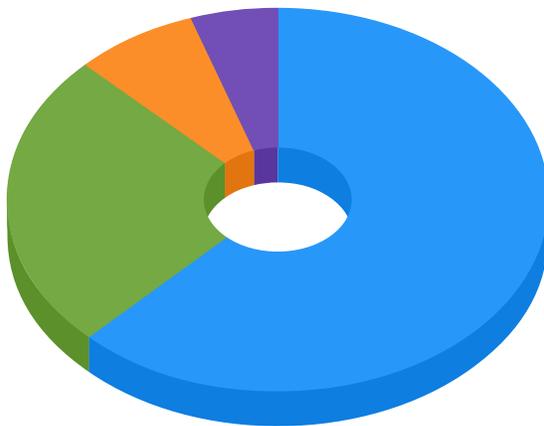
Fund Structure

Description of Funds

Three major fund types are included within the budget: General, Road & Bridge, and Debt Service. The County's budgeting and fund accounting is on a modified accrual basis, further discussed in the Statement of Financial Policies. Annually appropriated budgets are adopted for each of the funds listed, with appropriations lapsing at the fiscal year's end. The **General Fund** (010) serves as the primary operating fund of the County and accounts for departments associated with General Operating, Administrative, Justice and Public Safety, and Health and Human Services. The **Road & Bridge Funds by Precinct** (Pct. 1 - 021, Pct. 2 - 022, Pct. 3 - 023 & Pct. 4 - 024) and **Lease Fund** (015) serve as the primary operating funds of the County Road & Bridge Commissioners. The **Debt Service Fund** (061) accounts for the accumulation of resources for the payment of principal and interest on the County's long-term debts, such as tax notes and certificates of obligation. The County also uses the **Special Revenue Funds** described below to account for certain government operations.

Major and Special Funds

FY2024 Budgeted Expenses by Fund



- General Fund (Major) **\$27,516,542** (62.30%)
- Road & Bridge Funds (Major) **\$11,118,635** (25.17%)
- Debt Service Fund (Major) **\$3,254,299** (7.37%)
- All Special Funds Combined **\$2,280,113** (5.16%)

Special Revenue Funds

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.

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

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

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

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

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

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

American Rescue Plan Act (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.

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

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

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

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



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.

Sheriff Commissary (Jail) (056) - Fund created to account for proceeds from the operation of the Commissary at the County Jail. Funds may be spent as authorized by law, for the benefit of inmates (L.G.C. Sec. 351.0415).

Retiree Health Benefits Trust (083) - Fund created to account for Other Post-Employment Benefits (OPEB) offered to eligible County Retirees – currently, the payment of County Health Insurance premiums.

Drug Forfeiture (090) - Funds forfeited to the Sheriff, District Attorney and/or Constable in certain drug related cases and expended for legally authorized purposes at the discretion of the subject official.

Permanent School (091) - Fund established from the proceeds received from the sale of lands granted by the State of Texas for educational purposes. Earnings accrue directly to the Available School Fund, except for oil royalties, which are deposited to this fund to increase the principal.

Available School (092) - Fund established from the proceeds received from the lease of school lands. Lease revenues are distributed to county school districts.

Co. Clerks Records Management (093) - Fees collected by the County Clerk for filing official documents, such as birth and death certificates, and expended for the preserving, restoring or automation of records within the County Clerk's office.

County Records Management (094) - Fees collected by the District and County Clerks for filing documents (other than those for which the County Clerk records management fee is collected) and expended only on approved records management and automation projects.

Sheriff's Federal Revenue Sharing (095) - To account for the receipt and the Sheriff's discretionary expenditure of federal funds to supplement law enforcement agencies.

District Clerk Records Management (098) - Fees collected by the District Clerk for filing official documents and expended on the preserving, restoration or automation of records within the District Clerk's office.

County & District Court Technology (099) - Fund created by statute for fees collected by the District Courts for certain cases and expended only on improving the technology of those Courts.

Fund Balance Summary

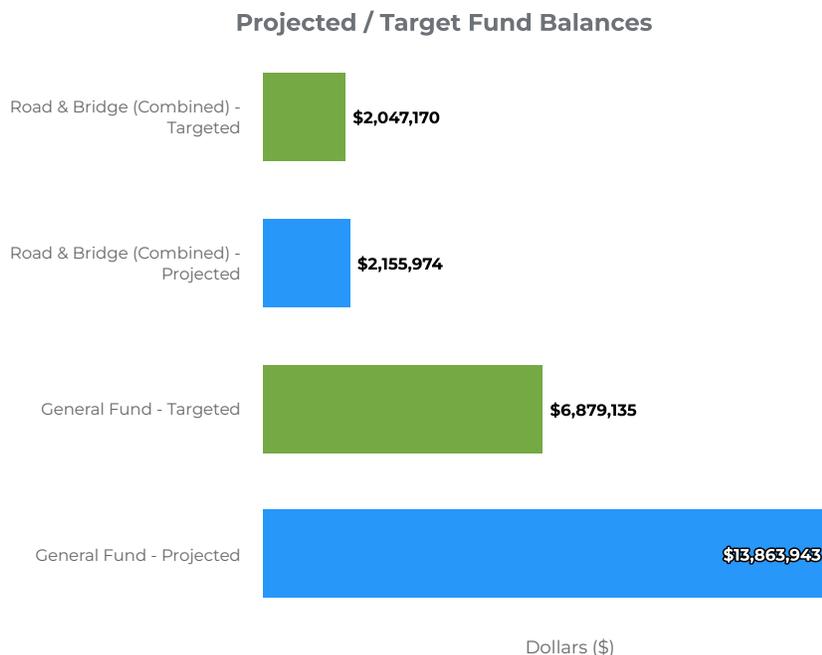
Category / Department	Beginning Fund Balance	FY2024 Revenues	FY2024 Expenditures	(Est.) Ending Fund Balance		Target* Fund Balance
Major Funds:	<i>Estimated by Co. Auditor</i>			<i>Balance as a % of expense in Operating Funds</i>		
General	13,798,833	27,516,658	27,516,542	13,798,949	50.2%	6,879,135
Road & Bridge						
Road & Bridge Lease Fund	0	2,929,955	2,929,955	0		N/A
Road & Bridge Precinct 1	597,833	1,806,540	1,806,540	597,833	33.1%	451,635
Road & Bridge Precinct 2	134,802	1,885,657	1,885,657	134,802	7.2%	471,414
Road & Bridge Precinct 3	720,063	2,222,585	2,222,585	720,063	32.4%	555,646
Road & Bridge Precinct 4	703,276	2,273,898	2,273,898	703,276	30.9%	568,475
Debt Service	63,263	3,254,317	3,254,299	63,281		N/A
Reserved for Landfill Post Closure	848,810			848,810		
Special Revenue Funds:						
Hotel Tax	126,079	25,000	25,000	126,079		N/A
Justice Court Technology	11,806	65,830	65,830	11,806		N/A
Child Abuse Prevention	2,641	400	0	3,041		N/A
Fire Marshal Inspection Fees	28,000	5,000	5,000	28,000		N/A
Guardianship	24,877	5,000	5,000	24,877		N/A
Court Facility Fees	33,270	0	0	33,270		N/A
Justice Court Building Security	43,064	3,400	1,700	44,764		N/A
Security	198,609	209,682	209,682	198,609	94.47%	52,421
Polk County Historical Commission	338,537	0	0	338,537		N/A
Court Reporter Service	1,273	300	300	1,273		N/A
Waste Management	535,903	450,000	450,000	535,903		N/A
American Rescue Plan Act Fund	2,231,160	0	0	2,231,160		N/A
Grant Funds	15,950	0	0	15,950		N/A
CDBG Buyout Program	0	0	0	0		N/A
Language Access	4,987	0	0	4,987		N/A
Law Library	137,585	15,000	15,000	137,585		NA
Local Assistance & Tribal Consistency	2,121	0	0	2,121		N/A
Opioid Abatement Trust	116,412	0	0	116,412		N/A
Restoration Projects	10,712,122	1,950	1,950	10,712,122		N/A
Pre-Trial intervention	162,632	10,000	10,000	162,632		N/A
District Attorney Special Funds	0	28,200	28,200	0		N/A
District Attorney Hot Check	25,144	0	0	25,144		N/A
Aging	67,960	527,436	527,434	67,962	12.9%	131,859



Sheriff Commissary (Jail)	167,000	26,500	26,500	167,000		N/A
Retiree Health Benefits	3,862,183	566,911	379,816	4,049,278		N/A
Drug Forfeiture	660,269	0	0	660,269		N/A
Permanent School	576,157	25,000	25,000	576,157		N/A
Available School	331,494	192,821	192,821	331,494		N/A
Co. Clerk Records Management	604,968	307,600	287,504	625,064	217.4%	71,876
County Records Management	12,206	7,500	7,500	12,206		N/A
Sheriff's Federal Revenue Sharing	68,518	0	0	68,518		N/A
District Clerk Records Management	131,944	20,000	16,626	132,318		N/A
Co. & Dist. Court Technology	12,699	1,200	1,200	12,699		N/A
(Less Transfers Between Funds)		(1,659,488)	(1,659,488)			
Total	38,114,450	42,724,852	42,512,051	38,327,251		9,182,461

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

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



Fund Balance Summary (continued)

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

- Use of fund balance to repair tornado damage to roads in Precinct 2
- General Fund support (transfer) required to meet Aging Fund expenses

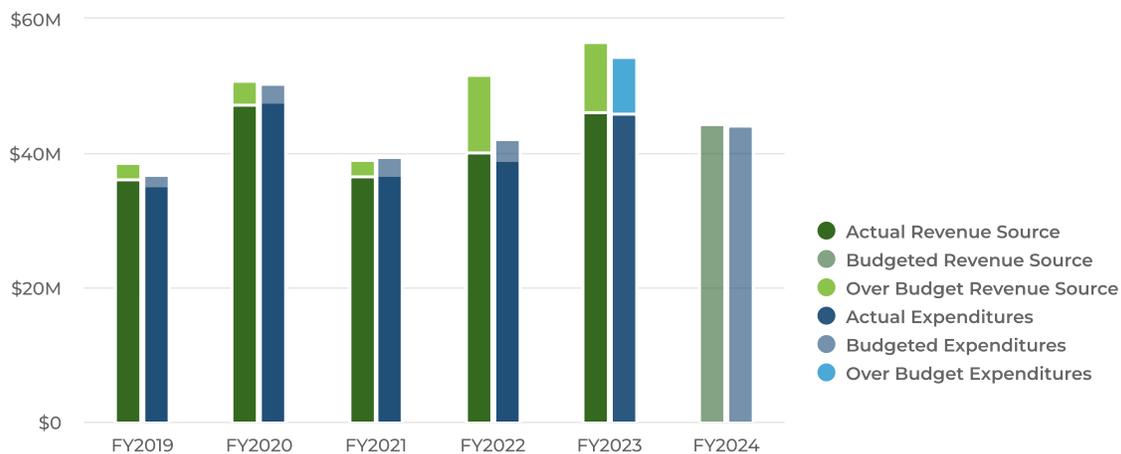
The County has made a concerted effort to build the General Fund Balance, which improves financial ratings for the County, and will continue to work toward building fund balances of other operating funds.

A significant change in Fund Balance is considered to occur if the fund balance of a major fund (i.e., General - Road & Bridge - Debt Service) or of the non-major funds in the aggregate increases or decreases by 10% or more from one budget year to the next. The General Fund Balance is currently at 50.4% of adopted operating expenses, a 25.6% decrease over last year. A significant portion of this fund balance was transferred to the Restoration Projects Fund for the restoration of our historic courthouse and other county buildings. In FY2021 & FY2022, Road & Bridge Precinct 2 underwent a notable decrease in its fund balance due to the extensive road and bridge repair work necessary to recover from tornado damage. Presently, the precinct is actively working, under the guidance of a new Commissioner, to restore and strengthen its fund balance. The Aging Services Fund received about \$25,555 more in revenue than originally projected due to increased funding related to the pandemic, but spent about \$33,966 more than budgeted, due to the rising costs of food in FY2023.

Summary

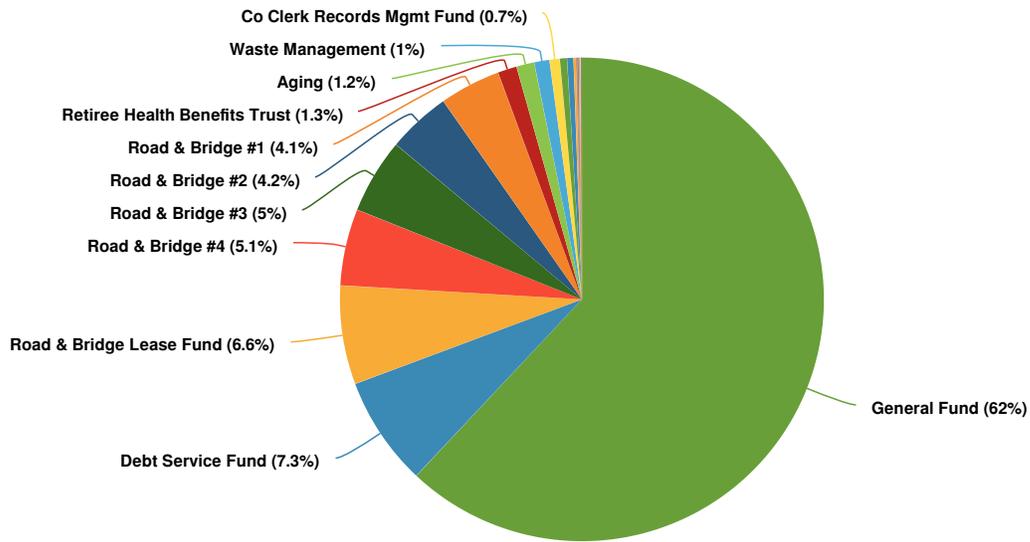
Polk County is projecting \$44.38M of revenue in FY2024, which represents a 4.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 4% or \$1.85M to \$44.17M in FY2024. See the [Budget in Brief](#) for a clearer picture of changes in anticipated revenues and expenses from FY2023 to FY2024.

The chart below shows the budgeted and actual trend in revenues and expenses from FY2019 through FY2024.

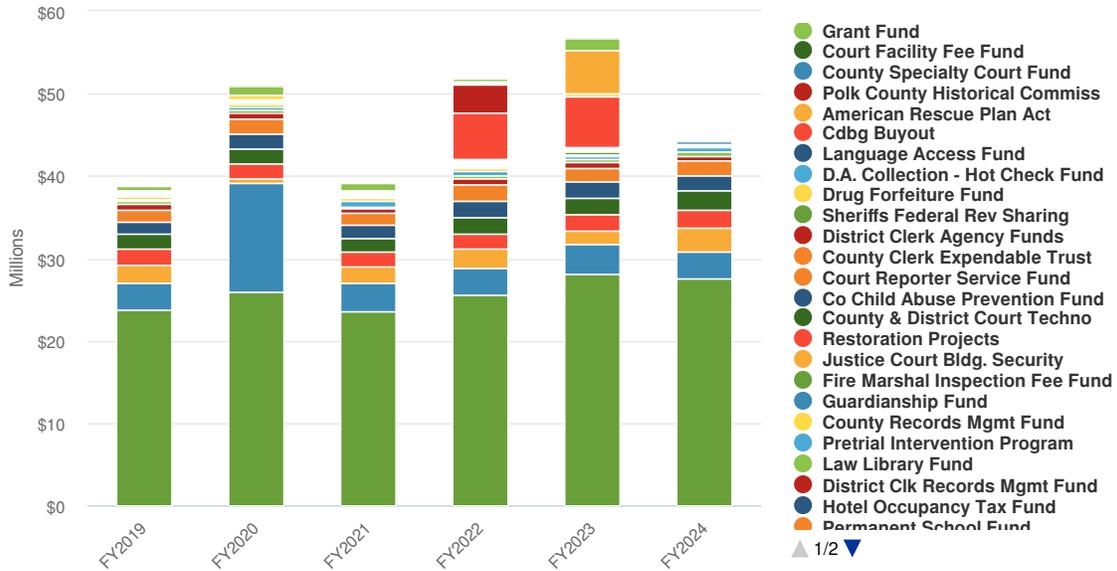


Revenue by Fund

Projected FY2024 Revenue by Fund



Budgeted and Historical Revenue by Fund



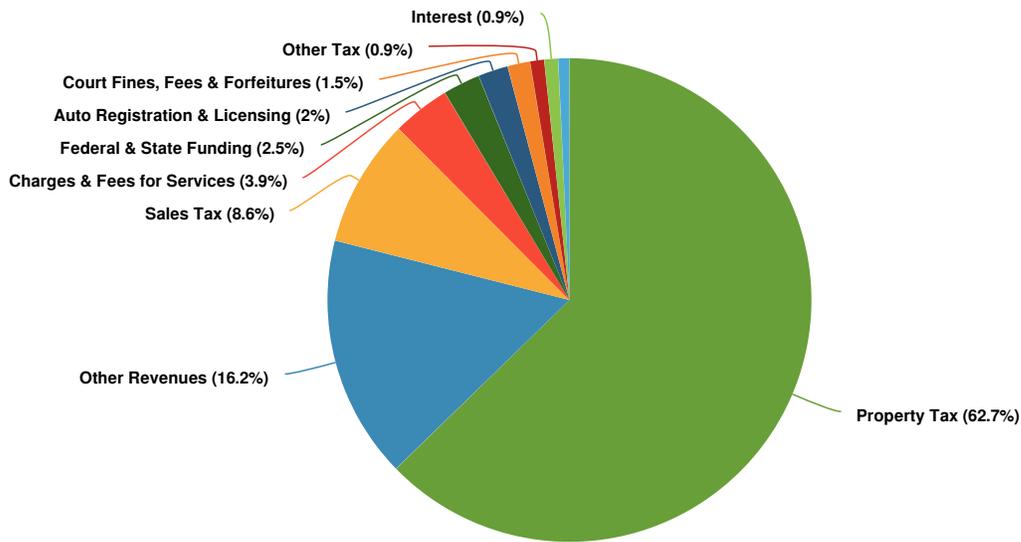
Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
General Fund	\$25,544,695	\$25,320,043	\$28,152,819	\$27,516,658	\$27,516,658
Hotel Occupancy Tax Fund	\$49,960	\$25,000	\$74,064	\$25,000	\$25,000
Road & Bridge Lease Fund	\$2,287,363	\$2,802,740	\$1,529,368	\$2,929,955	\$2,929,955
Road & Bridge #1	\$1,956,581	\$1,612,842	\$1,649,364	\$1,806,540	\$1,806,540
Road & Bridge #2	\$2,013,891	\$1,680,023	\$1,824,816	\$1,885,657	\$1,885,657
Road & Bridge #3	\$1,957,234	\$1,982,725	\$2,025,899	\$2,222,585	\$2,222,585
Road & Bridge #4	\$1,962,468	\$2,006,308	\$2,065,923	\$2,273,898	\$2,273,898
Grant Fund	\$266,878	\$4,776,981	\$1,414,960	\$0	\$0
Jp Justice Court Technology	\$69,559	\$65,830	\$70,989	\$65,830	\$65,830
Co Child Abuse Prevention Fund	\$108	\$400	\$51	\$400	\$400
Fire Marshal Inspection Fee Fund	\$5,626	\$5,000	\$25,455	\$5,000	\$5,000
Guardianship Fund	\$7,262	\$5,000	\$8,355	\$5,000	\$5,000
Court Facility Fee Fund	\$12,620	\$0	\$20,650	\$0	\$0
Justice Court Bldg. Security	\$457	\$3,400	\$258	\$3,400	\$3,400
Security	\$212,337	\$200,300	\$215,994	\$209,682	\$209,682
Polk County Historical Commiss	\$7,768	\$0	\$20,549	\$0	\$0
Court Reporter Service Fund	\$434	\$300	\$505	\$300	\$300
Waste Management	\$570,874	\$450,000	\$270,141	\$450,000	\$450,000
American Rescue Plan Act	\$247,083	\$0	\$5,234,352	\$0	\$0
Language Access Fund	\$1,890	\$0	\$3,097	\$0	\$0
Law Library Fund	\$25,107	\$15,000	\$36,226	\$15,000	\$15,000
Restoration Projects	\$5,730,000	\$0	\$6,042,814	\$1,950	\$1,950
Pretrial Intervention Program	\$15,876	\$10,000	\$24,549	\$10,000	\$10,000
District Atty Special Fund	\$16,382	\$28,200	\$39,907	\$28,200	\$28,200
D.A. Collection - Hot Check Fund	\$0	\$0	\$245	\$0	\$0
Aging	\$419,329	\$476,410	\$522,355	\$527,436	\$527,436
Sheriff-Commissary Funds	\$64,781	\$26,500	\$52,563	\$26,500	\$26,500
District Clerk Agency Funds	\$3,387,858	\$0	\$0	\$0	\$0
Drug Forfeiture Fund	\$159,102	\$766	\$321,161	\$0	\$0
Available School Fund Acct	\$230,404	\$192,821	\$242,590	\$192,821	\$192,821
Co Clerk Records Mgmt Fund	\$315,386	\$307,600	\$275,452	\$307,600	\$307,600
County Records Mgmt Fund	\$4,359	\$7,500	\$5,998	\$7,500	\$7,500
Sheriffs Federal Rev Sharing	\$0	\$0	\$41,980	\$0	\$0
District Clk Records Mgmt Fund	\$101,065	\$23,100	\$29,994	\$20,000	\$20,000
County & District Court Techno	\$1,167	\$1,600	\$1,389	\$1,200	\$1,200
Permanent School Fund	\$231,611	\$25,000	\$72,563	\$25,000	\$25,000
Debt Service Fund	\$3,281,787	\$3,706,609	\$3,653,093	\$3,254,317	\$3,254,317



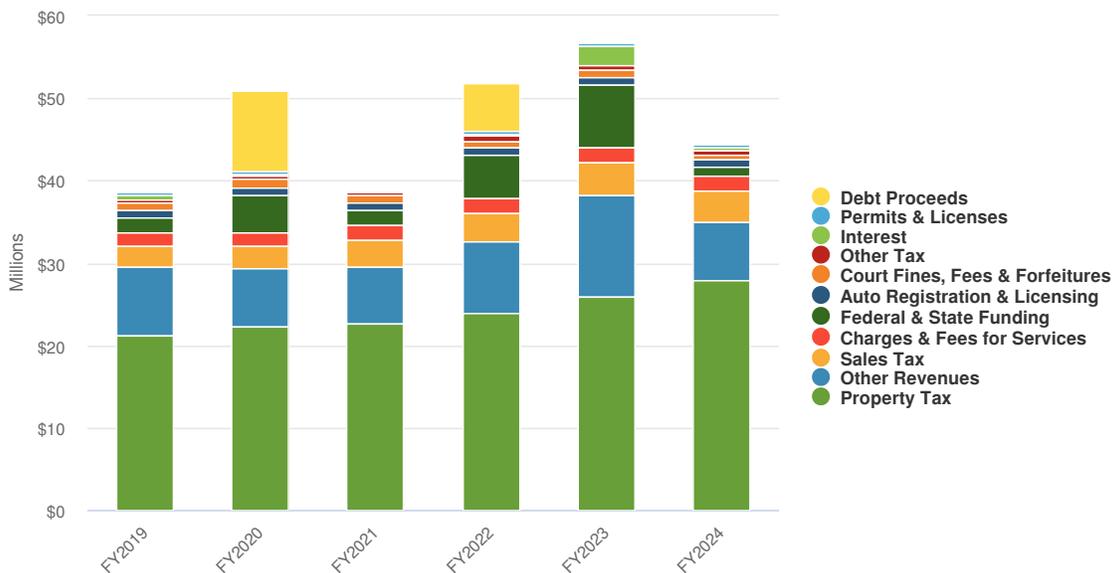
Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
County Clerk Expendable Trust	\$29,838	\$0	\$0	\$0	\$0
Retiree Health Benefits Trust	\$642,820	\$545,232	\$700,425	\$566,911	\$566,911
Total:	\$51,831,961	\$46,303,232	\$56,670,913	\$44,384,340	\$44,384,340

Revenues by Source

Projected FY2024 Revenues by Source



Budgeted and Historical Revenues by Source



The table below unveils data that calls for detailed clarification:

Decline in Total Revenue:

The overall revenue for FY2024 registers a significant decrease compared to both the adopted budget for FY2023 and the actual revenue for FY2023. Notably, the FY2023 Adopted Budget incorporated anticipated grant revenue for the Historic Courthouse Restoration project. At the recommendation of the Auditor's Office, such revenue will now be incorporated into adopted budgets only when there is a confirmed assurance of receiving and utilizing the awarded funds in the upcoming budget year.

Interest Income Spike:

A substantial drop in "Interest" income was observed from FY2023 actuals to the proposed FY2024 budget. The surge in depository interest during FY2023 was a consequence of elevated federal interest rates and substantial fund balances. Although the federal interest rate is anticipated to remain high in FY2024, our reserve balances will decrease as the Historic Courthouse Restoration project and various initiatives utilizing ARPA & Harvey Mitigation Funding progress. A conservative projection for depository interest is maintained to ensure a robust balance if other revenue streams fall short.

Fluctuations in Federal & State Funding:

"Federal & State Funding" exhibits a significant decrease from both the FY2023 adopted budget and the actual revenue for FY2023. This decline is primarily attributed to delays in the Courthouse Restoration Project's construction, resulting in a subsequent reduction in the expected reimbursement from the Texas Historical Commission.

Other Revenues Analysis:

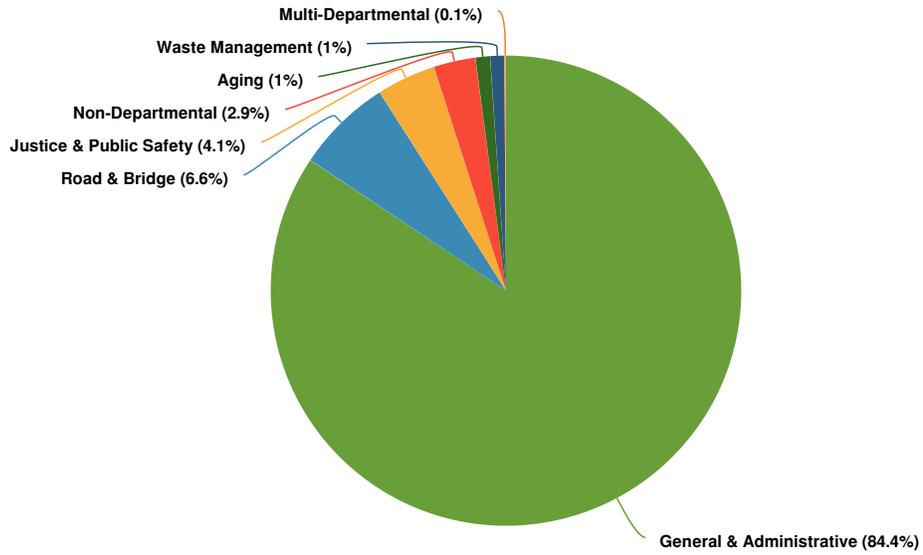
The FY2023 Actuals for Other Revenues encompass a nearly \$6 million transfer from the County's General Fund Balance (reserves) to the Restoration Projects Fund. This transfer represents a strategic utilization of reserves to support the Restoration Projects Fund planned in the next few years.

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Revenue Source					
Property Tax	\$23,854,516	\$26,140,603	\$25,880,946	\$27,839,181	\$27,839,181
Sales Tax	\$3,548,077	\$3,200,000	\$3,923,390	\$3,800,000	\$3,800,000
Other Tax	\$597,000	\$425,000	\$566,605	\$415,000	\$415,000
Court Fines, Fees & Forfeitures	\$819,221	\$621,591	\$888,588	\$673,140	\$673,140
Auto Registration & Licensing	\$880,744	\$887,200	\$905,622	\$887,200	\$887,200
Permits & Licenses	\$345,590	\$325,275	\$291,060	\$327,775	\$327,775
Charges & Fees for Services	\$1,819,653	\$1,656,365	\$1,852,969	\$1,714,752	\$1,714,752
Interest	\$317,615	\$129,400	\$2,336,629	\$409,750	\$409,750
Other Revenues	\$8,688,149	\$7,228,877	\$12,370,293	\$7,209,874	\$7,209,874
Debt Proceeds	\$5,760,027	\$0	\$0	\$0	\$0
Federal & State Funding	\$5,201,370	\$5,688,919	\$7,654,810	\$1,107,668	\$1,107,668
Total Revenue Source:	\$51,831,961	\$46,303,232	\$56,670,913	\$44,384,340	\$44,384,340

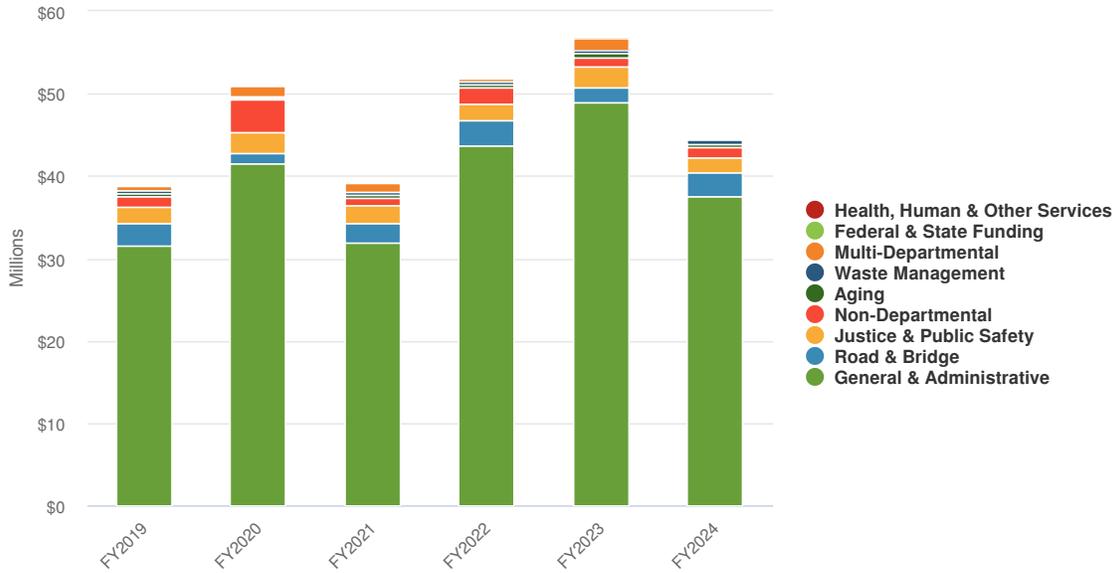


Revenue by Type

Projected FY2024 Revenue by Type



Budgeted and Historical Revenue by Type



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

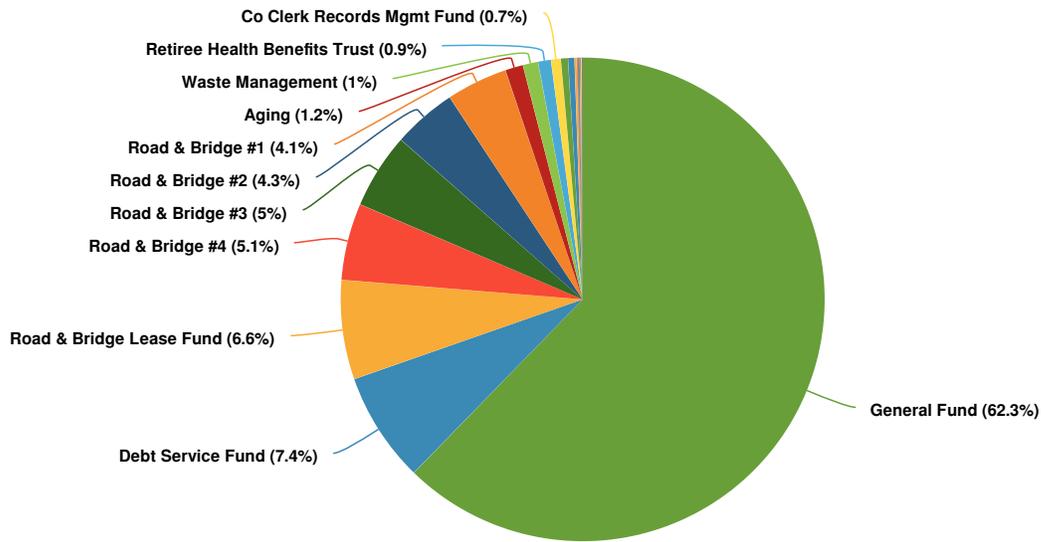
This financial situation poses a recurring challenge during each budget cycle — the challenge of stressing the crucial need for fair support across all government functions. Interestingly, despite this, requests for budget increases from justice & public safety offices usually far surpass those from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

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

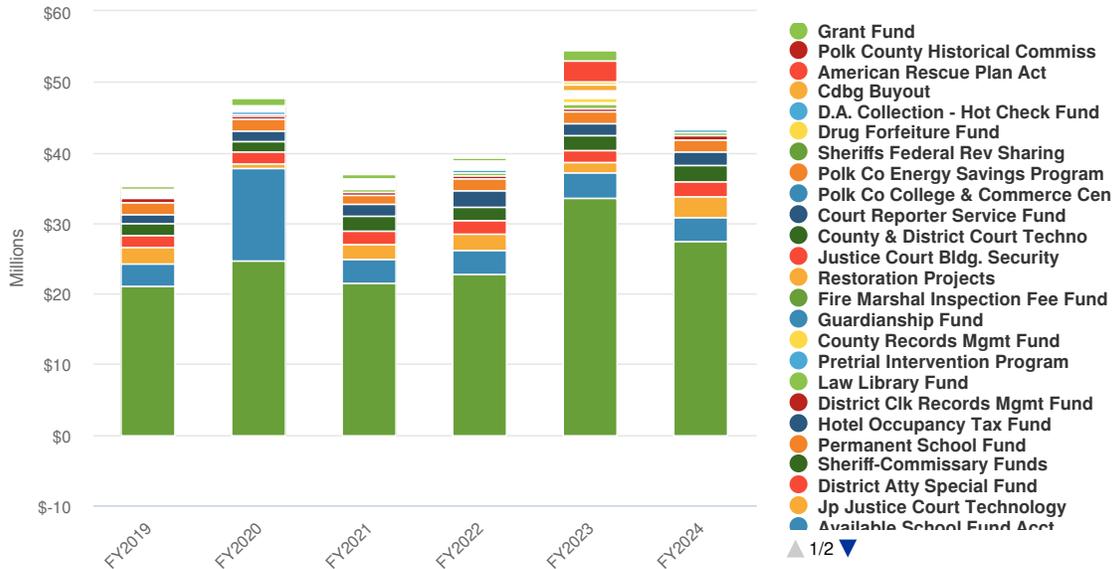
Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Revenue					
Non-Departmental	\$1,875,361	\$1,141,050	\$1,213,921	\$1,283,571	\$1,283,571
Multi-Departmental	\$313,225	\$4,822,981	\$1,301,836	\$46,000	\$46,000
General & Administrative	\$43,654,812	\$35,027,907	\$48,982,978	\$37,450,622	\$37,450,622
Justice & Public Safety	\$2,022,253	\$1,681,143	\$2,528,869	\$1,800,592	\$1,800,592
Waste Management	\$400,000	\$430,000	\$444,192	\$430,000	\$430,000
Road & Bridge	\$3,142,464	\$2,802,740	\$1,739,926	\$2,929,955	\$2,929,955
Health, Human & Other Services	\$5,000	\$0	\$1,000	\$0	\$0
Aging	\$418,845	\$397,409	\$442,240	\$443,600	\$443,600
Federal & State Funding	\$0	\$0	\$15,950	\$0	\$0
Total Revenue:	\$51,831,961	\$46,303,232	\$56,670,913	\$44,384,340	\$44,384,340

Expenditures by Fund

Budgeted FY2024 Expenditures by Fund



Budgeted and Historical Expenditures by Fund

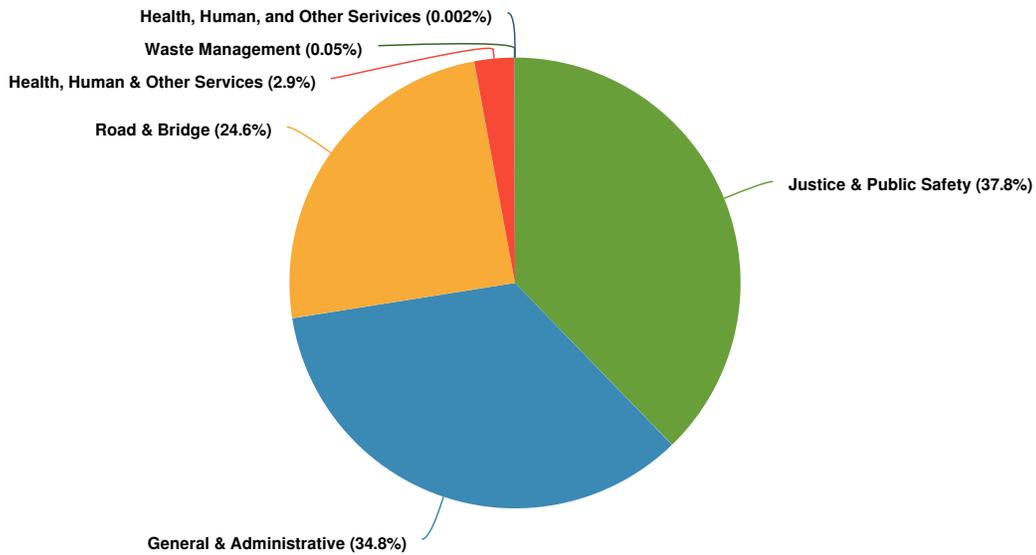


Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
General Fund	\$22,825,219	\$25,320,017	\$33,507,897	\$27,516,542	\$27,516,542
Hotel Occupancy Tax Fund	\$36,491	\$25,000	\$56,720	\$25,000	\$25,000
Road & Bridge Lease Fund	\$2,287,363	\$2,802,740	\$1,529,368	\$2,929,955	\$2,929,955
Road & Bridge #1	\$1,754,527	\$1,612,842	\$1,592,465	\$1,806,540	\$1,806,540
Road & Bridge #2	\$2,314,283	\$1,680,023	\$1,735,704	\$1,885,657	\$1,885,657
Road & Bridge #3	\$1,907,898	\$1,982,725	\$2,142,418	\$2,222,585	\$2,222,585
Road & Bridge #4	\$1,962,845	\$2,006,308	\$1,623,457	\$2,273,898	\$2,273,898
Grant Fund	\$291,369	\$4,776,981	\$1,430,510	\$0	\$0
Jp Justice Court Technology	\$65,830	\$65,830	\$65,830	\$65,830	\$65,830
Fire Marshal Inspection Fee Fund	\$7,047	\$5,000	\$1,876	\$5,000	\$5,000
Guardianship Fund	\$0	\$5,000	\$0	\$5,000	\$5,000
Justice Court Bldg. Security	\$8,444	\$1,700	\$601	\$1,700	\$1,700
Security	\$121,297	\$200,297	\$127,762	\$209,682	\$209,682
Polk County Historical Commiss	\$0	\$0	\$4,758	\$0	\$0
Court Reporter Service Fund	\$0	\$300	\$0	\$300	\$300
Waste Management	\$440,657	\$450,000	\$447,652	\$450,000	\$450,000
American Rescue Plan Act	\$181,421	\$0	\$3,072,848	\$0	\$0
Law Library Fund	\$6,998	\$15,000	\$6,016	\$15,000	\$15,000
Restoration Projects	\$3,441	\$1,950	\$1,002,408	\$1,950	\$1,950
Pretrial Intervention Program	\$1,800	\$10,000	\$2,400	\$10,000	\$10,000
District Atty Special Fund	\$19,112	\$28,200	\$40,230	\$28,200	\$28,200
D.A. Collection - Hot Check Fund	\$1,287	\$0	\$3,909	\$0	\$0
Aging	\$435,915	\$476,410	\$510,377	\$527,434	\$527,434
Sheriff-Commissary Funds	\$41,147	\$26,500	\$49,111	\$26,500	\$26,500
Drug Forfeiture Fund	\$245,930	\$766	\$273,340	\$0	\$0
Available School Fund Acct	\$186,298	\$192,821	\$202,891	\$192,821	\$192,821
Co Clerk Records Mgmt Fund	\$339,079	\$298,819	\$711,393	\$287,504	\$287,504
County Records Mgmt Fund	\$36,533	\$7,500	\$1,112	\$7,500	\$7,500
District Clk Records Mgmt Fund	\$17,750	\$21,250	\$71,100	\$16,626	\$16,626
County & District Court Techno	\$1,047	\$1,600	\$660	\$1,200	\$1,200
Permanent School Fund	\$42,685	\$25,000	\$252,693	\$25,000	\$25,000
Debt Service Fund	\$3,304,617	\$3,705,893	\$3,698,464	\$3,254,299	\$3,254,299
Retiree Health Benefits Trust	\$311,806	\$271,135	\$328,952	\$379,816	\$379,816
Total:	\$39,200,137	\$46,017,607	\$54,494,922	\$44,171,539	\$44,171,539

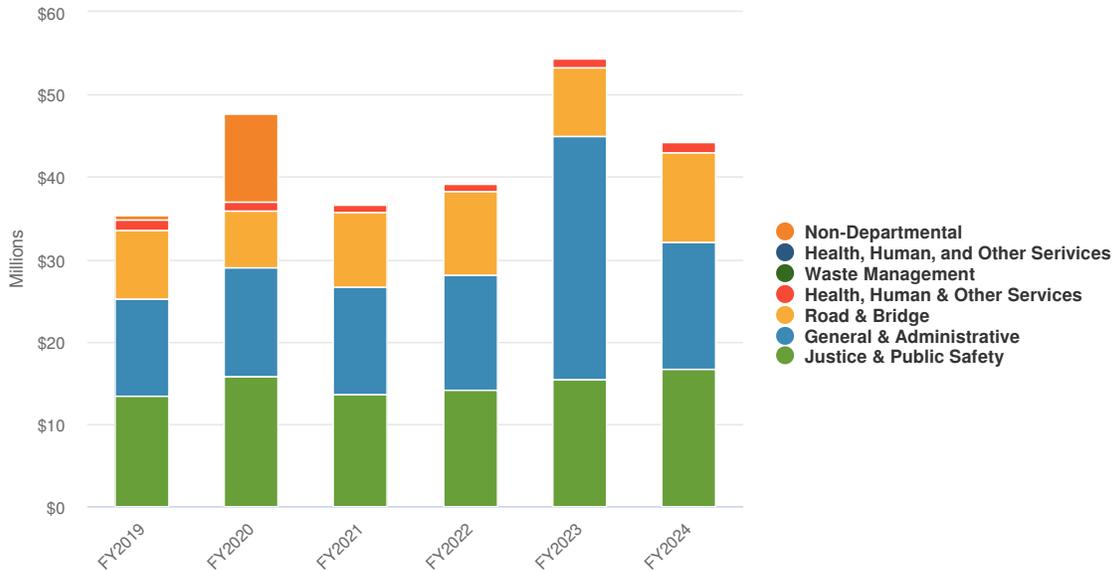


Expenditures by Function

Budgeted FY2024 Expenditures by Function



Budgeted and Historical Expenditures by Function



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

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

The General & Administrative Expense Group is critical for organizational management, support, and compliance. Effective monitoring and control of these expenses is essential for maintaining financial health and operational efficiency.

General & Administrative Expenses is typically the second-largest expense group in the County's adopted budget. In FY2023, this expense group recorded several large expenses that were not included in the adopted budget, such as a nearly \$6 million transfer from the General Fund to Restoration Projects Fund and three separate real estate transactions that were approved by the Court. Such transactions that are paid from the General Fund Reserves are impossible to include in the budget when it's adopted. The transfer was planned going into the FY2023 Budget, but the real estate purchases were pursued when unexpected opportunities arose.

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

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

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

The Health, Human & Other Services Expense Group is dedicated to promoting and sustaining the well-being of individuals and communities. This includes funding for healthcare services, preventive measures, and mental health programs. Human services encompass financial assistance, welfare, and support for issues like homelessness and poverty. Public health initiatives and community development projects are supported, addressing community health concerns and enhancing overall quality of life. Social services cover child welfare, elder care, and disability services. Community outreach and education programs provide information and resources, empowering individuals and communities to make informed health and lifestyle choices. This expense group reflects a commitment to diverse community needs, from physical health to social well-being and community development.

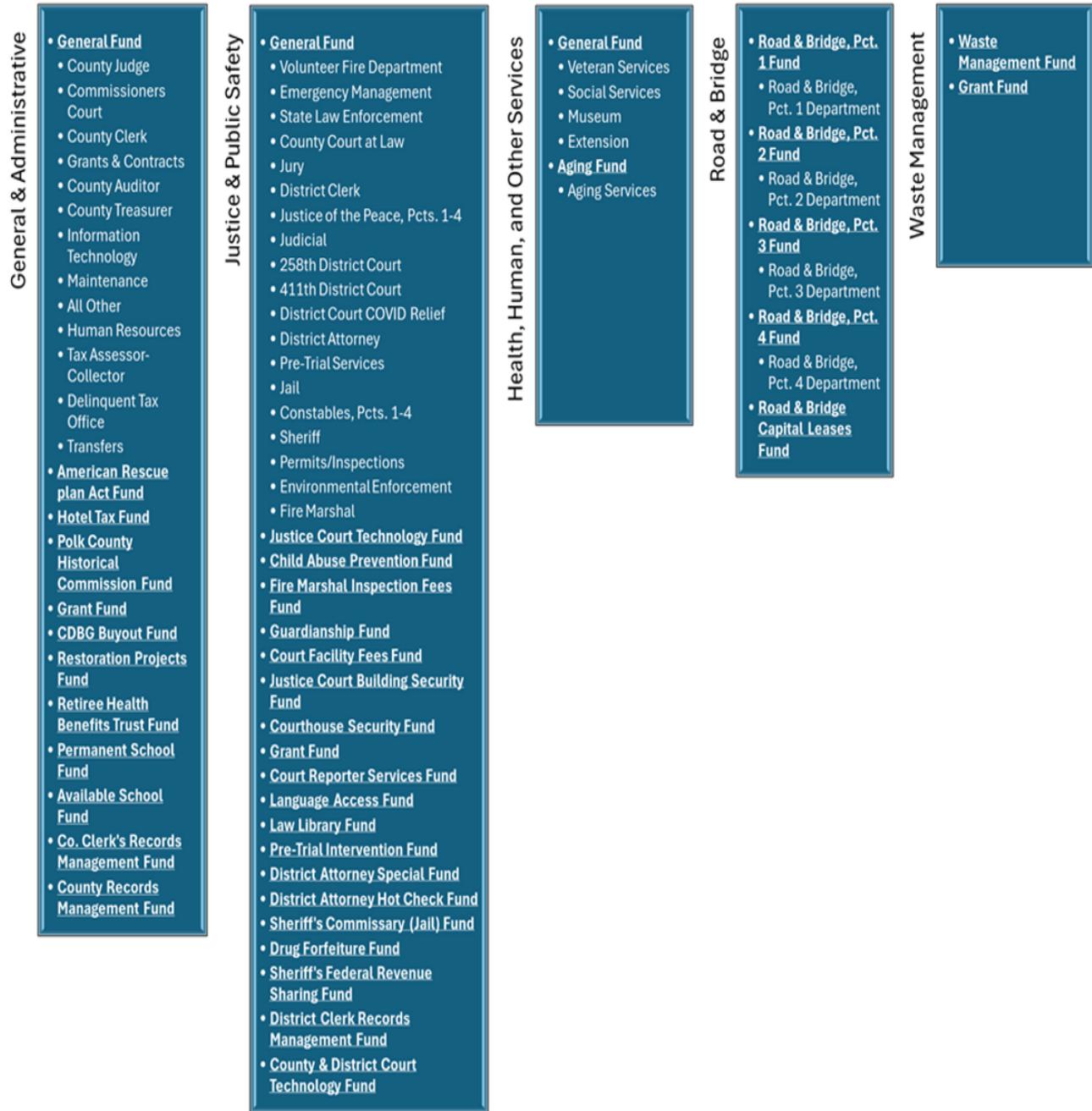
In an ideal world, the County would have more funds to dedicate to Health, Human & Other Services. Since we do not, we actively seek out grants to help expand these types of services.

The Road & Bridge Expense Group focuses on infrastructure and transportation-related expenditures essential for maintaining and improving road accessibility and safety. This category covers a spectrum of functions, including routine road and bridge maintenance, construction of new infrastructure, and investments in traffic management and safety enhancements. The group also allocates funds for emergency



repairs, environmental considerations, and measures to manage street flooding and icy road conditions. In summary, these expenditures play a crucial role in ensuring the efficiency, safety, and longevity of county roadways and bridges, vital for the smooth movement of goods and people within a region.

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



Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expenditures					
General & Administrative					
County Judge	\$258,120	\$298,858	\$298,824	\$289,804	\$289,804
Commissioner'S Court	\$473,748	\$487,461	\$3,649,535	\$580,767	\$580,767
County Clerk	\$1,278,743	\$995,701	\$1,290,289	\$1,048,126	\$1,048,126
General Operations	\$1,472,021	\$1,529,775	\$1,744,803	\$1,788,375	\$1,788,375
Grants & Contracts	\$57,369	\$70,695	\$68,611	\$71,860	\$71,860
County Auditor	\$331,965	\$445,659	\$366,181	\$461,336	\$461,336
County Treasurer	\$218,575	\$228,053	\$258,945	\$232,260	\$232,260
Information Tecnology	\$618,687	\$814,247	\$940,168	\$868,603	\$868,603
Maintenance	\$1,054,098	\$1,263,774	\$1,133,635	\$1,297,004	\$1,297,004
All Other	\$947,113	\$1,205,509	\$1,110,503	\$1,787,268	\$1,787,268
Human Resources	\$202,967	\$293,421	\$225,941	\$232,228	\$232,228
Tax Assessor Collector	\$788,087	\$919,352	\$882,878	\$935,091	\$935,091
Delinquent Tax Collection	\$130,160	\$216,648	\$146,157	\$228,270	\$228,270
American Rescue Plan	\$181,421	\$0	\$2,517,107	\$0	\$0
ARPA Projects	\$0	\$0	\$555,742	\$0	\$0
Commissioners Court	\$3,841,381	\$4,196,798	\$5,456,727	\$3,853,885	\$3,853,885
Multi-Departmental	\$209,208	\$4,760,010	\$1,248,411	\$1,200	\$1,200
District Clerk	\$17,750	\$21,250	\$71,100	\$16,626	\$16,626
Transfers	\$1,966,227	\$1,516,412	\$7,596,116	\$1,659,488	\$1,659,488
Total General & Administrative:	\$14,047,638	\$19,263,624	\$29,561,673	\$15,352,189	\$15,352,189
Justice & Public Safety					
Volunteer Fire Department	\$220,913	\$230,568	\$229,538	\$253,524	\$253,524
Emergency Management	\$460,293	\$574,200	\$496,640	\$347,357	\$347,357
State Law Enforcement	\$76,533	\$86,697	\$82,962	\$88,931	\$88,931
County Court Of Law	\$745,566	\$839,950	\$765,896	\$867,634	\$867,634
Jury	\$84,105	\$96,216	\$84,503	\$112,666	\$112,666
District Clerk	\$523,974	\$663,710	\$630,924	\$687,970	\$687,970
Jp #1	\$240,353	\$270,239	\$268,189	\$279,880	\$279,880
Jp #2	\$208,964	\$230,570	\$229,598	\$234,506	\$234,506
Jp #3	\$185,792	\$214,048	\$209,151	\$215,355	\$215,355
Jp #4	\$195,522	\$261,604	\$259,819	\$270,659	\$270,659
Judicial	\$131,418	\$54,664	\$134,221	\$144,306	\$144,306
258Th District Court	\$519,665	\$598,708	\$543,920	\$632,072	\$632,072
411Th District Court	\$416,394	\$618,475	\$497,402	\$629,840	\$629,840
District Court COVID Relief	\$35,209	\$0	\$9,357	\$0	\$0
District Attorney	\$1,038,923	\$1,421,482	\$1,202,487	\$1,485,173	\$1,485,173
Pre-Trial Services	\$1,250	\$0	\$0	\$0	\$0
Jail	\$3,692,016	\$4,017,653	\$3,848,072	\$4,237,318	\$4,237,318
Constable #1	\$248,001	\$69,648	\$244,754	\$69,800	\$69,800
Constable #2	\$55,871	\$70,888	\$68,710	\$71,659	\$71,659

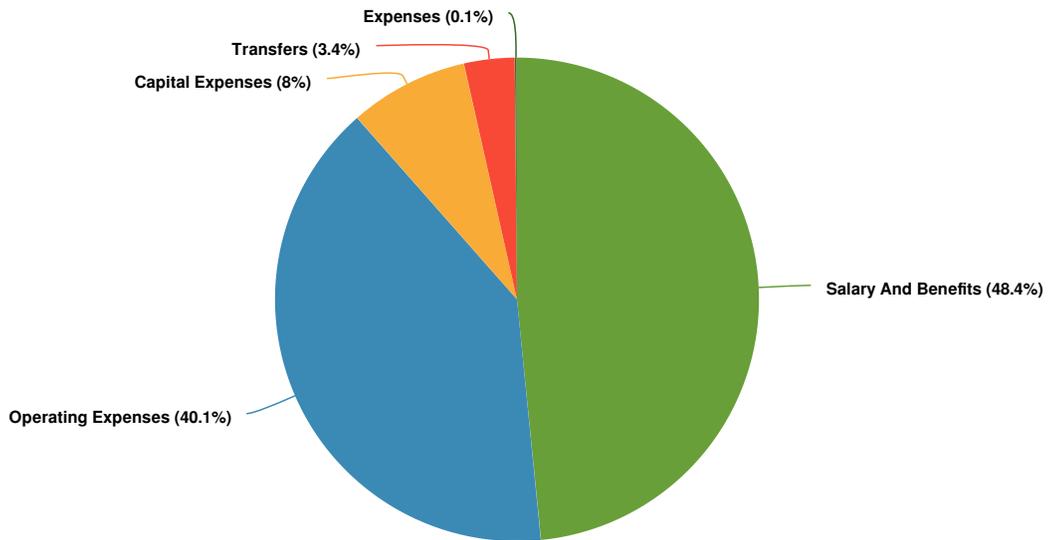


Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Constable #3	\$66,904	\$72,128	\$70,498	\$72,279	\$72,279
Constable #4	\$53,916	\$67,788	\$64,725	\$67,942	\$67,942
Sheriff's Department	\$4,333,781	\$4,706,128	\$4,932,533	\$5,259,413	\$5,259,413
Permits/Inspections	\$119,105	\$127,835	\$128,072	\$131,643	\$131,643
Multi-Departmental	\$156,323	\$73,330	\$164,090	\$73,330	\$73,330
Environmental Enforcement	\$70,638	\$0	\$11,385	\$126,822	\$126,822
Fire Marshal	\$90,626	\$5,000	\$19,780	\$91,299	\$91,299
Security	\$121,297	\$200,297	\$127,762	\$209,682	\$209,682
County Court at Law	\$6,998	\$15,000	\$6,016	\$15,000	\$15,000
Total Justice & Public Safety:	\$14,100,352	\$15,586,824	\$15,331,006	\$16,676,060	\$16,676,060
Health, Human & Other Services					
Veteran Services	\$61,821	\$75,157	\$71,841	\$76,251	\$76,251
Social Services	\$265,092	\$396,727	\$262,466	\$455,390	\$455,390
Museum	\$61,705	\$70,915	\$67,450	\$72,531	\$72,531
Extension	\$115,841	\$130,634	\$130,338	\$133,533	\$133,533
Aging	\$435,915	\$475,410	\$510,377	\$526,434	\$526,434
Total Health, Human & Other Services:	\$940,375	\$1,148,843	\$1,042,471	\$1,264,139	\$1,264,139
Road & Bridge					
Precinct #1	\$1,667,800	\$1,526,269	\$1,501,851	\$1,697,989	\$1,697,989
Precinct #2	\$2,839,775	\$2,232,712	\$2,067,784	\$2,553,025	\$2,553,025
Precinct #3	\$2,433,390	\$2,535,414	\$2,474,498	\$2,889,953	\$2,889,953
Precinct #4	\$2,488,338	\$2,558,997	\$1,955,537	\$2,941,266	\$2,941,266
Capital Lease	\$612,219	\$1,125,352	\$422,694	\$775,919	\$775,919
Total Road & Bridge:	\$10,041,522	\$9,978,744	\$8,422,364	\$10,858,152	\$10,858,152
Waste Management					
Waste Management	\$40,657	\$20,000	\$17,652	\$20,000	\$20,000
Multi-Departmental	\$0	\$0	\$14,192	\$0	\$0
Total Waste Management:	\$40,657	\$20,000	\$31,843	\$20,000	\$20,000
Non-Departmental					
7409	\$29,592	\$18,571	\$105,565	\$0	\$0
Total Non-Departmental:	\$29,592	\$18,571	\$105,565	\$0	\$0
Health, Human, and Other Services					
Aging	\$0	\$1,000	\$0	\$1,000	\$1,000
Total Health, Human, and Other Services:	\$0	\$1,000	\$0	\$1,000	\$1,000
Total Expenditures:	\$39,200,137	\$46,017,607	\$54,494,922	\$44,171,539	\$44,171,539

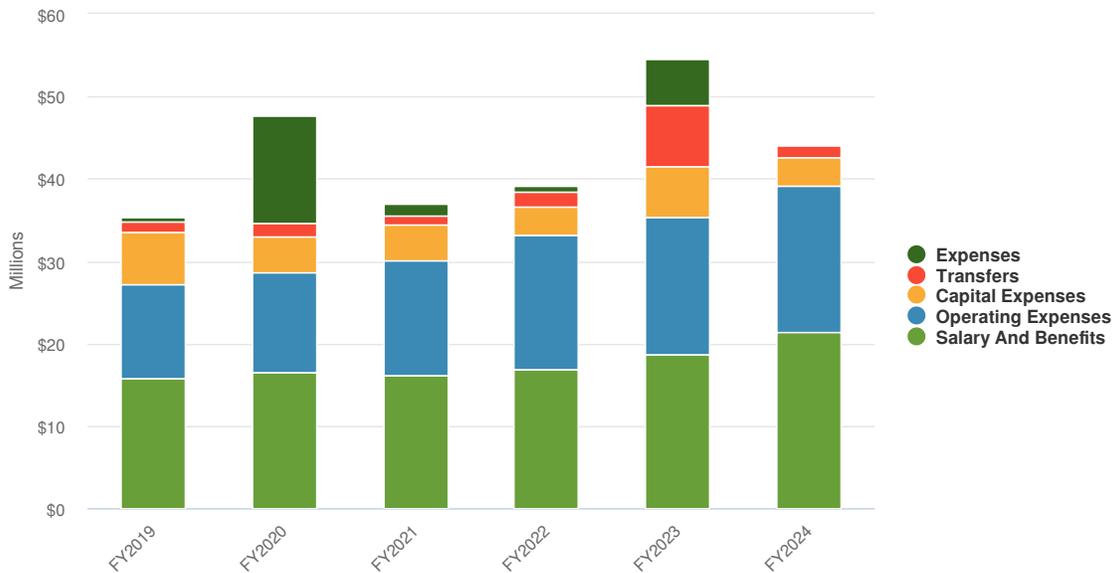


Expenditures by Expense Type

Budgeted FY2024 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



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

Salary and Benefits Growth:

A consistent upswing is evident in the "Salary and Benefits" category from FY2022 to FY2024, reflecting a substantial expansion in the budget for this category. This increase is a deliberate outcome of a strategic focus on augmenting employee compensation and the intentional recruitment of additional staff.

Capital Expenses Surge:

The "Capital Expenses" category experiences a remarkable upsurge from the adopted to actual FY2023 budget figures, tapering off in FY2024. This spike can be attributed to unforeseen real estate acquisitions authorized by the Commissioners Court in FY2023, with comprehensive details available in Judge Murphy's Transmittal Letter [\[2\]](#) in the Introduction of this Budget Book.

Expenses and Transfers:

In FY2024, a noteworthy reduction was observed in the "Expenses" category. This reduction stems from a strategic decision not to incorporate grant funds that lack a guarantee of being received and expended in the upcoming fiscal year. The majority of the budgeted grant revenues in FY2023, especially for the Courthouse Restoration Project, did not materialize, and the funds received (from ARPA and other grants) were not initially budgeted.

The spike in the "Transfers" category in the Actuals versus the FY2023 Adopted Budget is primarily associated with the nearly \$6 million transferred to the Restoration Projects fund, as detailed in Judge Murphy's Transmittal Letter.

Total Expense Objects:

Despite fluctuations in individual expense categories, the total expenses for FY2024 remain in alignment with the adopted budget for FY2023. However, it's crucial to note that we anticipate receiving and utilizing unbudgeted grant funds in FY2024, which will substantially augment overall expenses for the fiscal year. This expected influx of grant funds necessitates a comprehensive consideration of the overall financial landscape for accurate analysis.

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects					
Salary And Benefits	\$16,798,461	\$20,365,545	\$18,709,255	\$21,392,983	\$21,392,983
Operating Expenses	\$16,358,048	\$15,910,088	\$16,600,222	\$17,707,360	\$17,707,360
Capital Expenses	\$3,391,394	\$3,563,245	\$6,240,568	\$3,512,958	\$3,512,958
Expenses	\$840,983	\$4,830,778	\$5,517,222	\$55,897	\$55,897
Transfers	\$1,811,250	\$1,347,951	\$7,427,655	\$1,502,342	\$1,502,342
Total Expense Objects:	\$39,200,137	\$46,017,607	\$54,494,922	\$44,171,539	\$44,171,539





General Fund

The General Fund (010) serves as the primary operating fund of the County and accounts for departments associated with General Operating, Administrative, Justice and Public Safety, and Health and Human Services.

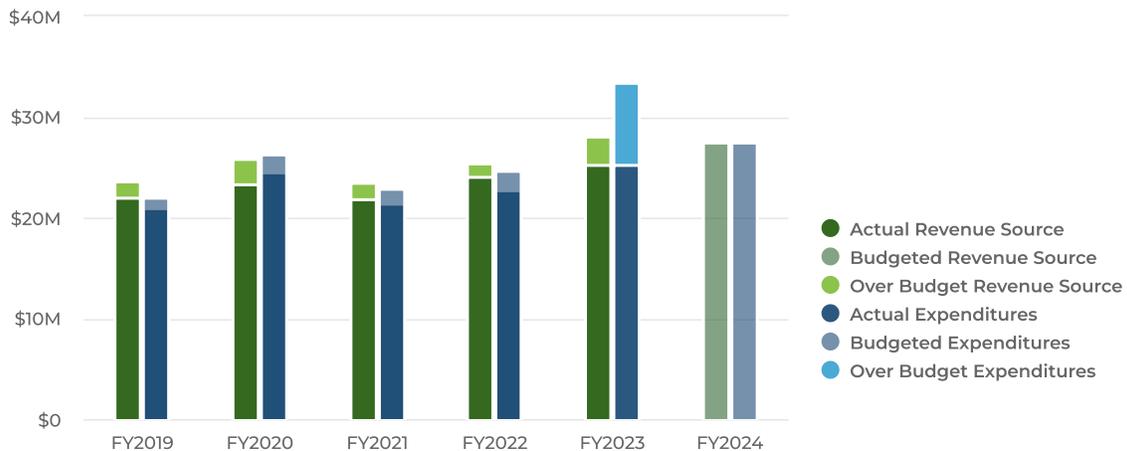
Summary

The Polk County Commissioners Court anticipates \$27.52 million in revenue for the General Fund in FY2024, reflecting an 8.7% increase from the previous year. Correspondingly, budgeted expenditures are expected to rise by 8.7%, totaling \$27.52 million in FY2024.

In FY2023, the actual revenue for the General Fund exceeded budget projections by \$2,832,775.61. This surplus can be attributed to various factors, including higher-than-expected depository interest, receipt of unbudgeted federal funding, sales tax proceeds surpassing estimates, insurance proceeds, and other offsetting variances.

However, actual expenses in FY2023 surpassed budget projections by \$8,187,880.36. A deliberate transfer of \$5,950,000 was taken from General Fund reserves to the Restoration Projects Fund to support ongoing restoration projects, such as the Polk County Courthouse. Also, strategic but not budgeted land acquisitions were authorized by the Commissioners Court, including a parking lot, a building for future growth, and acreage near the landfill for necessary expansion (see **Waste Management Fund** for explanation). Despite these actions, the projected balance remains robust, exceeding the goal of maintaining reserves equivalent to or exceeding three months of operating costs, as outlined in the County's Financial Policies.

The Reserve Balance in the General Fund started at \$19,134,347 at the beginning of FY2023 and decreased by \$5,335,514 (27.9%) to reach a year-end balance of \$13,798,833. This signifies a strategic and intentional use of reserves to address critical initiatives while still maintaining a healthy financial position. The Commissioners Court's careful management reflects a commitment to fiscal responsibility, allowing for ongoing projects and strategic investments while ensuring the stability of the General Fund.

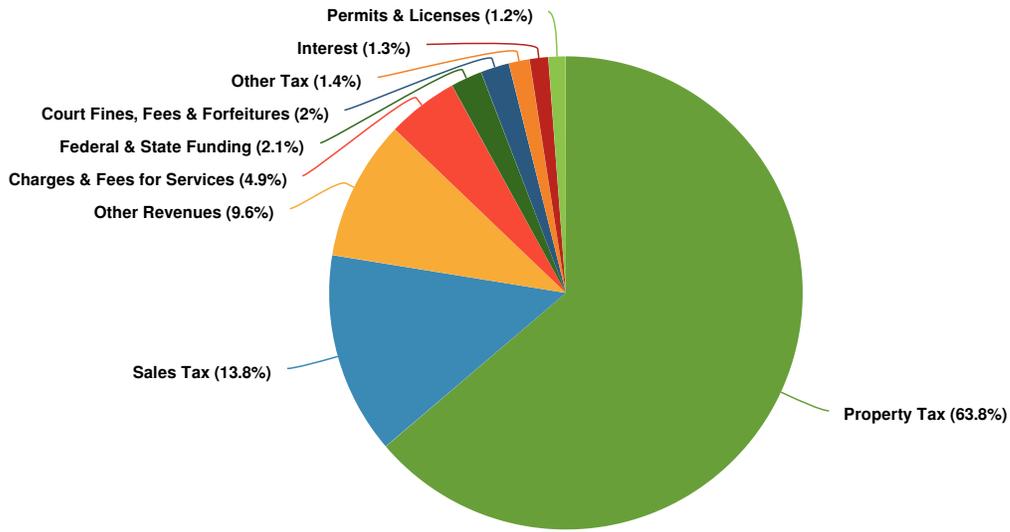


General Fund Comprehensive Summary

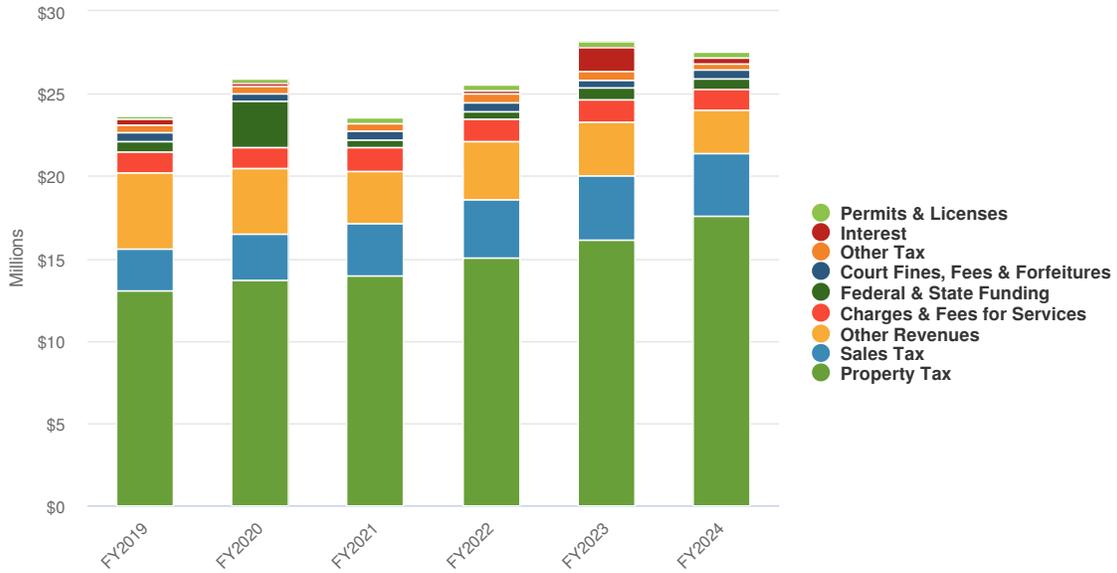
Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Property Tax	\$15,074,957	\$16,273,796	\$16,146,487	\$17,546,284	\$17,546,284
Sales Tax	\$3,548,077	\$3,200,000	\$3,923,390	\$3,800,000	\$3,800,000
Other Tax	\$547,040	\$400,000	\$492,482	\$390,000	\$390,000
Court Fines, Fees & Forfeitures	\$503,998	\$487,350	\$507,604	\$537,350	\$537,350
Permits & Licenses	\$345,590	\$325,275	\$291,060	\$327,775	\$327,775
Charges & Fees for Services	\$1,415,849	\$1,289,065	\$1,373,965	\$1,339,052	\$1,339,052
Interest	\$200,828	\$100,000	\$1,498,449	\$350,000	\$350,000
Other Revenues	\$3,446,889	\$2,802,927	\$3,217,975	\$2,636,029	\$2,636,029
Federal & State Funding	\$461,468	\$441,629	\$701,406	\$590,168	\$590,168
Total Revenues:	\$25,544,695	\$25,320,043	\$28,152,819	\$27,516,658	\$27,516,658
Expenditures					
Salary And Benefits	\$13,476,927	\$16,426,450	\$15,111,169	\$17,318,480	\$17,318,480
Operating Expenses	\$7,170,159	\$7,569,349	\$7,481,295	\$9,031,029	\$9,031,029
Capital Expenses	\$616,873	\$460,365	\$4,055,201	\$301,278	\$301,278
Expenses	\$363,402	\$51,797	\$98,177	\$53,897	\$53,897
Transfers	\$1,197,857	\$812,056	\$6,762,056	\$811,858	\$811,858
Total Expenditures:	\$22,825,219	\$25,320,017	\$33,507,897	\$27,516,542	\$27,516,542
Total Revenues Less Expenditures:	\$2,719,477	\$26	-\$5,355,078	\$116	\$116
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Projected FY2024 Revenues by Source



Budgeted and Historical Revenues by Source



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Revenue Source						
General & Administrative						
TAXES - CURRENT	010-310-1110	\$14,343,427	\$15,649,732	\$15,420,376	\$16,916,011	\$16,916,011
TAXES - DELINQUENT	010-310-1120	\$407,505	\$624,064	\$387,100	\$630,273	\$630,273
P&I CURRENT TAXES	010-310-1115	\$147,124	\$0	\$170,576	\$0	\$0
P&I DELIQUENT TAXES	010-310-1125	\$176,901	\$0	\$168,436	\$0	\$0
SALES TAX	010-318-1150	\$3,548,077	\$3,200,000	\$3,923,390	\$3,800,000	\$3,800,000
VEHICLE SALES TAX COMM HB3588	010-318-1152	\$359,853	\$330,000	\$354,593	\$330,000	\$330,000
MIXED BEVERAGE TAX ALLOCATION	010-318-1155	\$90,665	\$70,000	\$81,359	\$60,000	\$60,000
OTHER TAX	010-318-1160	\$0	\$0	\$6,443	\$0	\$0
BEER & LIQUOR	010-320-2100	\$7,072	\$6,000	\$3,455	\$3,000	\$3,000
TAX COLLECTOR FEES	010-340-4500	\$346,716	\$300,000	\$328,339	\$300,000	\$300,000
COUNTY CLERK FEES	010-340-4400	\$501,977	\$450,000	\$443,366	\$450,000	\$450,000
VISUAL RECORDING FEES	010-340-4940	\$65	\$150	\$0	\$150	\$150
TRA PATROL ADMINISTRATION FEE	010-342-4552	\$47,021	\$44,665	\$48,537	\$45,652	\$45,652
EDUCATION FEE - JUDGE	010-340-4000	\$1,291	\$1,500	\$1,267	\$1,500	\$1,500
COUNTY JUDGE	010-340-4100	\$1,200	\$2,000	\$961	\$2,000	\$2,000
DEPOSITORY INTEREST	010-341-4100	\$193,013	\$100,000	\$1,491,234	\$350,000	\$350,000
DEPOSITORY INTEREST-DIST CLERK	010-341-4450	\$7,814	\$0	\$7,216	\$0	\$0
COUNTY CLERK REIMBURSEMENTS	010-342-4403	\$0	\$0	\$175	\$0	\$0
ELECTION EXPENSE REIMBURSEMENT	010-342-4404	\$390,080	\$20,000	\$25,962	\$20,000	\$20,000
EMPLOYEE REIMBURSEMENT	010-342-4406	\$191	\$0	\$0	\$0	\$0
UTILITIES REIMBURSEMENT	010-342-4440	\$2,889	\$0	\$4,053	\$0	\$0
TRINITY CO. PRO RATA REIMB.	010-342-4465	\$67,921	\$89,246	\$81,545	\$92,030	\$92,030
SAN JAC CO. PRO RATA REIMB.	010-342-4466	\$122,612	\$161,065	\$147,166	\$166,089	\$166,089
PROBATION FISCAL SERVICES REIMB	010-342-4468	\$15,984	\$15,910	\$12,922	\$15,910	\$15,910



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
DELQ.TAX-OFFICE REIMBURSEMENT	010-342-4549	\$5,642	\$11,696	\$6,576	\$13,830	\$13,830
DELQ.TAX-PERSONNEL REIMBURSE	010-342-4550	\$124,931	\$196,757	\$122,937	\$215,761	\$215,761
TRA PATROL REIMBURSEMENT	010-342-4551	\$313,476	\$297,770	\$323,578	\$304,348	\$304,348
REIMBURSEMENT-WORKERS COMP	010-342-4565	\$0	\$0	\$11,483	\$0	\$0
REFUND-UNEMPLOYMENT	010-342-4566	\$6,805	\$4,000	\$0	\$4,000	\$4,000
INSURANCE CLAIMS	010-342-4600	\$111,552	\$0	\$185,561	\$0	\$0
COUNTY AUCTION SALE REV	010-370-7175	\$0	\$8,000	\$0	\$8,000	\$8,000
POSTAGE REIMBURSEMENT	010-370-7409	\$353	\$0	\$735	\$0	\$0
RURAL TRANSIT REIMBURSEMENT	010-342-4401	\$5,565	\$5,565	\$4,410	\$5,565	\$5,565
SCHOLARSHIP SPONSORSHIPS	010-342-4525	\$16,000	\$16,000	\$16,500	\$16,500	\$16,500
INS REIMB-COLLEGE/COMMERCE CEN	010-342-4620	\$26,352	\$29,000	\$25,677	\$25,000	\$25,000
ENTERPRISE FLEET REVENUE	010-342-4660	\$6,435	\$12,000	\$0	\$0	\$0
TRANSFER FROM CO CLERK RAP FUND	010-370-7093	\$154,977	\$168,461	\$168,461	\$157,146	\$157,146
RENT - COUNTY PROPERTY	010-370-7100	\$59,387	\$63,937	\$73,052	\$129,937	\$129,937
INMATE PHONE-IAH DETENTION FAC	010-370-7425	\$657,485	\$300,000	\$737,552	\$300,000	\$300,000
IAH DETENTION FAC PER DIEM	010-370-7426	\$543,171	\$600,000	\$641,600	\$600,000	\$600,000
TAX NOTES/LOAN PROCEEDS	010-390-9400	\$121,411	\$241,608	\$0	\$0	\$0
SALE OF SURPLUS	010-364-6100	\$5,055	\$0	\$40,606	\$0	\$0
CH19 VOTER REGIS. REIMBURSE	010-342-4560	\$3,261	\$7,000	\$1,400	\$7,000	\$7,000
UNCLAIMED CAPITAL CREDITS	010-333-3100	\$75,606	\$0	\$87,307	\$0	\$0
ASST.PROSECUTORS-LONGEVITY PAY	010-342-4470	\$6,520	\$6,720	\$3,953	\$1,540	\$1,540
TOBACCO SETTLEMENT	010-370-7695	\$12,904	\$15,000	\$15,342	\$15,000	\$15,000
STATE SUPPLEMENT- CO. JUDGE	010-342-4952	\$25,454	\$25,200	\$25,200	\$25,200	\$25,200
Total General & Administrative:		\$23,061,740	\$23,073,047	\$25,600,401	\$25,011,443	\$25,011,443
Justice & Public Safety						
SHERIFF'S TAX SALE	010-318-1115	\$96,522	\$0	\$50,087	\$0	\$0



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
IMPOUNDED ESTRAY - SHERIFF	010-367-6105	\$13,270	\$0	\$0	\$0	\$0
SCOFFLAW FEES JP1	010-325-2455	\$140	\$700	\$20	\$700	\$700
JUSTICE OF PEACE PCT #1	010-325-2801	\$121,766	\$140,000	\$94,298	\$140,000	\$140,000
SCOFFLAW FEES JP2	010-325-2456	\$140	\$400	\$0	\$400	\$400
JUSTICE OF PEACE PCT #2	010-325-2802	\$112,588	\$110,000	\$90,588	\$110,000	\$110,000
SCOFFLAW FEES JP3	010-325-2457	\$20	\$150	\$40	\$150	\$150
JUSTICE OF PEACE PCT #3	010-325-2803	\$56,092	\$50,000	\$59,555	\$70,000	\$70,000
SCOFFLAW FEES JP4	010-325-2458	\$11	\$100	\$0	\$100	\$100
JUSTICE OF PEACE PCT #4	010-325-2804	\$147,160	\$150,000	\$220,429	\$180,000	\$180,000
LOCAL TRUANCY PREVENTION & DIVERSION	010-325-2808	\$8,250	\$0	\$8,137	\$0	\$0
HAULERS LICENSING FEE	010-321-2502	\$1,875	\$1,000	\$150	\$1,000	\$1,000
WRECKER PERMIT FEES	010-321-2560	\$795	\$275	\$400	\$275	\$275
SEWAGE/FLOOD PLAIN PERMITS	010-321-2100	\$203,017	\$200,000	\$166,861	\$200,000	\$200,000
COMMERCIAL (LIFE SAFETY) PERM	010-321-2105	\$18,570	\$16,500	\$19,450	\$22,000	\$22,000
UTILITY/PIPELINE PERMIT FEES	010-321-2200	\$13,355	\$500	\$0	\$500	\$500
911 ADDRESSING PERMIT FEES	010-321-2565	\$21,328	\$21,000	\$16,750	\$21,000	\$21,000
SHERIFFS FEES	010-340-4220	\$148,083	\$165,000	\$156,501	\$165,000	\$165,000
DISTRICT ATTORNEY FEES	010-340-4600	\$14,118	\$10,000	\$12,389	\$10,000	\$10,000
CONSTABLE, PCT#1 SERVING FEE	010-340-4555	\$9,985	\$8,000	\$11,765	\$8,000	\$8,000
CONSTABLE, PCT#2 SERVING FEE	010-340-4556	\$12,441	\$11,500	\$16,223	\$11,500	\$11,500
CONSTABLE, PCT#3 SERVING FEE	010-340-4557	\$3,055	\$3,000	\$4,290	\$3,000	\$3,000
CONSTABLE, PCT#4 SERVING FEE	010-340-4558	\$3,845	\$5,000	\$7,085	\$5,000	\$5,000
DISTRICT CLERK FEES	010-340-4700	\$281,420	\$260,000	\$295,050	\$300,000	\$300,000
DISTRICT CLERK COPY FEE	010-340-4701	\$260	\$0	\$1,056	\$0	\$0
DIST CRT RECORDS TECHNOLOGY	010-340-4710	\$0	\$0	\$1,234	\$0	\$0
JURY FEES	010-340-4930	\$7,794	\$500	\$15,236	\$500	\$500



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
JUV DELINQUENCY PREVENTION	010-340-4725	\$28	\$0	\$39	\$0	\$0
FAMILY PROTECTION FEE	010-340-4730	\$675	\$2,000	\$0	\$2,000	\$2,000
SUPERVISION PRETRIAL FEE	010-340-4900	\$3,844	\$4,000	\$308	\$4,000	\$4,000
IGNITION INTERLOCK MONITORING	010-340-4925	\$3,890	\$2,500	\$1,580	\$2,500	\$2,500
REIMB.FOR INMATE MEDICAL	010-342-4391	\$9,106	\$9,000	\$0	\$9,000	\$9,000
REIMB TRANSPORT OF PRISONERS	010-342-4426	\$14,965	\$0	\$26,020	\$0	\$0
ANIMAL SHELTER	010-367-6110	\$0	\$150	\$0	\$150	\$150
SHERIFF'S MISCELLANEOUS	010-367-6135	\$7,259	\$0	\$490	\$0	\$0
INMATE PHONE - COUNTY JAIL	010-370-7420	\$127,014	\$100,000	\$101,199	\$100,000	\$100,000
SALE OF GIS/MAPPING DATA	010-370-7696	\$160	\$250	\$210	\$250	\$250
REIMB WITNESS EXPENSES - DA	010-342-4474	\$2,087	\$0	\$389	\$0	\$0
REIMB - DIST ATTNYS OFFICE	010-342-4475	\$0	\$0	\$444	\$0	\$0
BLACKBOARD CON REIMB	010-342-4402	\$0	\$1,112	\$0	\$1,112	\$1,112
SCAAP(FED ASST-ALIEN CRIMINAL)	010-330-3512	\$0	\$0	\$12,774	\$0	\$0
SHERIFF DEPT STEP GRANT	010-330-3562	\$1,512	\$0	\$0	\$0	\$0
SVL GRANT-SHERIFF 4297302 REVENUE	010-330-4125	\$23,844	\$43,790	\$35,506	\$43,790	\$43,790
VCLG-SHERIFF C-00062	010-330-4126	\$28,735	\$43,865	\$42,595	\$43,865	\$43,865
4437901 EVIDENCE PROCUREMENT MANAGER GRANT	010-330-4127	\$0	\$0	\$25,245	\$0	\$0
SSA-INCENTIVE PAYMENTS	010-332-3560	\$11,600	\$5,800	\$3,600	\$5,800	\$5,800
REIMBURSEMENT-EXTRADITION FEES	010-342-4455	\$0	\$0	\$766	\$0	\$0
SEXUAL ASSAULT KIT - ST REIMB	010-342-4571	\$0	\$15,000	\$0	\$15,000	\$15,000
SHERIFF STATE TRAINING MONEY	010-342-4605	\$5,368	\$5,000	\$5,290	\$5,000	\$5,000
VCLG - District Attorney C-00061	010-330-3475	\$25,361	\$44,910	\$21,853	\$44,910	\$44,910
FEMA	010-333-3336	\$2,297	\$0	\$175,714	\$0	\$0
DETCOG 911 MAINTENANCE	010-367-6801	\$38,412	\$28,000	\$36,898	\$28,000	\$28,000

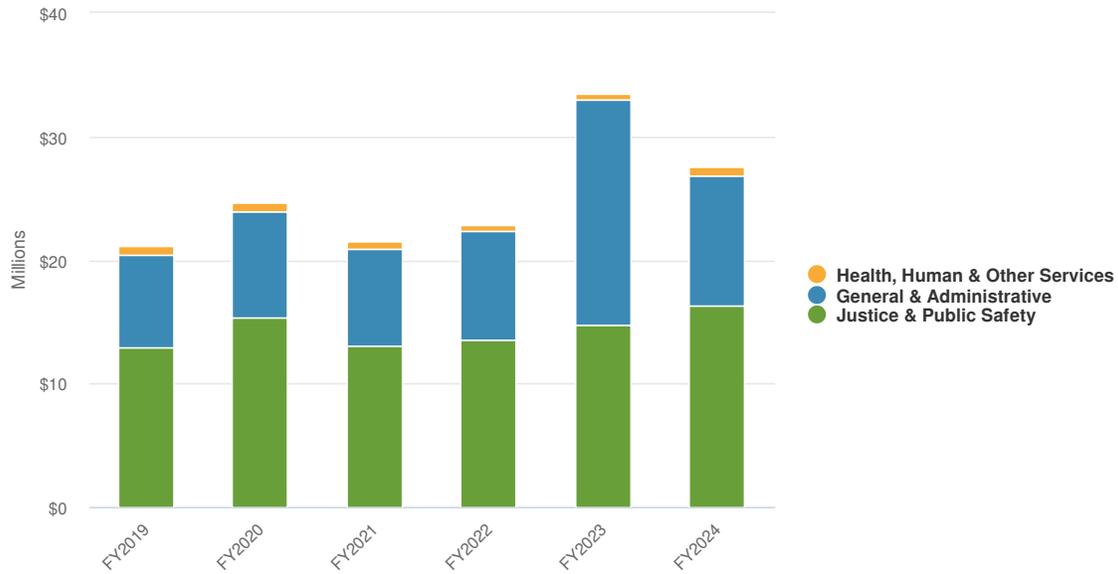


Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
SB1704 JUROR FEE REIMBURSEMENT	010-342-4485	\$13,158	\$9,000	\$13,770	\$29,000	\$29,000
HB 66 - COUNTY COURT AT LAW	010-342-4950	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000
Total Justice & Public Safety:		\$1,699,216	\$1,552,002	\$1,836,283	\$1,667,502	\$1,667,502
Multi-Departmental						
SERVICE FEES ON FINES	010-325-2300	\$44,561	\$36,000	\$34,537	\$36,000	\$36,000
COURT APPD ATTY REIMBURSEMENT	010-342-4700	\$1,786	\$10,000	\$2,229	\$10,000	\$10,000
Total Multi-Departmental:		\$46,347	\$46,000	\$36,766	\$46,000	\$46,000
Non-Departmental						
CHILD SAFETY FEE	010-321-2501	\$79,578	\$80,000	\$83,994	\$80,000	\$80,000
CRF - COST RECOVERY FEE E-FILE	010-340-4445	\$2	\$0	\$0	\$0	\$0
ALT DISPUTE RESOLUTION SYSTEM	010-340-4450	\$7,118	\$150	\$443	\$150	\$150
COURT REPORTER FEES	010-340-4750	\$18,621	\$16,000	\$25,802	\$25,000	\$25,000
TRAFFIC FEE	010-340-4910	\$2,400	\$3,000	\$2,465	\$3,000	\$3,000
AUTOPSY COPY FEE	010-340-4915	\$0	\$50	\$30	\$50	\$50
UA TEST FEE	010-340-4920	\$0	\$50	\$0	\$50	\$50
TIME PAYMENT REIMBURSEMENT FEE	010-340-4720	\$10,717	\$10,000	\$12,425	\$10,000	\$10,000
MISCELLANEOUS REVENUE	010-342-4900	\$116,691	\$11,000	\$15,871	\$11,000	\$11,000
MINERAL ROYALTY - NON-SCHOOL	010-360-6200	\$617	\$400	\$375	\$400	\$400
PILOT (PAYMENT IN LIEU OF TAXES)	010-332-3105	\$0	\$0	\$0	\$130,256	\$130,256
FED PAYMENT IN LIEU OF TAXES	010-332-3110	\$56,020	\$53,000	\$60,023	\$53,000	\$53,000
INDIGENT DEFENSE FORMULA GRANT FUNDS	010-333-3426	\$45,629	\$45,344	\$47,941	\$48,807	\$48,807
Total Non-Departmental:		\$337,393	\$218,994	\$249,369	\$361,713	\$361,713
Waste Management						
TRANSFER FROM WASTE MANAGEMENT	010-370-7032	\$400,000	\$430,000	\$430,000	\$430,000	\$430,000
Total Waste Management:		\$400,000	\$430,000	\$430,000	\$430,000	\$430,000
Total Revenue Source:		\$25,544,695	\$25,320,043	\$28,152,819	\$27,516,658	\$27,516,658



Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expenditures					
General & Administrative					
County Judge	\$258,120	\$298,858	\$298,824	\$289,804	\$289,804
Commissioner'S Court	\$473,748	\$487,461	\$3,649,535	\$580,767	\$580,767
County Clerk	\$1,094,640	\$865,343	\$747,357	\$917,768	\$917,768
General Operations	\$1,472,021	\$1,529,775	\$1,744,803	\$1,788,375	\$1,788,375
Grants & Contracts	\$57,369	\$70,695	\$68,611	\$71,860	\$71,860
County Auditor	\$331,965	\$445,659	\$366,181	\$461,336	\$461,336
County Treasurer	\$182,085	\$203,053	\$202,225	\$207,260	\$207,260
Information Tecnology	\$618,687	\$814,247	\$940,168	\$868,603	\$868,603
Maintenance	\$1,054,098	\$1,263,774	\$1,133,635	\$1,297,004	\$1,297,004
All Other	\$947,113	\$1,205,509	\$1,110,503	\$1,787,268	\$1,787,268
Human Resources	\$202,967	\$293,421	\$225,941	\$232,228	\$232,228
Tax Assessor Collector	\$788,087	\$919,352	\$882,878	\$935,091	\$935,091
Delinquent Tax Collection	\$130,160	\$216,648	\$146,157	\$228,270	\$228,270
Transfers	\$1,197,857	\$812,056	\$6,762,056	\$811,858	\$811,858
Total General & Administrative:	\$8,808,916	\$9,425,852	\$18,278,876	\$10,477,490	\$10,477,490
Justice & Public Safety					
Volunteer Fire Department	\$220,913	\$230,568	\$229,538	\$253,524	\$253,524
Emergency Management	\$460,293	\$574,200	\$496,640	\$347,357	\$347,357
State Law Enforcement	\$76,533	\$86,697	\$82,962	\$88,931	\$88,931
County Court Of Law	\$745,566	\$839,950	\$765,896	\$867,634	\$867,634

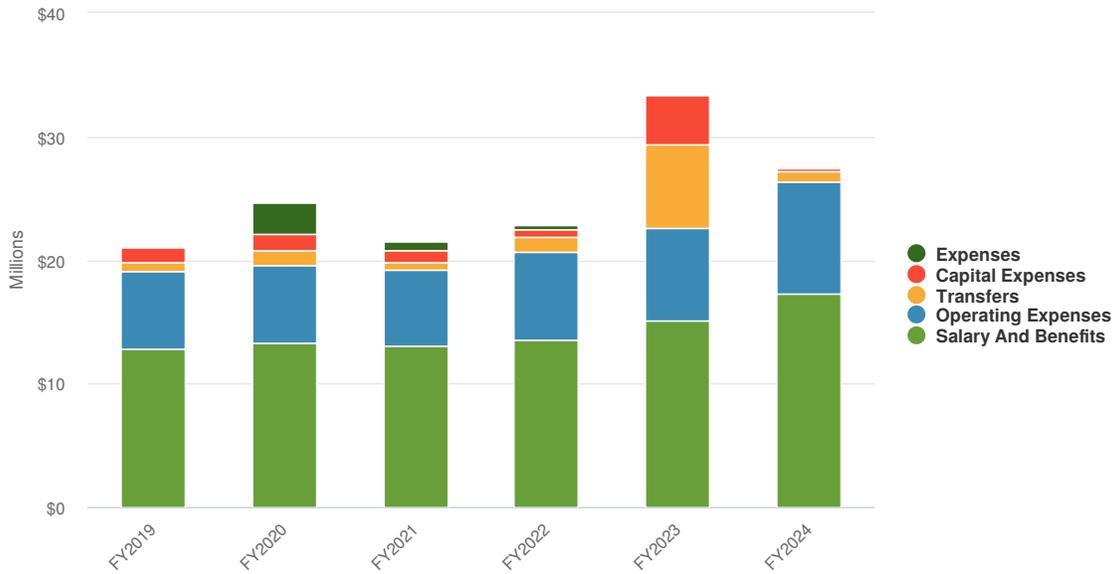


Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Jury	\$84,105	\$96,216	\$84,503	\$112,666	\$112,666
District Clerk	\$523,974	\$663,710	\$630,924	\$687,970	\$687,970
Jp #1	\$240,353	\$269,639	\$268,189	\$279,280	\$279,280
Jp #2	\$205,919	\$230,170	\$228,997	\$234,106	\$234,106
Jp #3	\$185,792	\$213,648	\$209,151	\$214,955	\$214,955
Jp #4	\$190,122	\$261,304	\$259,819	\$270,359	\$270,359
Judicial	\$131,418	\$49,364	\$134,221	\$139,006	\$139,006
258Th District Court	\$519,665	\$598,708	\$543,920	\$632,072	\$632,072
411Th District Court	\$416,394	\$618,475	\$497,402	\$629,840	\$629,840
District Court COVID Relief	\$35,209	\$0	\$9,357	\$0	\$0
District Attorney	\$978,212	\$1,383,282	\$1,127,525	\$1,446,973	\$1,446,973
Pre-Trial Services	\$1,250	\$0	\$0	\$0	\$0
Jail	\$3,692,016	\$4,017,653	\$3,848,072	\$4,237,318	\$4,237,318
Constable #1	\$63,105	\$69,648	\$69,648	\$69,800	\$69,800
Constable #2	\$55,871	\$70,888	\$68,710	\$71,659	\$71,659
Constable #3	\$66,904	\$72,128	\$70,498	\$72,279	\$72,279
Constable #4	\$53,916	\$67,788	\$64,725	\$67,942	\$67,942
Sheriff's Department	\$4,290,989	\$4,678,862	\$4,848,867	\$5,232,913	\$5,232,913
Permits/Inspections	\$119,105	\$127,835	\$128,072	\$131,643	\$131,643
Environmental Enforcement	\$70,638	\$0	\$11,385	\$126,822	\$126,822
Fire Marshal	\$83,579	\$0	\$17,905	\$86,299	\$86,299
Total Justice & Public Safety:	\$13,511,843	\$15,220,731	\$14,696,927	\$16,301,347	\$16,301,347
Health, Human & Other Services					
Veteran Services	\$61,821	\$75,157	\$71,841	\$76,251	\$76,251
Social Services	\$265,092	\$396,727	\$262,466	\$455,390	\$455,390
Museum	\$61,705	\$70,915	\$67,450	\$72,531	\$72,531
Extension	\$115,841	\$130,634	\$130,338	\$133,533	\$133,533
Total Health, Human & Other Services:	\$504,460	\$673,433	\$532,094	\$737,705	\$737,705
Total Expenditures:	\$22,825,219	\$25,320,017	\$33,507,897	\$27,516,542	\$27,516,542



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects					
Salary And Benefits	\$13,476,927	\$16,426,450	\$15,111,169	\$17,318,480	\$17,318,480
Operating Expenses	\$7,170,159	\$7,569,349	\$7,481,295	\$9,031,029	\$9,031,029
Capital Expenses	\$616,873	\$460,365	\$4,055,201	\$301,278	\$301,278
Expenses	\$363,402	\$51,797	\$98,177	\$53,897	\$53,897
Transfers	\$1,197,857	\$812,056	\$6,762,056	\$811,858	\$811,858
Total Expense Objects:	\$22,825,219	\$25,320,017	\$33,507,897	\$27,516,542	\$27,516,542



Road & Bridge, Pct. 1

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

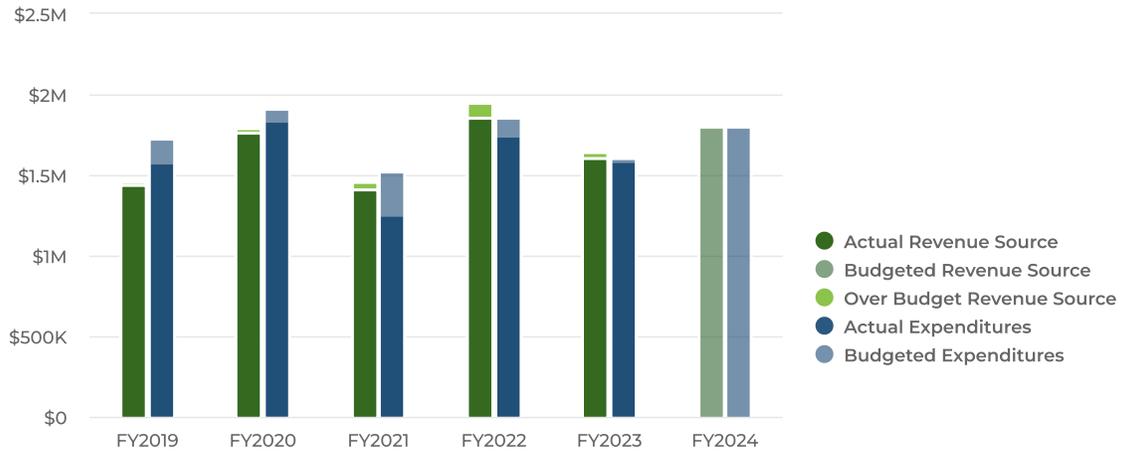
Summary

The Polk County Commissioners Court is projecting \$1.81M of revenue in FY2024, which represents a 12% increase over the prior year. Budgeted expenditures are projected to increase by 12% or \$193.7K to \$1.81M in FY2024.

The Reserve Balance in Road & Bridge Pct. 1 was \$540,934 at the beginning of FY2023, and increased by \$56,899 (10.5%) to a year-end balance of \$597,833.

FY2023 Actual Revenue exceeded projections of \$1,612,842 by \$36,522. With property taxes falling short of projections, the excess is primarily attributable to proceeds from depository interest earned far exceeding projections for the fiscal year and receipt of material reimbursement that was not budgeted.

FY2023 Actual Expenditures were lower than projections of \$1,612,842 by \$20,377.



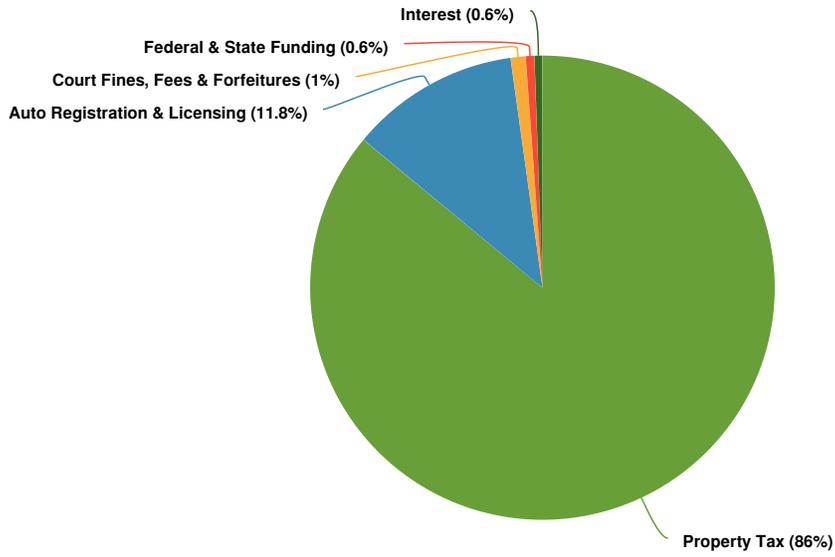
Road & Bridge, Pct. 1 Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Property Tax	\$1,264,519	\$1,366,896	\$1,357,588	\$1,553,594	\$1,553,594
Other Tax	\$0	\$0	\$59	\$0	\$0
Court Fines, Fees & Forfeitures	\$21,046	\$18,700	\$18,740	\$18,700	\$18,700
Auto Registration & Licensing	\$221,531	\$213,400	\$217,097	\$213,400	\$213,400
Interest	\$2,194	\$3,000	\$19,237	\$10,000	\$10,000
Other Revenues	\$311,721	\$0	\$25,729	\$0	\$0
Debt Proceeds	\$28,500	\$0	\$0	\$0	\$0
Federal & State Funding	\$107,069	\$10,846	\$10,913	\$10,846	\$10,846
Total Revenues:	\$1,956,581	\$1,612,842	\$1,649,364	\$1,806,540	\$1,806,540
Expenditures					
Salary And Benefits	\$478,824	\$571,061	\$509,257	\$561,303	\$561,303
Operating Expenses	\$1,089,426	\$955,208	\$924,880	\$1,136,685	\$1,136,685
Capital Expenses	\$99,550	\$0	\$67,715	\$0	\$0
Transfers	\$86,727	\$86,573	\$90,614	\$108,551	\$108,551
Total Expenditures:	\$1,754,527	\$1,612,842	\$1,592,465	\$1,806,540	\$1,806,540
Total Revenues Less Expenditures:	\$202,054	\$0	\$56,899	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

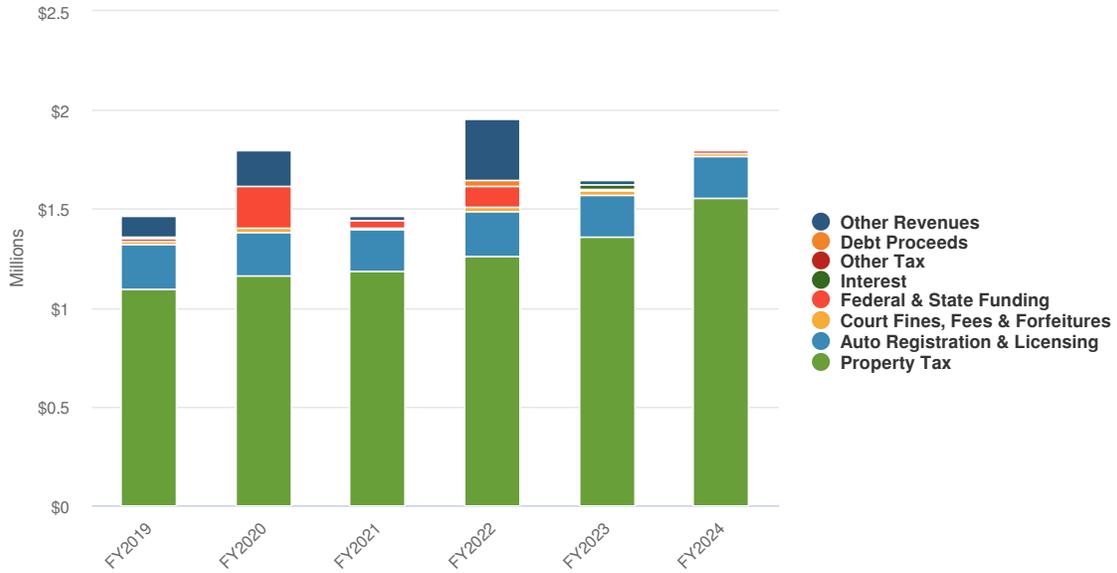
See the Road & Bridge, Pct. 1 Department [link](#) for a detailed accounting of budgeted and historical revenues and expenses.

Revenues by Source

Projected FY2024 Revenues by Source

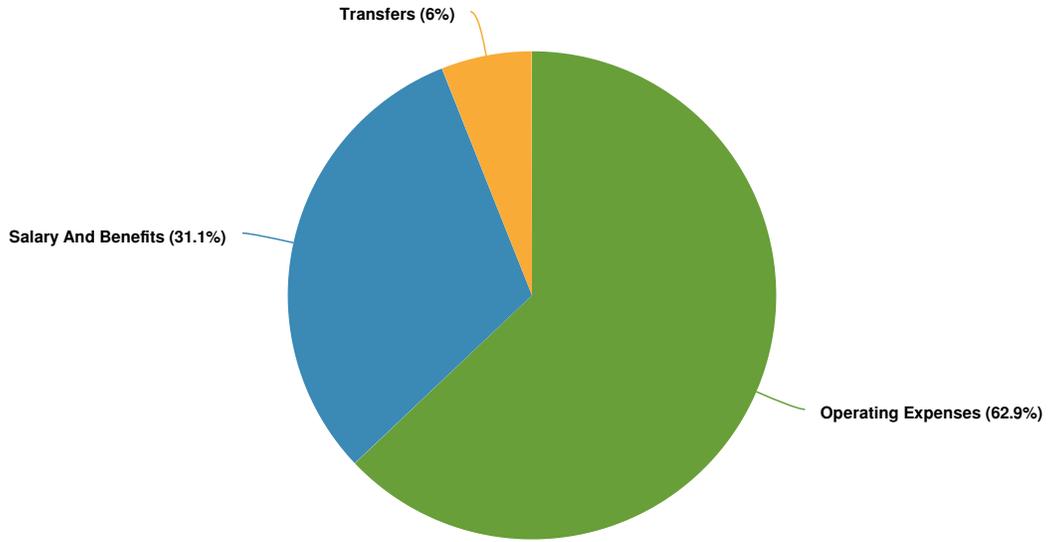


Budgeted and Historical Revenues by Source

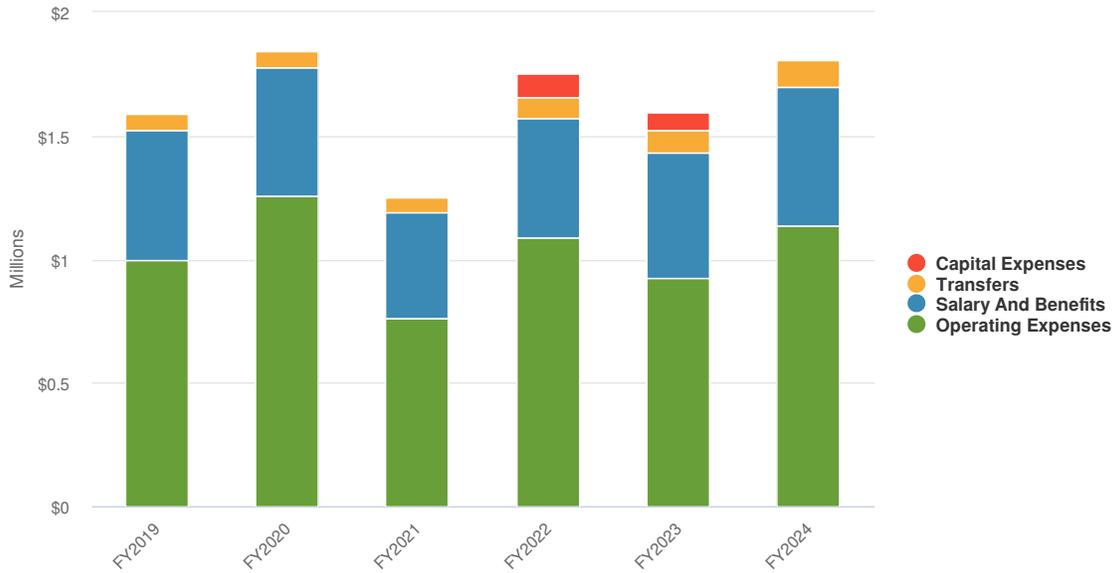


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type





Road & Bridge, Pct. 2

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

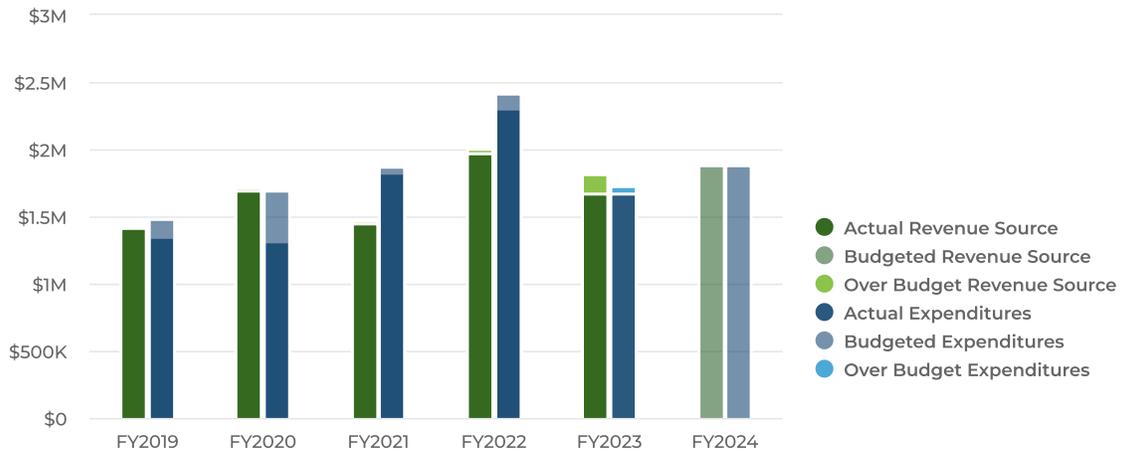
Summary

The Polk County Commissioners Court is projecting \$1.89M of revenue in FY2024, which represents a 12.2% increase over the prior year. Budgeted expenditures are projected to increase by 12.2% or \$205.63K to \$1.89M in FY2024.

The Reserve Balance in Road & Bridge Pct. 2 was \$45,690 at the beginning of FY2023, and increased by \$89,112 (95%) to a year-end balance of \$134,802. Commissioner DuBose has been steadily working toward restoring reserves that had been depleted in FY2021 & FY2022 to repair infrastructure damaged by a tornado in April 2020.

FY2023 Actual Revenue exceeded projections of \$1,680,023 by \$144,793. With property taxes falling short of projections, the excess is primarily attributable to proceeds from the receipt of unbudgeted CTIF Grant Program funds and material reimbursement.

FY2023 Actual Expenditures exceeded projections of \$1,680,023 by \$55,681, though you may note that there were strong savings in budgeted personnel expenses.



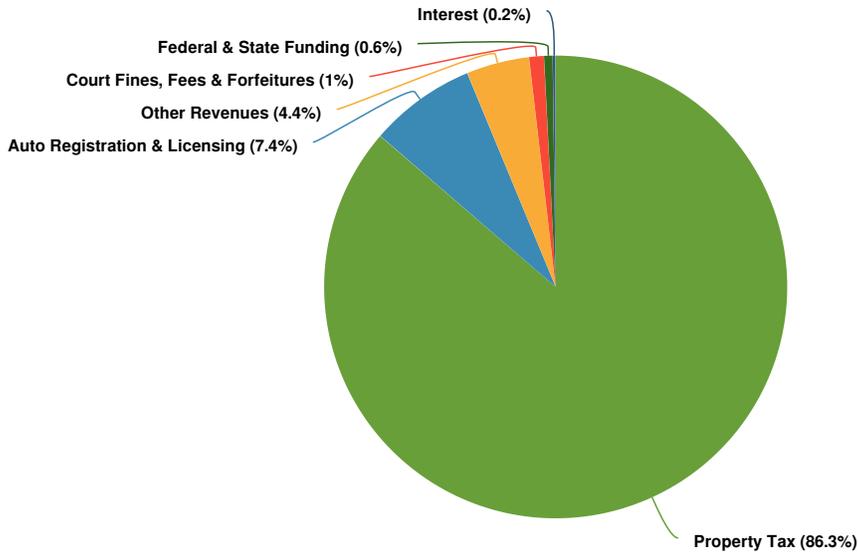
Road & Bridge, Pct. 2 Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Property Tax	\$1,257,961	\$1,423,634	\$1,408,624	\$1,627,868	\$1,627,868
Court Fines, Fees & Forfeitures	\$21,046	\$19,550	\$18,799	\$19,550	\$19,550
Auto Registration & Licensing	\$139,095	\$140,300	\$144,514	\$140,300	\$140,300
Interest	\$1,979	\$2,400	\$8,511	\$3,800	\$3,800
Other Revenues	\$546,476	\$82,800	\$173,238	\$82,800	\$82,800
Federal & State Funding	\$47,334	\$11,339	\$71,130	\$11,339	\$11,339
Total Revenues:	\$2,013,891	\$1,680,023	\$1,824,816	\$1,885,657	\$1,885,657
Expenditures					
Salary And Benefits	\$639,148	\$758,324	\$713,423	\$761,267	\$761,267
Operating Expenses	\$1,591,282	\$915,259	\$985,470	\$1,073,746	\$1,073,746
Capital Expenses	\$50,964	\$0	\$0	\$0	\$0
Transfers	\$32,889	\$6,440	\$36,811	\$50,644	\$50,644
Total Expenditures:	\$2,314,283	\$1,680,023	\$1,735,704	\$1,885,657	\$1,885,657
Total Revenues Less Expenditures:	-\$300,392	\$0	\$89,112	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

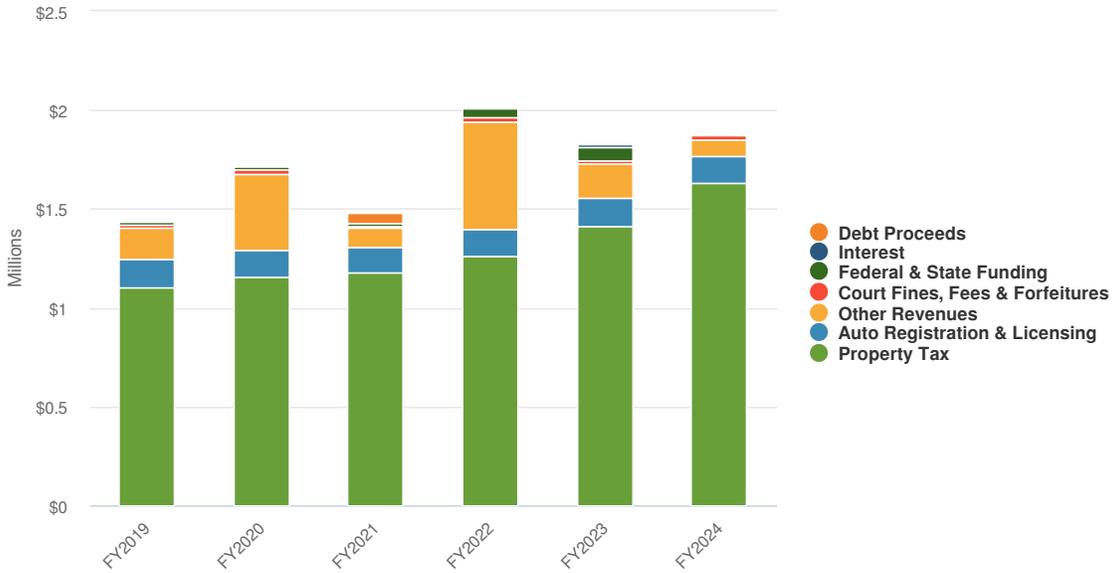
See the Road & Bridge, Pct. 2 Department [link](#) for a detailed accounting of budgeted and historical revenues and expenses.

Revenues by Source

Projected FY2024 Revenues by Source

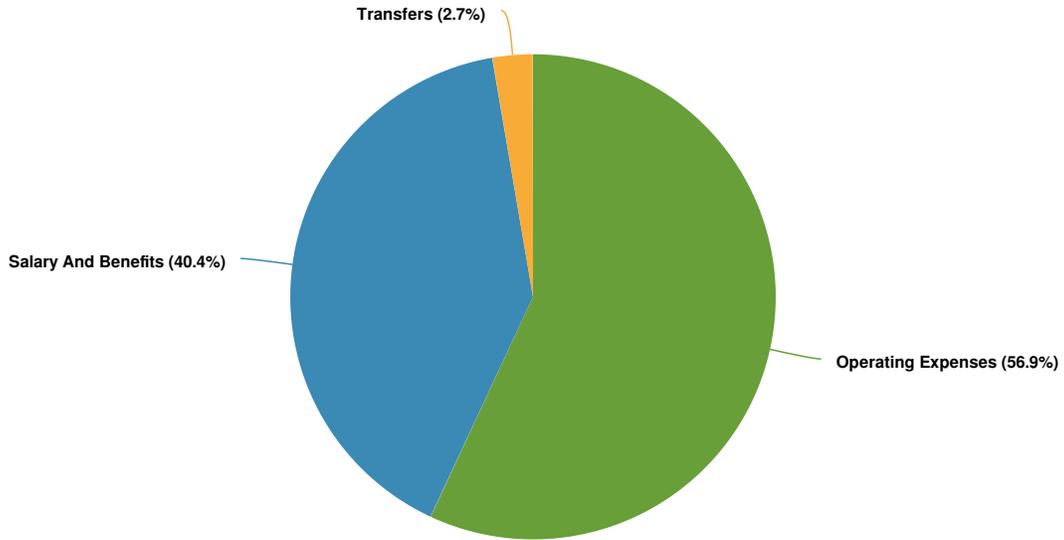


Budgeted and Historical Revenues by Source

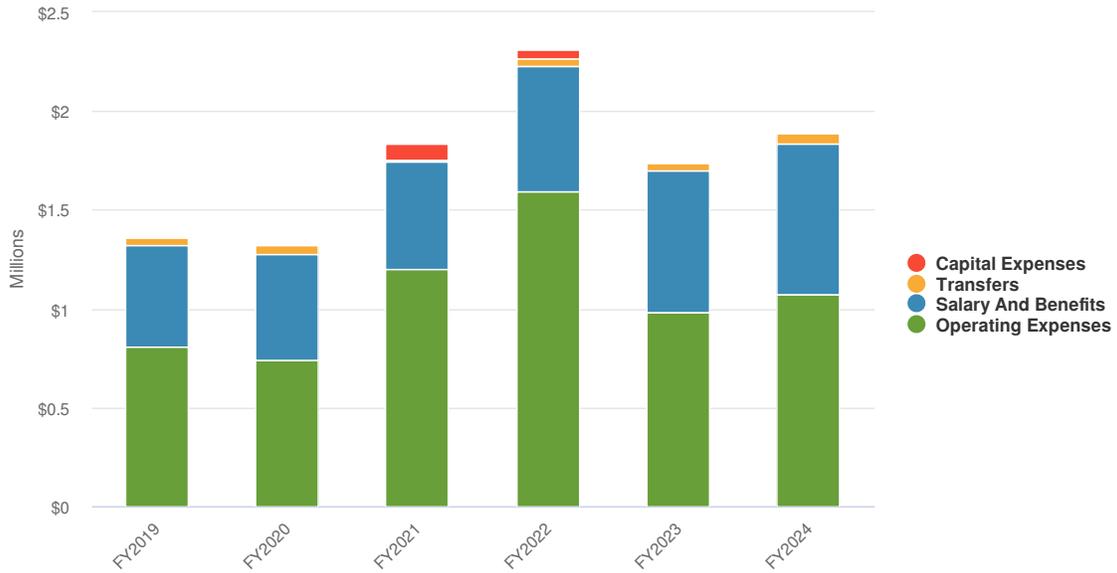


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type





Road & Bridge, Pct. 3

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

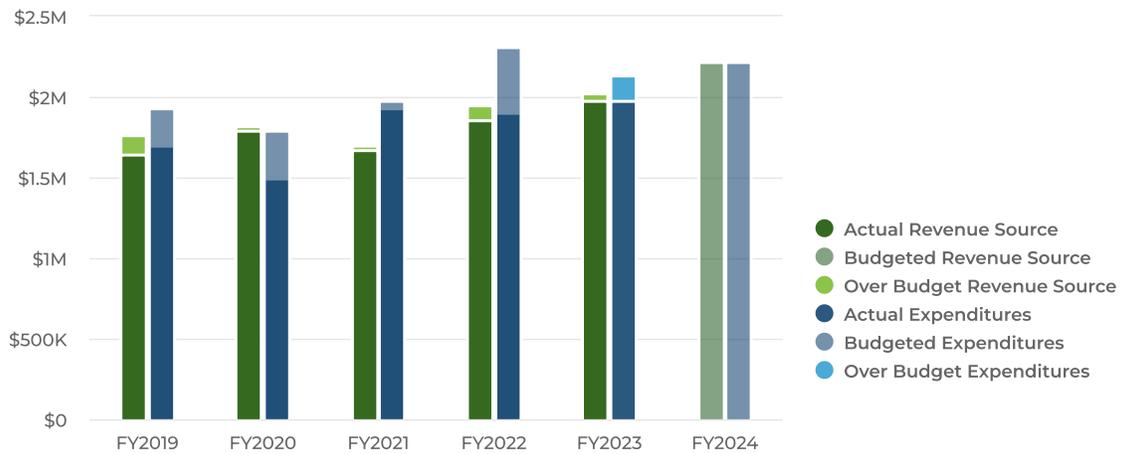
Summary

The Polk County Commissioners Court is projecting \$2.22M of revenue in FY2024, which represents a 12.1% increase over the prior year. Budgeted expenditures are projected to increase by 12.1% or \$239.86K to \$2.22M in FY2024.

The Reserve Balance in Road & Bridge Pct. 3 was \$836,582 at the beginning of FY2023, and decreased by \$116,579 (13.9%) to a year-end balance of \$720,063.

FY2023 Actual Revenue exceeded projections of \$1,982,725 by \$43,174. With property taxes falling short of projections, the excess is primarily attributable to proceeds from depository interest earned far exceeding projections for the fiscal year, insurance claims, and unbudgeted CTIF Grant Program funding.

FY2023 Actual Expenditures were higher than projections of \$1,982,725 by \$19,693, though you may note there were considerable savings in personnel expenses, exceeding \$138k. Commissioner Purvis also utilized reserve funds to add a used Mowermax Boom Mower to his equipment inventory, significantly driving up unbudgeted expenses for the year.



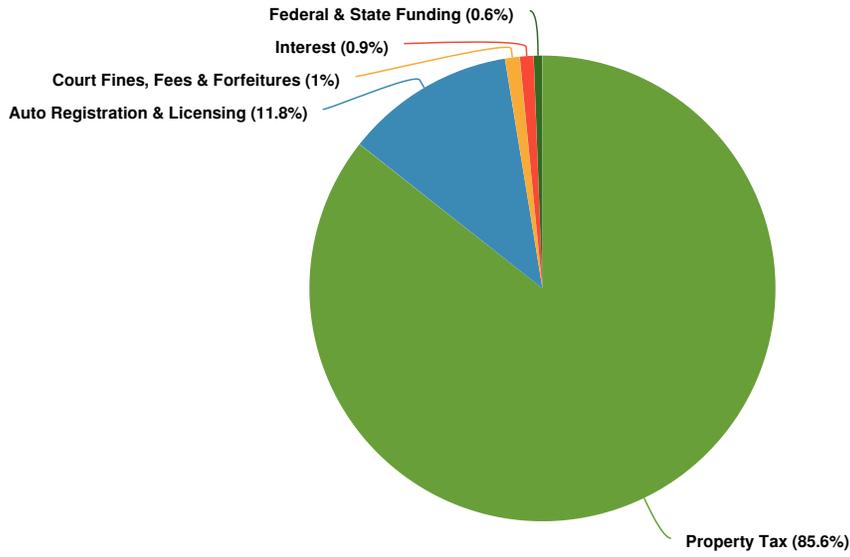
Road & Bridge, Pct. 3 Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Property Tax	\$1,522,242	\$1,677,364	\$1,659,679	\$1,903,424	\$1,903,424
Court Fines, Fees & Forfeitures	\$24,707	\$22,950	\$22,068	\$22,950	\$22,950
Auto Registration & Licensing	\$260,059	\$261,900	\$267,369	\$261,900	\$261,900
Interest	\$6,661	\$7,200	\$36,556	\$21,000	\$21,000
Other Revenues	\$33,438	\$0	\$11,443	\$0	\$0
Federal & State Funding	\$110,127	\$13,311	\$28,785	\$13,311	\$13,311
Total Revenues:	\$1,957,234	\$1,982,725	\$2,025,899	\$2,222,585	\$2,222,585
Expenditures					
Salary And Benefits	\$793,534	\$971,482	\$832,760	\$1,016,502	\$1,016,502
Operating Expenses	\$1,081,476	\$1,004,802	\$1,050,488	\$1,155,439	\$1,155,439
Capital Expenses	\$0	\$0	\$222,359	\$0	\$0
Transfers	\$32,889	\$6,440	\$36,811	\$50,644	\$50,644
Total Expenditures:	\$1,907,898	\$1,982,725	\$2,142,418	\$2,222,585	\$2,222,585
Total Revenues Less Expenditures:	\$49,336	\$0	-\$116,519	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

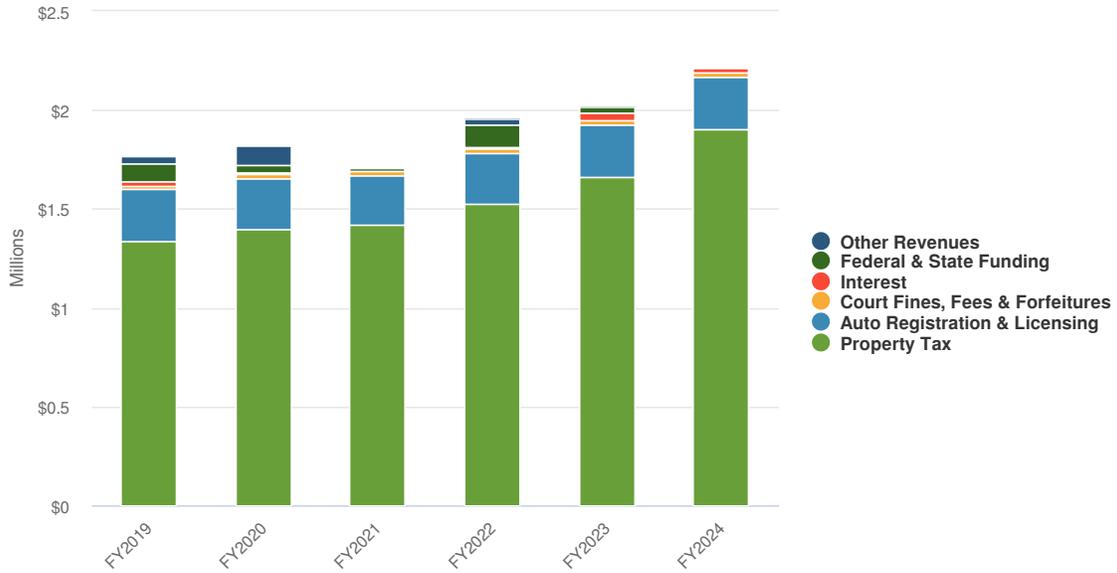
See the Road & Bridge, Pct. 3 Department [link](#) for a detailed accounting of budgeted and historical revenues and expenses.

Revenues by Source

Projected FY2024 Revenues by Source

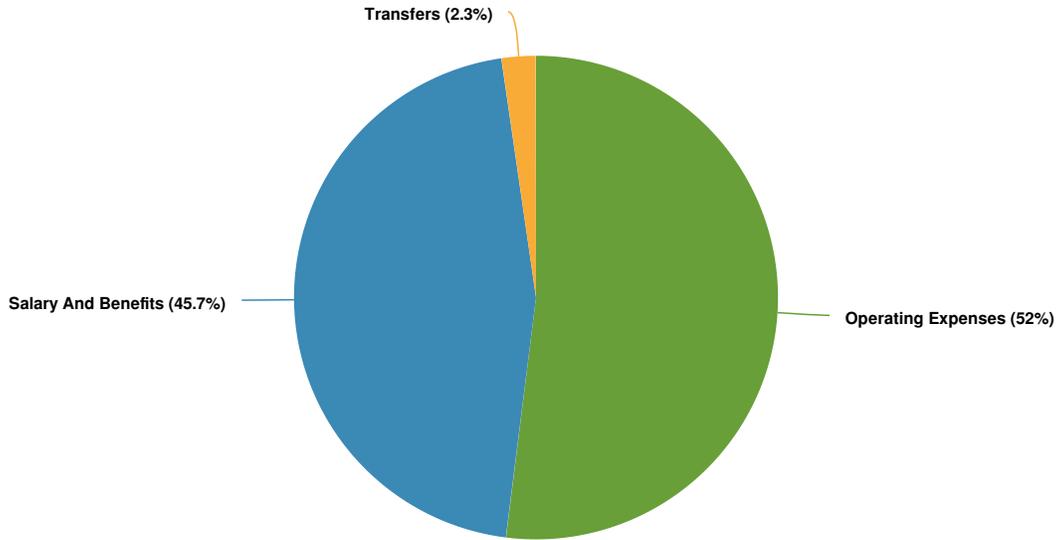


Budgeted and Historical Revenues by Source

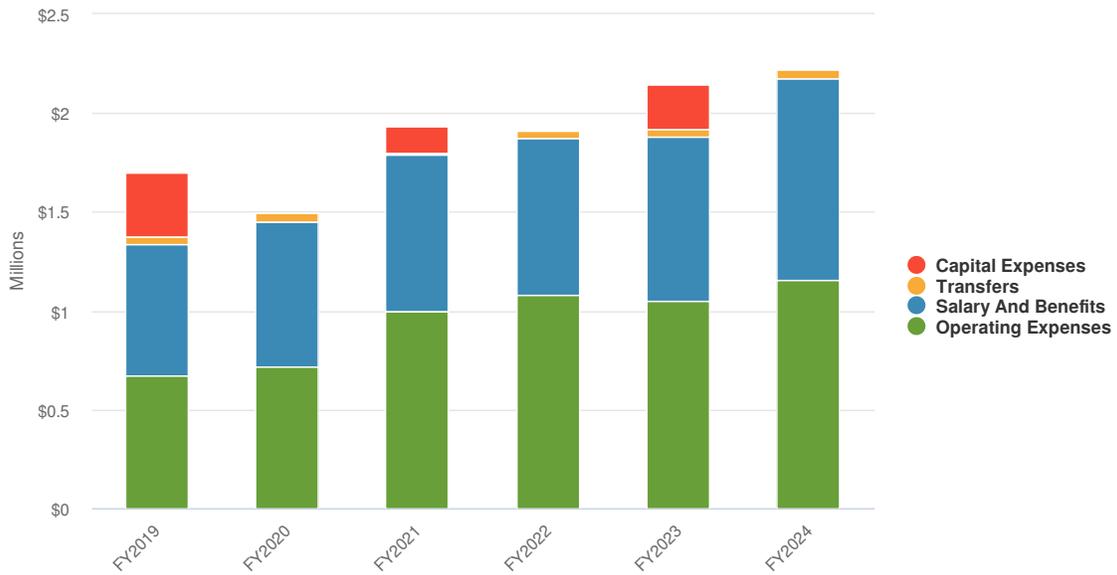


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type





Road & Bridge, Pct. 4

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

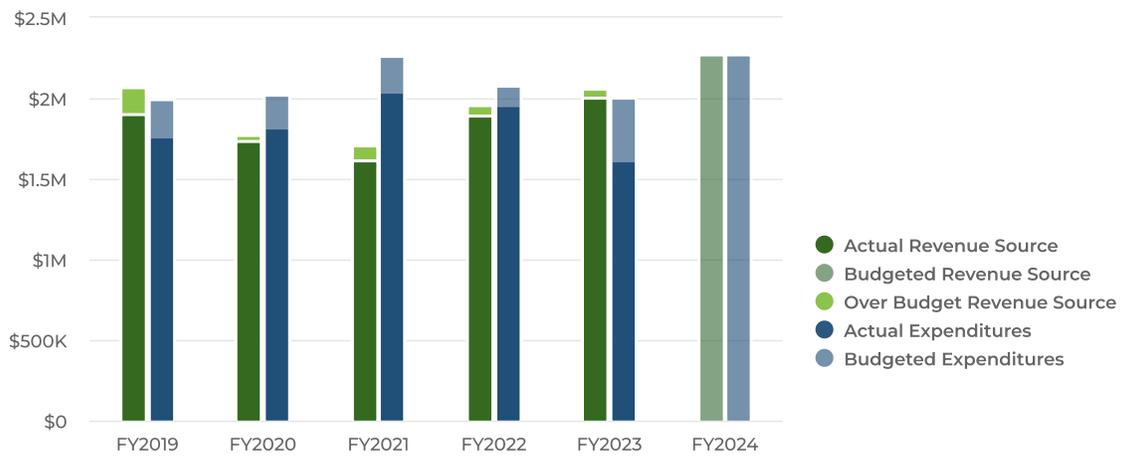
Summary

The Polk County Commissioners Court is projecting \$2.27M of revenue in FY2024, which represents a 13.3% increase over the prior year. Budgeted expenditures are projected to increase by 13.3% or \$267.59K to \$2.27M in FY2024.

The Reserve Balance in Road & Bridge Pct. 4 was \$260,811 at the beginning of FY2023, and increased by \$442,465 (169.7%) to a year-end balance of \$703,276.

FY2023 Actual Revenue exceeded projections of \$2,006,308 by \$59,615. The excess is primarily attributable to proceeds from depository interest earned far exceeding projections for the fiscal year, insurance claims, and unbudgeted CTIF Grant Program funding.

FY2023 Actual Expenditures were lower than projections of \$2,006,308 by \$382,851. There were considerable savings in personnel and operating expenses.



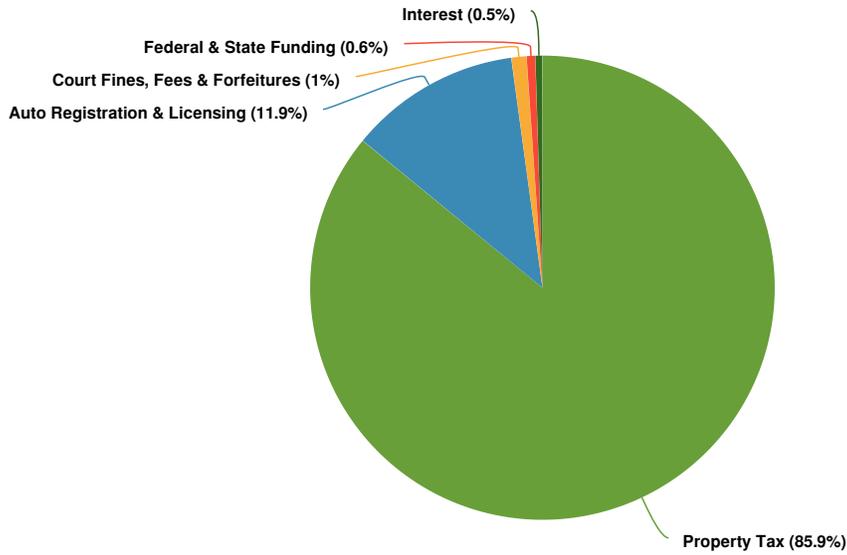
Road & Bridge, Pct. 4 Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Property Tax	\$1,458,730	\$1,692,304	\$1,693,142	\$1,953,694	\$1,953,694
Court Fines, Fees & Forfeitures	\$24,707	\$23,800	\$23,515	\$23,800	\$23,800
Auto Registration & Licensing	\$260,059	\$271,600	\$276,642	\$271,600	\$271,600
Interest	\$4,214	\$4,800	\$16,181	\$11,000	\$11,000
Other Revenues	\$35,090	\$0	\$31,311	\$0	\$0
Federal & State Funding	\$179,670	\$13,804	\$25,132	\$13,804	\$13,804
Total Revenues:	\$1,962,468	\$2,006,308	\$2,065,923	\$2,273,898	\$2,273,898
Expenditures					
Salary And Benefits	\$734,019	\$844,937	\$767,845	\$821,254	\$821,254
Operating Expenses	\$1,195,938	\$1,154,931	\$768,802	\$1,402,000	\$1,402,000
Capital Expenses	\$0	\$0	\$50,000	\$0	\$0
Transfers	\$32,889	\$6,440	\$36,811	\$50,644	\$50,644
Total Expenditures:	\$1,962,845	\$2,006,308	\$1,623,457	\$2,273,898	\$2,273,898
Total Revenues Less Expenditures:	-\$377	\$0	\$442,466	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

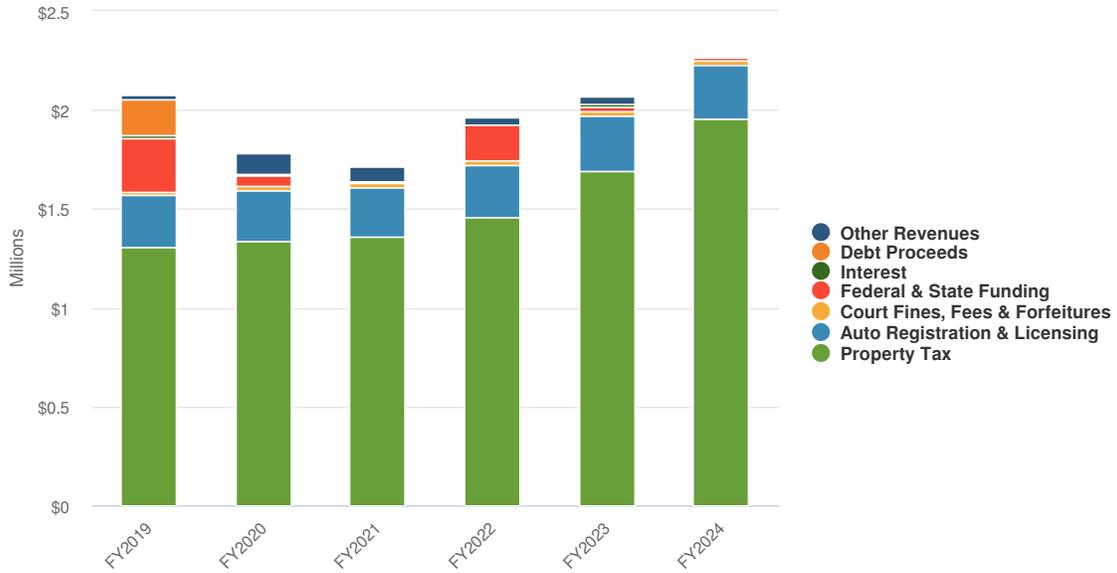
See the Road & Bridge, Pct. 4 Department [link](#) for a detailed accounting of budgeted and historical revenues and expenses.

Revenues by Source

Projected FY2024 Revenues by Source

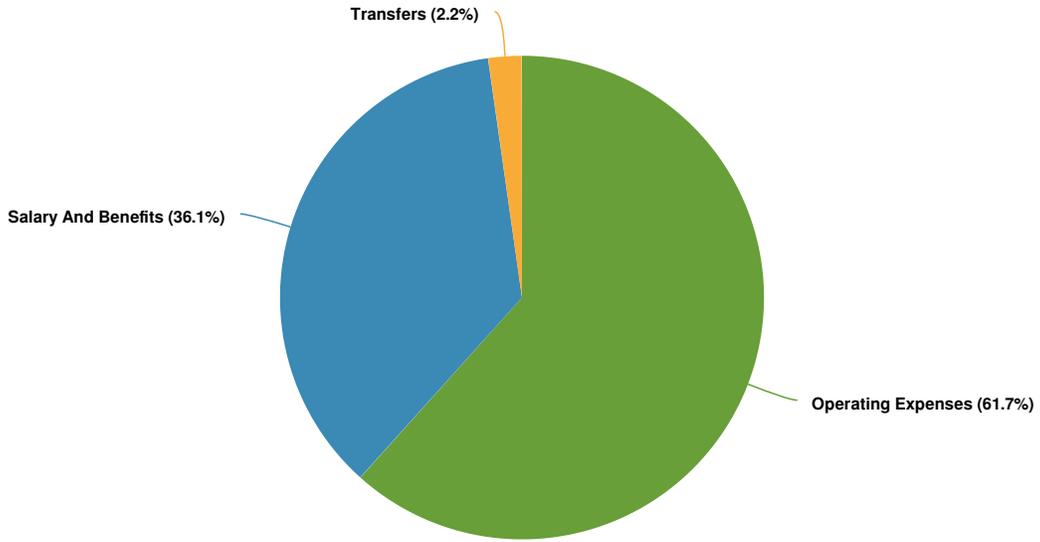


Budgeted and Historical Revenues by Source

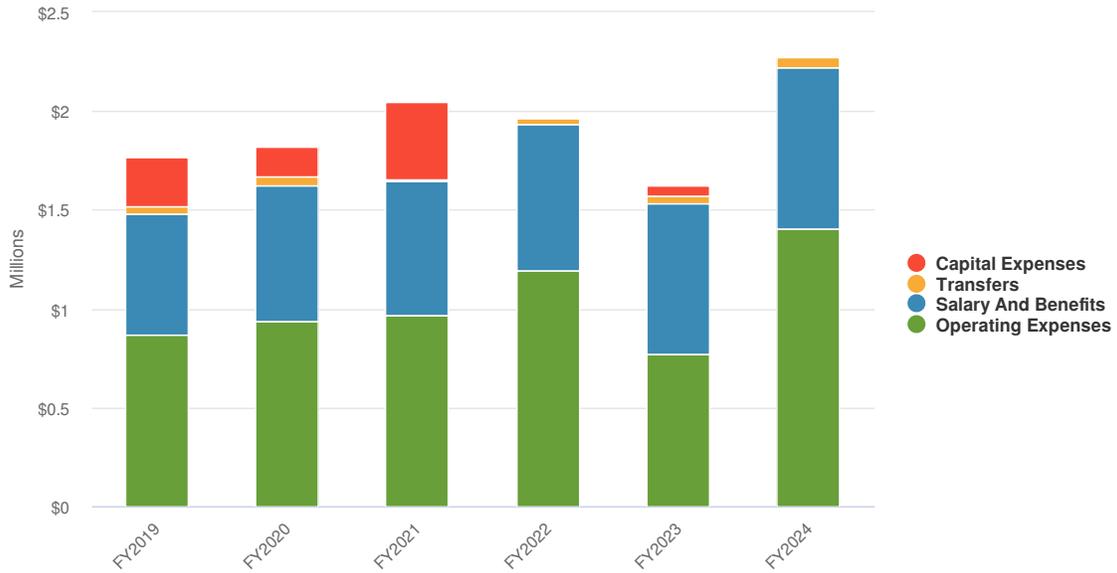


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type





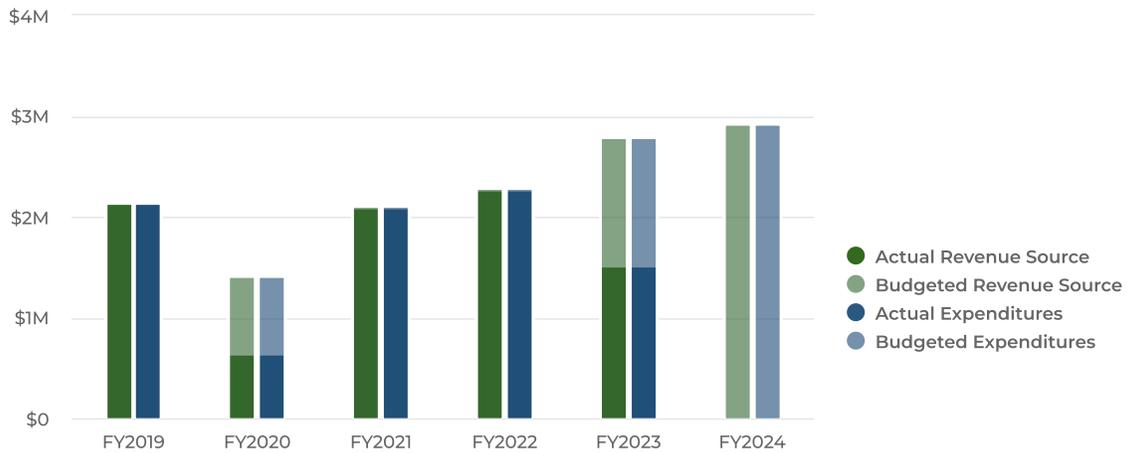
Road & Bridge Lease Fund

The Road & Bridge Capital Lease Fund (015) was created at the end of fiscal year 2011, when it was determined by the Commissioners and the County Auditor that offsetting capital lease revenues and lease payments recorded in each Precinct's fund obscured the actual budget allocation for each precinct and that a separate budget for these lease revenues and payments would provide a clearer fiscal picture to taxpayers.

Summary

The Polk County Commissioners Court is projecting \$2.93M of revenue in FY2024, which represents a 4.5% increase over the prior year. Budgeted expenditures are projected to increase by 4.5% or \$127.22K to \$2.93M in FY2024.

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

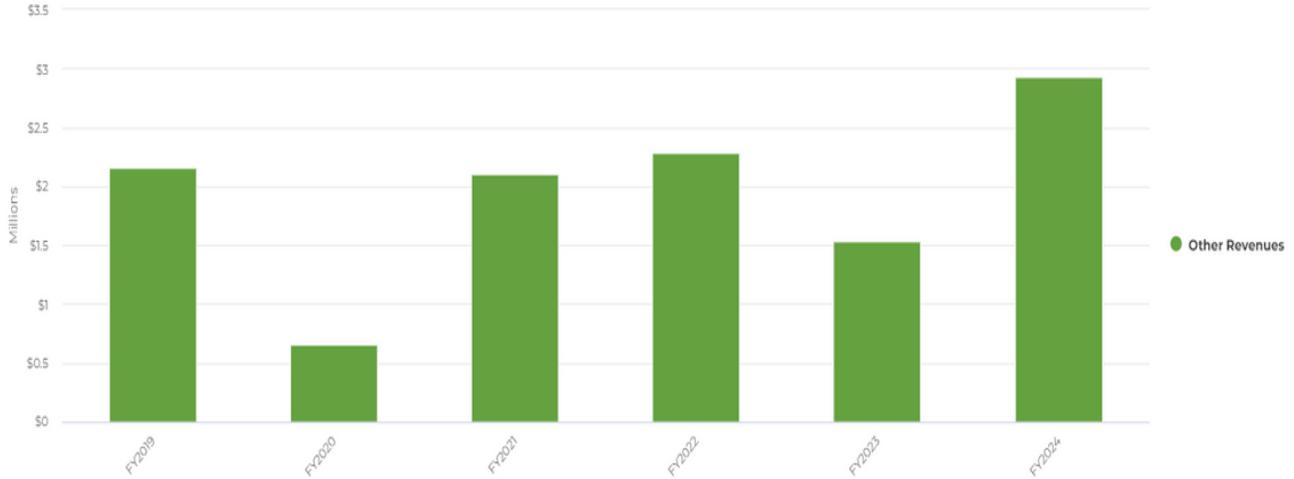


Road & Bridge Lease Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Other Revenues	\$2,287,363	\$2,802,740	\$1,529,368	\$2,929,955	\$2,929,955
Total Revenues:	\$2,287,363	\$2,802,740	\$1,529,368	\$2,929,955	\$2,929,955
Expenditures					
Capital Expenses	\$2,287,363	\$2,802,740	\$1,529,368	\$2,929,955	\$2,929,955
Total Expenditures:	\$2,287,363	\$2,802,740	\$1,529,368	\$2,929,955	\$2,929,955
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source

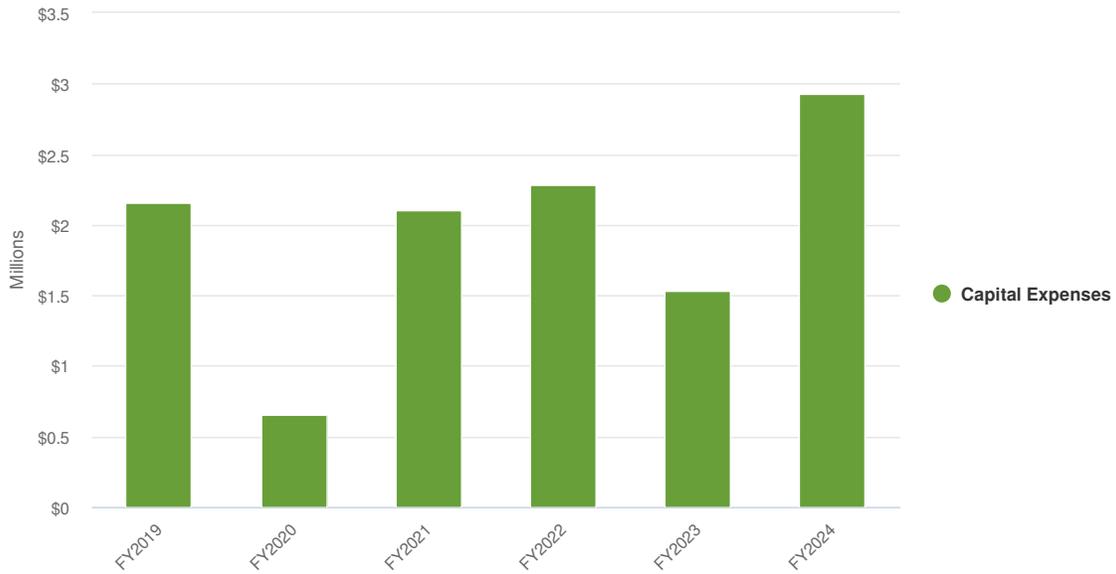


Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Revenue Source						
Other Revenues						
PCT#1 BUY BACK PROCEEDS	015-380-8611	\$244,000	\$251,492	\$0	\$302,080	\$302,080
PCT#1 LEASE PROCEEDS	015-380-8621	\$281,492	\$787,288	\$332,080	\$365,288	\$365,288
TRANSFER FROM PCT#1 - LEASE BAL	015-390-9621	\$86,727	\$86,573	\$90,614	\$108,551	\$108,551
PCT#2 BUY BACK PROCEEDS	015-380-8612	\$244,000	\$251,492	\$0	\$302,080	\$302,080
PCT#2 LEASE PROCEEDS	015-380-8622	\$281,492	\$301,197	\$332,080	\$365,288	\$365,288
TRANSFER FROM PCT#2 - LEASE BAL	015-390-9622	\$32,889	\$6,440	\$36,811	\$50,644	\$50,644
PCT#3 BUY BACK PROCEEDS	015-380-8613	\$244,000	\$251,492	\$0	\$302,080	\$302,080
PCT#3 LEASE PROCEEDS	015-380-8623	\$281,492	\$301,197	\$332,080	\$365,288	\$365,288
TRANSFER FROM PCT#3 - LEASE BAL	015-390-9623	\$32,889	\$6,440	\$36,811	\$50,644	\$50,644
PCT#4 BUY BACK PROCEEDS	015-380-8614	\$244,000	\$251,492	\$0	\$302,080	\$302,080
PCT#4 LEASE PROCEEDS	015-380-8624	\$281,492	\$301,197	\$332,080	\$365,288	\$365,288
TRANSFER FROM PCT#4 - LEASE BAL	015-390-9624	\$32,889	\$6,440	\$36,811	\$50,644	\$50,644
Total Other Revenues:		\$2,287,363	\$2,802,740	\$1,529,368	\$2,929,955	\$2,929,955
Total Revenue Source:		\$2,287,363	\$2,802,740	\$1,529,368	\$2,929,955	\$2,929,955



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
LEASE INTEREST PAYMENT	015-7622-5690	\$7,489	\$6,440	\$7,319	\$20,644	\$20,644
LEASE PAYMENT	015-7622-5700	\$269,400	\$251,492	\$29,492	\$332,080	\$332,080
CAPITAL OUTLAY	015-7622-5710	\$281,492	\$301,197	\$332,080	\$365,288	\$365,288
LEASE INTEREST PAYMENT	015-7623-5690	\$7,489	\$6,440	\$7,319	\$20,644	\$20,644
LEASE PAYMENT	015-7623-5700	\$269,400	\$251,492	\$29,492	\$332,080	\$332,080
CAPITAL OUTLAY	015-7623-5710	\$281,492	\$301,197	\$332,080	\$365,288	\$365,288
LEASE INTEREST PAYMENT	015-7624-5690	\$7,489	\$6,440	\$7,319	\$20,644	\$20,644
LEASE PAYMENT	015-7624-5700	\$269,400	\$251,492	\$29,492	\$332,080	\$332,080
CAPITAL OUTLAY	015-7624-5710	\$281,492	\$301,197	\$332,080	\$365,288	\$365,288
LEASE INTEREST PAYMENT	015-7621-5690	\$15,941	\$13,372	\$14,215	\$25,177	\$25,177
LEASE PAYMENT	015-7621-5700	\$314,786	\$484,693	\$76,399	\$385,454	\$385,454
CAPITAL OUTLAY	015-7621-5710	\$281,492	\$627,288	\$332,080	\$365,288	\$365,288
Total Expense Objects:		\$2,287,363	\$2,802,740	\$1,529,368	\$2,929,955	\$2,929,955



Debt Service Fund

The Debt Service Fund (061) accounts for the accumulation of resources for the payment of principal and interest on the County's long-term debts, such as tax notes and certificates of obligation.

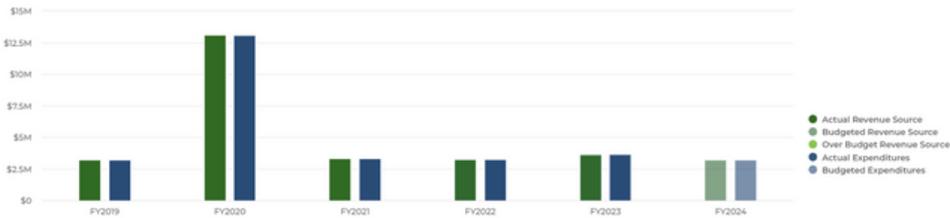
Summary

The Polk County Commissioners Court anticipates a revenue projection of \$3.25 million in FY2024, reflecting a 12.2% decrease compared to the preceding year. Correspondingly, budgeted expenditures are also expected to decrease by 12.2%, totaling \$3.25 million in FY2024—a reduction of \$451,590.

The Reserve Balance in the Debt Service Fund was \$957,444 at the beginning of FY2023, and decreased by \$45,371 (2.35%) to a year-end balance of \$912,073. The majority of the reserve balance in this fund is dedicated to any post-closure landfill expenses that the County will be responsible for.

Actual revenues fell short of projections by \$53,516, due to a lower than estimated tax collection rate. Fortunately, unexpected depository interest revenues offset the loss of tax revenue by about \$37k, and actual expenditures fell short of projections by \$7,429, preventing a more significant loss of reserves in this fund.

The County's Bond Counsel plays a pivotal role in structuring debt service to ensure even distribution of expenses across years. Notably, FY2020, depicted in the graph below, stands out with revenues and expenses that significantly exceeded those of other years. During that period the County issued General Obligation Refunding Bonds totaling \$8,340,000. This issuance aimed to refund the outstanding principal balance of the Series 2012 Certificates of Obligation, originally 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.



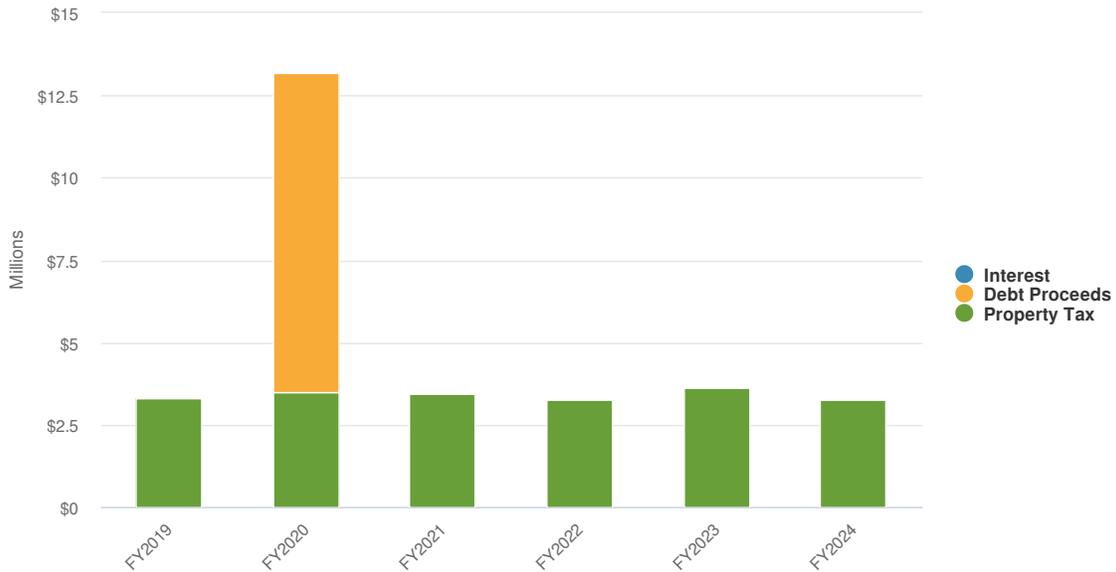
Debt Service Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Property Tax	\$3,276,108	\$3,706,609	\$3,615,425	\$3,254,317	\$3,254,317
Interest	\$5,679	\$0	\$37,668	\$0	\$0
Total Revenues:	\$3,281,787	\$3,706,609	\$3,653,093	\$3,254,317	\$3,254,317
Expenditures					
Operating Expenses	\$3,121,303	\$3,514,951	\$3,508,184	\$3,081,322	\$3,081,322
Capital Expenses	\$181,964	\$188,941	\$188,941	\$170,977	\$170,977
Expenses	\$1,350	\$2,000	\$1,339	\$2,000	\$2,000
Total Expenditures:	\$3,304,617	\$3,705,893	\$3,698,464	\$3,254,299	\$3,254,299
Total Revenues Less Expenditures:	-\$22,830	\$717	-\$45,371	\$18	\$18
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A



Revenues by Source

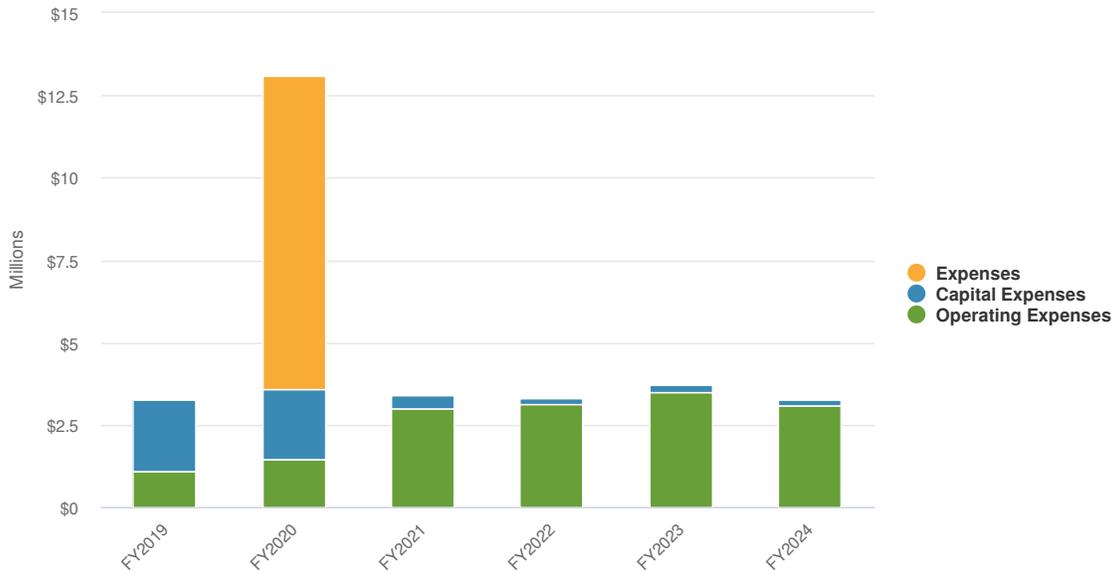
Budgeted and Historical Revenues by Source



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source							
Property Tax							
TAXES - CURRENT	061-310-1110	\$3,117,131	\$3,566,902	\$3,452,096	\$3,137,420	\$3,137,420	-100%
TAXES - DELINQUENT	061-310-1120	\$88,541	\$139,707	\$86,659	\$116,897	\$116,897	-100%
P&I CURRENT TAXES	061-310-1115	\$31,973	\$0	\$39,329	\$0	\$0	0%
P&I DELINQUENT TAXES	061-310-1125	\$38,462	\$0	\$37,343	\$0	\$0	0%
Total Property Tax:		\$3,276,108	\$3,706,609	\$3,615,425	\$3,254,317	\$3,254,317	-100%
Interest							
DEPOSITORY INTEREST	061-360-6100	\$5,679	\$0	\$37,668	\$0	\$0	0%
Total Interest:		\$5,679	\$0	\$37,668	\$0	\$0	0%
Total Revenue Source:		\$3,281,787	\$3,706,609	\$3,653,093	\$3,254,317	\$3,254,317	-100%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Operating Expenses						
SERIES 2015 TAX NOTES	061-7830-5240	\$160,000	\$0	\$0	\$0	\$0
SERIES 2017 REFUNDING	061-7830-5270	\$810,000	\$840,000	\$840,000	\$0	\$0
SERIES 2018 TAX NOTES	061-7830-5280	\$155,000	\$160,000	\$155,000	\$160,000	\$160,000
SERIES 2019 TAX NOTES	061-7830-5281	\$245,000	\$250,000	\$250,000	\$255,000	\$255,000
SERIES 2020 TAX NOTES	061-7830-5282	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000
SERIES 2020 REFUNDING	061-7830-5283	\$1,075,000	\$1,125,000	\$1,125,000	\$1,190,000	\$1,190,000
SERIES 2021 TAX NOTES	061-7830-5284	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
SERIES 2022 TAX NOTES	061-7830-5285	\$0	\$305,000	\$305,000	\$750,000	\$750,000
SERIES 2015 INTEREST	061-7873-5240	\$1,544	\$0	\$0	\$0	\$0
SERIES 2017 INTEREST	061-7873-5270	\$53,400	\$21,000	\$21,000	\$0	\$0
SERIES 2018 INTEREST	061-7873-5280	\$16,242	\$11,624	\$11,683	\$7,032	\$7,032
SERIES 2019 INTEREST	061-7873-5281	\$24,939	\$20,815	\$19,639	\$15,008	\$15,008

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
SERIES 2020 INTEREST	061-7873-5282	\$8,953	\$8,400	\$7,750	\$7,100	\$7,100
SERIES 2020 REFUNDING INT	061-7873-5283	\$365,750	\$312,000	\$312,000	\$255,750	\$255,750
SERIES 2021 INTEREST	061-7873-5284	\$5,475	\$4,780	\$4,780	\$3,933	\$3,933
SERIES 2022 INTEREST	061-7873-5285	\$0	\$256,333	\$256,333	\$237,500	\$237,500
Total Operating Expenses:		\$3,121,303	\$3,514,951	\$3,508,184	\$3,081,322	\$3,081,322
Capital Expenses						
2016 ENERGY SAVINGS PROGRAM	061-7830-5250	\$130,000	\$135,000	\$135,000	\$145,000	\$145,000
SERIES 2016 TAX NOTES	061-7830-5260	\$20,000	\$25,000	\$25,000	\$0	\$0
2016 ENERGY SAVINGS INTEREST	061-7873-5250	\$31,250	\$28,686	\$28,686	\$25,977	\$25,977
SERIES 2016 INTEREST	061-7873-5260	\$714	\$255	\$255	\$0	\$0
Total Capital Expenses:		\$181,964	\$188,941	\$188,941	\$170,977	\$170,977
Expenses						
BOND FEES	061-7890-6900	\$1,350	\$2,000	\$1,339	\$2,000	\$2,000
Total Expenses:		\$1,350	\$2,000	\$1,339	\$2,000	\$2,000
Total Expense Objects:		\$3,304,617	\$3,705,893	\$3,698,464	\$3,254,299	\$3,254,299



Hotel Occupancy Tax Fund

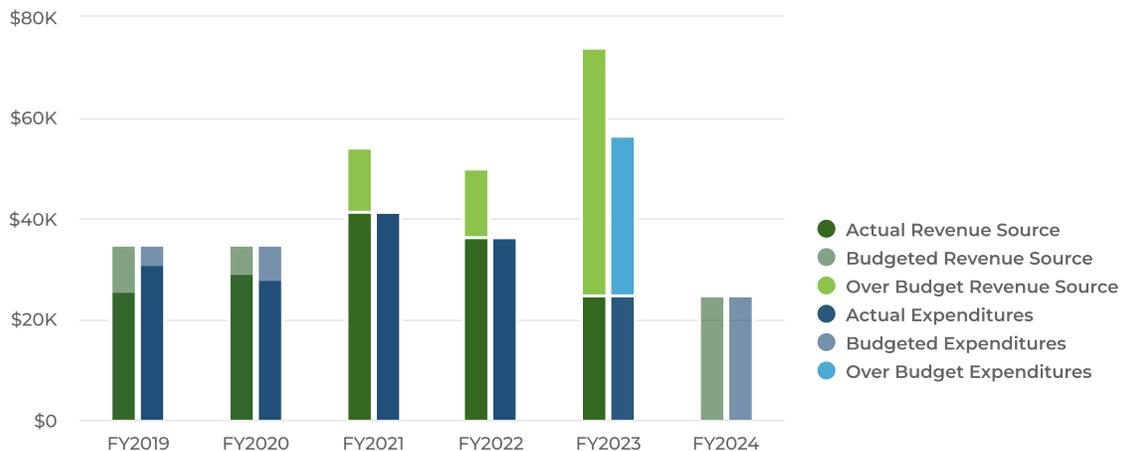
The Hotel Occupancy Tax Fund (011) accounts for revenues generated by the hotel/motel occupancy tax established by the County that must be used to directly promote tourism and/or support the hotel/motel industry within the County. Currently, a portion of this tax is distributed to the Polk County Chamber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

Summary

The Polk County Commissioners Court expects to maintain financial stability in FY2024, with revenue and expenditures projected at \$25K—a status quo from the previous year.

Commencing FY2023 with a Reserve Balance of \$108,675, the Hotel Occupancy Tax Fund saw a commendable uptick of \$17,404 (16%), culminating in a robust year-end balance of \$126,079.

Over the past three years, the County Treasurer has proactively pursued revenues from vacation rentals in Polk County to secure owed hotel/motel tax dollars. She anticipates a minimum of \$70,000 in revenue for FY2024, as outlined in her Performance Measures in the [County Treasurer Department](#)—though this amount is yet to be formally reflected in the budget. The County Judge will reassess fund projections based on trends starting from FY2021 when these tax revenues commenced an upward trajectory. Notably, between 55% - 61% of revenue collected in the last three fiscal years materialized in the last quarter, specifically in July to September, with the majority occurring in August and September—consistently after our Annual Budget is adopted.



Hotel Occupancy Tax Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Other Tax	\$49,960	\$25,000	\$74,064	\$25,000	\$25,000
Total Revenues:	\$49,960	\$25,000	\$74,064	\$25,000	\$25,000
Expenditures					
Operating Expenses	\$36,491	\$25,000	\$56,720	\$25,000	\$25,000
Total Expenditures:	\$36,491	\$25,000	\$56,720	\$25,000	\$25,000
Total Revenues Less Expenditures:	\$13,470	\$0	\$17,344	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Other Tax							
HOTEL OCCUPANCY TAX	011-318-1140	\$25,913	\$29,429	\$54,147	\$49,960	\$74,064	\$25,000
Total Other Tax:		\$25,913	\$29,429	\$54,147	\$49,960	\$74,064	\$25,000
Total Revenue Source:		\$25,913	\$29,429	\$54,147	\$49,960	\$74,064	\$25,000

Expenditures by Expense Type

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Operating Expenses							
HOTEL TAX DISTRIBUTION	011-7800-4880	\$23,087	\$20,736	\$37,463	\$32,470	\$49,898	\$17,500
PRO-RATA HOTEL TAX SHARE	011-7800-4881	\$7,888	\$7,413	\$4,114	\$4,021	\$6,822	\$7,500
Total Operating Expenses:		\$30,975	\$28,149	\$41,576	\$36,491	\$56,720	\$25,000
Total Expense Objects:		\$30,975	\$28,149	\$41,576	\$36,491	\$56,720	\$25,000



JP Justice Court Technology Fund

The Justice Court Technology Fund (013) was created by statute for fees collected by the four Justice Courts and expended only on improving the technology of the courts. The Justice Court Technology Fee was authorized by the state legislature for collection from September, 2001 through August 31, 2006. Subsequent legislative action repealed the end date for collection of this fee. The Fund, by statute, is to be administered by the Commissioners Court and may be spent only on the purchase of technological enhancements in the justice courts. This fund is supplemented by the General Fund, and is not performance related.

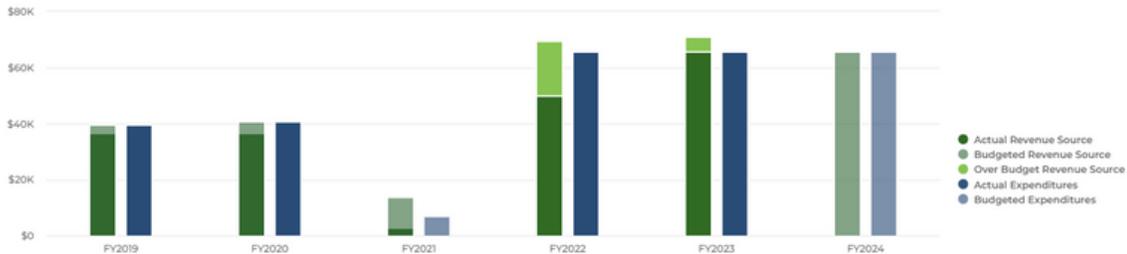
Summary

The Polk County Commissioners Court anticipates maintaining a steady financial trajectory in FY2024, projecting both revenue and expenses at \$65.83K, mirroring the figures from the previous budget year.

The Justice Court Technology Fund began FY2023 with a Reserve Balance of \$6,647, witnessing a commendable increase of \$5,159 (77.6%) by year-end, resulting in a closing balance of \$11,806.

Actual revenues outperformed projections by \$5,159. Despite a continued decline in revenue from individual precincts, the compensatory factor lies in the implementation of local consolidated court fees legislated in 2019 (effective January 2020).

The allocated expenses in the Justice Court Technology Fund pertain to software exclusively utilized by the Justices of the Peace. Notably, these officials expressed a strong aversion to transitioning to Odyssey Judicial Software alongside the County and District Courts in FY2021.

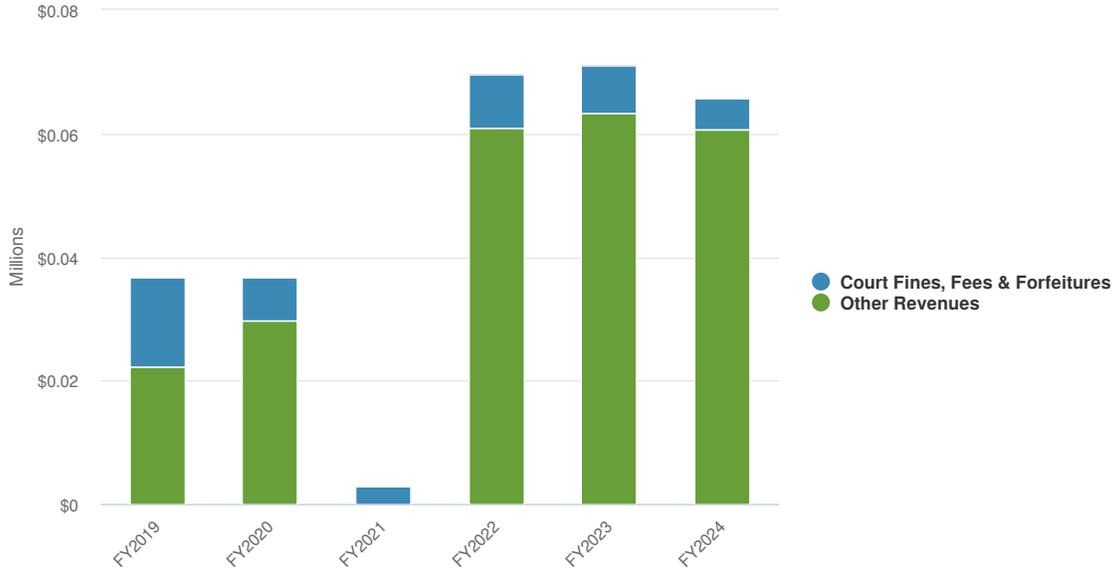


JP Justice Court Technology Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Court Fines, Fees & Forfeitures	\$8,721	\$2,475	\$7,634	\$5,190	\$5,190
Other Revenues	\$60,838	\$63,355	\$63,355	\$60,640	\$60,640
Total Revenues:	\$69,559	\$65,830	\$70,989	\$65,830	\$65,830
Expenditures					
Capital Expenses	\$65,830	\$65,830	\$65,830	\$65,830	\$65,830
Total Expenditures:	\$65,830	\$65,830	\$65,830	\$65,830	\$65,830
Total Revenues Less Expenditures:	\$3,729	\$0	\$5,159	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

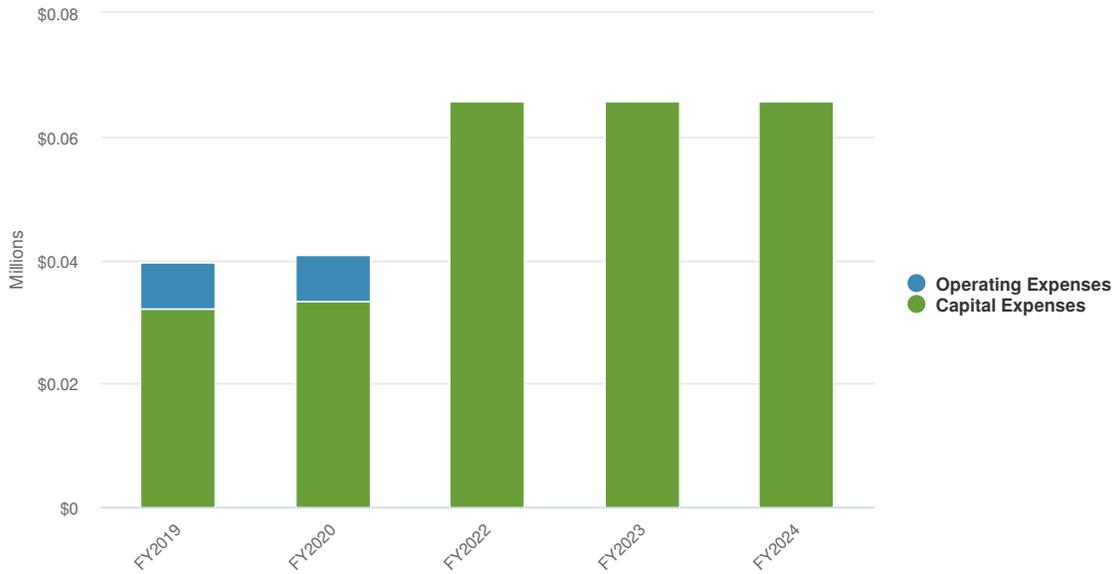
Budgeted and Historical Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
JUSTICE COURT TECH FEES JP1	013-340-4801	\$4,975	\$2,068	\$748	\$945	\$291	\$285
JUSTICE COURT TECH FEES JP2	013-340-4802	\$3,641	\$1,435	\$432	\$226	\$144	\$125
JUSTICE COURT TECH FEES JP3	013-340-4803	\$3,254	\$2,125	\$1,379	\$674	\$499	\$600
JUSTICE COURT TECH FEES JP4	013-340-4804	\$2,610	\$1,178	\$359	\$275	\$191	\$180
LOCAL CONSOL COURT COSTS	013-325-2805	\$0	\$0	\$0	\$6,600	\$6,510	\$4,000
TRANSFER FROM GEN FUND	013-340-4010	\$22,149	\$29,824	\$0	\$60,838	\$63,355	\$60,640
Total Revenue Source:		\$36,630	\$36,630	\$2,918	\$69,559	\$70,989	\$65,830

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Operating Expenses							
Non-Departmental							
JP1 TECHNOLOGY EXPENSE	013-7451-3500	\$1,840	\$1,840	\$0	\$0	\$0	\$0
JP2 TECHNOLOGY EXPENSE	013-7452-3500	\$2,320	\$2,320	\$0	\$0	\$0	\$0
JP3 TECHNOLOGY EXPENSE	013-7453-3500	\$2,080	\$2,080	\$0	\$0	\$0	\$0
JP4 TECHNOLOGY EXPENSE	013-7454-3500	\$1,261	\$1,261	\$0	\$0	\$0	\$0
Total Non-Departmental:		\$7,500	\$7,500	\$0	\$0	\$0	\$0
Total Operating Expenses:		\$7,500	\$7,500	\$0	\$0	\$0	\$0
Capital Expenses							
Justice & Public Safety							
JP COURT SOFTWARE	013-7450-5030	\$32,240	\$33,350	\$0	\$65,830	\$65,830	\$65,830
Total Justice & Public Safety:		\$32,240	\$33,350	\$0	\$65,830	\$65,830	\$65,830
Total Capital Expenses:		\$32,240	\$33,350	\$0	\$65,830	\$65,830	\$65,830
Total Expense Objects:		\$39,740	\$40,850	\$0	\$65,830	\$65,830	\$65,830



County Child Abuse Prevention Fund

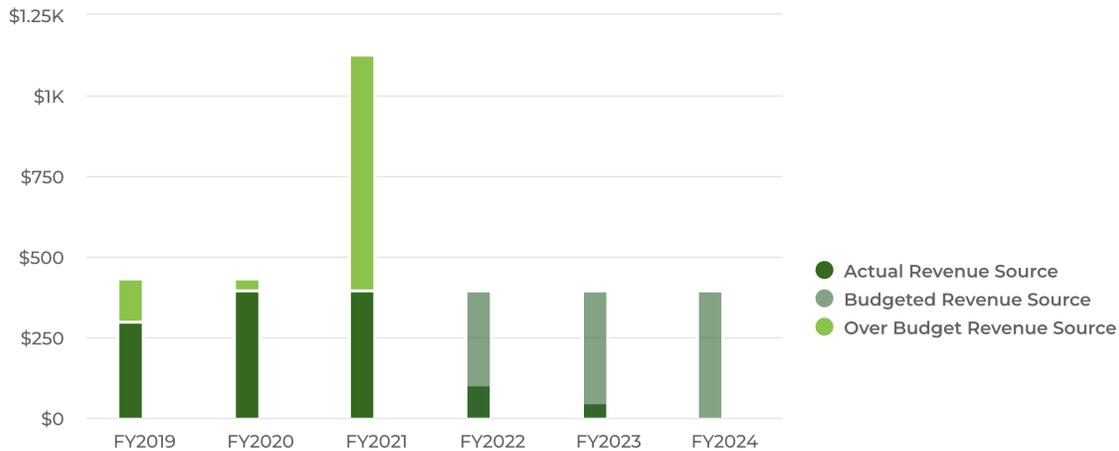
The Child Abuse Prevention Fund (014) was established in accordance with Art. 102.0186 Code of Criminal Procedure to account for the statutory fee charged on conviction of certain child-related offenses. The Fund is administered by the Commissioners Court only for Child Abuse Prevention programs within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

Summary

The Polk County Commissioners Court is projecting \$400 of revenue and \$0 of expenses in FY2024, representing no change from the prior year.

The Reserve Balance in the Child Abuse Prevention Fund was \$2,590 at the beginning of FY2023, and increased by \$51 (2%) to a year-end balance of \$2,641.

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



Revenue by Department

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Revenue						
Justice & Public Safety						
CHILD ABUSE PREVENTION FEE	014-340-4740	\$108	\$400	\$51	\$400	\$400
Total Justice & Public Safety:		\$108	\$400	\$51	\$400	\$400
Total Revenue:		\$108	\$400	\$51	\$400	\$400



Fire Marshal Inspection Fee Fund

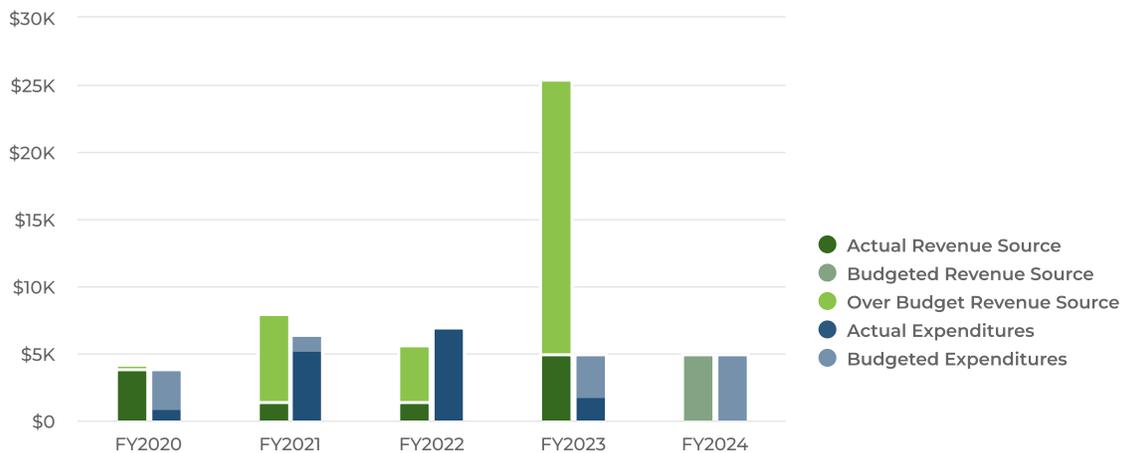
The Fire Marshal Inspection Fee Fund (017) was established in accordance with Local Government Code Sec. 233.065. Per this code, the Commissioners Court may develop a fee schedule based on building type and may set and charge fees for an inspection and the issuance of a building permit and final certificate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

Summary

The Polk County Commissioners Court anticipates a consistent financial outlook in FY2024, with both revenue and expenses projected at \$5,000—a status quo from the previous year.

Within the Fire Marshal Inspection Fee Fund, the Reserve Balance initiated FY2023 at \$4,420, marking an impressive increase of \$23,573 (533.4%) to culminate in a robust year-end balance of \$28,000. This substantial upswing is directly attributable to an increased issuance of commercial development permits, resulting in a proportional rise in collected inspection fees.

The correlation between the surge in commercial development permits and the boost in inspection fees underscores a promising trend. We do expect to see a sustained upward trajectory in this trend, suggesting that this fund will likely experience continued growth in the coming years. To ensure prudent financial management, the County Judge commits to vigilant monitoring of the revenue in this fund, making necessary adjustments to projections as needed by the Fire Marshal. This proactive approach reflects a commitment to adaptability and responsiveness in the face of evolving economic dynamics within the county.



Fire Marshal Inspection Fee Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Charges & Fees for Services	\$5,626	\$5,000	\$25,455	\$5,000	\$5,000
Total Revenues:	\$5,626	\$5,000	\$25,455	\$5,000	\$5,000
Expenditures					
Operating Expenses	\$7,047	\$5,000	\$1,876	\$5,000	\$5,000
Total Expenditures:	\$7,047	\$5,000	\$1,876	\$5,000	\$5,000
Total Revenues Less Expenditures:	-\$1,421	\$0	\$23,580	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenue by Department

Name	Account ID	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue						
Justice & Public Safety						
FIRE MARSHAL FEES	017-340-4550	\$4,189	\$7,977	\$5,626	\$25,455	\$5,000
Total Justice & Public Safety:		\$4,189	\$7,977	\$5,626	\$25,455	\$5,000
Total Revenue:		\$4,189	\$7,977	\$5,626	\$25,455	\$5,000

Expenditures by Expense Type

Name	Account ID	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects						
Operating Expenses						
FIRE MARSHALL EXPENSES	017-3698-3150	\$964	\$5,360	\$7,047	\$1,876	\$5,000
Total Operating Expenses:		\$964	\$5,360	\$7,047	\$1,876	\$5,000
Total Expense Objects:		\$964	\$5,360	\$7,047	\$1,876	\$5,000



Guardianship Fund

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

Summary

The Polk County Commissioners Court is projecting \$5k of revenue and expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the Guardianship Fund was \$16,522 at the beginning of FY2023, and increased by \$8,355 (50.6%) to a year-end balance of \$24,877.

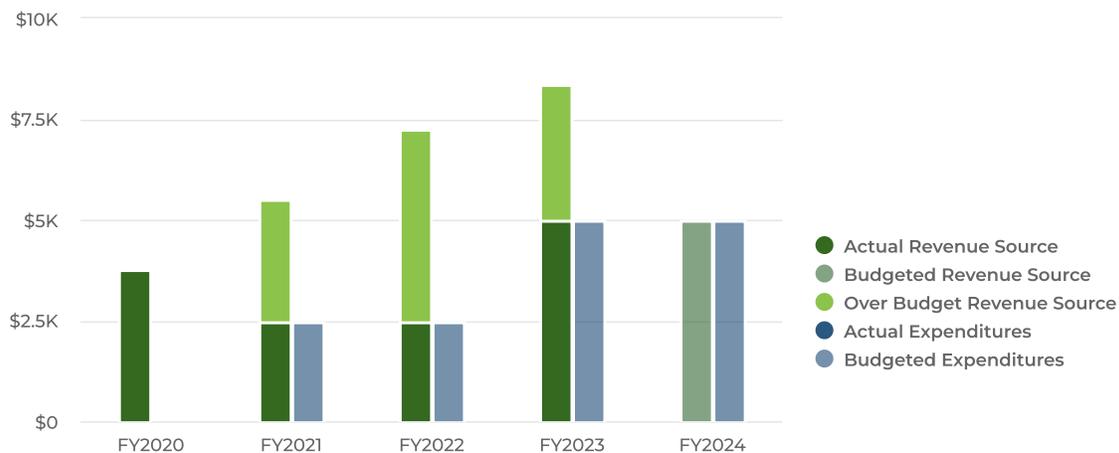
Given that the Guardianship Fund was established to account for the statutory Supplemental Court-Initiated Guardianship Fee, and it has accrued \$24,877 in revenue with no expenses since its creation in 2020, the Commissioners Court, with guidance from the County Court at Law, may want to consider several options for utilizing these funds. It's important to assess the specific needs and priorities of the community, ensuring that the allocation of funds aligns with the original intent of the legislation and addresses the evolving requirements related to guardianship services.

Selective Training Initiatives: Invest in selective training and development initiatives that can have a significant impact on the effectiveness of guardianship proceedings.

Community Outreach Campaigns: Implement cost-effective community education and outreach campaigns to raise awareness about guardianship processes.

Strategic Planning for Contingencies: Set aside a portion of the funds for potential contingencies, ensuring that there is a reserve for unforeseen circumstances or increased demand in the future.

Collaboration with Efficient Nonprofits: Explore collaborations with nonprofit organizations that can maximize the impact of the available funds. Identify efficient and focused partners who can extend the reach of the resources within the budget limitations.



Guardianship Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Court Fines, Fees & Forfeitures	\$7,262	\$5,000	\$8,355	\$5,000	\$5,000
Total Revenues:	\$7,262	\$5,000	\$8,355	\$5,000	\$5,000
Expenditures					
Operating Expenses	\$0	\$5,000	\$0	\$5,000	\$5,000
Total Expenditures:	\$0	\$5,000	\$0	\$5,000	\$5,000
Total Revenues Less Expenditures:	\$7,262	\$0	\$8,355	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Name	Account ID	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source						
Court Fines, Fees & Forfeitures						
GUARDIANSHIP SUPPLEMENT	019-340-4401	\$3,760	\$5,501	\$7,262	\$8,355	\$5,000
Total Court Fines, Fees & Forfeitures:		\$3,760	\$5,501	\$7,262	\$8,355	\$5,000
Total Revenue Source:		\$3,760	\$5,501	\$7,262	\$8,355	\$5,000

Expenditures by Expense Type

Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects					
Operating Expenses					
GUARDIANSHIP SUPPLEMENTAL EXPENSES	019-2465-3150	\$0	\$0	\$0	\$5,000
Total Operating Expenses:		\$0	\$0	\$0	\$5,000
Total Expense Objects:		\$0	\$0	\$0	\$5,000



Court Facility Fee

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

Summary

The Polk County Commissioners Court is projecting \$0 of revenue and expenses in FY2024, which represents a no change from the prior year. The Reserve Balance at the beginning of FY2023 was \$12,620, and increased by \$20,650, resulting in a year-end balance of \$33,270.

The County Judge regularly waits to assign a budget to newly legislated funds so that a trend and reserve balance can be established. Careful consideration and prioritization of the available options are essential to ensure that the funds are used effectively, responsibly, and in alignment with the intended purposes outlined in Local Government Code. Regular assessment of facility needs, financial planning, and consultation with relevant stakeholders will contribute to the strategic and beneficial utilization of the Court Facility Fee Fund. This may include:

Facility Renovations and Upgrades: Allocate a portion of the funds for necessary renovations or upgrades to court facilities. This could include improvements to enhance accessibility, security, or the overall functionality of the court spaces.

Technology Infrastructure: Invest in technology upgrades for the court facilities. This may involve acquiring or updating equipment and systems to improve efficiency, communication, and the overall technological capabilities of the court.

Emergency Fund for Repairs: Establish a reserve within the fund to address unexpected maintenance or repair needs in court facilities. This can serve as a contingency fund to address unforeseen issues that may arise.

Accessibility Improvements: Allocate funds to make court facilities more accessible, ensuring compliance with ADA (Americans with Disabilities Act) requirements. This may include installing ramps, elevators, or other features to accommodate individuals with disabilities.

Energy Efficiency Initiatives: Invest in energy-efficient upgrades to court facilities. This could include improvements in lighting, HVAC systems, or insulation, leading to long-term cost savings and reduced environmental impact.

Collaboration with Local Entities: Explore collaborative projects with other local entities to share costs and maximize the impact of the funds. This could involve joint ventures for shared court facilities or services that benefit multiple stakeholders.

Revenues by Source

Name	Account ID	FY2022 Actuals	FY2023 Actuals
Revenue Source			
Court Fines, Fees & Forfeitures			
COURT FACILITY FEE	020-340-2900	\$12,620	\$20,650
Total Court Fines, Fees & Forfeitures:		\$12,620	\$20,650
Total Revenue Source:		\$12,620	\$20,650





Justice Court Building Security Fund

The Justice Court Building Security Fund (026) was established to account for fees authorized by the state legislature for collection from each of the four Justice (JP) Courts. The Fund, by statute, is to be administered by the Commissioners Court, and may be expended only on security-related activities/purchases in the justice courts not located in the County Courthouse, which - in Polk County - now constitutes all four JP Courts. This fund is not performance related.

Summary

The Polk County Commissioners Court is projecting, based on budgets submitted by the Justices of the Peace, \$3.4K of revenue and \$1.7k in expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the Justice Court Building Security Fund was \$43,407 at the beginning of FY2023, and decreased by \$343 (0.8%) to a year-end balance of \$43,064.

Given the limited revenue stream, a thoughtful and strategic approach is necessary to ensure that the Justice Court Building Security Fund is used effectively to address immediate security needs while also planning for the future.

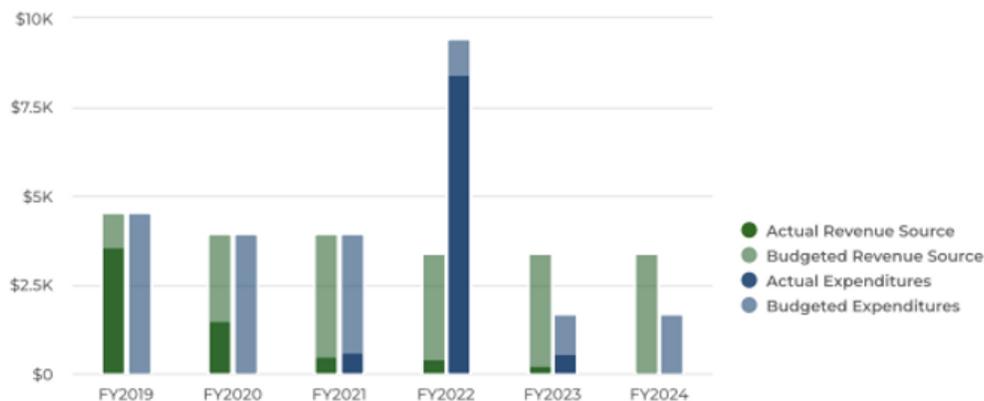
Essential Security Upgrades: Prioritize essential security-related activities and purchases for the Justice Courts, such as critical security upgrades of surveillance systems and access control measures.

Maintenance and Repairs: Utilize funds for ongoing maintenance and repairs of security-related equipment and systems in the Justice Courts. Ensure that existing security measures are functioning optimally to maintain a safe environment.

Training Programs: Allocate a portion of the funds for security training programs for personnel within the Justice Courts. This may include training on emergency response procedures, conflict resolution, or other relevant security-related topics.

Collaboration with Local Law Enforcement: Explore collaborative initiatives with local law enforcement agencies to enhance security measures in a cost-effective manner. This could involve sharing resources or coordinating efforts to improve overall security.

Strategic Savings: Given the reduced revenue stream, consider saving the funds for future security-related needs.



Justice Court Building Security Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					



Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Court Fines, Fees & Forfeitures	\$457	\$3,400	\$258	\$3,400	\$3,400
Total Revenues:	\$457	\$3,400	\$258	\$3,400	\$3,400
Expenditures					
Capital Expenses	\$8,444	\$1,700	\$601	\$1,700	\$1,700
Total Expenditures:	\$8,444	\$1,700	\$601	\$1,700	\$1,700
Total Revenues Less Expenditures:	-\$7,987	\$1,700	-\$343	\$1,700	\$1,700
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Court Fines, Fees & Forfeitures							
JP/CT BLDG SECURITY JP#1	026-340-4801	\$1,237	\$510	\$174	\$201	\$73	\$1,200
JP/CT BLDG SECURITY JP#2	026-340-4802	\$893	\$358	\$99	\$56	\$36	\$800
JP/CT BLDG SECURITY JP#3	026-340-4803	\$802	\$362	\$172	\$132	\$102	\$800
JP/CT BLDG SECURITY JP#4	026-340-4804	\$663	\$295	\$89	\$69	\$48	\$600
Total Court Fines, Fees & Forfeitures:		\$3,596	\$1,524	\$534	\$457	\$258	\$3,400
Total Revenue Source:		\$3,596	\$1,524	\$534	\$457	\$258	\$3,400

Expenditures by Expense Type

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Capital Expenses							
JP#1 CAPITAL OUTLAY	026-7580-5710	\$0	\$0	\$0	\$0	\$0	\$600
JP#2 CAPITAL OUTLAY	026-7580-5720	\$0	\$0	\$0	\$3,044	\$601	\$400
JP#3 CAPITAL OUTLAY	026-7580-5730	\$0	\$0	\$0	\$0	\$0	\$400
JP#4 CAPITAL OUTLAY	026-7580-5740	\$0	\$0	\$620	\$5,400	\$0	\$300
Total Capital Expenses:		\$0	\$0	\$620	\$8,444	\$601	\$1,700
Total Expense Objects:		\$0	\$0	\$620	\$8,444	\$601	\$1,700





Courthouse Security Fund

The Courthouse Security Fund (027) is used to account for special fees collected by the offices of the District Clerk, County Clerk and Justices of the Peace for the purpose of defraying cost related to the Courthouse Security Department, which provides security in County and District courtrooms, and is subsidized by the General Fund.

Summary

The Polk County Commissioners Court is projecting \$209,680 of revenue and expenses in FY2024, which represents a 4.7% increase over the prior year. The Reserve Balance in the Courthouse Security Fund was \$110,377 at the beginning of FY2023, and increased by \$88,232 (79.9%) to a year-end balance of \$198,609. Actual revenues in FY2023 exceeded projections by \$15,694, while expenditures fell short of projections by \$72,535 due to a vacancy in one of the budgeted Courthouse Bailiff positions since FY2022. (See the Courthouse Security Department for broader explanation.)

Given current reserves in the Courthouse Security Fund, the Court might consider several actions in line with the legislated purpose of these funds.

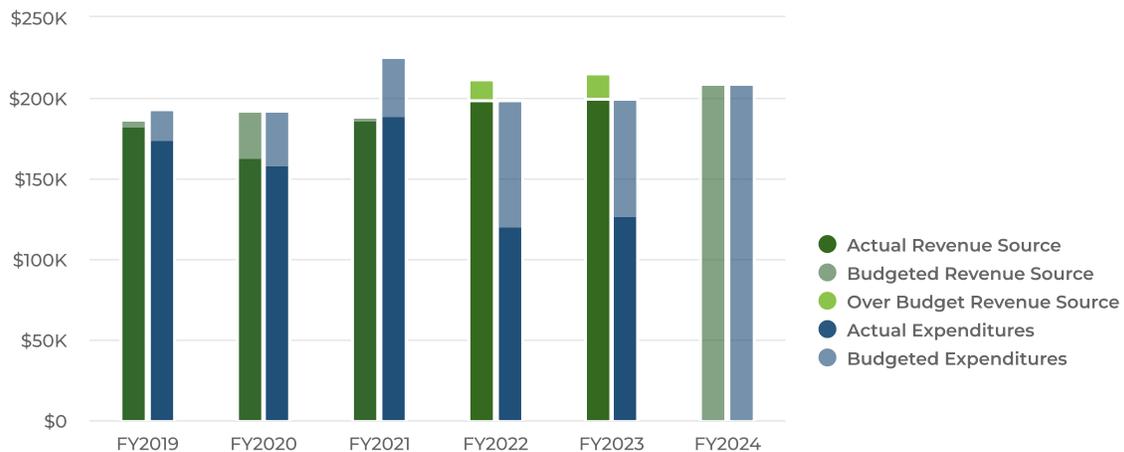
Training and Development: Utilize funds to invest in training and development programs for Courthouse Security personnel. This ensures that the security team is well-prepared to handle evolving challenges and emergencies.

Maintenance and Repairs: Set aside funds for the ongoing maintenance and repairs of security-related infrastructure. This ensures that existing security measures remain in optimal condition to fulfill their intended purpose.

Emergency Preparedness Initiatives: Invest in emergency preparedness initiatives to ensure the Courthouse Security Department is well-equipped to handle various emergency scenarios. This might include developing and implementing comprehensive emergency response plans.

Reserve for Contingencies: Maintain a portion of the reserves as a contingency fund to address unforeseen security challenges or emergencies. This strategic reserve ensures preparedness for unexpected events that may require additional resources.

By considering these actions, the Court can ensure that the reserves in the Courthouse Security Fund are used strategically and in alignment with the legislated purpose of supporting security in County and District courtrooms. Regular assessments of security needs, collaboration with relevant stakeholders, and a focus on proactive and preventive measures contribute to responsible fund management.

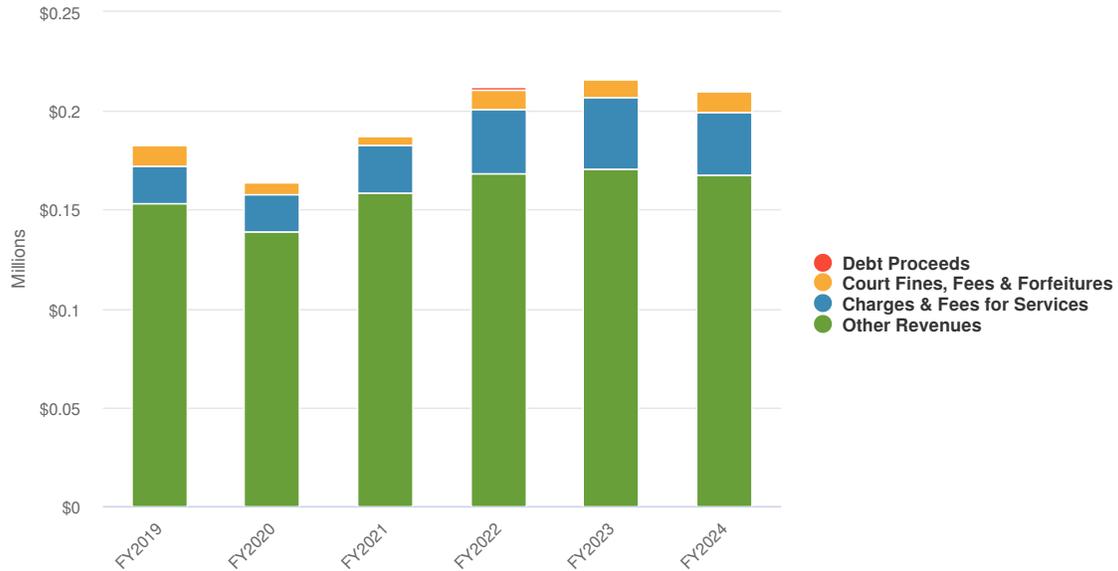


Courthouse Security Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Court Fines, Fees & Forfeitures	\$9,638	\$10,300	\$8,840	\$10,300	\$10,300
Charges & Fees for Services	\$33,094	\$19,500	\$36,653	\$32,000	\$32,000
Other Revenues	\$168,077	\$170,500	\$170,500	\$167,382	\$167,382
Debt Proceeds	\$1,527	\$0	\$0	\$0	\$0
Total Revenues:	\$212,337	\$200,300	\$215,994	\$209,682	\$209,682
Expenditures					
Salary And Benefits	\$116,563	\$193,497	\$124,810	\$201,136	\$201,136
Operating Expenses	\$3,208	\$6,800	\$2,952	\$8,546	\$8,546
Capital Expenses	\$1,527	\$0	\$0	\$0	\$0
Total Expenditures:	\$121,297	\$200,297	\$127,762	\$209,682	\$209,682
Total Revenues Less Expenditures:	\$91,040	\$3	\$88,231	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source

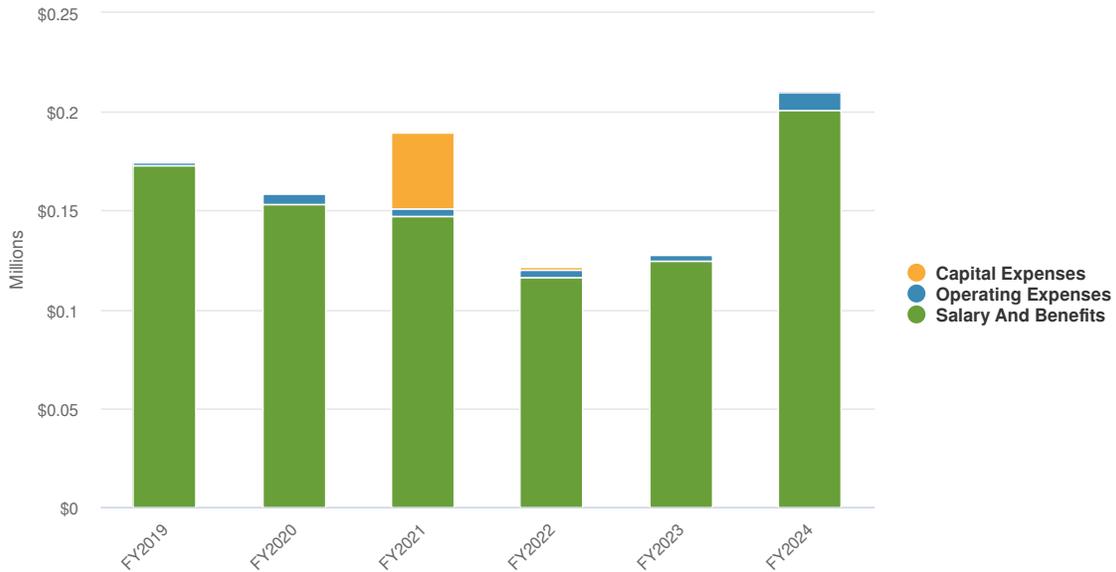


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Court Fines, Fees & Forfeitures							
LOCAL CONS COURT COSTS	027-325-2805	\$0	\$0	\$1,801	\$8,085	\$7,974	\$0
C/H SECURITY, JP #1	027-340-4801	\$3,737	\$1,560	\$563	\$647	\$217	\$3,500
C/H SECURITY, JP #2	027-340-4802	\$2,737	\$1,076	\$330	\$170	\$108	\$2,500
C/H SECURITY, JP #3	027-340-4803	\$2,436	\$1,906	\$1,343	\$530	\$397	\$2,400
C/H SECURITY, JP #4	027-340-4804	\$1,992	\$880	\$266	\$206	\$143	\$1,900
Total Court Fines, Fees & Forfeitures:		\$10,902	\$5,422	\$4,303	\$9,638	\$8,840	\$10,300
Charges & Fees for Services							
COUNTY CLERK FEES	027-340-4400	\$13,185	\$14,486	\$17,974	\$22,422	\$21,834	\$21,000
DISTRICT CLERK FEES	027-340-4700	\$5,390	\$5,032	\$5,707	\$10,672	\$14,820	\$11,000
Total Charges & Fees for Services:		\$18,576	\$19,518	\$23,681	\$33,094	\$36,653	\$32,000
Other Revenues							
TRANSFER FROM GENERAL/SUBSIDY	027-340-4010	\$153,535	\$138,623	\$158,976	\$168,077	\$170,500	\$167,382
Total Other Revenues:		\$153,535	\$138,623	\$158,976	\$168,077	\$170,500	\$167,382
Debt Proceeds							
TAX NOTES PROCEEDS	027-390-9400	\$0	\$0	\$0	\$1,527	\$0	\$0
Total Debt Proceeds:		\$0	\$0	\$0	\$1,527	\$0	\$0
Total Revenue Source:		\$183,013	\$163,563	\$186,960	\$212,337	\$215,994	\$209,682



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Salary And Benefits							
CELL PHONE ALLOWANCE	027-7680-1030	\$1,524	\$0	\$0	\$0	\$0	\$0
SALARIES	027-7680-1050	\$109,071	\$102,395	\$102,090	\$84,958	\$86,212	\$117,825
DISCRETIONARY SALARY	027-7680-1055	\$0	\$0	\$0	\$0	\$0	\$4,713
SALARIES-PART TIME	027-7680-1080	\$7,404	\$2,877	\$685	\$125	\$0	\$7,500
CERTIFICATE PAY	027-7680-1200	\$2,821	\$2,960	\$2,405	\$2,315	\$3,437	\$3,600
LONGEVITY PAY	027-7680-2000	\$600	\$720	\$780	\$180	\$1,000	\$1,500
SOCIAL SECURITY	027-7680-2010	\$7,712	\$8,119	\$7,876	\$6,570	\$6,925	\$10,338
HEALTH INSURANCE	027-7680-2020	\$25,207	\$19,022	\$16,497	\$7,478	\$12,321	\$33,565
RETIREMENT	027-7680-2030	\$16,154	\$15,176	\$15,057	\$13,276	\$13,166	\$19,541
WORKERS COMPENSATION	027-7680-2040	\$2,169	\$2,062	\$1,738	\$1,603	\$1,687	\$2,447
UNEMPLOYMENT INSURANCE	027-7680-2060	\$161	\$106	\$87	\$57	\$61	\$108
Total Salary And Benefits:		\$172,821	\$153,436	\$147,214	\$116,563	\$124,810	\$201,136

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Operating Expenses							
UNIFORMS	027-7680-3000	\$846	\$964	\$751	\$0	\$919	\$1,000
OFFICE SUPPLIES	027-7680-3150	\$152	\$115	\$477	\$0	\$533	\$500
COMMUNICATIONS	027-7680-4200	\$0	\$0	\$0	\$0	\$0	\$1,447
TRAVEL TRAINING	027-7680-4270	\$735	\$902	\$0	\$807	\$1,171	\$2,000
SECURITY EXPENSES	027-7680-4950	\$0	\$3,410	\$2,519	\$2,401	\$329	\$3,300
FURNISHINGS/EQUIPMENT	027-7680-4980	\$0	\$0	\$0	\$0	\$0	\$299
Total Operating Expenses:		\$1,734	\$5,392	\$3,747	\$3,208	\$2,952	\$8,546
Capital Expenses							
CAPITAL OUTLAY PROJECTS	027-7680-5730	\$0	\$0	\$38,500	\$1,527	\$0	\$0
Total Capital Expenses:		\$0	\$0	\$38,500	\$1,527	\$0	\$0
Total Expense Objects:		\$174,555	\$158,828	\$189,461	\$121,297	\$127,762	\$209,682



Polk County Historical Commission Fund

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

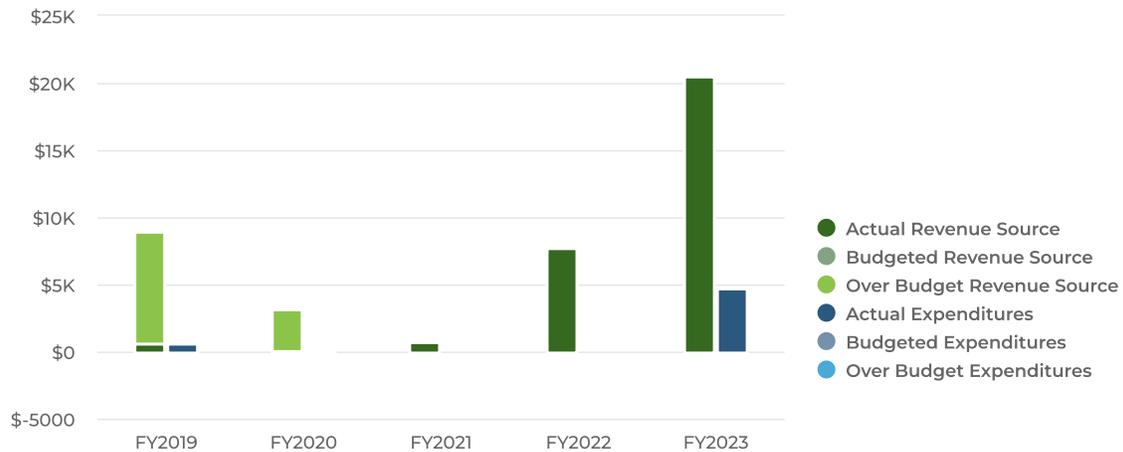
Summary

The Polk County Commissioners Court is projecting \$0 of revenue and expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the Historical Commission Fund was \$322,747 at the beginning of FY2023, and increased by \$15,791 (4.9%) to a year-end balance of \$338,537.

Although these funds are under the custody of the County, the administration is handled by the Polk County Historical Commission. In FY2023, the Commission approved the use of some of these funds by the Museum Curator for a digital kiosk and new display panels.

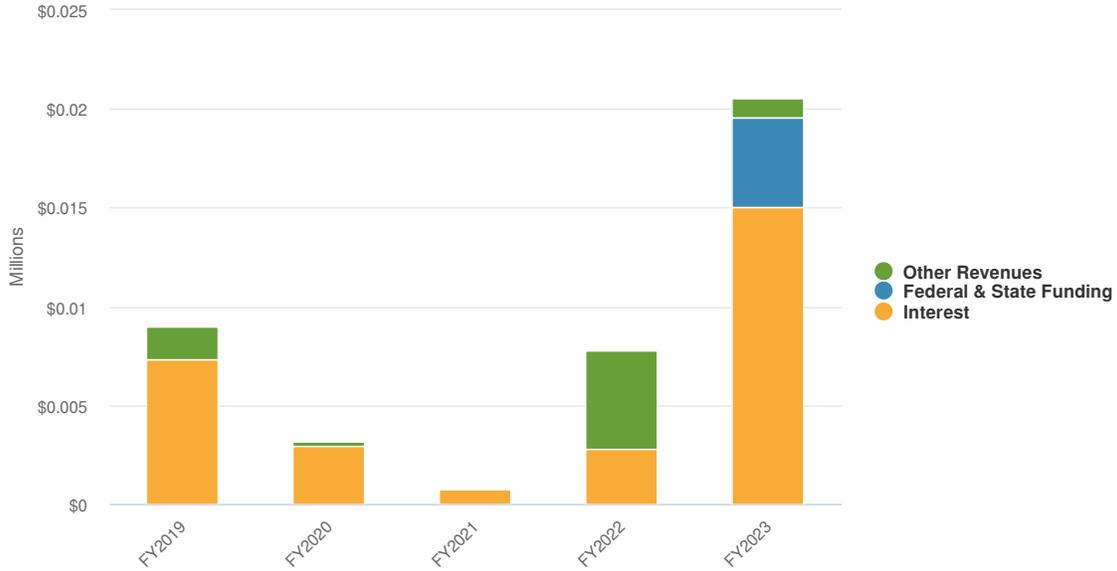
For the current Fiscal Year, the Commission plans to utilize a portion of these reserves to engage a local architect to create plans for the remodel and renovation of the Polk County Memorial Museum. The museum's existing location, 514 W Mill Street, was once the residence of Sechrest Bergman Webster. She generously donated her residence in 1998 for use by the museum, and it continues to serve as the present site of the Polk County Memorial Museum.

While the museum functions adequately in its current state, there are several areas not accessible to the public. The proposed remodeling aims to transform these spaces into showcases for displaying artifacts, enhancing the overall visitor experience.



Revenues by Source

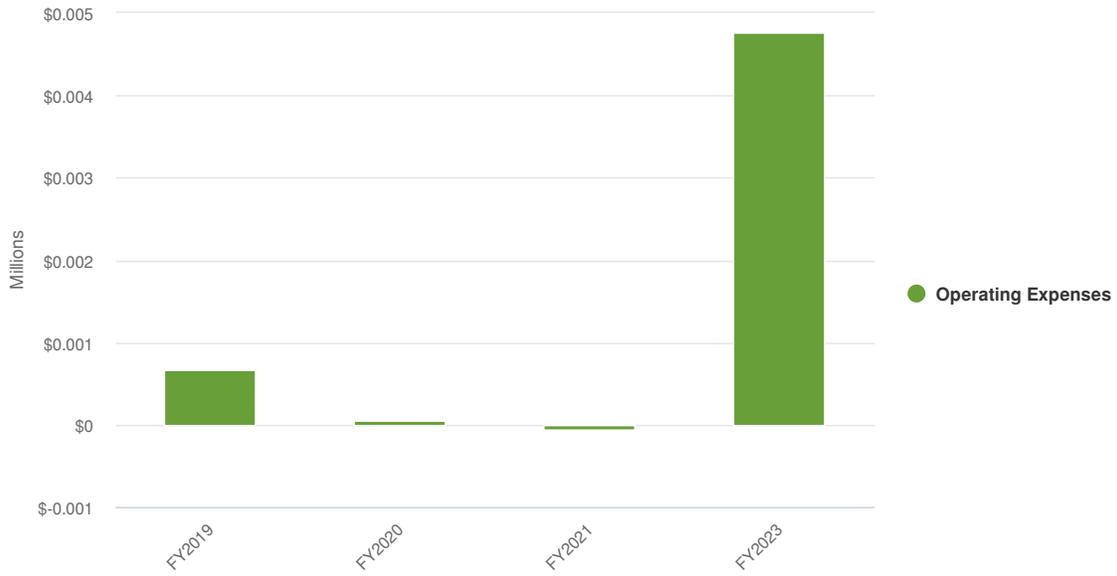
Budgeted and Historical Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals
Revenue Source						
Interest						
DEPOSITORY INTEREST	028-360-6100	\$7,328	\$2,945	\$786	\$2,768	\$15,049
Total Interest:		\$7,328	\$2,945	\$786	\$2,768	\$15,049
Other Revenues						
CONTRIBUTIONS	028-367-6100	\$1,661	\$262	\$0	\$5,000	\$1,000
Total Other Revenues:		\$1,661	\$262	\$0	\$5,000	\$1,000
Federal & State Funding						
MISCELLANEOUS INCOME	028-370-7500	\$0	\$0	\$0	\$0	\$4,500
Total Federal & State Funding:		\$0	\$0	\$0	\$0	\$4,500
Total Revenue Source:		\$8,989	\$3,207	\$786	\$7,768	\$20,549

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2023 Actuals
Expense Objects					
Operating Expenses					
OPERATING EXPENSES	028-7861-3340	\$669	\$59	-\$50	\$4,758
Total Operating Expenses:		\$669	\$59	-\$50	\$4,758
Total Expense Objects:		\$669	\$59	-\$50	\$4,758



Court Reporter Service Fund

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

Summary

The Polk County Commissioners Court is projecting \$300 of revenue and expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the Court Reporter Service Fund was \$768 at the beginning of FY2023, and increased by \$505 (65.8%) to a year-end balance of \$1,273.

Given the sparse revenues from Court Reporter Service Fees ranging from \$69 to \$505 annually since the fund's inception in FY2020, the Commissioners Court encounters limitations in exploring the diverse options envisioned by the legislation for these funds. Once sufficient reserves have been established, the following are categories of expenditures acknowledged as appropriate by the Texas Legislature:

Transcription Services: Use the funds to obtain court reporter transcription services. This ensures that accurate and timely transcripts are available for legal proceedings.

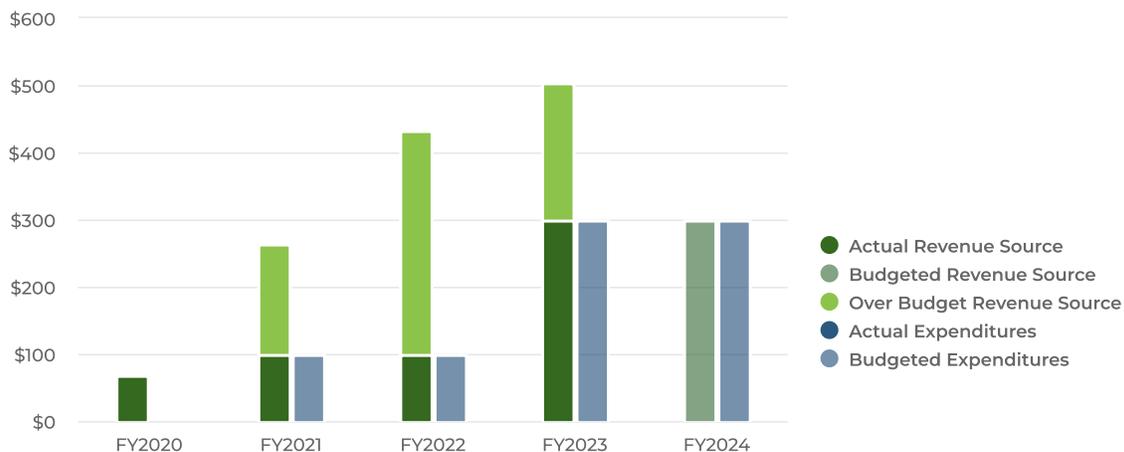
Accessibility Enhancements: Invest in closed-caption transcription machines or Braille transcription services to enhance accessibility in court proceedings.

Training and Professional Development: This ensures that court reporters are equipped with the necessary skills and knowledge to perform their duties effectively.

Upgrading Technology: Invest in technology upgrades that improve the efficiency and effectiveness of court reporting services.

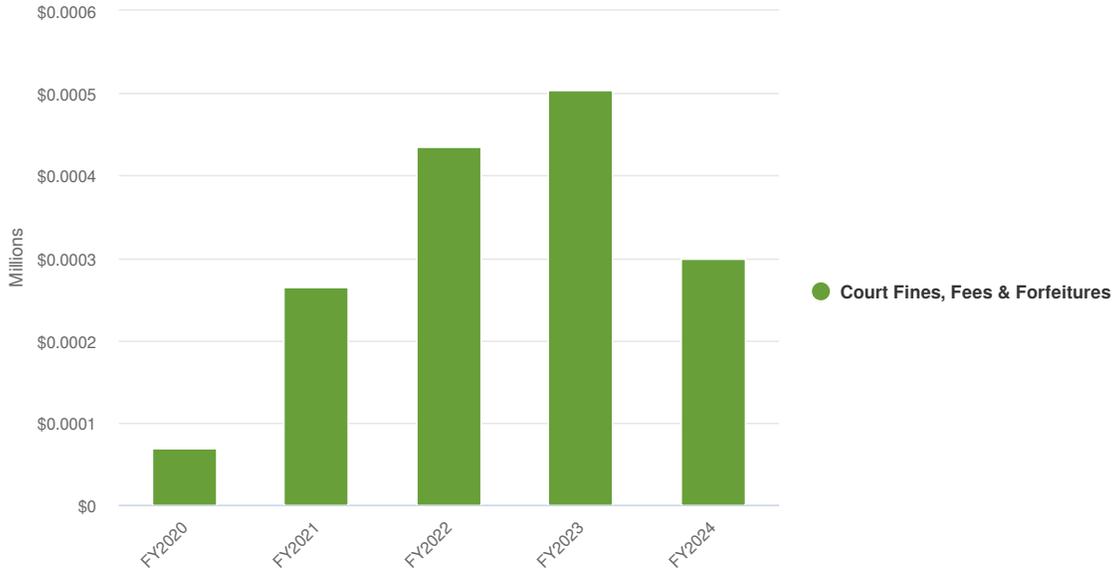
Compliance Initiatives: Use funds to ensure compliance with state or federal laws related to court reporting services.

Quality Assurance Programs: Regular assessments, feedback mechanisms, and improvement initiatives to maintain and enhance the quality of court reporting services.



Revenues by Source

Budgeted and Historical Revenues by Source



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Revenue Source						
Court Fines, Fees & Forfeitures						
COUNTY CLERK FEES	029-340-4400	\$434	\$300	\$505	\$300	\$300
Total Court Fines, Fees & Forfeitures:		\$434	\$300	\$505	\$300	\$300
Total Revenue Source:		\$434	\$300	\$505	\$300	\$300

Expenditures by Expense Type

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Operating Expenses						
COURT REPORTER SERVICE FEES	029-2465-3150	\$0	\$300	\$0	\$300	\$300
Total Operating Expenses:		\$0	\$300	\$0	\$300	\$300
Total Expense Objects:		\$0	\$300	\$0	\$300	\$300



Waste Management Fund

The Waste Management Fund (032) was originally established by the County to account for all revenues generated by the County's environmentally related services and the associated expenses, with the major activity being the disposal and storage of solid waste. In December 2001, the County contracted with Santek Environmental for all waste management operations, including the lease of equipment and facilities such as the regional collection stations and the landfill. Santek's contract with the county was purchased by Republic Services in 2021. Budget amounts reflect the County's receipt and use of revenue from the percentage negotiated within the contract with Republic. Revenues from this fund have been utilized to help establish the county's recycling program, which has operated in partnership with the nonprofit organization, Polk County Recycling & Beautification since November 2021.

Summary

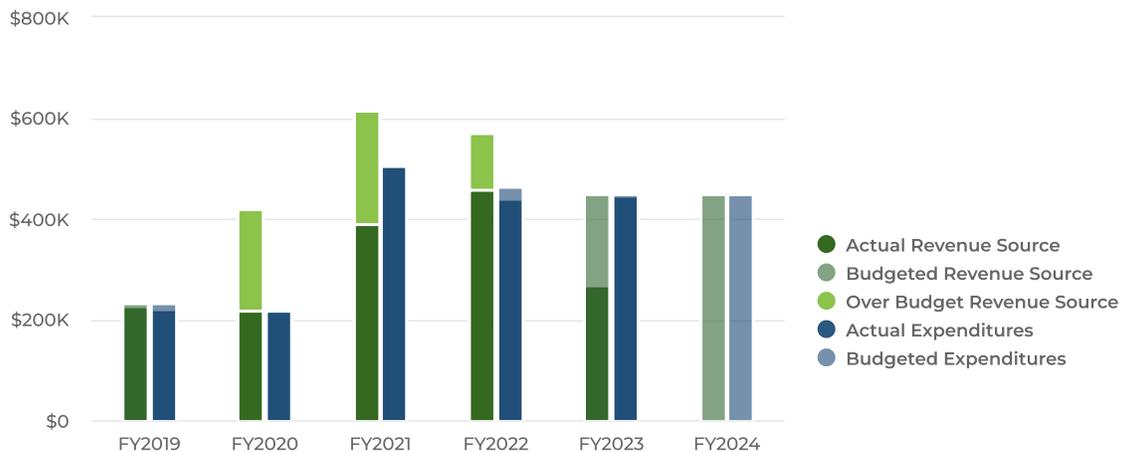
The Polk County Commissioners Court is projecting \$450K of revenue and expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the Waste Management Fund was \$574,652 at the beginning of FY2023, and decreased by \$38,749 (6.7%) to a year-end balance of \$535,903.

Note: Actual Revenues for FY2023 were \$408,902, rather than the \$270,141 presented in this budget book. A payment of \$138,761 was paid in December 2023 for hosting fees from the 4th quarter of FY2023, and did not make it into the revenues in time to be published in the charts & graphs.

The County receives an annual Landfill Capacity Report, projecting the remaining lifespan of the landfill. As of the end of FY2019, the estimated remaining lifespan was 26.8 years. However, by December 2022, it dramatically decreased to 11.9 years, experiencing a significant drop of seven years from December 2021. This unexpected reduction prompted the Commissioners Court to make a decision earlier than anticipated when adopting the FY2023 Budget to ensure ongoing waste disposal options in Polk County.

A timber company owned the land adjacent to the landfill, and given the prevalent trend of timber companies selling sizable parcels to developers in Polk County, the likelihood of the land near the landfill becoming available for purchase seemed imminent. Recognizing the potential competition for acquisition, Precinct 3 Commissioner Milt Purvis successfully negotiated the purchase of approximately 328 acres at \$5,500 per acre from Rayonier Forest Resources. The Court approved this purchase in June 2023.

Republic Services' revenue projections suggest a substantial increase in host fees, exceeding \$750k annually. Despite this, the Court plans to maintain a budget of \$450k and establish a reserve fund to reimburse the General Fund for the \$1.8M land purchase.

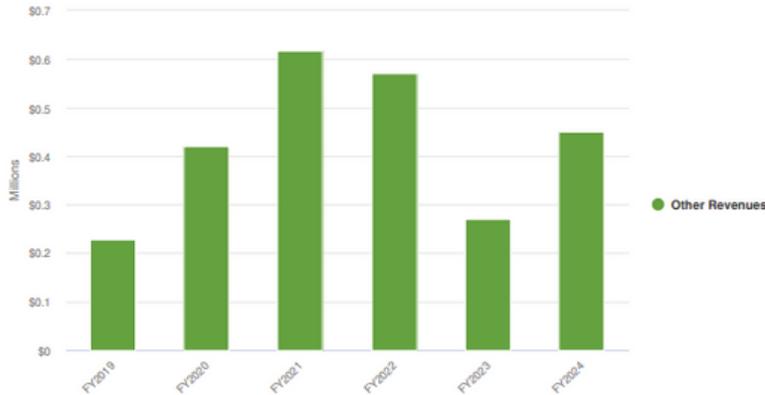


Waste Management Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Other Revenues	\$570,874	\$450,000	\$270,141	\$450,000	\$450,000
Total Revenues:	\$570,874	\$450,000	\$270,141	\$450,000	\$450,000
Expenditures					
Operating Expenses	\$0	\$20,000	\$2,252	\$20,000	\$20,000
Capital Expenses	\$40,657	\$0	\$15,400	\$0	\$0
Transfers	\$400,000	\$430,000	\$430,000	\$430,000	\$430,000
Total Expenditures:	\$440,657	\$450,000	\$447,652	\$450,000	\$450,000
Total Revenues Less Expenditures:	\$130,217	\$0	-\$177,510	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

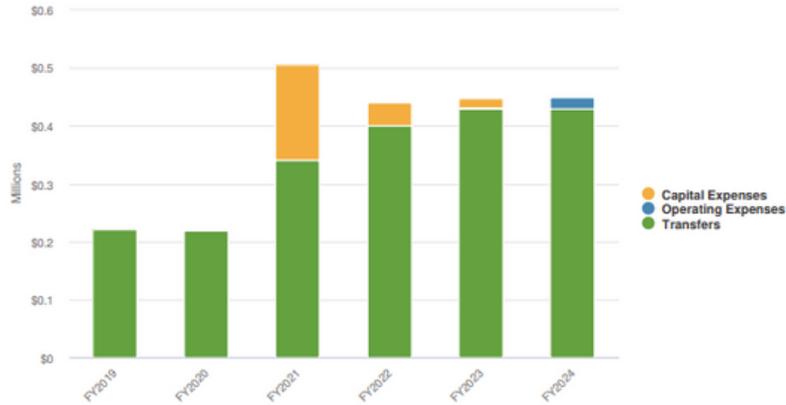
Budgeted and Historical Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Other Revenues							
TRANSFER FROM GENERAL FUND	032-370-7010	\$0	\$0	\$0	\$4,900	\$0	\$0
MISCELLANEOUS REVENUE	032-342-4900	\$0	\$0	\$18,375	\$6,915	\$15,400	\$0
WASTE MANAGEMENT CONTRACT PAYMENTS	032-344-4601	\$228,364	\$421,770	\$598,204	\$559,059	\$254,741	\$450,000
Total Other Revenues:		\$228,364	\$421,770	\$616,579	\$570,874	\$270,141	\$450,000
Total Revenue Source:		\$228,364	\$421,770	\$616,579	\$570,874	\$270,141	\$450,000

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Operating Expenses							
BUILDING MAINT/REPAIRS	032-5400-4500	\$0	\$0	\$0	\$0	\$1,727	\$0
EQUIPMENT MAINTENANCE	032-5400-4520	\$0	\$0	\$0	\$0	\$525	\$20,000
Total Operating Expenses:		\$0	\$0	\$0	\$0	\$2,252	\$20,000
Capital Expenses							
CAPITAL OUTLAY-OFFICE FURN/EQUIP	032-5400-5720	\$0	\$0	\$19,356	\$6,915	\$15,400	\$0
CAPITAL OUTLAY BUILDINGS	032-5400-5740	\$0	\$0	\$146,750	\$33,742	\$0	\$0
Total Capital Expenses:		\$0	\$0	\$166,106	\$40,657	\$15,400	\$0
Transfers							
TRANSFER TO GEN FUND	032-8700-0100	\$221,468	\$220,000	\$340,000	\$400,000	\$430,000	\$430,000
Total Transfers:		\$221,468	\$220,000	\$340,000	\$400,000	\$430,000	\$430,000
Total Expense Objects:		\$221,468	\$220,000	\$506,106	\$440,657	\$447,652	\$450,000



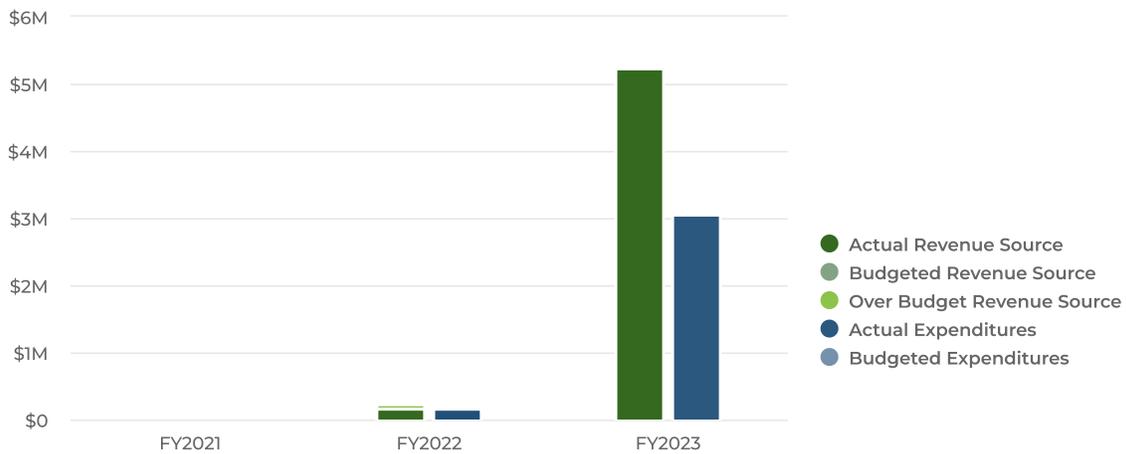
American Rescue Plan Act Fund

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

Summary

The Polk County Commissioners Court is projecting \$0 of revenue and expenses in FY2024, which represents no change from the prior year. The Auditor's Office has recommended excluding grant funds from the annual budget if they are not expected to be received and spent within the same fiscal year. This approach ensures a more accurate representation of financial activities within each budget year. The Reserve Balance in the American Rescue Plan Act Fund was \$69,656 at the beginning of FY2023 (all interest from ARPA revenues deposited but not yet recorded), and increased by \$2,161,504 (3,103%) to a year-end balance of \$2,231,160. Actual revenue recorded in FY2023 was \$5,234,352, and we spent \$3,072,848 on communications infrastructure and equipment for volunteer fire departments and EMT providers.

All the ARPA moneys allocated to Polk County have been committed to specific projects, well ahead of the December 2024 deadline, and we are on track to have all projects completed and paid for ahead of the December 2026 deadline. Interest received on these funds, which is not subject to the same time constraints, will provide a cushion for unexpected change orders and other price increases that we expect may arise.

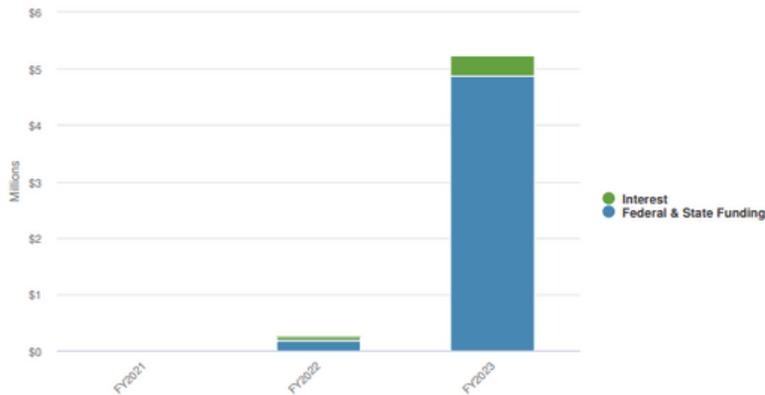


American Rescue Plan Act Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals
Beginning Fund Balance:	N/A	N/A
Revenues		
Interest	\$65,663	\$354,504
Federal & State Funding	\$181,421	\$4,879,849
Total Revenues:	\$247,083	\$5,234,352
Expenditures		
Expenses	\$181,421	\$3,072,848
Total Expenditures:	\$181,421	\$3,072,848
Total Revenues Less Expenditures:	\$65,663	\$2,161,504
Ending Fund Balance:	N/A	N/A

Revenues by Source

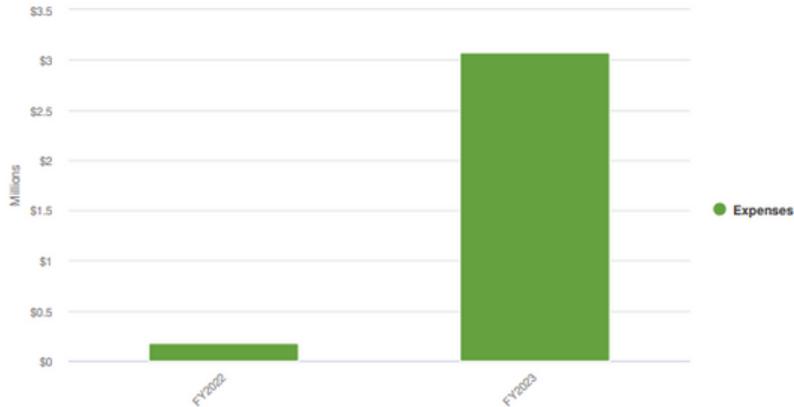
Budgeted and Historical Revenues by Source



Name	Account ID	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals
Revenue Source				
Interest				
INTEREST	033-360-6100	\$3,994	\$65,663	\$354,504
Total Interest:		\$3,994	\$65,663	\$354,504
Federal & State Funding				
AMERICAN RESCUE PLAN ACT REV	033-330-3697	\$0	\$181,421	\$4,879,849
Total Federal & State Funding:		\$0	\$181,421	\$4,879,849
Total Revenue Source:		\$3,994	\$247,083	\$5,234,352

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals
Expense Objects			
Expenses			
AMERICAN RESCUE PLAN ACT	033-5200-6950	\$181,421	\$2,517,107
ARPA PROJECT - AMBULANCE CPR DEVICES PROJECT	033-5300-6901	\$0	\$96,413
ARPA PROJECT - ONALASKA SUBCOURTHOUSE	033-5300-6902	\$0	\$43,869
ARPA PROJECT - R&B PCT 4 OFFICE REMODEL	033-5300-6905	\$0	\$133,702
ARPA PROJECT - SOUTH POLK COUNTY VFD	033-5300-6906	\$0	\$10,000
ARPA PROJECT - ONALASKA VFD	033-5300-6907	\$0	\$10,000
ARPA PROJECT - SCENIC LOOP VFD	033-5300-6908	\$0	\$10,000
ARPA PROJECT - CORRIGAN VFD	033-5300-6910	\$0	\$10,000
ARPA PROJECT - HOLIDAY LAKE VFD	033-5300-6911	\$0	\$10,000
ARPA PROJECT - LIVINGSTON VFD	033-5300-6912	\$0	\$9,775
ARPA PROJECT - SEGNO VFD	033-5300-6913	\$0	\$10,000
ARPA PROJECT -GOODRICH VFD	033-5300-6914	\$0	\$10,000
ARPA PROJECT - INDIAN SPRINGS	033-5300-6915	\$0	\$9,892
ARPA PROJECT - TEMPE WATER PROJECT	033-5300-6916	\$0	\$32,472
ARPA PROJECT - PROVIDENCE WATER PROJECT	033-5300-6917	\$0	\$41,031
ARPA PROJECT - ONALASKA WATER PROJECT	033-5300-6918	\$0	\$18,725
ARPA PROJECT - COUNTY CLERK	033-5300-6919	\$0	\$30,000
ARPA PROJECT - DISTRICT CLERK	033-5300-6920	\$0	\$69,863
Total Expenses:		\$181,421	\$3,072,848
Total Expense Objects:		\$181,421	\$3,072,848





Grant Fund

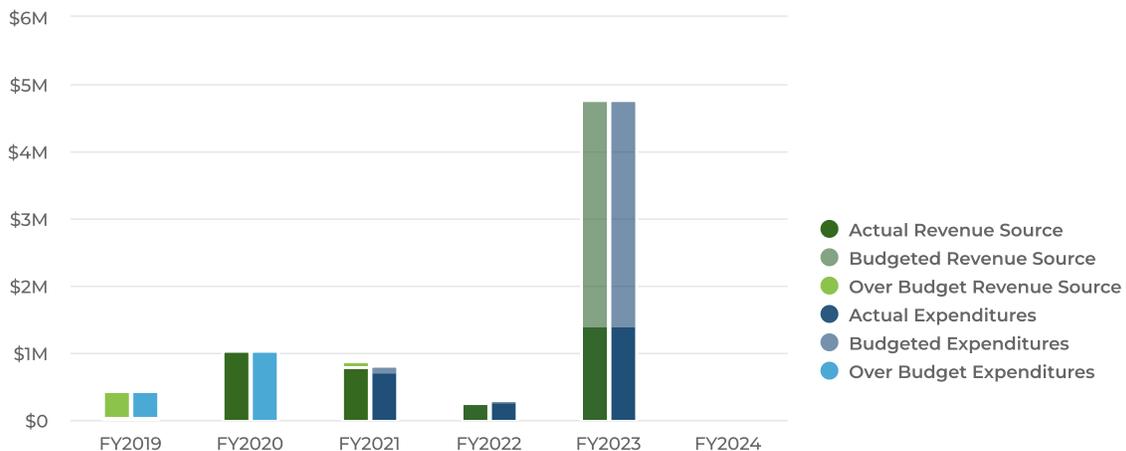
The Grant Fund (035) accounts for various grants received by the County which are not reported in a separate fund and are identified by a descriptive Account Name and associated Account number, such as "THC Historic Courthouse Round XI Construction", which refers to a Texas Historical Commission Grant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

Summary

The Polk County Commissioners Court is projecting \$0 of revenue and expenses in FY2024, which represents a substantial change from the prior year, in which revenues and expenses for the Courthouse Restoration Grant were included in the adopted budget. The Auditor's Office has recommended excluding grant funds from the annual budget unless there is a guarantee they will be received and spent within the same fiscal year. This approach ensures a more accurate representation of financial activities within each budget year. The reserve balance was -\$0.01 at the beginning of FY2023, and increased to \$43,986 by year end.

In FY2023, the Polk County Sheriff's Office spent \$31,315 on Tobacco Enforcement, and only \$16,580 has been reimbursed as of the date of this publication. The County Clerk's Office spent \$80,457 on election equipment, and only \$66,779 has been reimbursed by the Help America Vote Act grant. Full reimbursement is anticipated in both cases but has not yet been received. In contrast, Polk County received \$15,950 for a Community Development Block Grant water infrastructure project, and the expenditure for this project is still pending.

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

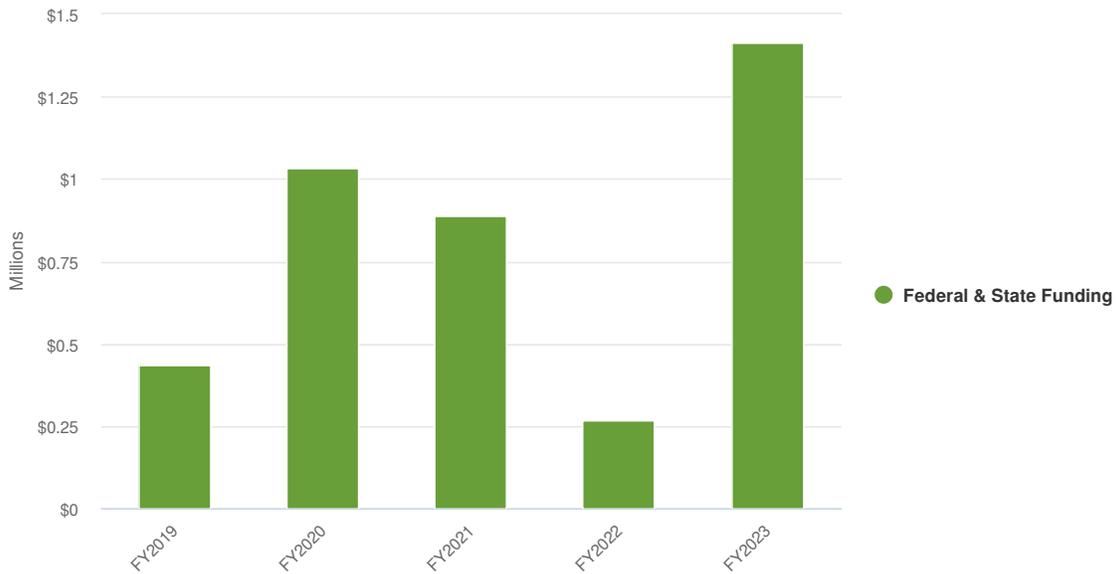


Grant Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Federal & State Funding	\$266,878	\$4,776,981	\$1,414,960	\$0	\$0
Total Revenues:	\$266,878	\$4,776,981	\$1,414,960	\$0	\$0
Expenditures					
Operating Expenses	\$0	\$0	\$88,060	\$0	\$0
Expenses	\$291,369	\$4,776,981	\$1,342,450	\$0	\$0
Total Expenditures:	\$291,369	\$4,776,981	\$1,430,510	\$0	\$0
Total Revenues Less Expenditures:	-\$24,491	\$0	-\$15,551	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals
Revenue Source						
Federal & State Funding						
COURTHOUSE REST PLANNING PROJECT REV	035-331-3125	\$370,909	\$431,460	\$118,429	\$0	\$0
THC COURTHOUSE ROUND XI CONSTRUCTION	035-331-3126	\$0	\$0	\$0	\$70,827	\$427,348
TOBACCO ENFORCEMENT GRANT (TEP)	035-331-3170	\$5,700	\$759	\$53,706	\$18,125	\$59,351

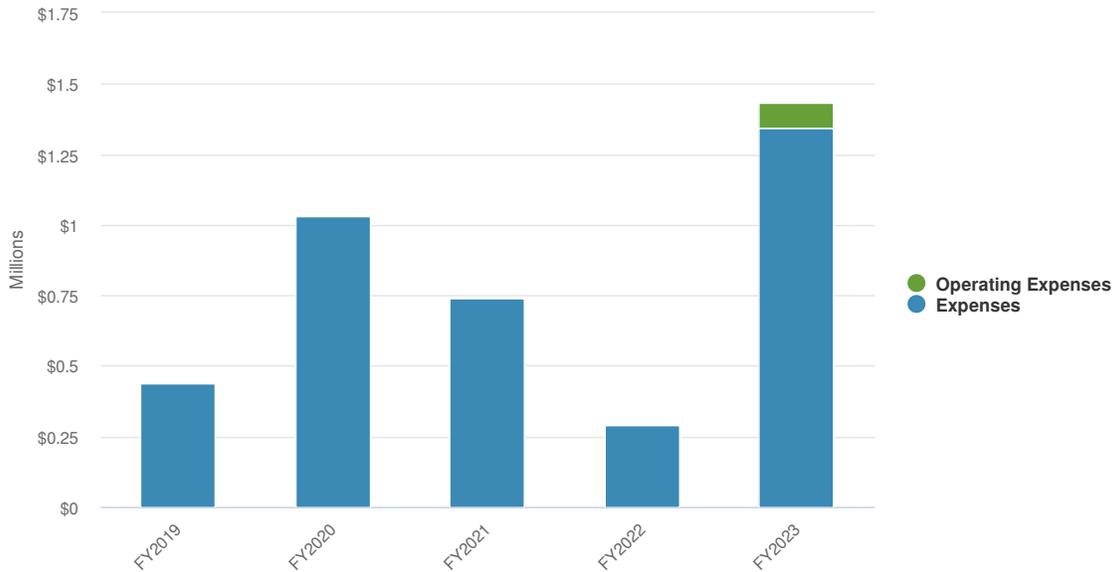


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals
EWP-TAYLOR LAKE NR197442XXXXC007	035-331-3207	\$9,500	\$441,803	-\$9,500	\$0	\$0
20-065-018-C064 HURR HARVEY INFRAS ALLOC CDBG DR	035-331-3212	\$0	\$44,940	\$568,796	\$0	\$378,525
7220361 CDBG DALLARDSVILLE WATER PROJECT	035-331-3213	\$0	\$0	\$4,680	\$38,870	\$301,884
SAVNS GRANT	035-331-3215	\$0	\$18,619	\$18,571	\$18,592	\$17,505
HAVA GRANT	035-331-3216	\$0	\$0	\$57,644	\$55,561	\$0
4173501 CORONA VIRUS EMER SUPP FUNDING (PPE)	035-331-3217	\$0	\$0	\$72,108	\$0	\$0
HAVA ELECTION SECURITY SUB GRANT	035-331-3218	\$0	\$0	\$0	\$42,903	\$80,457
REBUILD TX GRANT SHERIFF BOAT	035-331-3550	\$50,659	\$0	\$0	\$0	\$0
#3866501 COURTHOUSE SEC EQUIP UPGRADE	035-331-3560	\$0	\$58,465	\$0	\$0	\$0
#3384502 TACTICAL TRAINING EQUIP	035-331-3561	\$0	\$32,684	\$0	\$0	\$0
COMM WILDFIRE PROTECTION PLAN	035-331-3562	\$0	\$6,015	\$3,985	\$0	\$0
582-22-30114 DETCOG 22-14-07 SOLID WASTE PROJECT	035-331-3219	\$0	\$0	\$0	\$11,000	\$0
PATRICK LEAHY BULLETPROOF VEST GRANT (BVP)	035-331-3221	\$0	\$0	\$0	\$11,000	\$0
4588601 BULLETPROOF SHIELDS GRANT	035-331-3214	\$0	\$0	\$0	\$0	\$88,060
4366401 BODY WORN CAMERAS	035-331-3220	\$0	\$0	\$0	\$0	\$31,688
23-14-06 DETCOG SOLID WASTE PROJECT	035-331-3223	\$0	\$0	\$0	\$0	\$14,192
DALLARDSVILLE PROJ 2-CDBG- CDV21-0368	035-331-3322	\$0	\$0	\$0	\$0	\$15,950
Total Federal & State Funding:		\$436,768	\$1,034,745	\$888,417	\$266,878	\$1,414,960
Total Revenue Source:		\$436,768	\$1,034,745	\$888,417	\$266,878	\$1,414,960



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects								
Operating Expenses								
4588601 BULLETPROOF SHIELDS GRANT	035-7409-6214	\$0	\$0	\$0	\$0	\$88,060	\$0	\$0
COMM WILDFIRE PROTECTION PLAN	035-7409-6562	\$0	\$6,015	\$0	\$0	\$0	\$0	\$0
Total Operating Expenses:		\$0	\$6,015	\$0	\$0	\$88,060	\$0	\$0
Expenses								
20-065-018-C064 HURR HARVEY INFRAST ALLOC	035-7409-6212	\$0	\$44,940	\$568,796	\$0	\$378,525	\$0	\$0
7220361 CDBG DALLARDSVILLE WATER PROJECT	035-7409-6213	\$0	\$0	\$4,680	\$38,870	\$301,884	\$0	\$0
HAVA GRANT	035-7409-6216	\$0	\$0	\$2,499	\$55,561	\$0	\$0	\$0
HAVA ELECTION SECURITY SUB GRANT	035-7409-6218	\$0	\$0	\$0	\$42,903	\$80,457	\$0	\$0
THC COURTHOUSE ROUND XI CONSTRUCTION	035-7409-6260	\$0	\$0	\$29,041	\$70,827	\$486,885	\$0	\$0

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
TOBACCO ENFORCEMENT GRANT (TEP)	035-7409-6170	\$5,700	\$759	\$12,063	\$42,375	\$31,315	\$0	\$0
4366401 BODY WORN CAMERAS	035-7409-6220	\$0	\$0	\$0	\$0	\$31,688	\$0	\$0
PATRICK LEAHY BULLETPROOF VEST (BVP)	035-7409-6221	\$0	\$0	\$0	\$11,000	\$0	\$0	\$0
REBUILD TX GRANT SHERIFF BOAT	035-7409-6550	\$50,659	\$0	\$0	\$241	\$0	\$0	\$0
23-14-06 DETCOG SOLID WASTE PROJECT	035-7409-6223	\$0	\$0	\$0	\$0	\$14,192	\$0	\$0
SAVNS GRANT	035-7409-6215	\$0	\$18,619	\$18,571	\$18,592	\$17,505	\$0	\$0
4173501 CORONAVIRUS EMER SUPP FUNDING (PPE)	035-7409-6217	\$0	\$0	\$65,903	\$0	\$0	\$0	\$0
582-22-30114 DETCOG SOLID WASTE PROJECT	035-7409-6219	\$0	\$0	\$0	\$11,000	\$0	\$0	\$0
COURTHOUSE REST PLANNING PROJECT EXP	035-7409-6250	\$370,909	\$431,460	\$0	\$0	\$0	\$0	\$0
EWP-TAYLOR LAKES NR197442XXXXC007	035-7409-6500	\$9,500	\$441,803	\$37,289	\$0	\$0	\$0	\$0
#3866501 COURTHOUSE SEC EQUIP UPGRADE	035-7409-6560	\$0	\$58,465	\$0	\$0	\$0	\$0	\$0
#3384502 TACTICAL TRAINING EQUIP	035-7409-6561	\$0	\$32,684	\$0	\$0	\$0	\$0	\$0
Total Expenses:		\$436,768	\$1,028,730	\$738,843	\$291,369	\$1,342,450	\$0	\$0
Total Expense Objects:		\$436,768	\$1,034,745	\$738,843	\$291,369	\$1,430,510	\$0	\$0





CDBG Buyout Program Fund

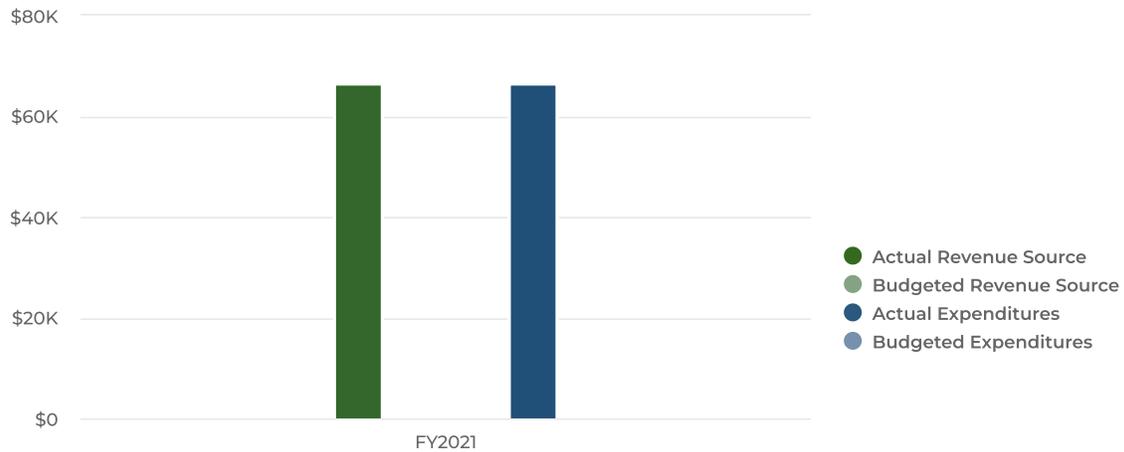
The CDBG Buyout Program Fund (037) was created to account for funds received from the State and utilized strictly for the Hurricane Harvey CDBG Buyout Program.

Summary

The Polk County Commissioners Court budgeted no revenues or expenses in FY2024, but our grant administrator is optimistic about completing the project this fiscal year. In FY2023, the Reserve Balance in the CDBG Buyout Program Fund remained at \$0 throughout.

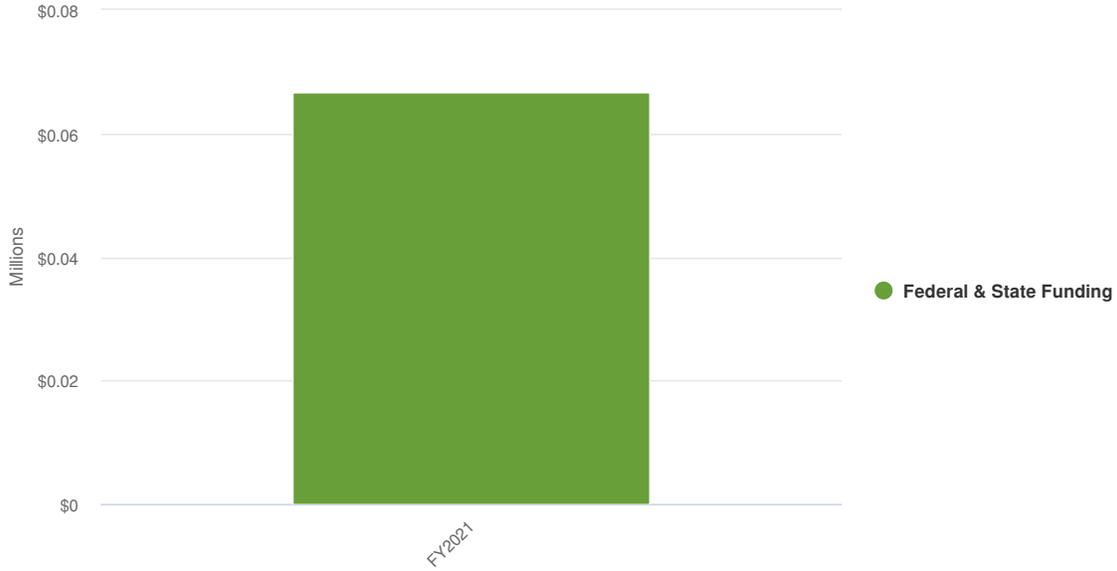
Hurricane Harvey caused severe flooding in Polk County, damaging numerous homes. To mitigate the potential for future storm damage to homes, we secured a grant from the General Land Office for a Buyout program targeting those homes most susceptible to flooding. The project follows specific guidelines, focusing on Low to Moderate Buyout, Housing Incentives, Housing, and Urgent Need objectives. An environmental review is required before any agreements or physical work may begin on the properties.

Initially, the program had a budget of \$3,330,681 to purchase and relocate homes affected by Harvey. Homeowners in flood-prone areas could get support to move to safer locations, and the acquired properties could be repurposed for green space or other eligible uses. However, the grant was later reduced to \$1,416,296 due to low interest in the program. A few of the homeowners that applied were not eligible, and several withdrew because the original guidelines required a pre-storm property value, resulting in low offers. GLO allowed us to use revised guidelines, but by that point, many of the homeowners had already chosen to sell their homes privately. Of the 28 applications that we initially received, we have a total of 6 homes that will be purchased through this program, allowing those homeowners to relocate and the County to turn those properties into greenspace. Currently, the projected close-out date for this project is in June 2024.



Revenues by Source

Budgeted and Historical Revenues by Source



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

Expenditures by Expense Type

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



Language Access Fund

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

Summary

The Polk County Commissioners Court is projecting \$0 of revenue and expenses in FY2024, which represents no change from the prior year. The reserve balance at the beginning of FY2023 was \$1,890, and increased by \$3,097 (163.9%) to \$4,987 by fiscal year-end.

Considering the limited revenue generated for the Language Access Fund since its establishment in 2022, the Commissioners Court, with assistance from the judicial courts, will want to assess the optimal utilization of these funds during the annual budget process. Here are some considerations:

Assessment of Needs: Evaluate the current and anticipated needs for language access services within the court system. Identify areas where these services could be enhanced or expanded to better serve individuals appearing before the court or receiving court services.

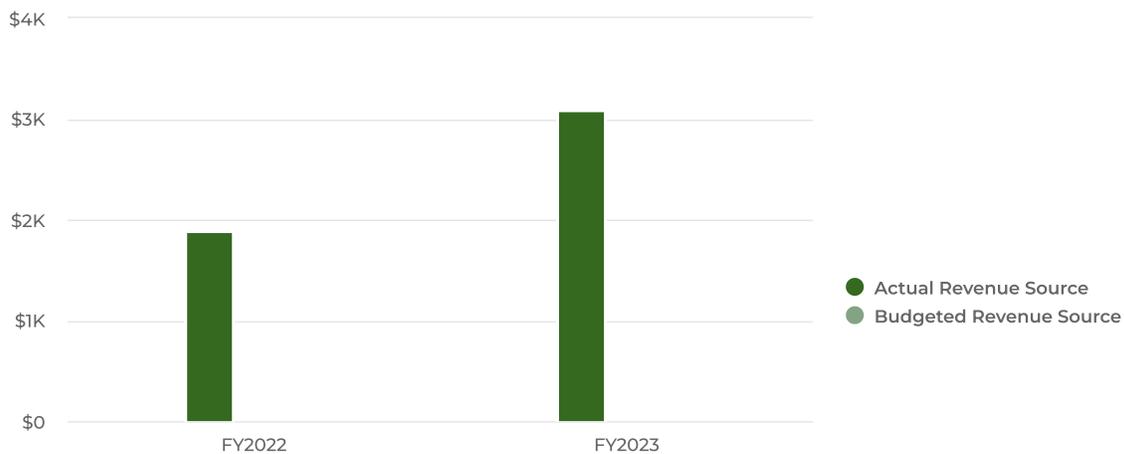
Training and Resources: Invest in training programs and resources for court personnel to improve their proficiency in providing language access services. This could include language training courses, interpreter services, or technology tools that facilitate communication.

Technology Upgrades: Explore opportunities to invest in technology upgrades that enhance language access services, such as translation software or equipment that aids in effective communication with individuals who speak languages other than English.

Collaboration with Language Access Organizations: Consider collaborating with language access organizations or non-profit entities that specialize in providing language services. This collaboration could help maximize the impact of the funds and ensure efficient use.

Budget Reserves: Earmark them for future initiatives aligned with language access services.

Ultimately, the decision should align with the courts' priorities, community needs, and the legislative intent behind establishing the Language Access Fund. Regular reviews and adjustments to the fund allocation can help ensure that it serves its intended purpose effectively.

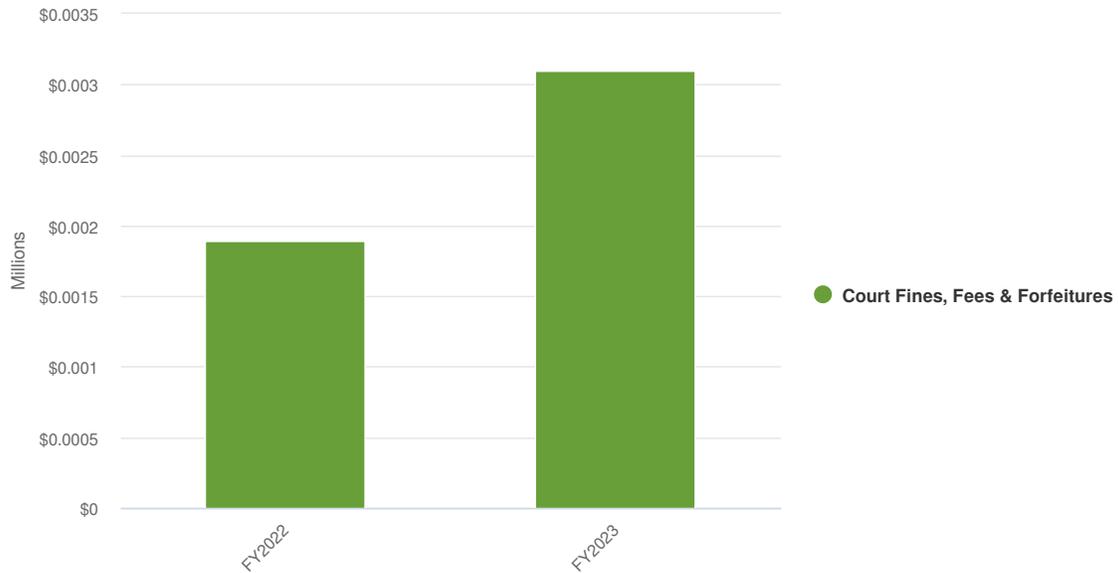


Language Access Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals
Beginning Fund Balance:	N/A	N/A
Revenues		
Court Fines, Fees & Forfeitures	\$1,890	\$3,097
Total Revenues:	\$1,890	\$3,097
Total Revenues Less Expenditures:	\$1,890	\$3,097
Ending Fund Balance:	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source



Name	Account ID	FY2022 Actuals	FY2023 Actuals
Revenue Source			
Court Fines, Fees & Forfeitures			
LANGUAGE ACCESS FUND	038-340-2902	\$1,890	\$3,097
Total Court Fines, Fees & Forfeitures:		\$1,890	\$3,097
Total Revenue Source:		\$1,890	\$3,097



Law Library Fund

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

Summary

The Polk County Commissioners Court is projecting \$15K of revenue and expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the Law Library Fund was \$107,375 at the beginning of FY2022, and increased by \$30,210 (28.1%) to a year-end balance of \$137,585.

Considering the current circumstances where the Law Library has fully transitioned to electronic media, the County Court at Law Judge and Commissioners Court may consider the following actions with these funds:

Technology Upgrades: Consider allocating funds for technology upgrades and maintenance to ensure the efficient operation of electronic resources and services.

Legal Research Resources: Invest in electronic legal research resources to enhance the quality and accessibility of legal information available through the Law Library.

Training and Education: Allocate funds for ongoing training and education for legal professionals and staff on utilizing electronic legal resources effectively.

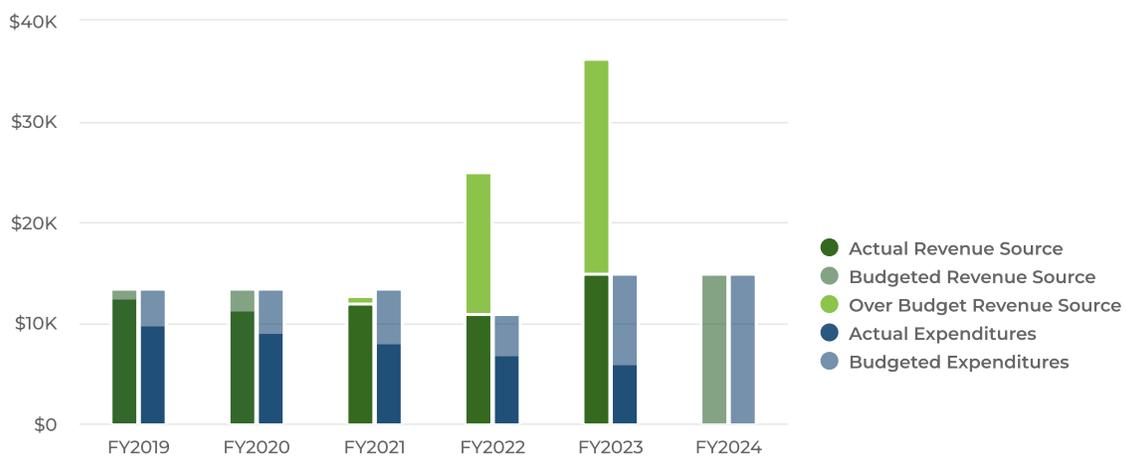
Public Access Initiatives: Explore initiatives to make electronic legal resources more accessible to the public, possibly by providing public terminals or online access for legal research purposes.

Reserve Fund: Continue to maintain a prudent reserve fund to cover unexpected expenses or future needs related to the Law Library.

Collaboration with Legal Community: Explore partnerships or collaborations with legal associations or organizations to enhance the services and resources offered by the Law Library.

Needs Assessment: Conduct a needs assessment to identify specific requirements of the legal community and courthouse users, ensuring that allocated funds address their evolving needs in the electronic era.

A strategic allocation of funds can help optimize the use of resources for the benefit of legal professionals and the public utilizing the Law Library services.

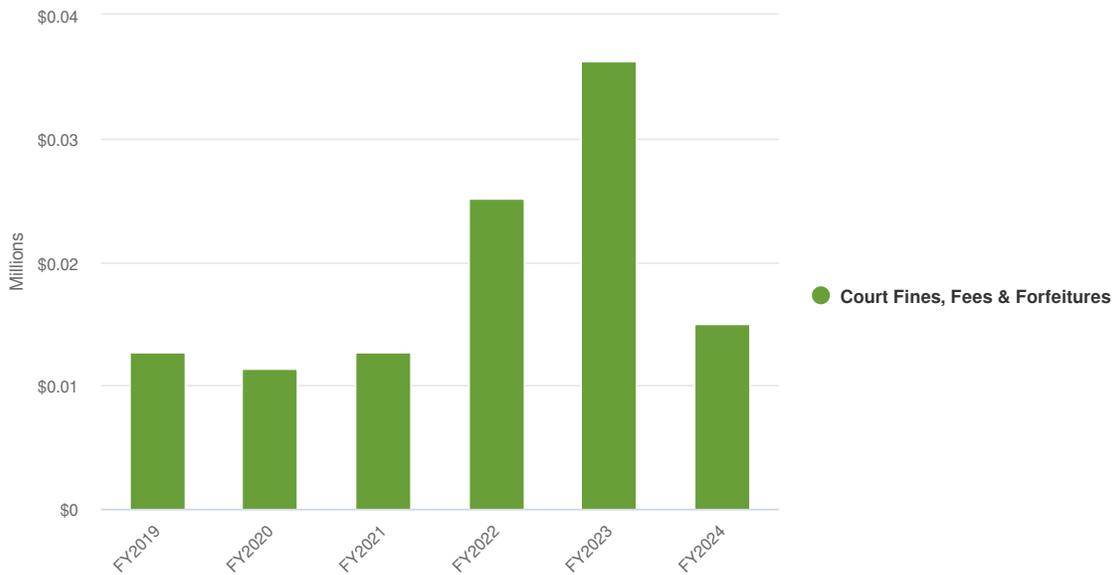


Law Library Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Court Fines, Fees & Forfeitures	\$25,107	\$15,000	\$36,226	\$15,000	\$15,000
Total Revenues:	\$25,107	\$15,000	\$36,226	\$15,000	\$15,000
Expenditures					
Operating Expenses	\$6,998	\$15,000	\$6,016	\$15,000	\$15,000
Total Expenditures:	\$6,998	\$15,000	\$6,016	\$15,000	\$15,000
Total Revenues Less Expenditures:	\$18,108	\$0	\$30,210	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source



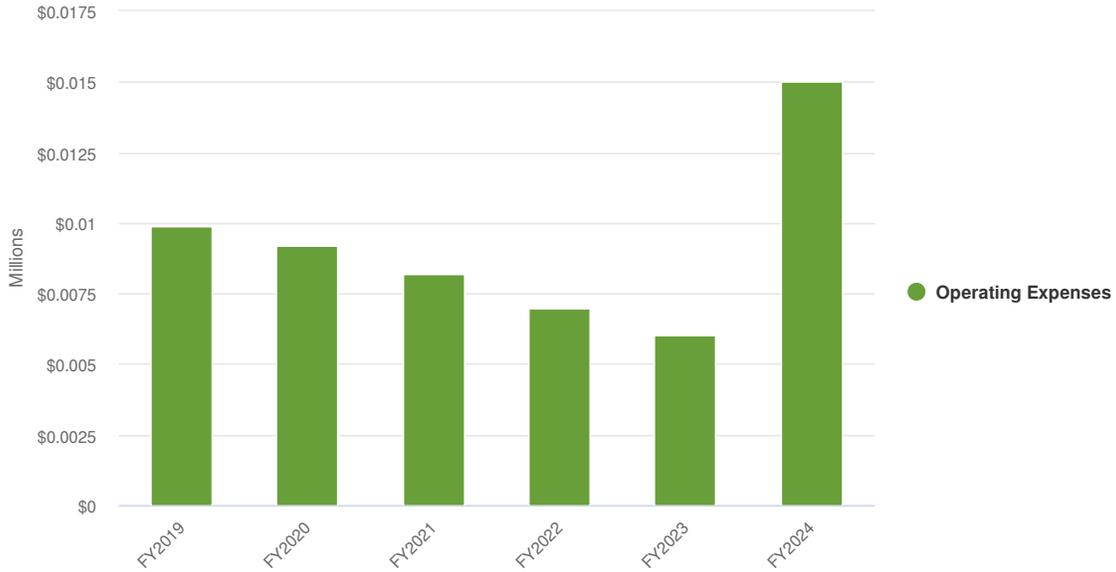
Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Court Fines, Fees & Forfeitures							
COUNTY COURT FEES	040-340-4400	\$3,470	\$3,135	\$4,030	\$10,059	\$13,177	\$6,000
DISTRICT COURT FEES	040-340-4700	\$9,180	\$8,260	\$8,655	\$15,048	\$23,048	\$9,000
Total Court Fines, Fees & Forfeitures:		\$12,650	\$11,395	\$12,685	\$25,107	\$36,226	\$15,000



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Total Revenue Source:		\$12,650	\$11,395	\$12,685	\$25,107	\$36,226	\$15,000

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Operating Expenses							
OPERATING EXPENSES	040-7650-3340	\$9,864	\$9,186	\$8,207	\$6,998	\$6,016	\$15,000
Total Operating Expenses:		\$9,864	\$9,186	\$8,207	\$6,998	\$6,016	\$15,000
Total Expense Objects:		\$9,864	\$9,186	\$8,207	\$6,998	\$6,016	\$15,000



Restoration Projects

The Restoration Projects Fund (045) was established by the Commissioners Court in FY2022, to maintain the non-grant funds that will be used for the historic courthouse restoration project and certain other restoration projects going forward, including the restoration of buildings and historical documents.

Summary

The Polk County Commissioners Court is projecting \$1,950 of revenues and expenses in FY2024, which represents no change from the prior year. The reserve balance at the beginning of FY2023 was \$5,726,559, and increased by \$4,985,563 (87.1%) to a year-end balance of \$10,712,122. The Court is committed to the preservation and enhancement of county buildings to ensure efficient and functional spaces for the community.

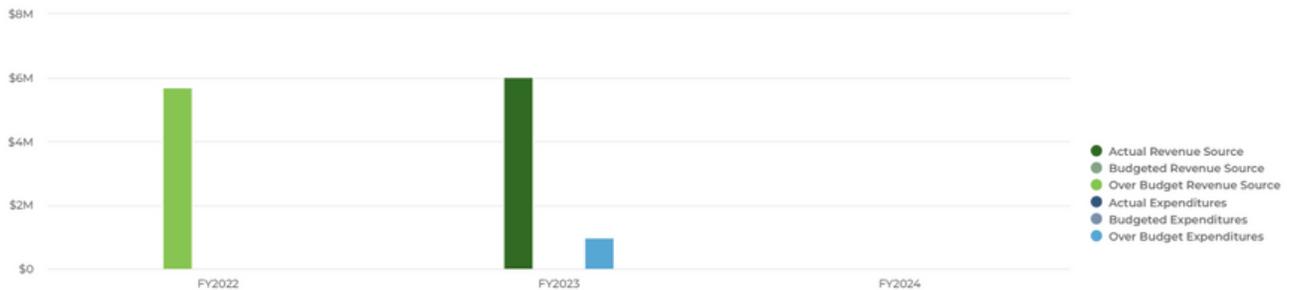
Corrigan Subcourthouse Renovation (Ongoing): The ongoing renovation of the Corrigan Subcourthouse, approved at a cost of \$130,841, commenced in FY2023 with an anticipated completion date in FY2024.

Historic County Courthouse Renovation (Ongoing): The ongoing restoration of the Historic County Courthouse is supported by a fund allocation of \$10,712,122, with an additional **Grant Fund** allocation of \$4,744,746. Spending prior to FY2024 amounted to approximately \$945,000. This extensive renovation is scheduled for completion in January 2025.

Polk County Office Annex Renovation (Upcoming): In the pipeline is the renovation of the Polk County Office Annex, featuring tasks such as asbestos abatement and the removal of interior walls for office space redesign. Bidding is scheduled for Spring 2024, to get an estimate for the FY2025 budget.

Polk County Memorial Museum (Upcoming): An upcoming project involves the Polk County Memorial Museum, with tasks including the remodeling of the kitchen, utility room, and garage space for museum showcase rooms. The Polk County Historical Commission has selected a local architect to develop a Master Plan for renovation and upgrades, and this project will be worked into either the FY2025 or FY2026 Budget.

Historic Courthouse Annex Renovation (Long-Term Goal): The long-term goal involves the renovation of the Historic Courthouse Annex, with tasks focused on stabilizing the structure and rebuilding the interior. This project, situated in the Historic Courthouse Square, had an initial cost estimate of approximately \$2 million in 2019, likely exceeding \$3 million at present.



Restoration Projects Comprehensive Summary

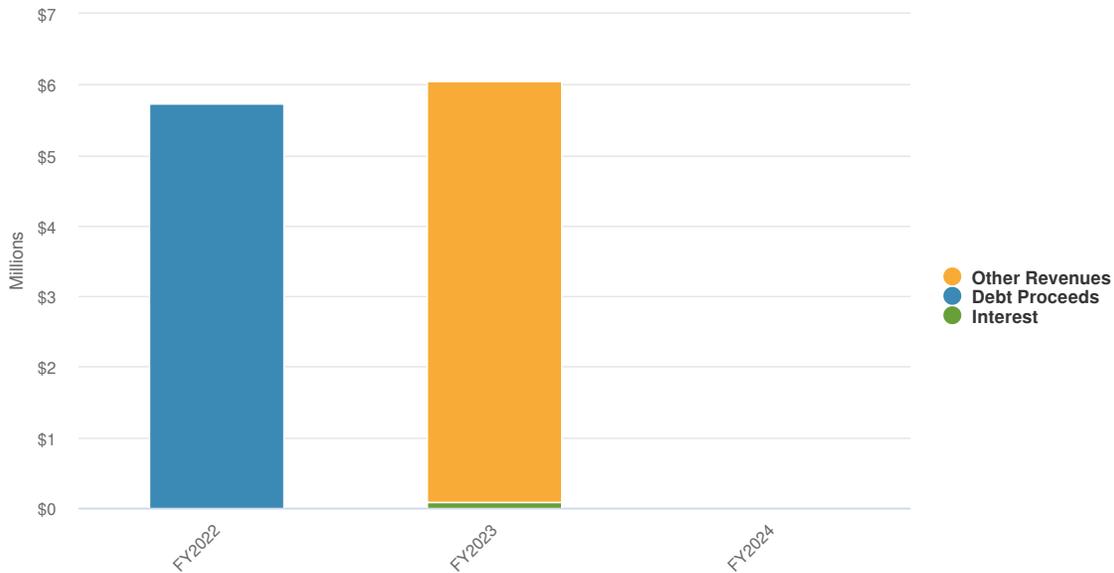
Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest	\$0	\$0	\$92,814	\$1,950	\$1,950
Other Revenues	\$0	\$0	\$5,950,000	\$0	\$0
Debt Proceeds	\$5,730,000	\$0	\$0	\$0	\$0
Total Revenues:	\$5,730,000	\$0	\$6,042,814	\$1,950	\$1,950



Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expenditures					
Operating Expenses	\$0	\$1,950	\$0	\$1,950	\$1,950
Expenses	\$3,441	\$0	\$1,002,408	\$0	\$0
Total Expenditures:	\$3,441	\$1,950	\$1,002,408	\$1,950	\$1,950
Total Revenues Less Expenditures:	\$5,726,559	-\$1,950	\$5,040,406	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source



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

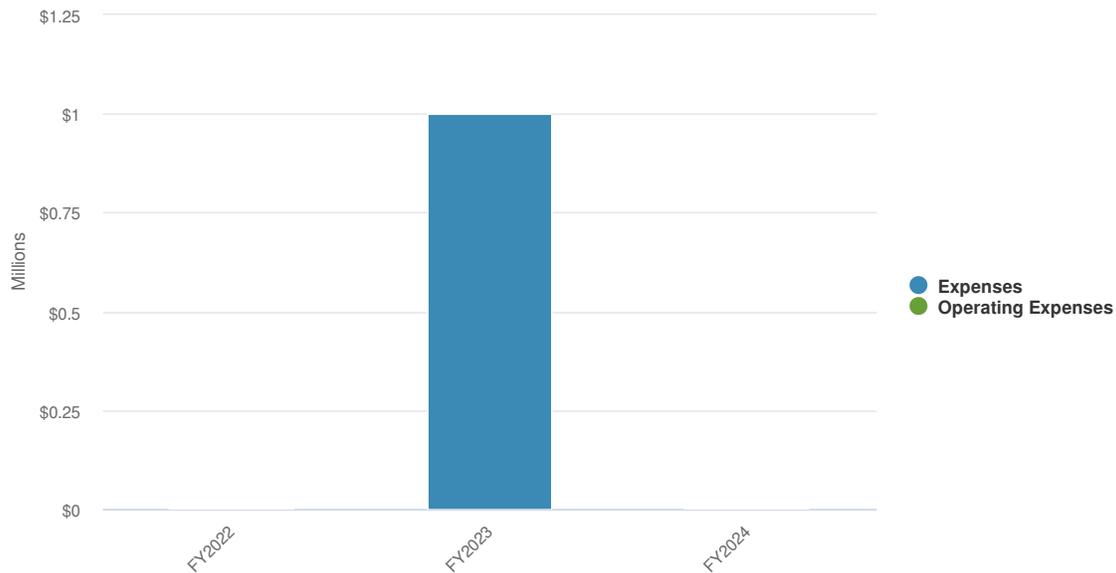
Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source				
Interest				
DEPOSITORY INTEREST	045-360-6100	\$0	\$92,814	\$1,950
Total Interest:		\$0	\$92,814	\$1,950



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Other Revenues				
TRANSFER FROM GENERAL FUND	045-370-7010	\$0	\$5,950,000	\$0
Total Other Revenues:		\$0	\$5,950,000	\$0
Debt Proceeds				
TAX NOTE PROCEEDS	045-390-9400	\$5,173,266	\$0	\$0
PREMIUM ON BONDS	045-390-9401	\$556,734	\$0	\$0
Total Debt Proceeds:		\$5,730,000	\$0	\$0
Total Revenue Source:		\$5,730,000	\$6,042,814	\$1,950

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects				
Operating Expenses				
RECORDS PRESERVATION	045-5600-4500	\$0	\$0	\$1,950
Total Operating Expenses:		\$0	\$0	\$1,950
Expenses				
COURTHOUSE RESTORATION NON GRANT	045-5600-6260	\$3,441	\$886,801	\$0
CORRIGAN SUBCOURTHOUSE RESTORATION	045-5600-6270	\$0	\$115,607	\$0
Total Expenses:		\$3,441	\$1,002,408	\$0
Total Expense Objects:		\$3,441	\$1,002,408	\$1,950



Pre-Trial Intervention Program Fund

The Pretrial Intervention Fund (047) is used to account for fees collected by the Criminal District Attorney's Office to reimburse the County for expenses related to a defendant's participation in a pretrial intervention program offered in the County. Expenses are administered by the Criminal District Attorney in accordance with a budget approved by the Commissioners Court.

Summary

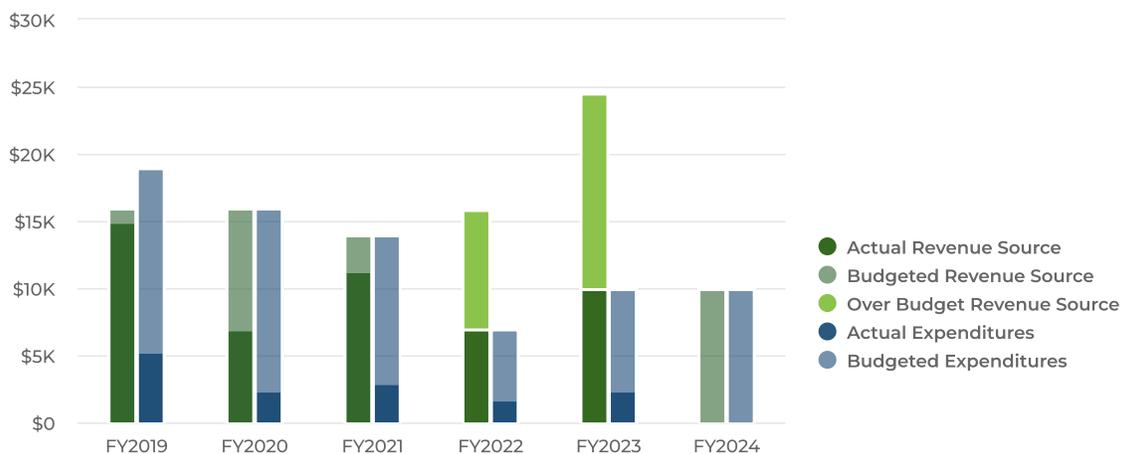
The Polk County Commissioners Court is projecting \$10K of revenue and expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the Pre-Trial Intervention Program Fund was \$140,483 at the beginning of FY2023, and increased by \$22,149 (15.8%) to a year-end balance of \$162,632.

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

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

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

In essence, the appointment of the Senior Trial Associate as the Pre-Trial Services Coordinator, coupled with supplemental funding from the Pretrial Intervention Fund, represents a proactive measure to enhance the efficiency and reach of the pretrial intervention program, providing a greater service to county taxpayers. The County Judge and District Attorney are committed to closely monitoring changes in revenues and expenses within this fund, ensuring flexibility to make adjustments as needed before adopting the FY2025 Budget.

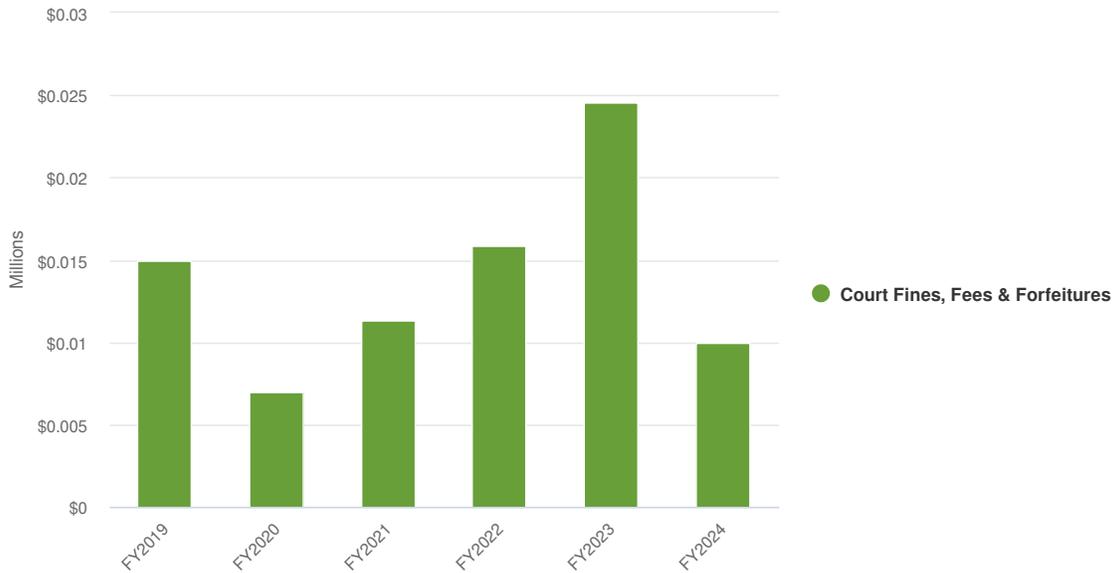


Pre-Trial Intervention Program Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Court Fines, Fees & Forfeitures	\$15,876	\$10,000	\$24,549	\$10,000	\$10,000
Total Revenues:	\$15,876	\$10,000	\$24,549	\$10,000	\$10,000
Expenditures					
Operating Expenses	\$1,800	\$10,000	\$2,400	\$10,000	\$10,000
Total Expenditures:	\$1,800	\$10,000	\$2,400	\$10,000	\$10,000
Total Revenues Less Expenditures:	\$14,076	\$0	\$22,149	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

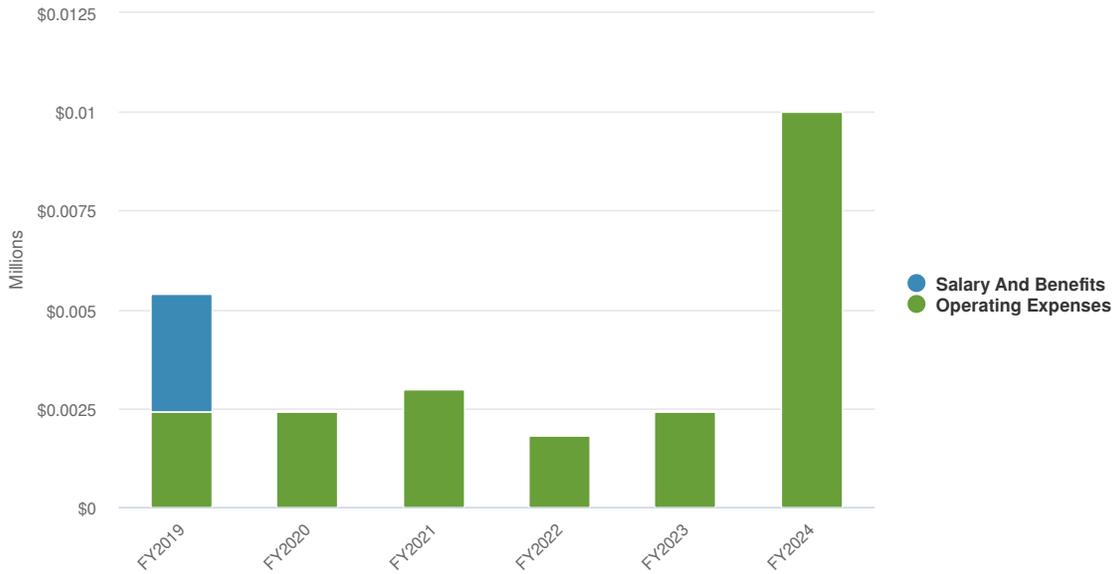
Budgeted and Historical Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Court Fines, Fees & Forfeitures							
PRETRIAL INTERVENTION FEE	047-340-4475	\$14,950	\$6,950	\$11,370	\$15,876	\$24,549	\$10,000
Total Court Fines, Fees & Forfeitures:		\$14,950	\$6,950	\$11,370	\$15,876	\$24,549	\$10,000
Total Revenue Source:		\$14,950	\$6,950	\$11,370	\$15,876	\$24,549	\$10,000

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



The chart above does show that the previous District Attorney utilized approximately \$3,000 in FY2019 for payroll expenses for part-time assistance with Pre-Trial Intervention, but did not continue with this program beyond that fiscal year.

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
SALARIES-PART TIME	047-2478-1080	\$2,766	\$0	\$0	\$0	\$0	\$0
SOCIAL SECURITY	047-2478-2010	\$141	\$0	\$0	\$0	\$0	\$0
WORKERS COMPENSATION	047-2478-2040	\$8	\$0	\$0	\$0	\$0	\$0
UNEMPLOYMENT INSURANCE	047-2478-2060	\$74	\$0	\$0	\$0	\$0	\$0
PRETRIAL INTERVENTION EXP	047-2478-4175	\$2,400	\$2,400	\$3,000	\$1,800	\$2,400	\$10,000
Total Expense Objects:		\$5,389	\$2,400	\$3,000	\$1,800	\$2,400	\$10,000



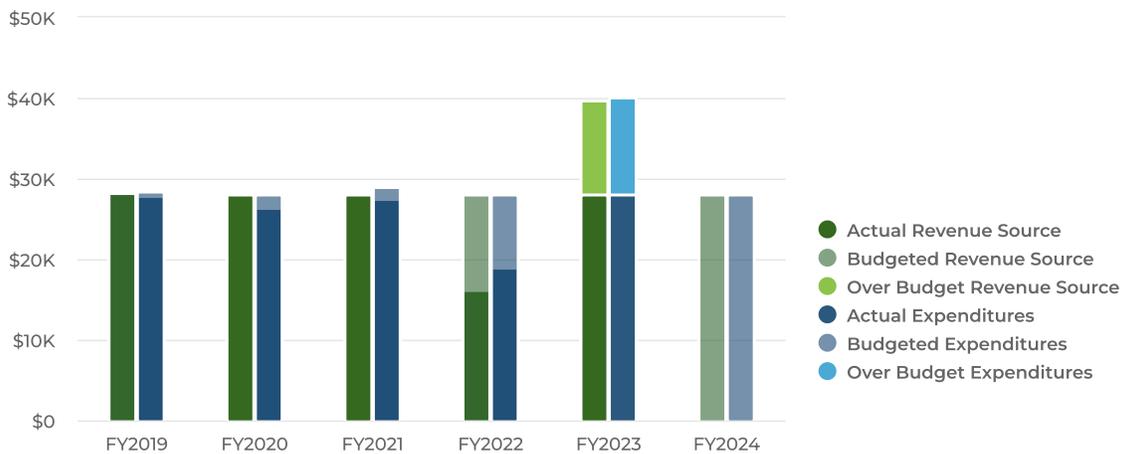
District Attorney Special Fund

The District Attorney Special Fund (048) is used to account for state funding provided to the Criminal District Attorney's Office. Qualified expenditures are made at the discretion of the District Attorney. This fund is not performance related.

Summary

The Polk County Commissioners Court is projecting \$28.2K of revenue and expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the District Attorney Special Fund was \$324 at the beginning of FY2023, and decreased by \$324 (100%) to a year-end balance of \$0.

These funds that are provided by the State for the District Attorney's Office have historically been used to supply bonuses to the DA's staff. Our current District Attorney, who took office at the beginning of 2023, has utilized them in a similar manner in her first year, but intends to build them in as supplement pay when the FY2025 Budget is adopted, aligning with a more sustained and structured compensation approach.



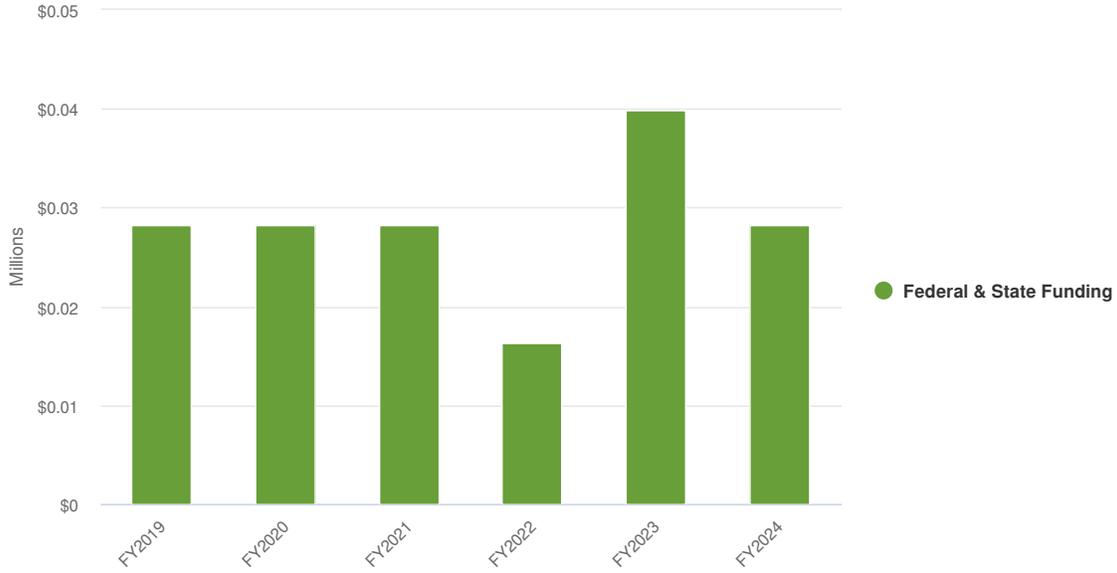
District Attorney Special Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Federal & State Funding	\$16,382	\$28,200	\$39,907	\$28,200	\$28,200
Total Revenues:	\$16,382	\$28,200	\$39,907	\$28,200	\$28,200
Expenditures					
Salary And Benefits	\$18,471	\$27,500	\$39,054	\$27,500	\$27,500
Operating Expenses	\$640	\$700	\$1,176	\$700	\$700
Total Expenditures:	\$19,112	\$28,200	\$40,230	\$28,200	\$28,200
Total Revenues Less Expenditures:	-\$2,729	\$0	-\$324	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A



Revenues by Source

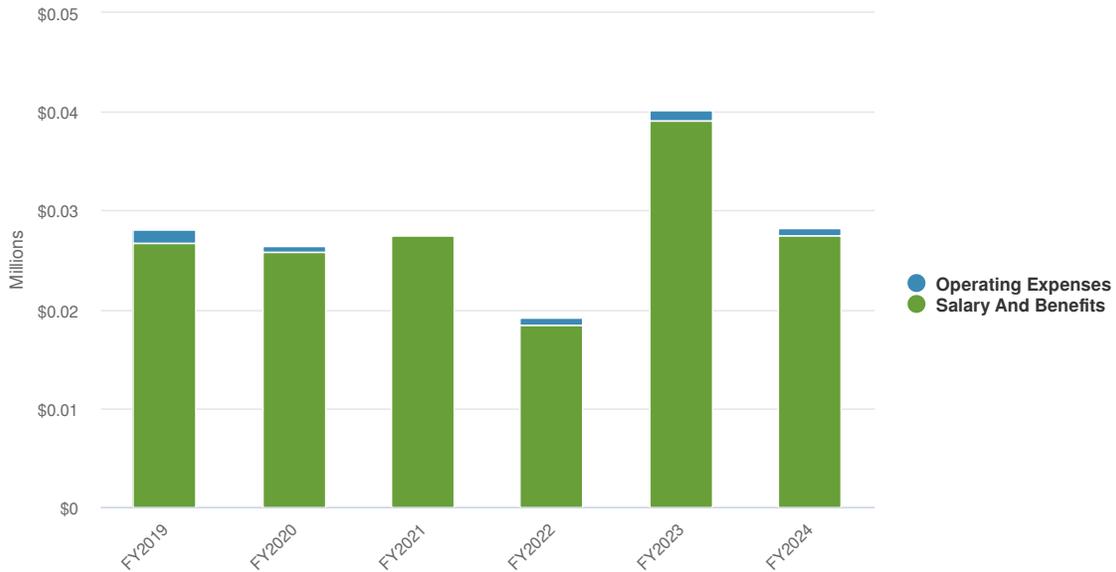
Budgeted and Historical Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Federal & State Funding							
LEOSE DA INVESTIGATOR	048-333-3400	\$796	\$796	\$741	\$640	\$649	\$700
SALARY SUPPLEMENT REIMB	048-342-4400	\$27,500	\$27,498	\$27,500	\$15,742	\$39,258	\$27,500
Total Federal & State Funding:		\$28,296	\$28,294	\$28,241	\$16,382	\$39,907	\$28,200
Total Revenue Source:		\$28,296	\$28,294	\$28,241	\$16,382	\$39,907	\$28,200

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Salary And Benefits							
SALARIES	048-7276-1050	\$20,934	\$19,143	\$22,535	\$16,159	\$31,653	\$22,484
SOCIAL SECURITY	048-7276-2010	\$1,584	\$1,433	\$1,689	\$1,193	\$2,463	\$1,720
HEALTH INSURANCE	048-7276-2020	\$1,400	\$2,495	\$0	-\$1,423	\$0	\$0
RETIREMENT	048-7276-2030	\$2,786	\$2,720	\$3,202	\$2,498	\$4,808	\$3,267
WORKERS COMPENSATION	048-7276-2040	\$11	\$72	\$23	\$35	\$109	\$11
UNEMPLOYMENT INSURANCE	048-7276-2060	\$25	\$13	\$19	\$10	\$22	\$19
Total Salary And Benefits:		\$26,741	\$25,875	\$27,468	\$18,471	\$39,054	\$27,500
Operating Expenses							
TRAVEL TRAINING	048-7276-4270	\$1,280	\$545	\$153	\$640	\$1,176	\$700
Total Operating Expenses:		\$1,280	\$545	\$153	\$640	\$1,176	\$700
Total Expense Objects:		\$28,021	\$26,420	\$27,621	\$19,112	\$40,230	\$28,200



District Attorney Hot Check Fund

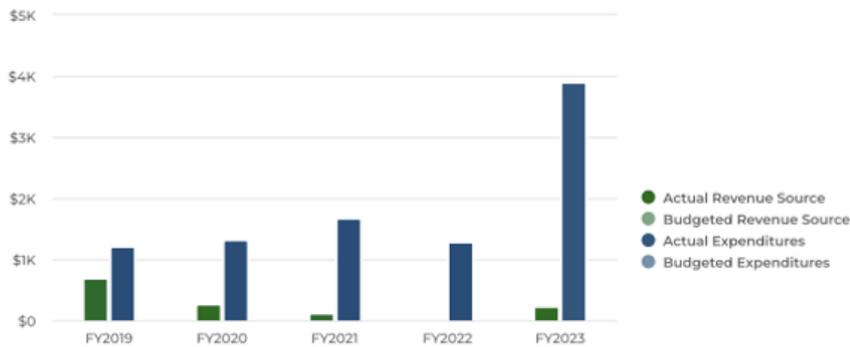
The District Attorney Hot Check Fund (049) was created by statute to account for certain fees retained by the Criminal District Attorney's Office from the collection of hot checks. Expenditures are made at the discretion of the District Attorney. This fund is not performance related.

Summary

The Polk County District Attorney is projecting no revenue or expenses in FY2024, which represents a 0% increase over the prior year. The Reserve Balance in the District Attorney Hot Check Fund was \$28,808 at the beginning of FY2023, and decreased by \$3,664 (12.7%) to a year-end balance of \$25,144.

Over the past several years, a noteworthy trend has emerged in this fund where expenses consistently surpass revenues. This pattern reflects a substantial decline in Hot Check activity. This decline is attributed to the considerable decrease in the use of checks, a trend likely influenced by advancements in technology. It's likely that the decline in Hot Check activity has been accompanied by an increase in alternative fraudulent activities, such as credit card fraud and other types of scams, highlighting the evolving landscape of financial crimes in the digital age.

To enhance security and minimize the risk of internal theft within the office, the current District Attorney has taken a proactive step by entrusting custody of the account to the County Treasurer. The County Treasurer, in collaboration with the County Auditor, will now oversee the recording of deposits, authorization of checks, and the monthly reconciliation of bank statements. This measure aims to reinforce accountability and ensure robust financial oversight within the office.



District Attorney Hot Check Fund Comprehensive Summary

Name	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Court Fines, Fees & Forfeitures	\$695	\$270	\$130	\$0	\$245
Total Revenues:	\$695	\$270	\$130	\$0	\$245
Expenditures					
Operating Expenses	\$1,215	\$1,336	\$1,688	\$1,287	\$3,909
Total Expenditures:	\$1,215	\$1,336	\$1,688	\$1,287	\$3,909
Total Revenues Less Expenditures:	-\$520	-\$1,066	-\$1,558	-\$1,287	-\$3,664
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A



Ageing Fund

The Aging Fund (051) is used to account for a program created by the County and funded by the County, Deep East Texas Area Agency on Aging and, in part, by federal program funds. The program provides nutritional and support services to senior citizens in Polk County through meals delivered to homebound participants and to Senior Centers located in Livingston, Onalaska and Corrigan. In 2007, the County consolidated its food preparation services into one kitchen facility located at the Office Annex in Livingston under the supervision of the **Ageing Services Department**.

Summary

The Polk County Aging Department is projecting \$527,440 of revenue in FY2024, which represents a 10.7% increase over the prior year. Budgeted expenditures are projected to increase by 10.7% or \$51,020 to \$527,430 in FY2024. The Reserve Balance in the Aging Fund was \$55,982 at the beginning of FY2023, and increased by \$11,708 (20.9%) to a year-end balance of \$67,960.

Despite these positive indicators, challenges persist for the Aging Fund, which ideally aims for self-sufficiency with a Target Fund Balance of at least \$132k (25% of annual expenses). Historical trends reveal a reliance on transfers from the General Fund, emphasizing the need for proactive measures to ensure sustainability, particularly amid Polk County's aging demographic. To fortify the fund and address future demands, the Court will need to consider various strategies, which may include:

Grant Opportunities: Pursue additional grants from federal, state, and private sources dedicated to senior citizen programs and nutritional services.

Community Partnerships: Cultivate collaborations with local entities interested in supporting senior services, potentially leading to financial contributions, in-kind donations, or shared resources.

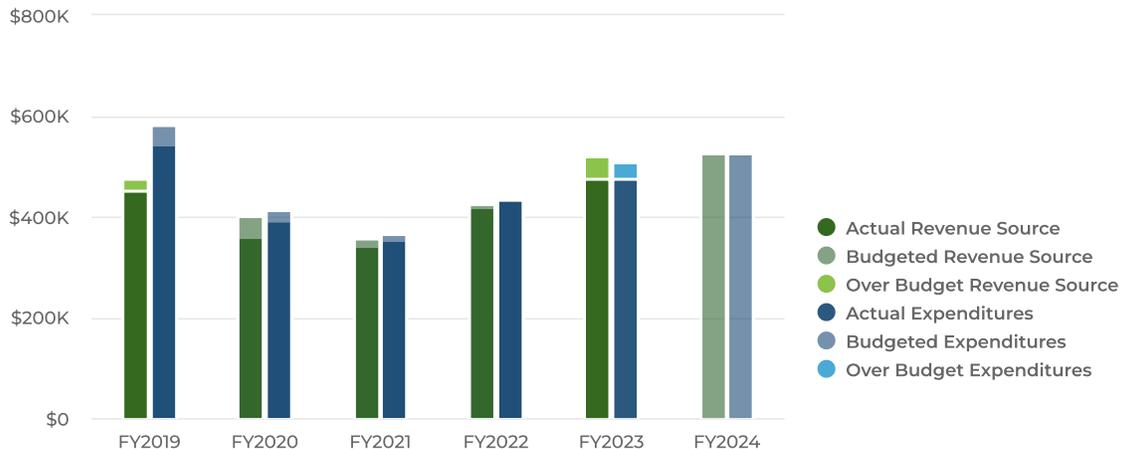
Public Awareness Campaigns: Elevate awareness about the Aging Fund's significance in supporting seniors through community outreach and education initiatives.

Corporate Sponsorships: Tap into corporate philanthropy by aligning with companies having a focus on corporate social responsibility, potentially securing support for senior programs.

Legislative Advocacy: Advocate for increased state or federal funding by collaborating with local representatives and advocates to address the growing needs of the aging population.

Fee-for-Service Models: Explore nominal fees for services to generate additional revenue.

Diversifying funding through strategic initiatives and community engagement is pivotal for the Aging Fund's adaptability and support of Polk County's aging population.

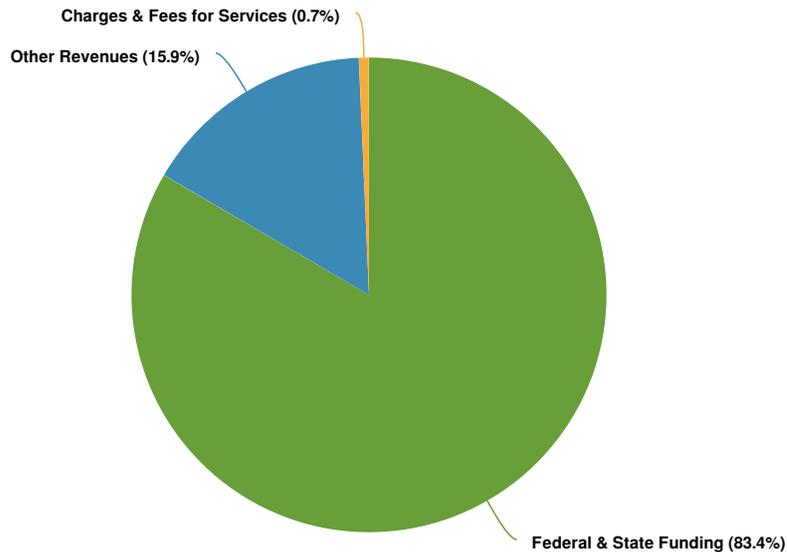


Aging Fund Comprehensive Summary

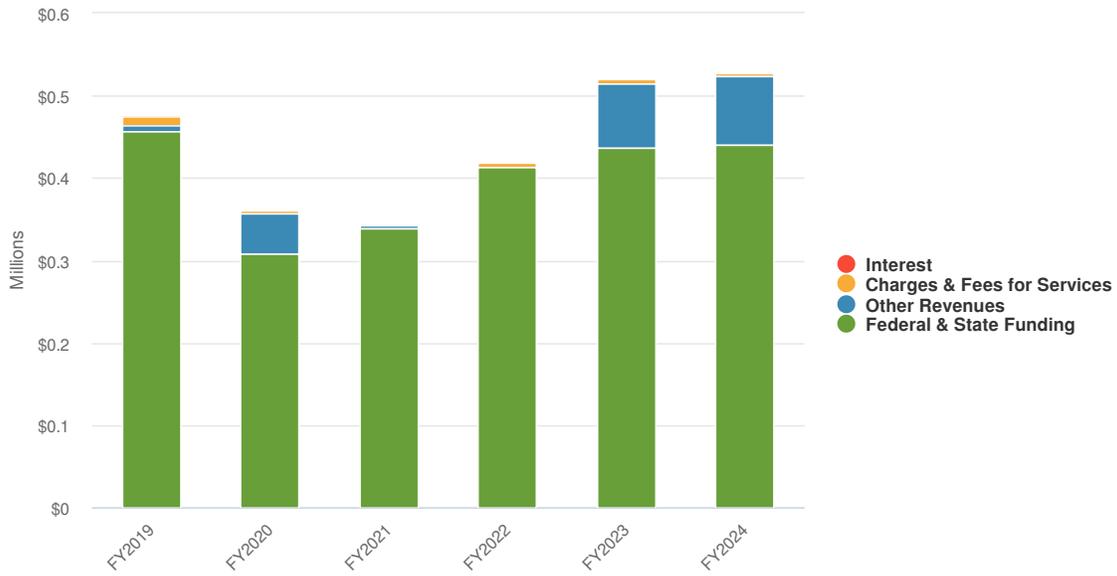
Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Charges & Fees for Services	\$5,480	\$4,600	\$5,792	\$3,600	\$3,600
Interest	\$485	\$0	\$1,914	\$0	\$0
Other Revenues	\$40	\$79,001	\$78,401	\$83,836	\$83,836
Federal & State Funding	\$413,325	\$392,809	\$436,248	\$440,000	\$440,000
Total Revenues:	\$419,329	\$476,410	\$522,355	\$527,436	\$527,436
Expenditures					
Salary And Benefits	\$238,819	\$308,160	\$286,122	\$312,724	\$312,724
Operating Expenses	\$197,096	\$168,250	\$224,255	\$214,710	\$214,710
Total Expenditures:	\$435,915	\$476,410	\$510,377	\$527,434	\$527,434
Total Revenues Less Expenditures:	-\$16,585	\$0	\$11,979	\$2	\$2
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical Revenues by Source

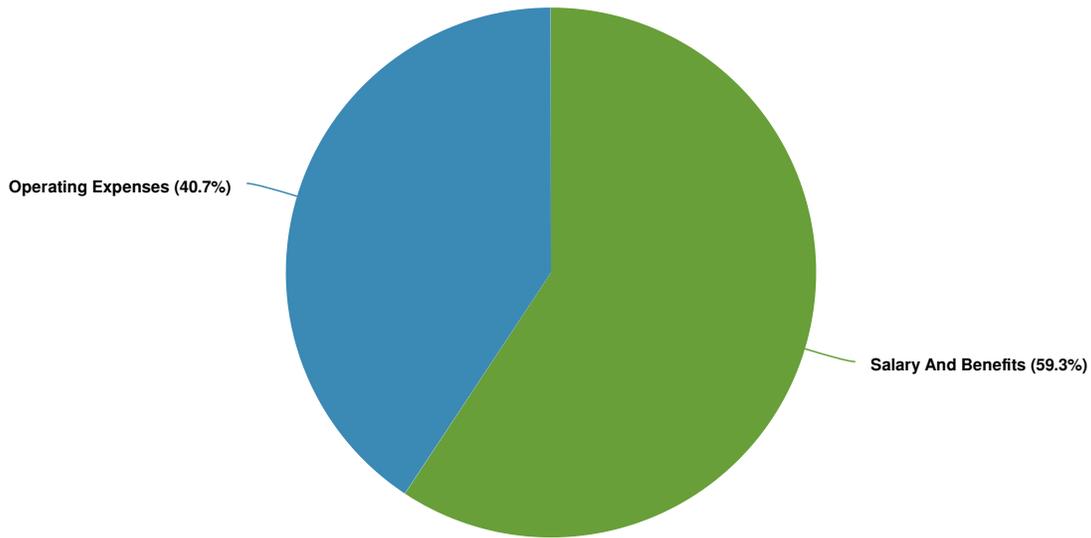


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Charges & Fees for Services							
LIVINGSTON CONTRIBUTIONS	051-339-3190	\$925	\$279	\$108	\$618	\$897	\$500
CORRIGAN CONTRIBUTIONS	051-339-3193	\$280	\$119	\$90	\$65	\$109	\$100
ONALASKA CONTRIBUTIONS	051-339-3195	\$9,305	\$3,845	\$1,787	\$4,797	\$4,787	\$3,000
Total Charges & Fees for Services:		\$10,510	\$4,243	\$1,985	\$5,480	\$5,792	\$3,600
Interest							
DEPOSITORY INTEREST	051-360-6100	\$2,990	\$1,192	\$66	\$485	\$1,914	\$0
Total Interest:		\$2,990	\$1,192	\$66	\$485	\$1,914	\$0
Other Revenues							
TRANSFER FROM GEN FUND	051-370-7010	\$6,443	\$764	\$0	\$0	\$78,201	\$83,836
INSURANCE CLAIMS	051-342-4600	\$801	\$0	\$0	\$0	\$0	\$0
TAX NOTES/LOAN PROCEEDS	051-390-9400	\$0	\$42,775	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	051-360-6150	-\$512	\$3,833	\$4,119	\$40	\$200	\$0
Total Other Revenues:		\$6,732	\$47,372	\$4,119	\$40	\$78,401	\$83,836
Federal & State Funding							

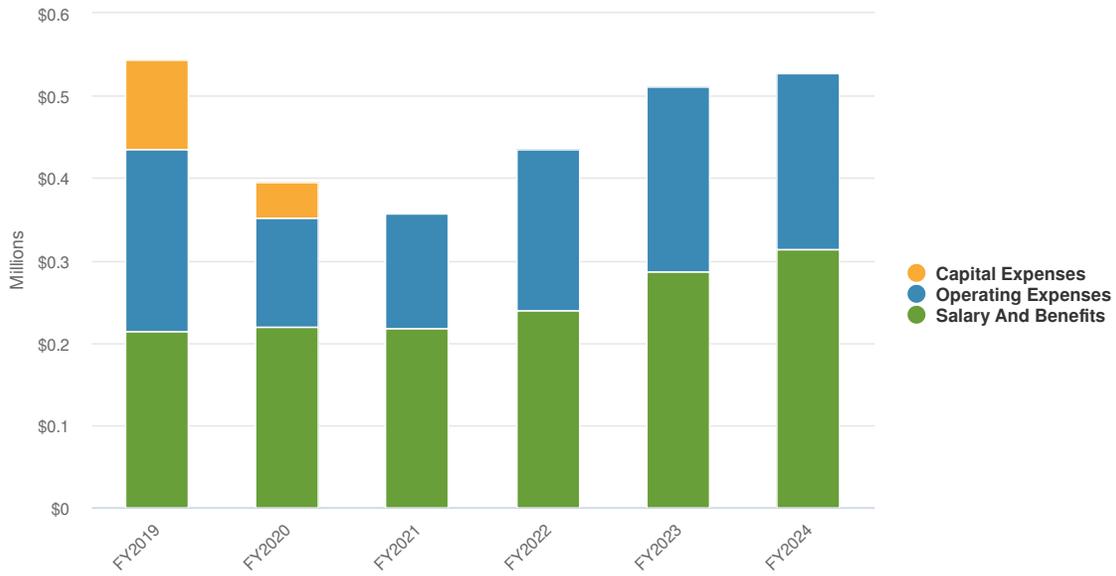
Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
TITLE IIIC1 CONGREGATE MEALS	051-339-3120	\$76,832	\$39,480	\$20,257	\$114,113	\$110,265	\$110,000
TITLE IIIC2 HOME DELIVERY MEAL	051-339-3130	\$42,530	\$69,654	\$82,597	\$25,428	\$29,579	\$30,000
HOME DELIVERED REIMBURSEMENTS	051-339-3135	\$163,178	\$0	\$0	\$0	\$0	\$0
TITLE XX / DHS	051-339-3140	\$174,297	\$199,906	\$235,561	\$273,784	\$296,404	\$300,000
Total Federal & State Funding:		\$456,837	\$309,040	\$338,415	\$413,325	\$436,248	\$440,000
Total Revenue Source:		\$477,069	\$361,848	\$344,585	\$419,329	\$522,355	\$527,436

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Salary And Benefits							
SALARIES	051-7845-1050	\$108,053	\$116,468	\$115,563	\$124,077	\$137,407	\$137,284
DISCRETIONARY SALARY	051-7845-1055	\$0	\$0	\$0	\$0	\$0	\$6,193
SALARIES-PART TIME	051-7845-1080	\$31,884	\$25,616	\$27,145	\$34,766	\$51,794	\$64,544
LONGEVITY PAY	051-7845-2000	\$2,100	\$2,520	\$2,640	\$3,000	\$8,500	\$10,500
SOCIAL SECURITY	051-7845-2010	\$10,463	\$10,674	\$10,753	\$12,019	\$14,684	\$16,807
HEALTH INSURANCE	051-7845-2020	\$42,595	\$43,571	\$40,780	\$39,702	\$44,392	\$44,753
RETIREMENT	051-7845-2030	\$17,453	\$19,690	\$20,654	\$24,552	\$28,682	\$31,769
WORKERS COMPENSATION	051-7845-2040	\$421	\$785	\$710	\$599	\$529	\$698
UNEMPLOYMENT INSURANCE	051-7845-2060	\$209	\$141	\$119	\$104	\$134	\$176
Total Salary And Benefits:		\$213,178	\$219,464	\$218,364	\$238,819	\$286,122	\$312,724
Operating Expenses							
OFFICE SUPPLIES	051-7845-3150	\$2,439	\$1,621	\$1,421	\$1,377	\$1,844	\$2,000
FURNISHED TRANSPORTATION	051-7845-3300	\$4,624	\$3,716	\$4,496	\$7,457	\$7,462	\$7,000

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
FOOD-AGING	051-7845-3330	\$161,918	\$105,379	\$108,306	\$161,751	\$181,467	\$163,760
PAPER SUPPLIES	051-7845-3430	\$26,721	\$14,871	\$16,951	\$16,607	\$25,014	\$27,000
KITCHEN SUPPLIES	051-7845-3440	\$1,557	\$857	\$1,290	\$2,694	\$2,444	\$2,000
EQUIPMENT MAINTENANCE	051-7845-3510	\$2,498	\$0	\$754	\$3,733	\$0	\$500
CONTRACTS	051-7845-3560	\$13,445	\$0	\$0	\$0	\$0	\$0
COMMUNICATION EXP	051-7845-4200	\$2,994	\$1,238	\$925	\$1,133	\$1,082	\$1,200
VEHICLE MAINTENANCE	051-7845-4540	\$6,106	\$3,436	\$4,389	\$1,143	\$4,319	\$9,000
LIABILITY INS VAN	051-7845-4910	\$0	\$1,697	\$0	\$1,201	\$0	\$1,250
OFFICE FURNISHINGS/EQUIPMENT	051-7845-4980	\$0	\$0	\$0	\$0	\$622	\$0
STATE NUTRITIONIST FEE	051-7645-4310	\$0	\$0	\$0	\$0	\$0	\$1,000
Total Operating Expenses:		\$222,302	\$132,815	\$138,531	\$197,096	\$224,255	\$214,710
Capital Expenses							
CAPITAL OUTLAY-OFFICE FURN/EQUIP	051-7845-5720	\$25,000	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY PROJECTS	051-7845-5730	\$83,572	\$42,775	\$0	\$0	\$0	\$0
Total Capital Expenses:		\$108,572	\$42,775	\$0	\$0	\$0	\$0
Total Expense Objects:		\$544,053	\$395,054	\$356,895	\$435,915	\$510,377	\$527,434





Sheriff Commissary Fund

The Sheriff's Commissary Fund (056) is under the supervision of the Sheriff and utilized, by statute, for the accounting of monies received from and for the benefit of inmates of the County Jail. This fund is not performance related.

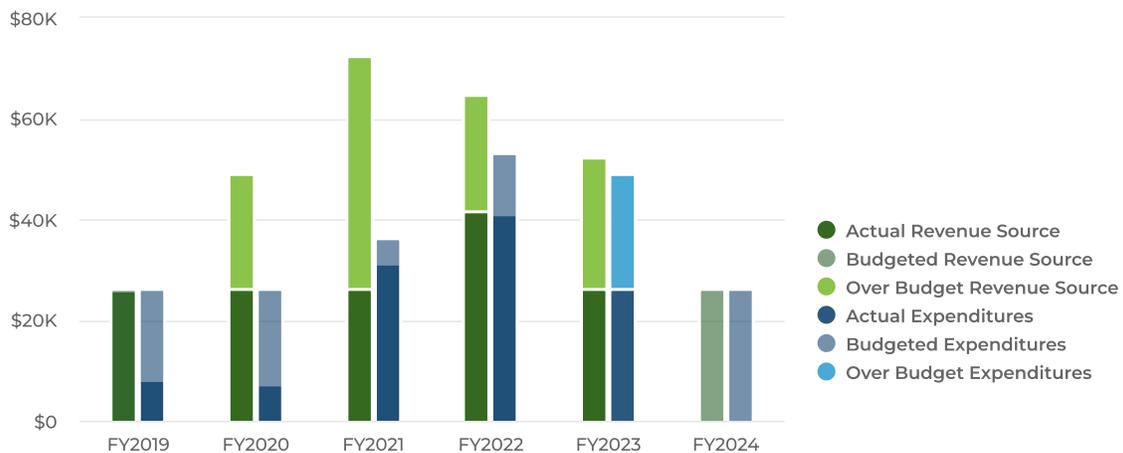
Summary

The Polk County Sheriff is projecting \$26,500 of revenue and expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the Sheriff Commissary Fund was \$163,547 at the beginning of FY2023, and increased by \$3,452 (2.1%) to a year-end balance of \$167,000.

The Sheriff's Commissary Fund comprises funds confiscated from inmates during the intake process at the Polk County Jail. Upon counting, the cash is placed in an envelope, deposited in a secure box, and later recorded in the Sheriff's Commissary Software, granting the inmates access to their funds for personal purchases. The money is deposited into the Sheriff's Commissary Bank Account, which should be regularly reconciled along with reports from the commissary software to ensure proper placement of funds.

During the FY2022 Comprehensive Financial Audit, external auditors identified discrepancies between the commissary software and bank records. Subsequent investigation led to the arrest of the individual overseeing these funds, and a deeper forensic audit of the account for a proof of loss statement.

To prevent similar incidents, the Sheriff is considering specific recommendations that were made by the forensic auditors. These include implementing more frequent account reconciliations and segregating duties in various processes, among other measures. These steps aim to enhance transparency and accountability in the management of commissary funds.

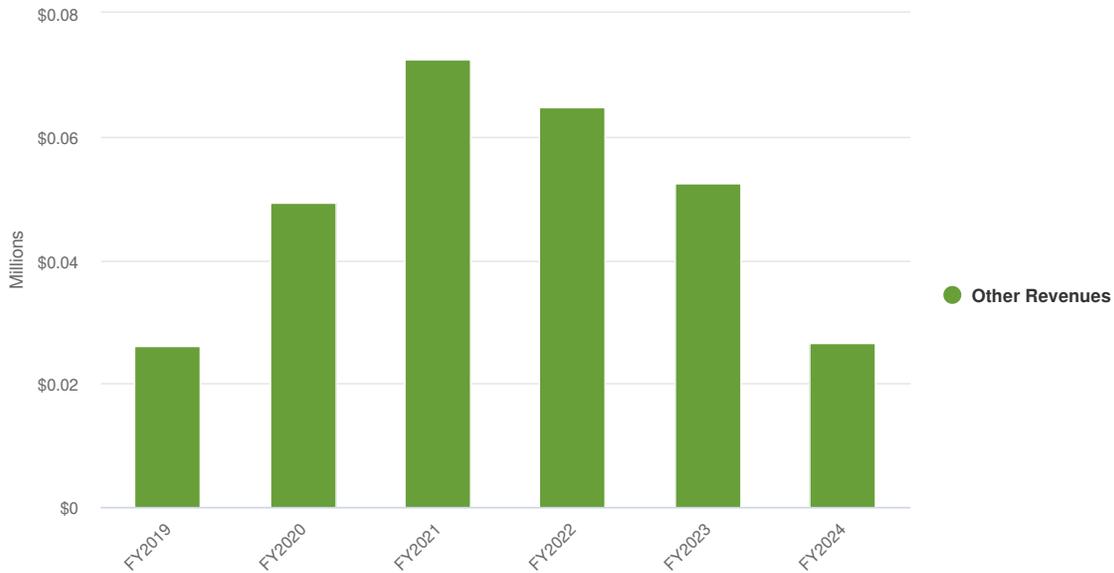


Sheriff Commissary Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Other Revenues	\$64,781	\$26,500	\$52,563	\$26,500	\$26,500
Total Revenues:	\$64,781	\$26,500	\$52,563	\$26,500	\$26,500
Expenditures					
Operating Expenses	\$41,147	\$26,500	\$49,111	\$26,500	\$26,500
Total Expenditures:	\$41,147	\$26,500	\$49,111	\$26,500	\$26,500
Total Revenues Less Expenditures:	\$23,634	\$0	\$3,452	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

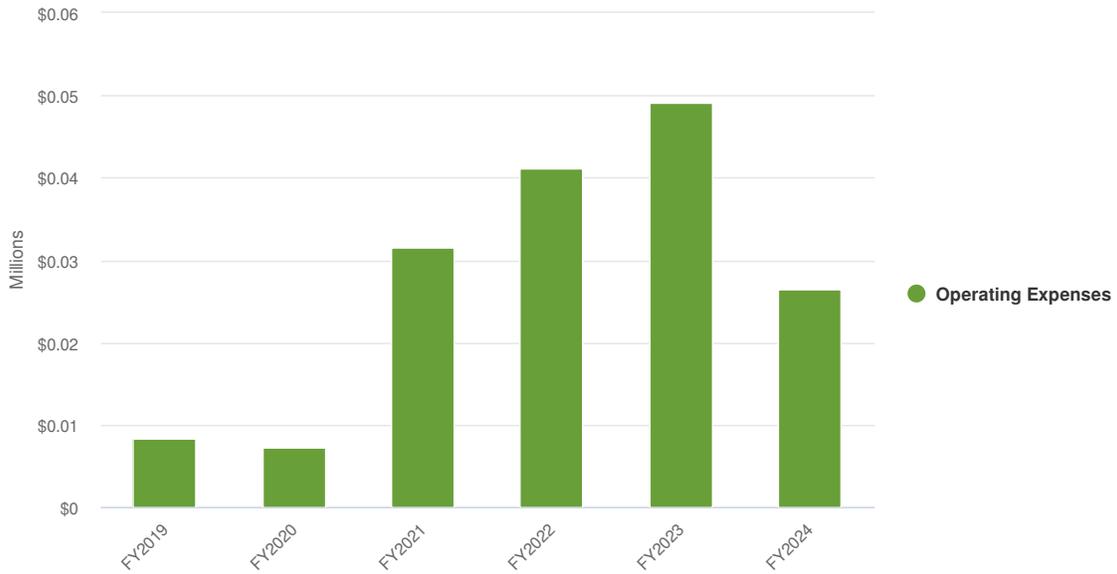
Budgeted and Historical Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Other Revenues							
COMMISSION ON COMMISSARY	056-367-6135	\$26,117	\$49,271	\$72,588	\$64,781	\$52,563	\$26,500
Total Other Revenues:		\$26,117	\$49,271	\$72,588	\$64,781	\$52,563	\$26,500
Total Revenue Source:		\$26,117	\$49,271	\$72,588	\$64,781	\$52,563	\$26,500

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Operating Expenses							
INMATE SUPPLIES	056-7412-4915	\$8,427	\$7,270	\$31,553	\$41,147	\$49,111	\$26,500
Total Operating Expenses:		\$8,427	\$7,270	\$31,553	\$41,147	\$49,111	\$26,500
Total Expense Objects:		\$8,427	\$7,270	\$31,553	\$41,147	\$49,111	\$26,500



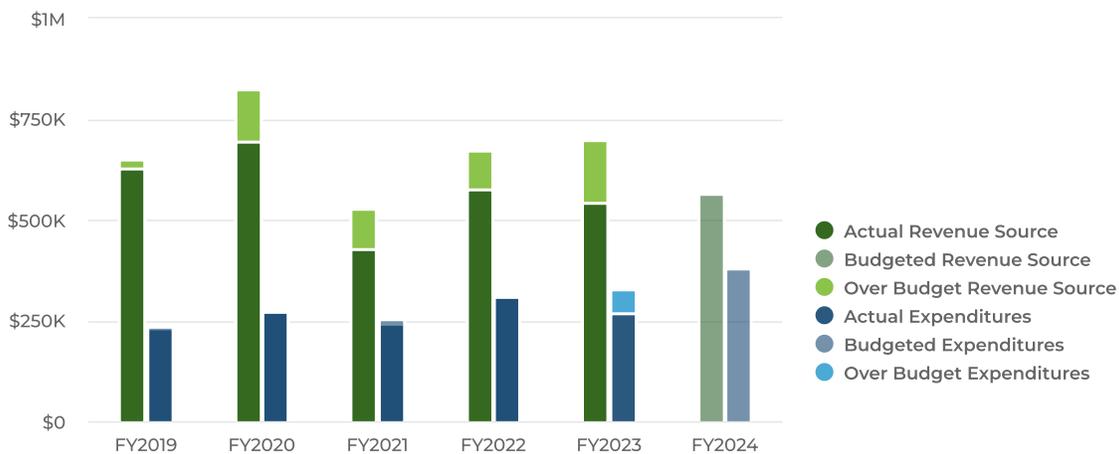
Retiree Health Benefits Trust Fund

The Retiree Health Benefits Trust Fund (083) was created in 2011 to account for the accumulation of that portion of the annually determined contribution amount budgeted to address future liabilities of Other Post-Employment Benefits (OPEB), as determined by an actuarial study performed every other year. Currently, the County provides for continued payment of health insurance premiums for Retirees meeting certain eligibility criteria.

Summary

The Polk County Commissioners Court is projecting \$566,910 of revenue in FY2024, which represents a 4% increase over the prior year. Budgeted expenditures are projected to increase by 40.1% or \$108,680 to \$379,820 in FY2024. The Reserve Balance in the Retiree Health Benefits Trust Fund was \$3,490,709 at the beginning of FY2023, and increased by \$371,474 (10.6%) to a year-end balance of \$3,862,183.

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



Retiree Health Benefits Trust Fund Comprehensive Summary

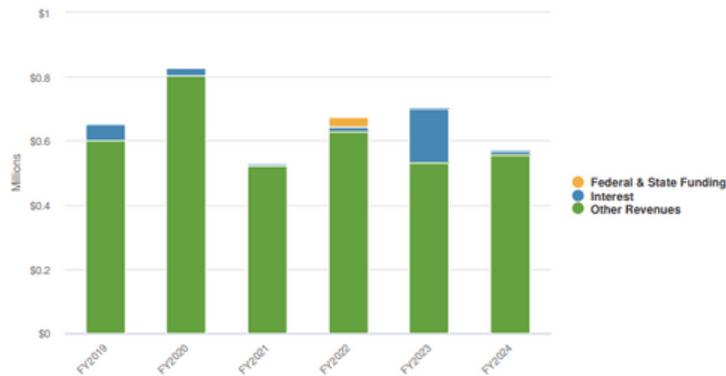
Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest	\$13,723	\$12,000	\$170,190	\$12,000	\$12,000
Other Revenues	\$629,097	\$533,232	\$530,235	\$554,911	\$554,911
Federal & State Funding	\$29,838	\$0	\$0	\$0	\$0
Total Revenues:	\$672,658	\$545,232	\$700,425	\$566,911	\$566,911



Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expenditures					
Salary And Benefits	\$302,157	\$264,135	\$324,817	\$372,816	\$372,816
Operating Expenses	\$9,650	\$7,000	\$4,135	\$7,000	\$7,000
Total Expenditures:	\$311,806	\$271,135	\$328,952	\$379,816	\$379,816
Total Revenues Less Expenditures:	\$360,852	\$274,098	\$371,474	\$187,095	\$187,095
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source

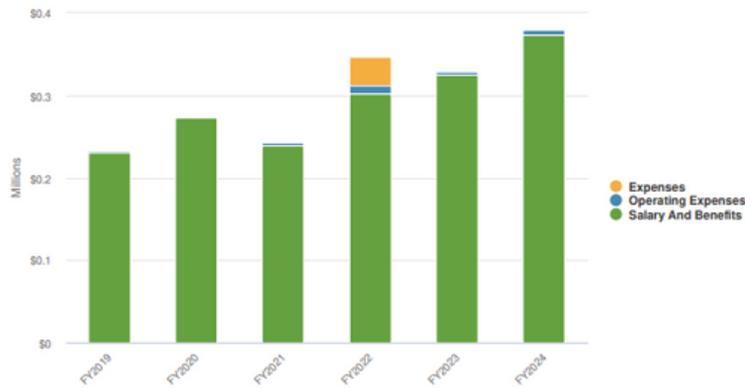


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Interest							
DEPOSITORY INTEREST	083-341-4100	\$49,046	\$22,878	\$7,769	\$13,723	\$170,190	\$12,000
Total Interest:		\$49,046	\$22,878	\$7,769	\$13,723	\$170,190	\$12,000
Other Revenues							
TRANSFER FROM GENERAL FUND	083-370-7010	\$567,500	\$627,000	\$400,000	\$500,000	\$500,000	\$500,000
TAC HEBP SURPLUS DISTRIBUTION	083-342-4202	\$13,628	\$156,157	\$104,374	\$106,462	\$0	\$10,000
RETIREE REIMB	083-342-4550	\$0	\$0	\$433	\$1,604	\$12,378	\$20,416
RETIREE REIMB FROM PROBATION	083-370-7185	\$4,425	\$4,022	\$5,018	\$4,534	\$4,559	\$4,864
DELQ TAX REIMBURSEMENT	083-370-7186	\$16,577	\$16,900	\$12,525	\$16,496	\$13,299	\$19,631
Total Other Revenues:		\$602,131	\$804,079	\$522,351	\$629,097	\$530,235	\$554,911
Federal & State Funding							
TRUST FUNDS RECEIVED	081-331-1252	\$0	\$0	\$0	\$28,687	\$0	\$0

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
INTEREST	081-331-1254	\$0	\$0	\$0	\$1,151	\$0	\$0
Total Federal & State Funding:		\$0	\$0	\$0	\$29,838	\$0	\$0
Total Revenue Source:		\$651,177	\$826,956	\$530,120	\$672,658	\$700,425	\$566,911

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Salary And Benefits							
HEALTH INSURANCE	083-7808-2020	\$230,686	\$273,287	\$239,370	\$302,157	\$324,817	\$372,816
Total Salary And Benefits:		\$230,686	\$273,287	\$239,370	\$302,157	\$324,817	\$372,816
Operating Expenses							
PROFESSIONAL FEES	083-7808-4010	\$3,000	\$0	\$4,002	\$9,650	\$4,135	\$7,000
Total Operating Expenses:		\$3,000	\$0	\$4,002	\$9,650	\$4,135	\$7,000
Total Expense Objects:		\$233,686	\$273,287	\$243,372	\$311,806	\$328,952	\$379,816



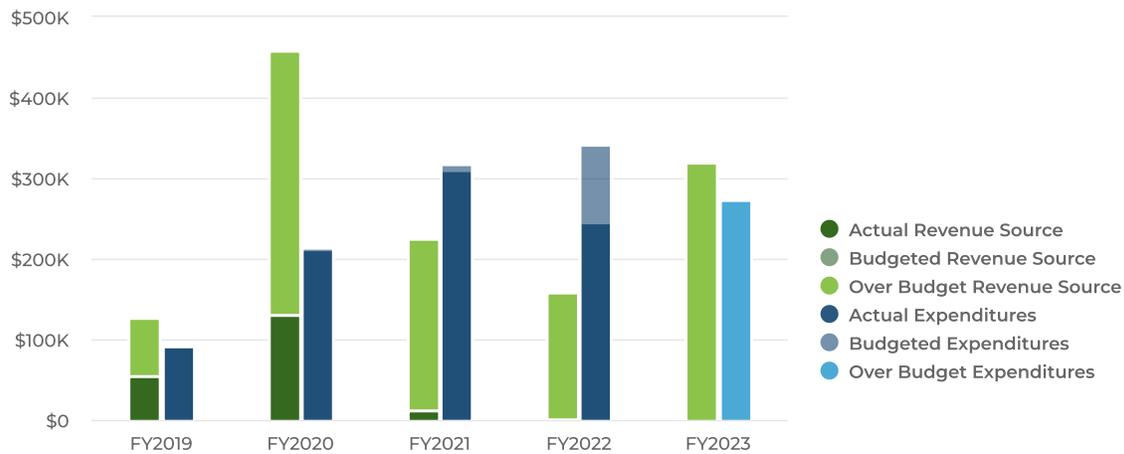
Drug Forfeiture Fund

The Drug Forfeiture Fund (090) is utilized to account for special purpose revenues generated by seizures of cash, property and other assets in cases involving illegal drugs. This fund is not performance related. Revenues and expenditures are not historical and are amended into the budget if received in any given year.

Summary

The Polk County Commissioners Court anticipates no revenue or expenses for FY2024, a decrease from the previous year's \$766. This reduction aligns with the constraints outlined in Chapter 59 of the Code of Criminal Procedure, preventing the budgeting of these revenues in advance. Pursuant to this chapter, elected officials must seek court approval for expenditures throughout the year.

The Drug Forfeiture Fund, starting with a \$612,448 balance in FY2023, saw an increase of \$47,821 (7.8%), concluding the fiscal year with a balance of \$660,269. Importantly, funds seized by specific officials, such as the Sheriff, District Attorney, and Constables, are allocated to their respective departments. This ensures that each official has autonomy in deciding how to utilize the funds seized by their office, promoting a targeted and efficient use of resources in accordance with the nature of the seizures.



Drug Forfeiture Fund Comprehensive Summary

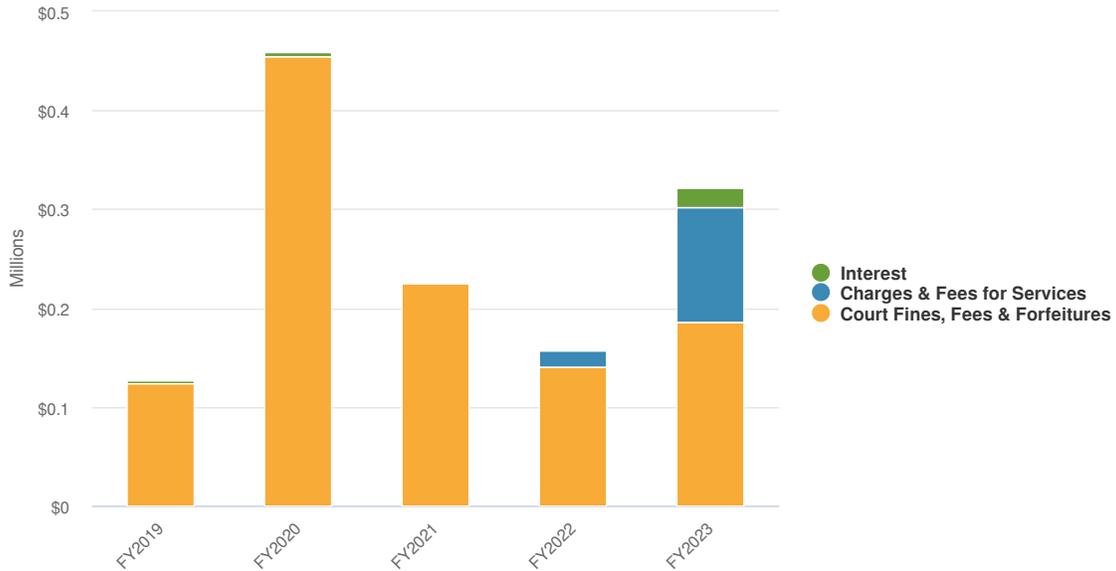
Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals
Beginning Fund Balance:	N/A	N/A	N/A
Revenues			
Court Fines, Fees & Forfeitures	\$140,437	\$766	\$186,062
Charges & Fees for Services	\$16,315	\$0	\$115,567
Interest	\$2,351	\$0	\$19,532
Total Revenues:	\$159,102	\$766	\$321,161
Expenditures			
Operating Expenses	\$245,930	\$766	\$273,340
Total Expenditures:	\$245,930	\$766	\$273,340



Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals
Total Revenues Less Expenditures:	-\$86,828	\$0	\$47,821
Ending Fund Balance:	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source



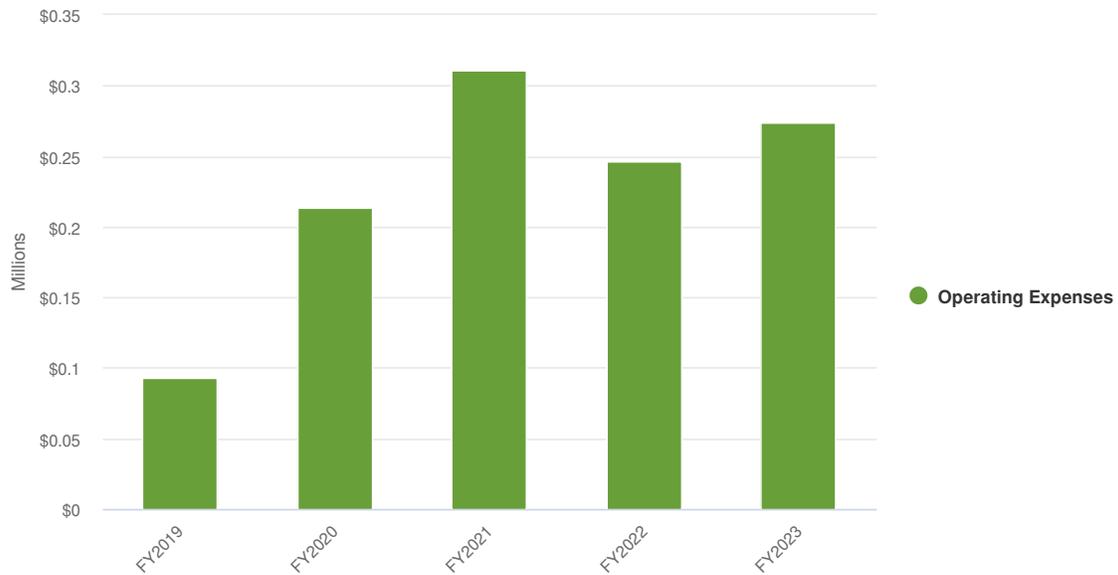
Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals
Revenue Source						
Court Fines, Fees & Forfeitures						
SHERIFFS ACCT	090-340-4200	\$4,303	\$22,525	\$10,675	\$1,185	\$0
DISTRICT ATTY ACCOUNT	090-340-4600	\$22,210	\$1,891	\$9,771	\$6,739	\$7,164
CONSTABLE PCT1 REVENUE	090-340-4700	\$97,561	\$430,581	\$204,711	\$132,512	\$178,899
Total Court Fines, Fees & Forfeitures:		\$124,074	\$454,997	\$225,157	\$140,437	\$186,062
Charges & Fees for Services						
DRUG SEIZURE PENDING ACCT	090-340-4901	\$0	\$0	\$0	\$16,315	\$115,567
Total Charges & Fees for Services:		\$0	\$0	\$0	\$16,315	\$115,567
Interest						
DEPOSITORY INTEREST	090-360-6100	\$2,460	\$981	\$54	\$853	\$0
INVEST INTEREST CNSTBLE PCT 1	090-360-6102	\$961	\$2,498	\$119	\$784	\$2,636



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals
INVEST INT DIST ATTORNEY	090-360-6103	\$0	\$0	\$0	\$0	\$5,660
INVEST INTEREST SHERIFF	090-360-6104	\$0	\$0	\$0	\$0	\$2,550
DRUG SEIZURE PENDING INTEREST	090-360-6101	\$0	\$0	\$0	\$714	\$8,686
Total Interest:		\$3,421	\$3,479	\$173	\$2,351	\$19,532
Total Revenue Source:		\$127,495	\$458,476	\$225,331	\$159,102	\$321,161

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals
Expense Objects						
Operating Expenses						
DIST ATTORNEY ACCOUNT	090-7476-4990	\$7,252	\$10,289	\$10,159	\$38,511	\$28,422
CONSTABLE PCT 1 ACCOUNT	090-7551-4990	\$48,075	\$162,748	\$296,427	\$184,896	\$175,106
SHERIFF ACCOUNT	090-7560-4990	\$37,839	\$40,786	\$4,050	\$1,645	\$34,555
DRUG SEIZURE PENDING	090-7581-4990	\$0	\$0	\$0	\$20,878	\$35,257
Total Operating Expenses:		\$93,166	\$213,823	\$310,636	\$245,930	\$273,340
Total Expense Objects:		\$93,166	\$213,823	\$310,636	\$245,930	\$273,340





Permanent School Fund

The Permanent School Fund (091) is used to account for mineral lease revenue derived from property awarded to Polk County in Texas Land Grants to be held for the benefit of schools within our county. Permanent School Funds may be distributed to School Districts within the County if requested for eligible debt reduction or capital improvements and if approved by the Commissioners Court.

Summary

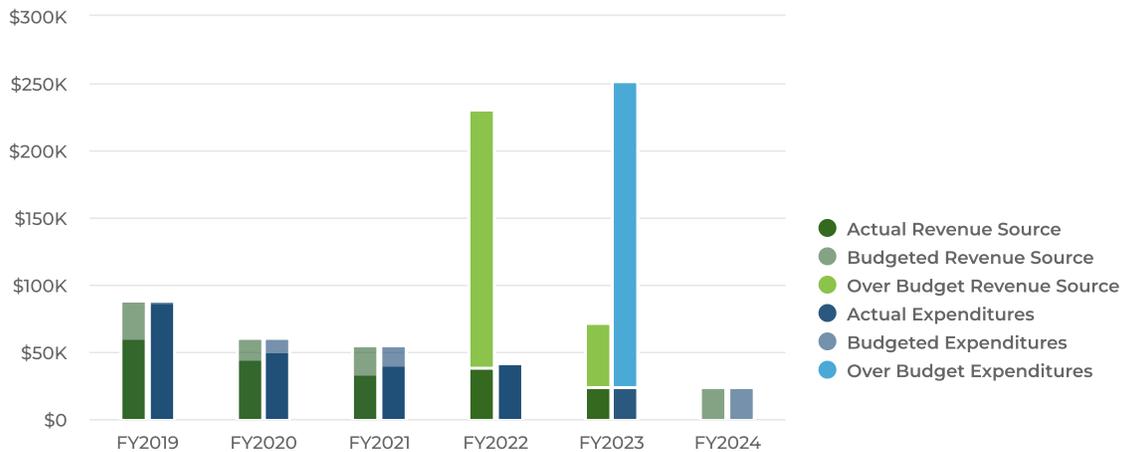
The Polk County Commissioners Court is projecting \$25K of revenue and expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the Permanent School Fund was \$756,287 at the beginning of FY2024, and decreased by \$180,130 (23.8%) to a year-end balance of \$576,157.

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

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

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

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

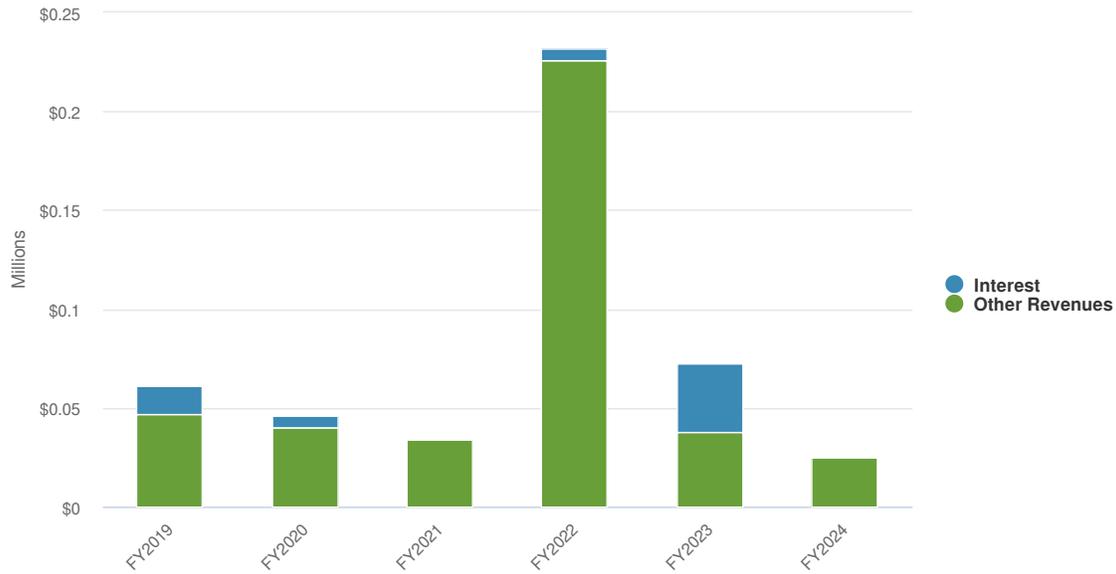


Permanent School Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest	\$5,600	\$0	\$34,910	\$0	\$0
Other Revenues	\$226,011	\$25,000	\$37,653	\$25,000	\$25,000
Total Revenues:	\$231,611	\$25,000	\$72,563	\$25,000	\$25,000
Expenditures					
Operating Expenses	\$35,218	\$25,000	\$219,253	\$25,000	\$25,000
Transfers	\$7,467	\$0	\$33,439	\$0	\$0
Total Expenditures:	\$42,685	\$25,000	\$252,693	\$25,000	\$25,000
Total Revenues Less Expenditures:	\$188,926	\$0	-\$180,130	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source

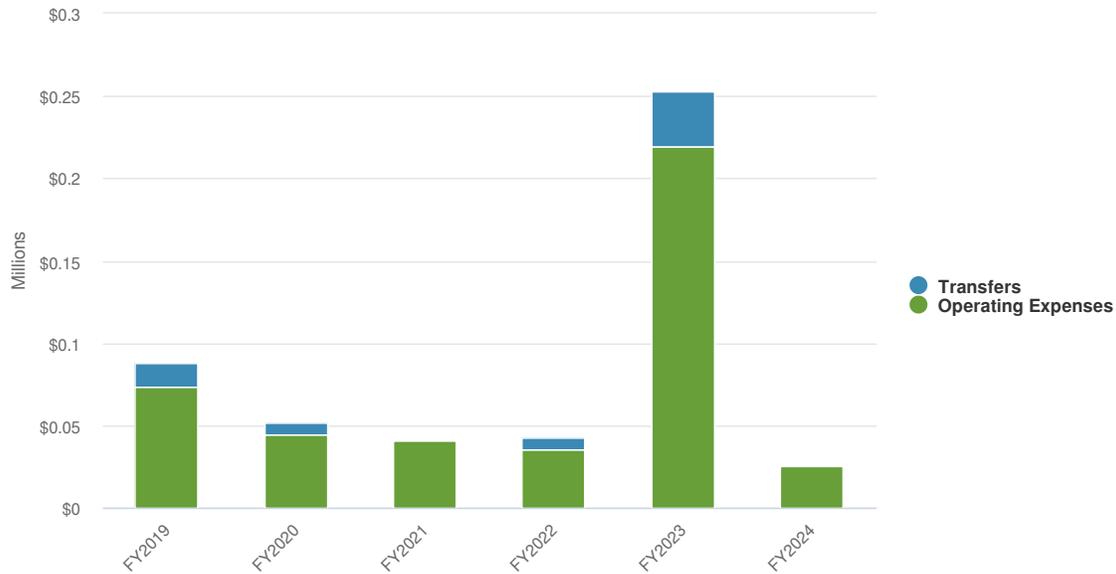


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Interest							
DEPOSITORY INTEREST	091-360-6100	\$14,600	\$5,391	\$393	\$5,600	\$34,910	\$0
Total Interest:		\$14,600	\$5,391	\$393	\$5,600	\$34,910	\$0
Other Revenues							

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
MINERAL ROYALTY REVENUE	091-370-7200	\$46,943	\$40,359	\$33,958	\$226,011	\$37,653	\$25,000
Total Other Revenues:		\$46,943	\$40,359	\$33,958	\$226,011	\$37,653	\$25,000
Total Revenue Source:		\$61,543	\$45,750	\$34,351	\$231,611	\$72,563	\$25,000

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Operating Expenses							
SCHOOL DISTRIBUTIONS	091-7899-4891	\$73,692	\$44,810	\$40,359	\$35,218	\$219,253	\$25,000
Total Operating Expenses:		\$73,692	\$44,810	\$40,359	\$35,218	\$219,253	\$25,000
Transfers							
TRANSFER TO AVAIL SCHOOL	091-8700-0920	\$14,383	\$6,416	\$403	\$7,467	\$33,439	\$0
Total Transfers:		\$14,383	\$6,416	\$403	\$7,467	\$33,439	\$0
Total Expense Objects:		\$88,075	\$51,226	\$40,761	\$42,685	\$252,693	\$25,000



Available School Fund

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

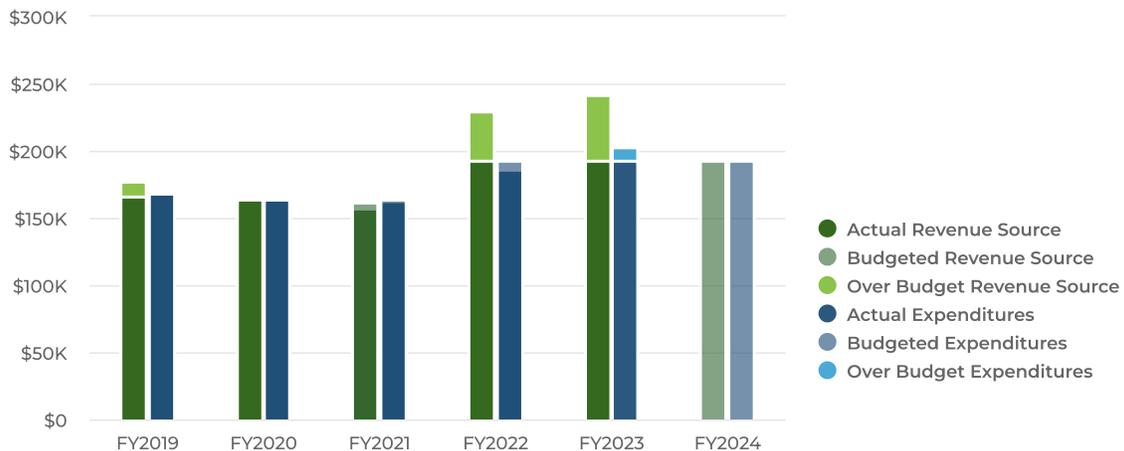
Summary

The Polk County Commissioners Court is projecting \$192,820 of revenue and expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the Available School Fund was \$291,796 at the beginning of FY2023, and increased by \$39,698 (13.6%) to a year-end balance of \$331,494.

The Available School Fund (ASF) plays a crucial role in channeling a portion of the earnings and interest generated by the Permanent School Fund (PSF). This localized connection ensures that the Texas Legislature's annual appropriations from the ASF directly contribute to various educational expenses within Polk County, providing vital support to the region's public education budget.

The ASF in Polk County serves as a financial lifeline, aiding specific educational initiatives such as the acquisition of textbooks, improvement of school facilities, and the enhancement of other educational programs and services. Unlike the principal amount in the PSF, the funds in the ASF are expendable and are specifically utilized to provide immediate and ongoing financial backing to public education in Polk County.

In essence, the ASF in Polk County acts as a targeted subset of the broader PSF, representing distributable earnings tailored to address the specific educational needs of the region on an annual basis. While the PSF remains a long-term investment with the goal of generating sustained revenue, the ASF serves as a more immediate and responsive source of funding for Polk County's public education system, directly impacting the educational landscape in the community.

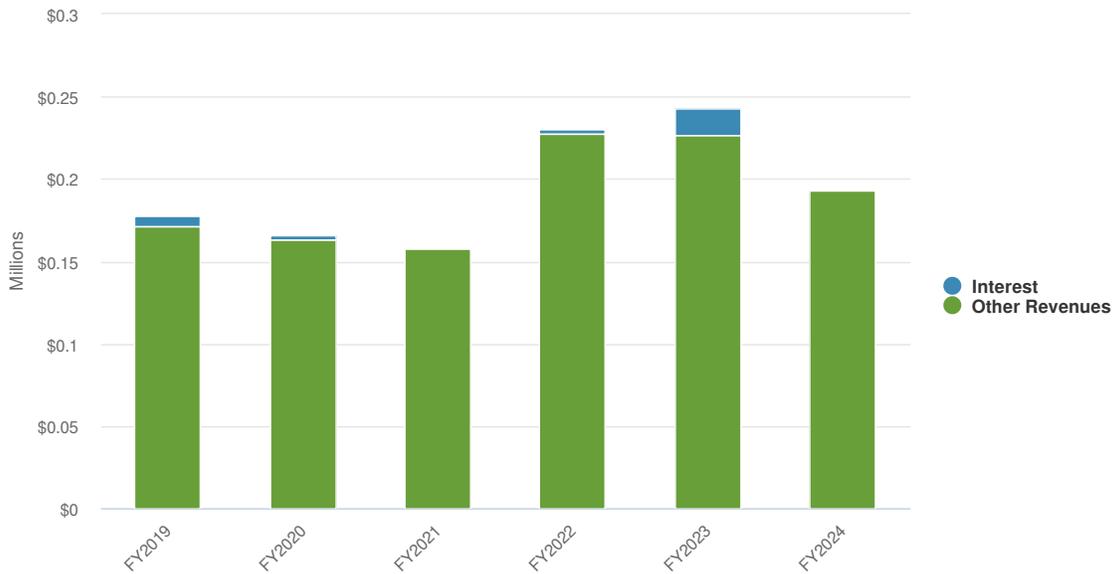


Available School Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Interest	\$3,240	\$0	\$16,320	\$0	\$0
Other Revenues	\$227,163	\$192,821	\$226,269	\$192,821	\$192,821
Total Revenues:	\$230,404	\$192,821	\$242,590	\$192,821	\$192,821
Expenditures					
Operating Expenses	\$186,298	\$192,821	\$202,891	\$192,821	\$192,821
Total Expenditures:	\$186,298	\$192,821	\$202,891	\$192,821	\$192,821
Total Revenues Less Expenditures:	\$44,105	\$0	\$39,698	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source

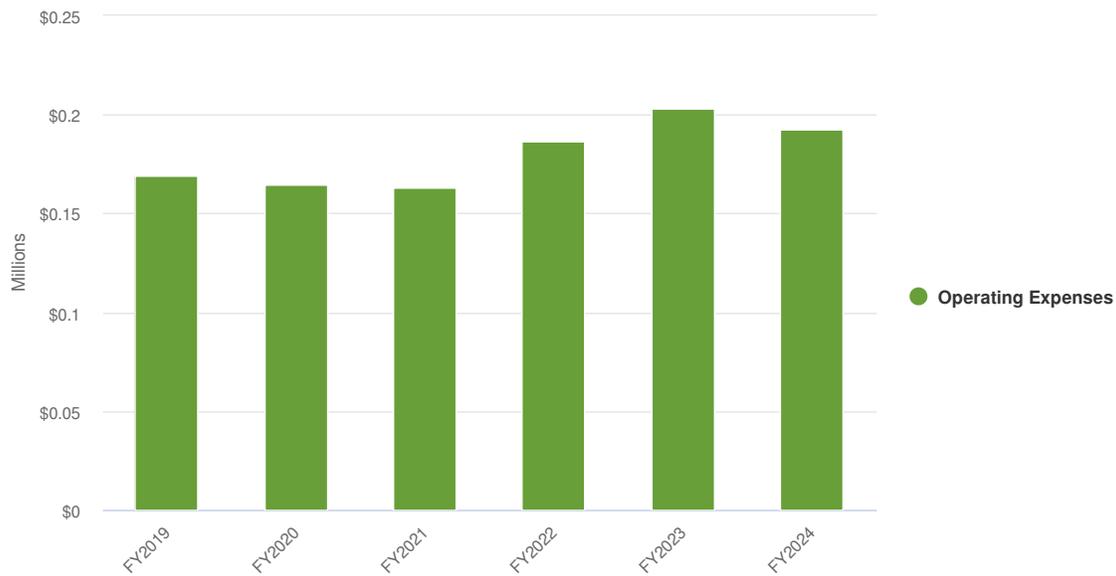


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Interest							
DEPOSITORY INTEREST	092-360-6100	\$6,745	\$2,392	\$493	\$3,240	\$16,320	\$0
Total Interest:		\$6,745	\$2,392	\$493	\$3,240	\$16,320	\$0
Other Revenues							

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
TRANSFER FROM PERM.SCHOOL FUND	092-370-7091	\$14,383	\$6,416	\$389	\$7,467	\$33,439	\$0
REVENUE - LEASES	092-370-7200	\$156,614	\$156,614	\$157,007	\$219,697	\$192,830	\$192,821
Total Other Revenues:		\$170,997	\$163,031	\$157,396	\$227,163	\$226,269	\$192,821
Total Revenue Source:		\$177,742	\$165,423	\$157,889	\$230,404	\$242,590	\$192,821

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Operating Expenses							
PROPERTY TAXES	092-7699-4500	\$17,608	\$18,901	\$16,652	\$18,194	\$17,548	\$18,000
SCHOOL DISTRIBUTIONS	092-7699-4891	\$151,515	\$145,751	\$146,522	\$168,104	\$185,343	\$174,821
Total Operating Expenses:		\$169,123	\$164,652	\$163,173	\$186,298	\$202,891	\$192,821
Total Expense Objects:		\$169,123	\$164,652	\$163,173	\$186,298	\$202,891	\$192,821



County Clerk Records Management Fund

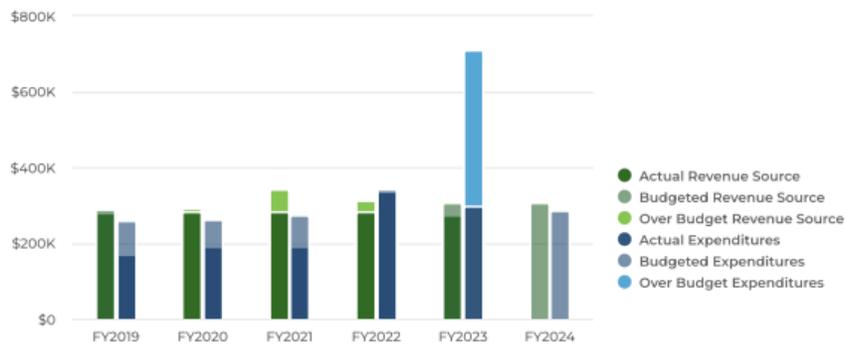
The County Clerk Records Management Fund (093) is used to record fees collected by the County Clerk for filing official documents, such as birth and death certificates, and expended for the purpose of preserving, restoration or automation of records within the County Clerk's office.

Summary

The Polk County Clerk is projecting \$307,600 of revenue in FY2024, which represents no change from the prior year. Budgeted expenditures are projected to decrease by 3.8% or \$11.31K to \$287,500 in FY2024. The Reserve Balance in the County Clerk Records Management Fund was \$1,040,908 at the beginning of FY2023, and decreased by \$435,940 (41.9%) to a year-end balance of \$604,968.

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

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



County Clerk Records Management Fund Comprehensive Summary

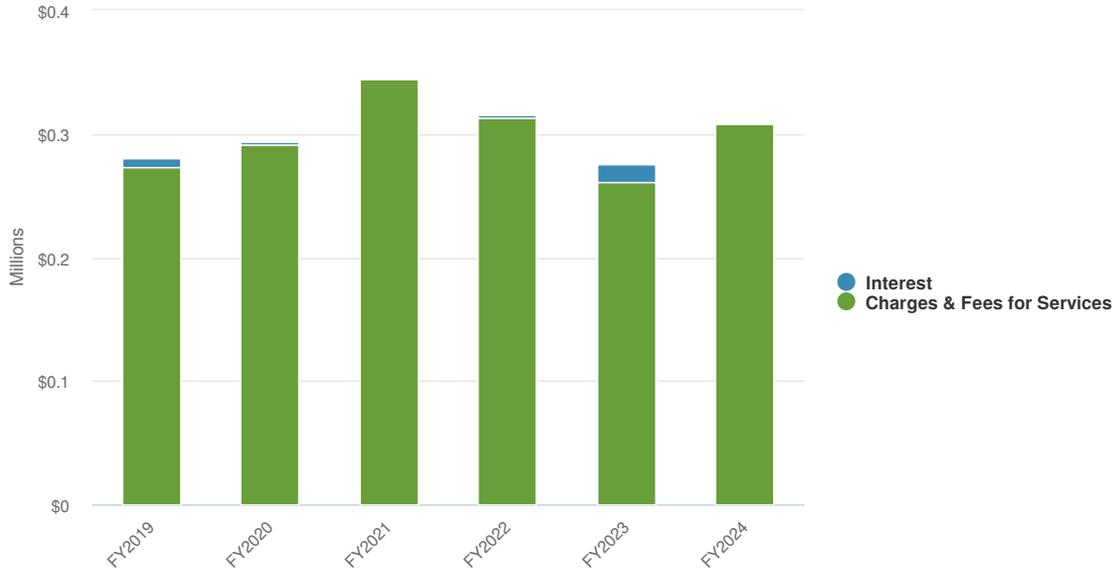
Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Charges & Fees for Services	\$313,156	\$307,600	\$260,657	\$307,600	\$307,600
Interest	\$2,231	\$0	\$14,795	\$0	\$0
Total Revenues:	\$315,386	\$307,600	\$275,452	\$307,600	\$307,600
Expenditures					
Operating Expenses	\$301,307	\$255,601	\$666,690	\$244,286	\$244,286
Capital Expenses	\$37,772	\$43,218	\$44,703	\$43,218	\$43,218
Total Expenditures:	\$339,079	\$298,819	\$711,393	\$287,504	\$287,504



Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Total Revenues Less Expenditures:	-\$23,693	\$8,781	-\$435,940	\$20,096	\$20,096
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source

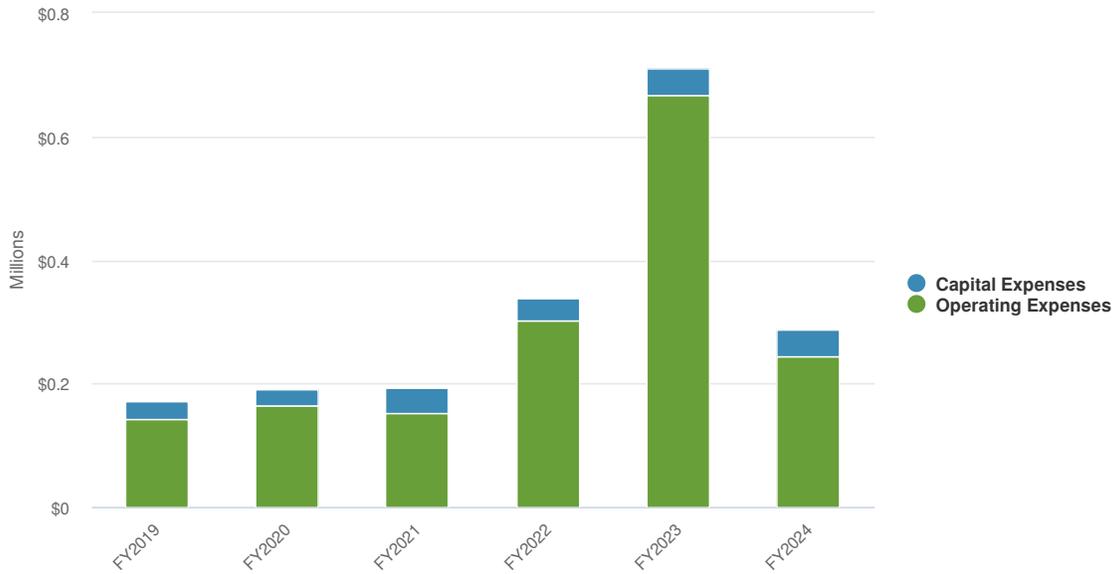


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Charges & Fees for Services							
COUNTY CLERK FEES	093-340-4400	\$110,897	\$122,683	\$150,674	\$153,210	\$126,240	\$150,000
COURT RECORDS PRESERVATION FEE	093-340-4405	\$1,470	\$2,900	\$4,020	\$6,084	\$7,557	\$4,000
RECORDS ARCHIVE FEE	093-340-4410	\$156,304	\$161,211	\$184,738	\$150,459	\$124,132	\$150,000
PROBATE ARCHIVAL FEE	093-340-4415	\$1,900	\$1,595	\$2,020	\$470	\$35	\$1,000
PRESERVATION-VITAL STATISTICS	093-340-4420	\$3,039	\$2,912	\$3,476	\$2,933	\$2,693	\$2,600
Total Charges & Fees for Services:		\$273,610	\$291,301	\$344,928	\$313,156	\$260,657	\$307,600
Interest							
DEPOSITORY INTEREST	093-360-6100	\$7,176	\$2,861	\$157	\$2,231	\$14,795	\$0
Total Interest:		\$7,176	\$2,861	\$157	\$2,231	\$14,795	\$0
Total Revenue Source:		\$280,786	\$294,163	\$345,085	\$315,386	\$275,452	\$307,600



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Operating Expenses							
RECORDS ARCHIVE FEE	093-7213-4100	\$3,007	\$27,464	\$0	\$139,532	\$490,072	\$80,140
PRESERVATION -VITAL STATISTICS	093-7213-4205	\$3,992	\$0	\$6,517	\$6,799	\$8,157	\$7,000
TRANSFER TO GEN FUND	093-8700-4030	\$134,728	\$136,536	\$145,824	\$154,977	\$168,461	\$157,146
Total Operating Expenses:		\$141,726	\$164,000	\$152,342	\$301,307	\$666,690	\$244,286
Capital Expenses							
COMPUTER NETWORK MAINTENANCE	093-7403-5000	\$29,097	\$27,427	\$41,163	\$37,772	\$44,703	\$43,218
Total Capital Expenses:		\$29,097	\$27,427	\$41,163	\$37,772	\$44,703	\$43,218
Total Expense Objects:		\$170,824	\$191,427	\$193,504	\$339,079	\$711,393	\$287,504



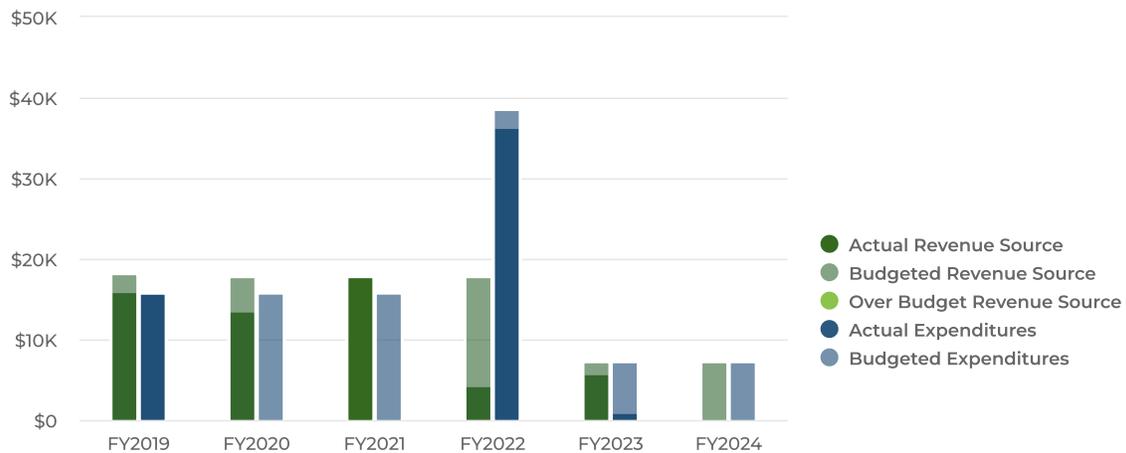
County Records Management Fund

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

Summary

The Polk County & District Clerks are projecting \$7,500 of revenue and expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the County Records Management Fund was \$8,892 at the beginning of FY2023, and increased by \$3,314 (37.3%) to a year-end balance of \$12,206.

The District Clerk directs the utilization of these funds towards targeted imaging projects. These initiatives involve converting and preserving documents in digital formats, contributing to the modernization and accessibility of records within the purview of the District Clerk's responsibilities. This strategic use aligns with the fund's purpose, fostering efficient document management and technological advancements within the District Clerk's office.



County Records Management Fund Comprehensive Summary

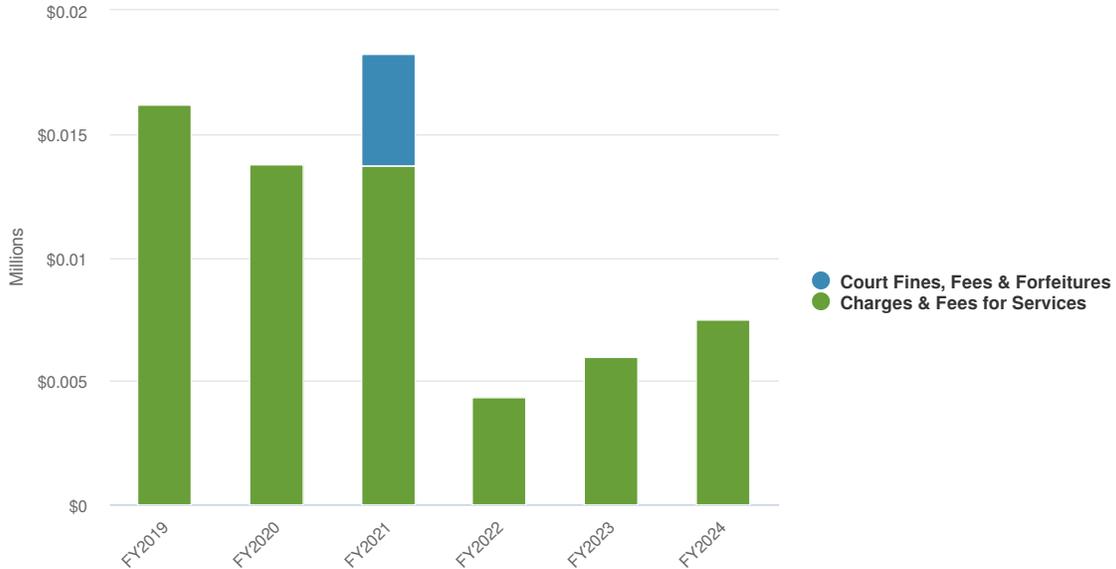
Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Charges & Fees for Services	\$4,359	\$7,500	\$5,998	\$7,500	\$7,500
Total Revenues:	\$4,359	\$7,500	\$5,998	\$7,500	\$7,500
Expenditures					
Operating Expenses	\$16,000	\$7,500	\$0	\$7,500	\$7,500
Transfers	\$20,533	\$0	\$1,112	\$0	\$0
Total Expenditures:	\$36,533	\$7,500	\$1,112	\$7,500	\$7,500



Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Total Revenues Less Expenditures:	-\$32,173	\$0	\$4,886	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source

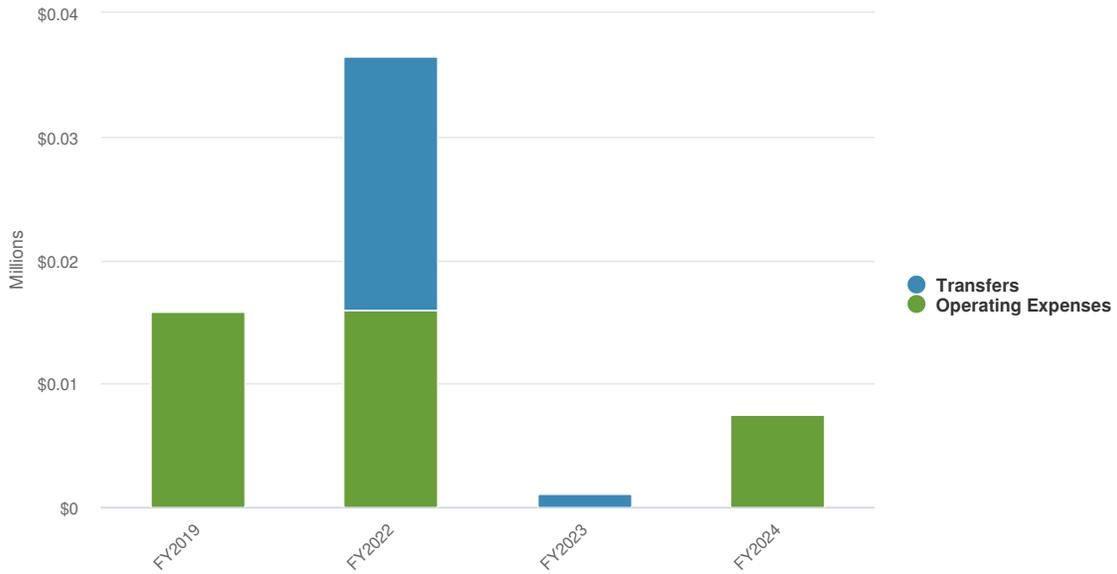


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Court Fines, Fees & Forfeitures							
LOCAL CONS COURT COSTS	094-325-2805	\$0	\$0	\$4,503	\$0	\$0	\$0
Total Court Fines, Fees & Forfeitures:		\$0	\$0	\$4,503	\$0	\$0	\$0
Charges & Fees for Services							
COUNTY CLERK FEES	094-340-4400	\$5,849	\$5,199	\$5,150	\$4,359	\$4,426	\$4,000
DISTRICT CLERK FEES	094-340-4700	\$10,334	\$8,566	\$8,566	\$0	\$1,572	\$3,500
Total Charges & Fees for Services:		\$16,183	\$13,765	\$13,716	\$4,359	\$5,998	\$7,500
Total Revenue Source:		\$16,183	\$13,765	\$18,219	\$4,359	\$5,998	\$7,500



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Operating Expenses							
DIST CLERK IMAGING	094-7426-4500	\$15,875	\$0	\$0	\$16,000	\$0	\$7,500
Total Operating Expenses:		\$15,875	\$0	\$0	\$16,000	\$0	\$7,500
Transfers							
TRANSFER TO DIST CLRK RECORDS MGT	094-8700-0980	\$0	\$0	\$0	\$20,533	\$1,112	\$0
Total Transfers:		\$0	\$0	\$0	\$20,533	\$1,112	\$0
Total Expense Objects:		\$15,875	\$0	\$0	\$36,533	\$1,112	\$7,500



Sheriff's Federal Revenue Sharing Fund

The Sheriff's Federal Revenue Sharing Fund (095) is not budgeted by the County, but may be received by the Sheriff's Department in certain instances. This fund continues to be utilized to account for any revenues received and expenditures of the remaining fund balance. Use of this account is at the discretion of the Sheriff.

Summary

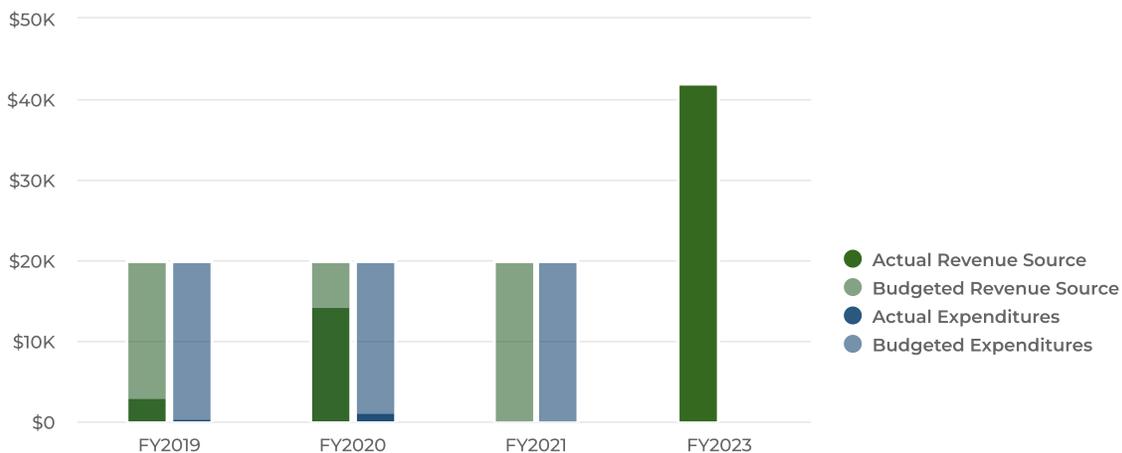
The Polk County Sheriff is projecting \$0 of revenue and expenses in FY2024, which represents no change from the prior year. The Reserve Balance in the Sheriff's Federal Revenue Sharing Fund was \$26,538 at the beginning and end of FY2023, and increased by \$41,980 (158.2%) to an ending balance of \$68,518.

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

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

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

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

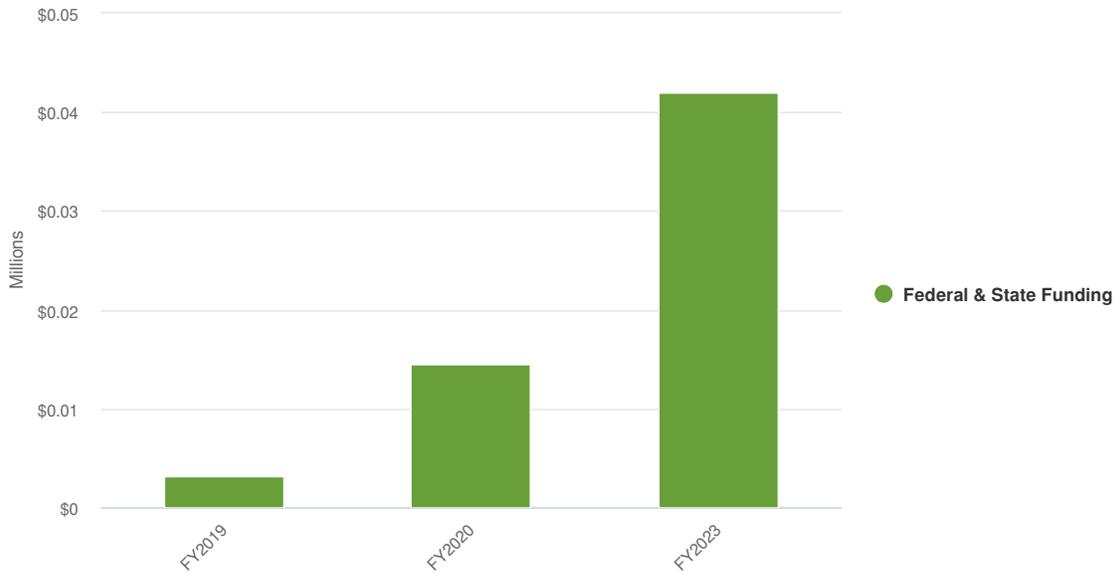


Sheriff's Federal Revenue Sharing Fund Comprehensive Summary

Name	FY2023 Actuals
Beginning Fund Balance:	N/A
Revenues	
Federal & State Funding	\$41,980
Total Revenues:	\$41,980
Total Revenues Less Expenditures:	\$41,980
Ending Fund Balance:	N/A

Revenues by Source

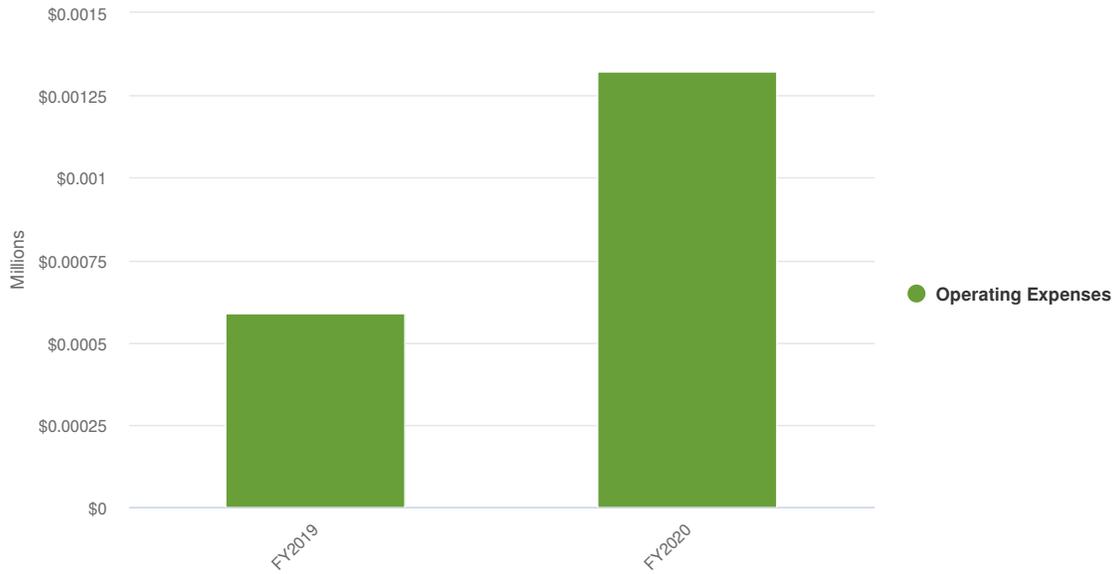
Budgeted and Historical Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2023 Actuals
Revenue Source					
Federal & State Funding					
FEDERAL REVENUES	095-331-3100	\$3,215	\$14,505	\$0	\$41,980
Total Federal & State Funding:		\$3,215	\$14,505	\$0	\$41,980
Total Revenue Source:		\$3,215	\$14,505	\$0	\$41,980

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2023 Actuals
Expense Objects					
Operating Expenses					
OPERATING EXPENSES	095-7560-3340	\$590	\$1,325	\$0	\$0
Total Operating Expenses:		\$590	\$1,325	\$0	\$0
Total Expense Objects:		\$590	\$1,325	\$0	\$0



District Clerk Records Management Fund

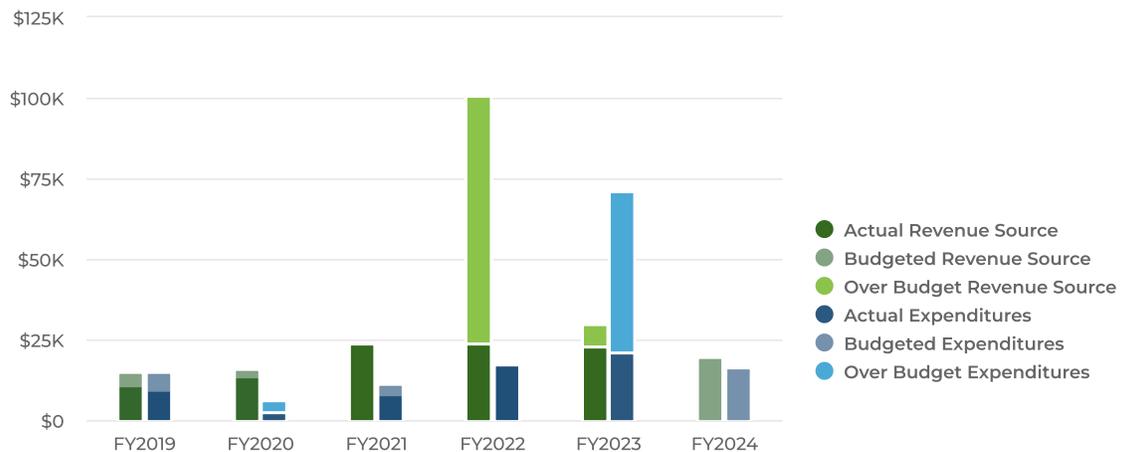
The District Clerk Records Management Fund (098) accounts for fees collected by the District Clerk for filing official documents set out by statute for the purpose of preservation, restoration and automation of records within the District Clerk's Office. These funds play a crucial role in facilitating the District Clerk's responsibility for preserving and maintaining official records. As the custodian of these documents, the District Clerk utilizes the revenue generated to cover expenses related to records preservation and archival fees. This encompasses activities aimed at ensuring the longevity and accessibility of vital records within the District Clerk's purview.

Summary

For the upcoming fiscal year, the Polk County District Clerk anticipates \$20,000 in revenue, indicating a modest 13.4% decrease compared to the previous year. Concurrently, budgeted expenditures are expected to decrease by 21.8%, amounting to \$16,630 in FY2024. Despite the decrease in projected revenue and budgeted expenditures, the Reserve Balance in the District Clerk Records Management Fund remains robust. Beginning FY2023 with \$170,245, the fund experienced a 22.5% decrease when the District Clerk used the Fund reserves for a planned Records Preservation Project, concluding the fiscal year with an ending balance of \$129,138. This balance signifies the fund's ongoing capability to support the District Clerk's essential functions related to records management.

In essence, the District Clerk strategically allocates these funds to sustain the preservation efforts vital for maintaining the integrity and accessibility of official records under their jurisdiction. The decrease in revenue and expenditures does not compromise the fund's overall health, ensuring its continued contribution to the efficient functioning of the District Clerk's Office.

Take note of the over-budget revenues received in this fund in FY2022. The Auditor's Office identified an issue where funds allocated to the District Clerk's Records Preservation Revenue line item in the General Fund needed to be directed to the District Clerk Records Management Fund for a specific purpose. This correction ensures that these funds are appropriately accounted for and not absorbed into the General Fund Reserves at the fiscal year's end. The Auditor's Office conducted a comprehensive review of several years' worth of records to identify and rectify the misclassification, and the Commissioners Court approved the necessary transfer into this fund.

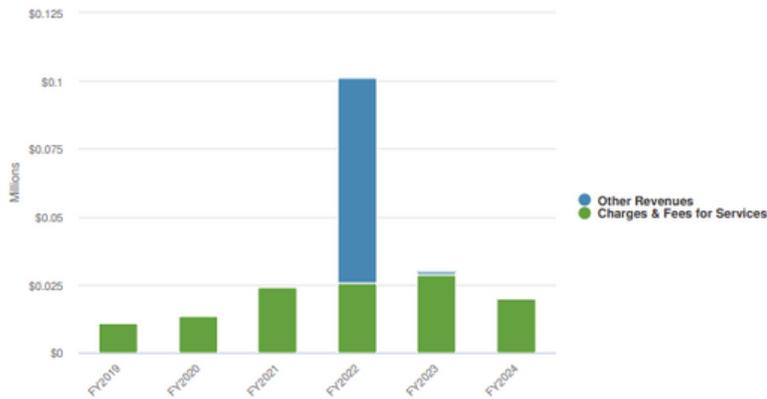


District Clerk Records Management Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Charges & Fees for Services	\$25,774	\$23,100	\$28,882	\$20,000	\$20,000
Other Revenues	\$75,290	\$0	\$1,112	\$0	\$0
Total Revenues:	\$101,065	\$23,100	\$29,994	\$20,000	\$20,000
Expenditures					
Operating Expenses	\$17,750	\$21,250	\$71,100	\$16,626	\$16,626
Total Expenditures:	\$17,750	\$21,250	\$71,100	\$16,626	\$16,626
Total Revenues Less Expenditures:	\$83,315	\$1,850	-\$41,106	\$3,374	\$3,374
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source



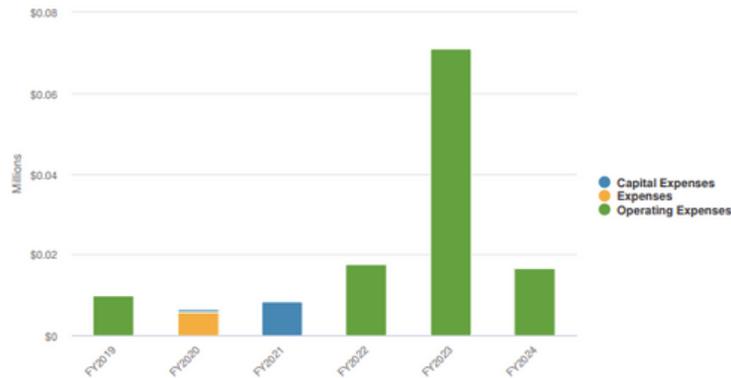
Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Charges & Fees for Services							
RECORDS PASSPORT FEE	098-340-4410	\$2,680	\$740	\$990	\$1,130	\$1,090	\$1,000
RECORDS PRESERVATION FEE	098-340-4450	\$5,284	\$5,196	\$6,168	\$16,744	\$26,093	\$16,000
COURT RECORDS PRESERVATION FEE	098-340-4700	\$3,025	\$7,765	\$8,585	\$4,218	\$1,699	\$2,000
DIST CRT RECORDS TECHNOLOGY	098-340-4710	\$0	\$0	\$8,331	\$3,683	\$0	\$1,000
Total Charges & Fees for Services:		\$10,989	\$13,701	\$24,075	\$25,774	\$28,882	\$20,000
Other Revenues							



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
TRANSFER FROM GENERAL FUND	098-370-7010	\$0	\$0	\$0	\$51,247	\$0	\$0
TRANSFER FROM CO RECORDS MGT FUND	098-370-7094	\$0	\$0	\$0	\$24,044	\$1,112	\$0
Total Other Revenues:		\$0	\$0	\$0	\$75,290	\$1,112	\$0
Total Revenue Source:		\$10,989	\$13,701	\$24,075	\$101,065	\$29,994	\$20,000

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects							
Operating Expenses							
RECORDS ARCHIVE FEE	098-7250-4410	\$0	\$0	\$0	\$8,000	\$3,600	\$8,000
RECORDS PRESERVATION EXP	098-7250-4500	\$9,797	\$0	\$0	\$9,750	\$67,500	\$8,000
EQUIPMENT MAINTENANCE	098-7250-4520	\$0	\$0	\$0	\$0	\$0	\$626
Total Operating Expenses:		\$9,797	\$0	\$0	\$17,750	\$71,100	\$16,626
Capital Expenses							
CAPITAL OUTLAY-OFFICE FURN/EQUIP	098-7250-5720	\$0	\$626	\$450	\$0	\$0	\$0
CAPITAL OUTLAY PROJECTS	098-7250-5730	\$0	\$0	\$8,000	\$0	\$0	\$0
Total Capital Expenses:		\$0	\$626	\$8,450	\$0	\$0	\$0
Expenses							
COURT RECORDS PRESERVATION GRANT	098-7250-6210	\$0	\$5,818	\$0	\$0	\$0	\$0
Total Expenses:		\$0	\$5,818	\$0	\$0	\$0	\$0
Total Expense Objects:		\$9,797	\$6,444	\$8,450	\$17,750	\$71,100	\$16,626



County & District Court Technology Fund

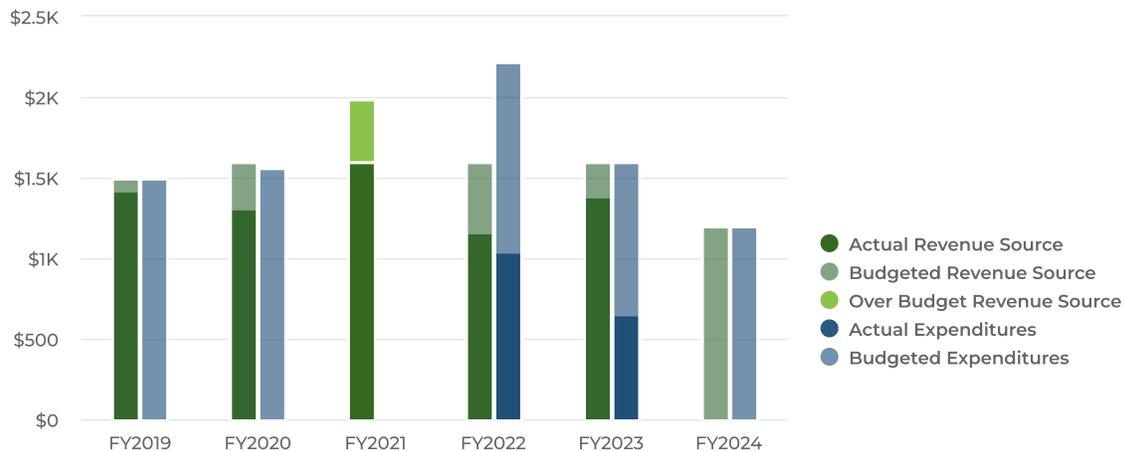
The County & District Court Technology Fund (099) and the associated fee assessed to certain offenders and case filings was approved by the Legislature and became effective in late 2009. Monies are utilized, per statute, to improve the technology in County and District Courts.

Summary

This fund is sustained by fees assessed to certain offenders and case filings. In the fiscal year 2024 projection, the Polk County & District Clerks anticipate \$1,200 in revenue, reflecting a 25% decrease from the prior year. Correspondingly, budgeted expenditures are expected to decrease by 25%, amounting to \$1,200 in FY2024. The Reserve Balance in the County & District Court Technology Fund started at \$11,970 at the beginning of FY2023 and increased by \$730 (6.1%) to reach a year-end balance of \$12,699.

The primary utilization of funds from this account is directed towards equipment maintenance by the County & District Clerk's offices. These funds play a pivotal role in ensuring that the technological infrastructure in County and District Courts is effectively maintained and remains up-to-date. Given the decrease in both projected revenue and expenditures for the upcoming fiscal year, it is evident that the County & District Clerk's offices are managing the fund judiciously to align with current needs.

The Reserve Balance, with an increase of 6.1%, reflects a healthy financial position for the County & District Court Technology Fund. This reserve serves as a financial cushion, enabling the County to address unforeseen technological challenges or invest in future enhancements. The commitment to maintaining this balance while strategically allocating funds for equipment maintenance underscores the responsible stewardship of resources, ensuring the sustained functionality of technology in the County and District Courts.

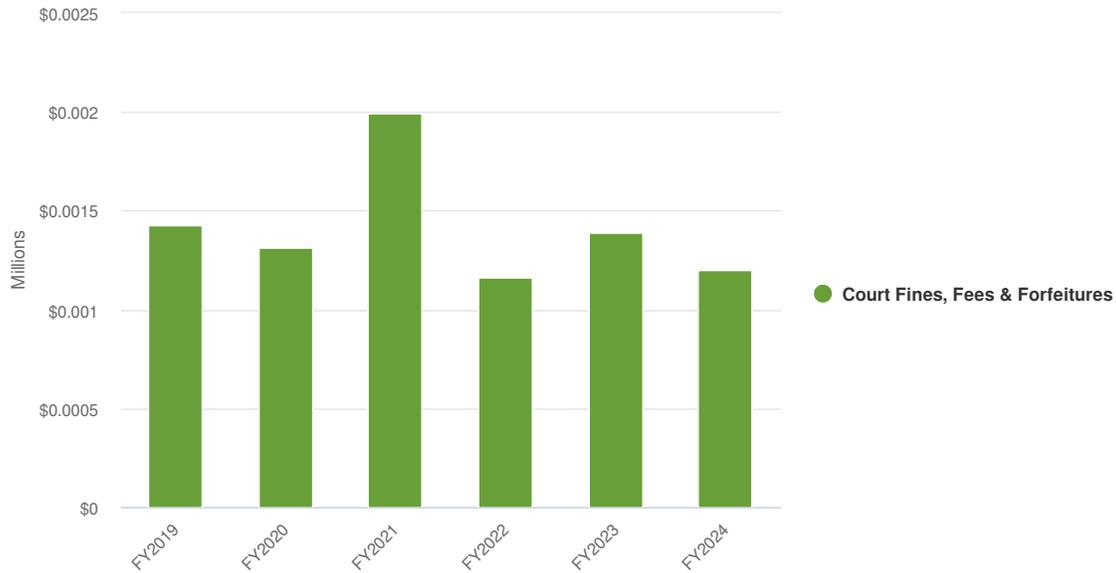


County & District Court Technology Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Court Fines, Fees & Forfeitures	\$1,167	\$1,600	\$1,389	\$1,200	\$1,200
Total Revenues:	\$1,167	\$1,600	\$1,389	\$1,200	\$1,200
Expenditures					
Operating Expenses	\$597	\$1,150	\$210	\$1,200	\$1,200
Capital Expenses	\$450	\$450	\$450	\$0	\$0
Total Expenditures:	\$1,047	\$1,600	\$660	\$1,200	\$1,200
Total Revenues Less Expenditures:	\$120	\$0	\$729	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

Budgeted and Historical Revenues by Source

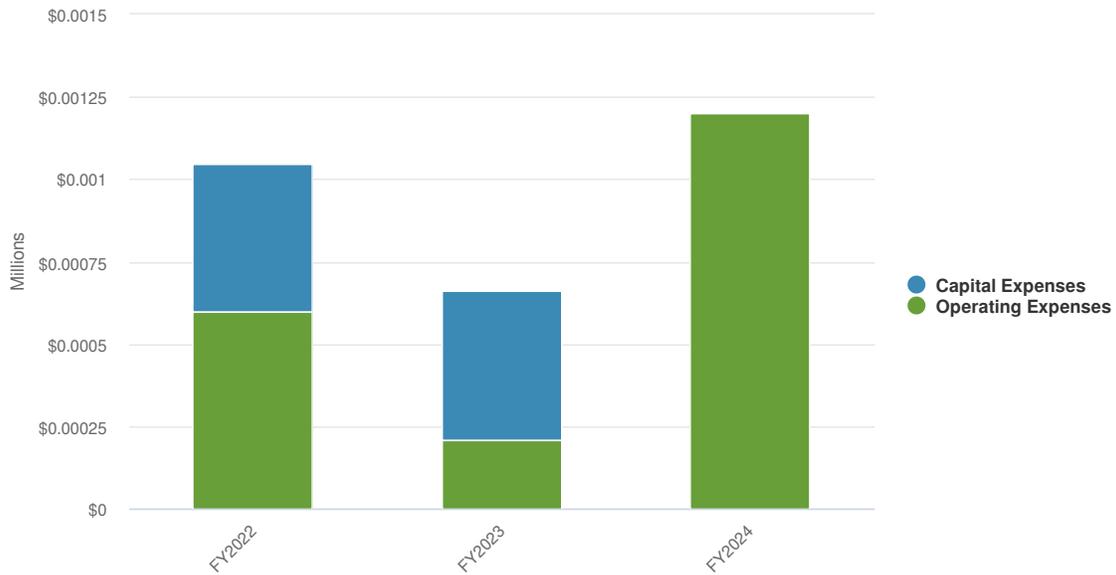


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Revenue Source							
Court Fines, Fees & Forfeitures							
LOCAL CONS COURT COSTS	099-325-2805	\$0	\$0	\$720	\$0	\$0	\$0
COUNTY COURT & CCL FEES	099-340-4400	\$435	\$504	\$394	\$594	\$697	\$600

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
DISTRICT COURT FEES	099-340-4700	\$990	\$813	\$875	\$573	\$692	\$600
Total Court Fines, Fees & Forfeitures:		\$1,425	\$1,317	\$1,990	\$1,167	\$1,389	\$1,200
Total Revenue Source:		\$1,425	\$1,317	\$1,990	\$1,167	\$1,389	\$1,200

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget
Expense Objects						
Operating Expenses						
TRAVEL TRAINING	099-7226-4270	\$0	\$0	\$597	\$0	\$0
EQUIPMENT MAINTENANCE	099-7226-4520	\$0	\$0	\$0	\$210	\$1,200
Total Operating Expenses:		\$0	\$0	\$597	\$210	\$1,200
Capital Expenses						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	099-7226-5720	\$0	\$0	\$450	\$450	\$0
Total Capital Expenses:		\$0	\$0	\$450	\$450	\$0
Total Expense Objects:		\$0	\$0	\$1,047	\$660	\$1,200

DEPARTMENTS



County Judge's Office



Sydney Murphy
Polk County Judge

The County Judge is the presiding officer of the Commissioner's Court and Judge of the County Court and, as such, is often considered the Chief Executive Officer of the County. The County Judge serves as the principal source of information and assistance, serves as Emergency Management Director for the County, and has a broad range of judicial authority in civil, criminal, juvenile, probate/guardianship and mental health cases. Statutory duties also include administering Commissioner's Court meetings; ordering elections; serving as budget officer; conducting weddings; issuing delayed birth certificates; and administering grants and contracts for the County. The County Judge appears before state and federal legislative bodies and works closely with county associations on legislative issues that will impact the region. The office is temporarily located in the Regional Health Building, Suite E, and will be relocated back to the Historic Courthouse in Livingston upon completion of the restoration project.

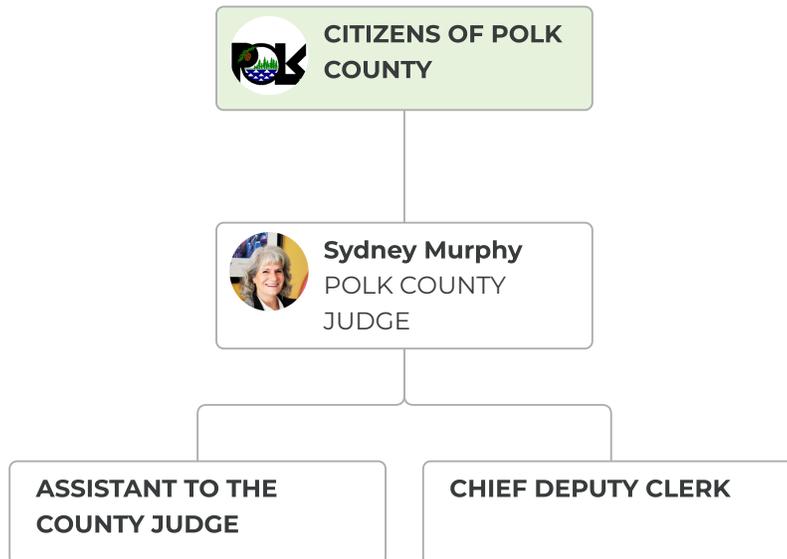
Mission

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

Vision

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

Organizational Chart



Goals

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

- Strengthen the county's financial position
- Continuously improve business practices
- Engage all county offices/departments to boost strategic planning initiatives & performance measures

Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Efficiency: County Bond Rating	AA-/Stable	AA-/Stable	AA-/Stable	AA-/Stable
Effectiveness:% Change in Gen. Fund Balance	16.7%	0.0%	-28.0%	10.0%
Output: # of Meetings Attended	645	625	670	650
Efficiency: % of Probates held w/in 10 days	100.0%	100.0%	88.2%	100.0%

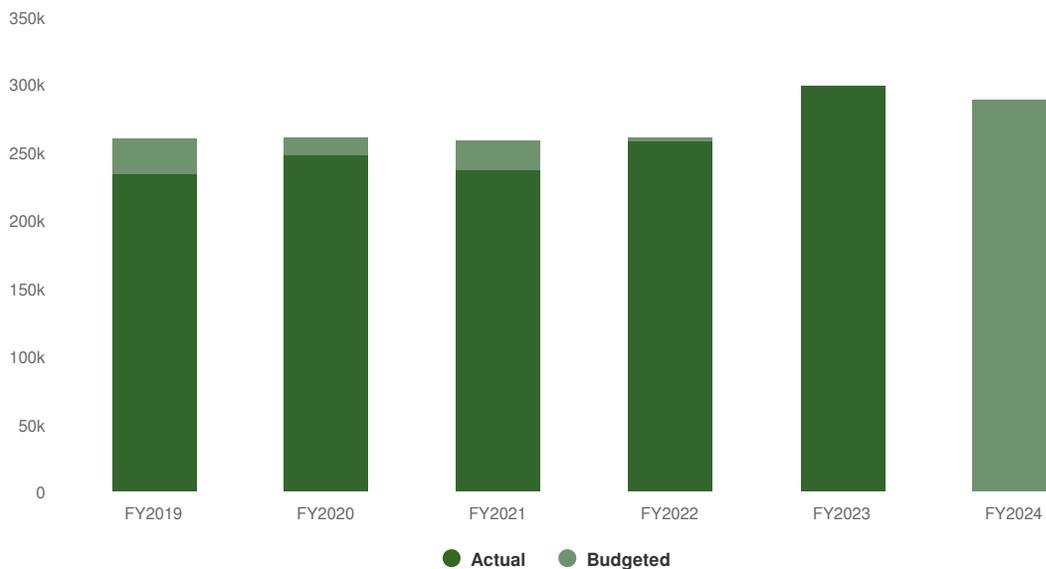
The Commissioners Court had been intentionally building up the General Fund Reserve Balance to cover the County's portion of the Historic Courthouse Renovation project with the Texas Historical Commission, and made the decision to transfer these funds to a Restoration Projects Fund created for this purpose.

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

Expenditures Summary

\$289,804
-\$9,055
(-3.03% vs. prior year)

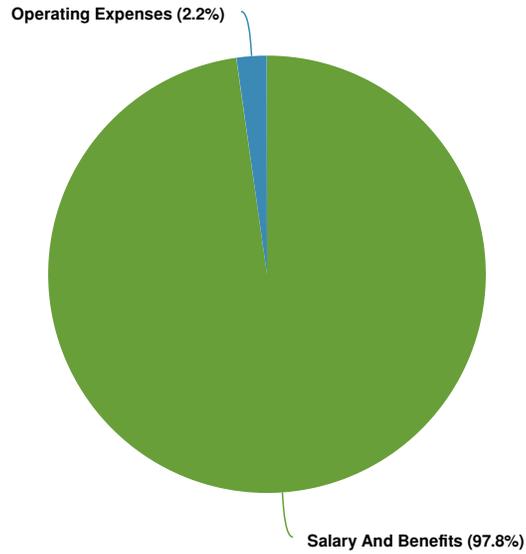
County Judge Proposed and Historical Budget vs. Actual



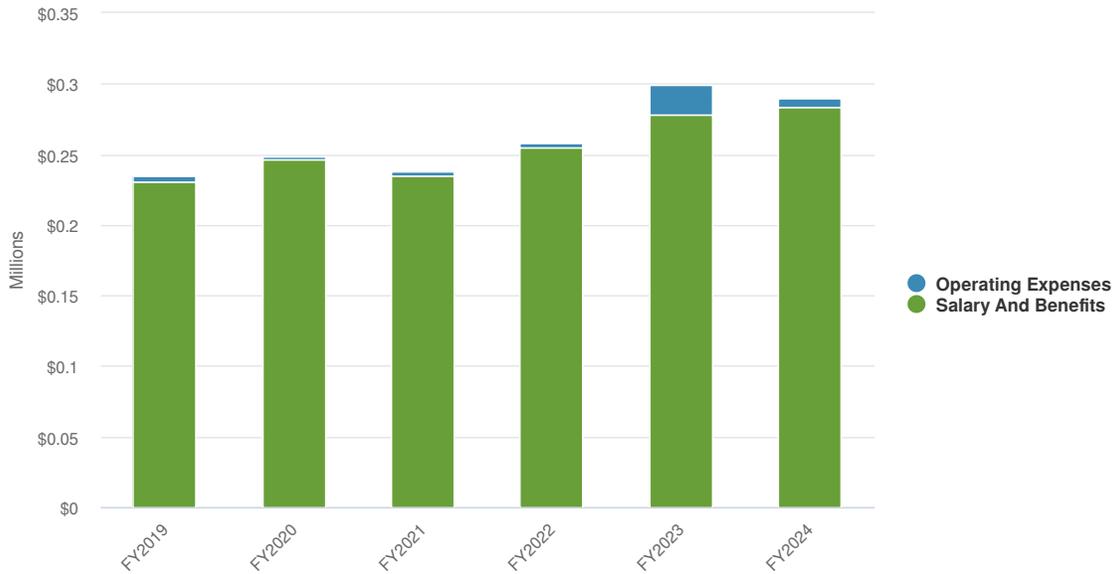
In FY2023, the Commissioners Court implemented a 10% Cost of Living Adjustment. This adjustment had a significant impact on smaller departments, where personnel expenses constitute a larger proportion of the budget, as is the case in Judge Murphy's Office. A 10% increase in wages considerably influences the overall budget dynamics from year to year.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



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

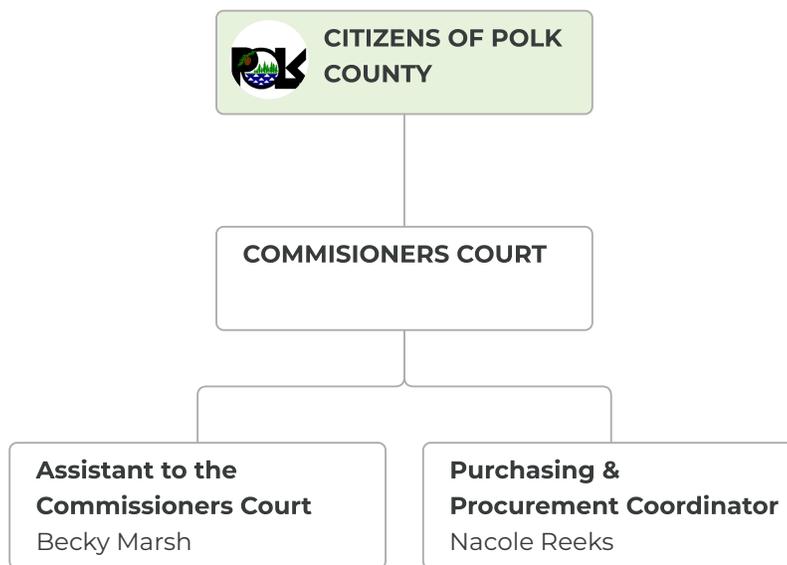
Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-1400-1010	\$63,553	\$65,711	\$66,073	\$65,711	\$65,711
SALARY SUPPLEMENT - CO JUDGE	010-1400-1020	\$20,503	\$20,577	\$20,690	\$20,577	\$20,577
SALARIES	010-1400-1050	\$80,000	\$90,597	\$91,132	\$92,502	\$92,502
DISCRETIONARY SALARY	010-1400-1055	\$0	\$0	\$0	\$3,700	\$3,700
SALARIES-PART TIME	010-1400-1080	\$0	\$1,083	\$0	\$0	\$0
LONGEVITY PAY	010-1400-2000	\$660	\$2,500	\$2,500	\$2,500	\$2,500
SOCIAL SECURITY	010-1400-2010	\$13,379	\$15,340	\$14,802	\$15,685	\$15,685
HEALTH INSURANCE	010-1400-2020	\$28,006	\$32,423	\$32,726	\$32,423	\$32,423
RETIREMENT	010-1400-2030	\$28,049	\$29,135	\$29,302	\$29,649	\$29,649
WORKERS COMPENSATION	010-1400-2040	\$442	\$430	\$334	\$440	\$440
UNEMPLOYMENT INSURANCE	010-1400-2060	\$52	\$75	\$63	\$78	\$78
TRAVEL ALLOWANCE-CO JUDGE	010-1400-2250	\$20,100	\$20,048	\$20,158	\$20,048	\$20,048
Total Salary And Benefits:		\$254,744	\$277,919	\$277,779	\$283,314	\$283,314
Operating Expenses						
OFFICE SUPPLIES	010-1400-3150	\$637	\$1,325	\$280	\$1,325	\$1,325
COMMUNICATIONS	010-1400-4200	\$0	\$0	\$0	\$1,025	\$1,025
TRAVEL TRAINING	010-1400-4270	\$2,540	\$2,500	\$3,651	\$2,500	\$2,500
SOFTWARE MAINTENANCE	010-1400-4560	\$0	\$15,600	\$15,600	\$1,440	\$1,440
BONDS	010-1400-4800	\$0	\$1,314	\$1,314	\$0	\$0
DUES	010-1400-4810	\$200	\$200	\$200	\$200	\$200
Total Operating Expenses:		\$3,376	\$20,939	\$21,045	\$6,490	\$6,490
Total Expense Objects:		\$258,120	\$298,858	\$298,824	\$289,804	\$289,804



Commissioners Court

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

Organizational Chart



Goals

Strategic Growth and Infrastructure Planning: Guide and manage expansion and development to address the current and future needs of the community, taking into account factors such as population growth, economic development, and the enhancement of physical and social infrastructure.

Financial Stewardship and Resilience: Ensure financial resilience by addressing unforeseen challenges and opportunities through strategic use of funds.

Collaboration and Communication: Foster collaboration and communication between county officials, departments, and the community.

Community Development and Support: Support community development initiatives, including projects that enhance public spaces and accessibility; Prioritize investments that benefit the community and contribute to a high quality of life for residents.

Preparedness and Resilience: Ensure that the county has the resources we need to remain resilient in the face of emergencies, both natural and man-made.

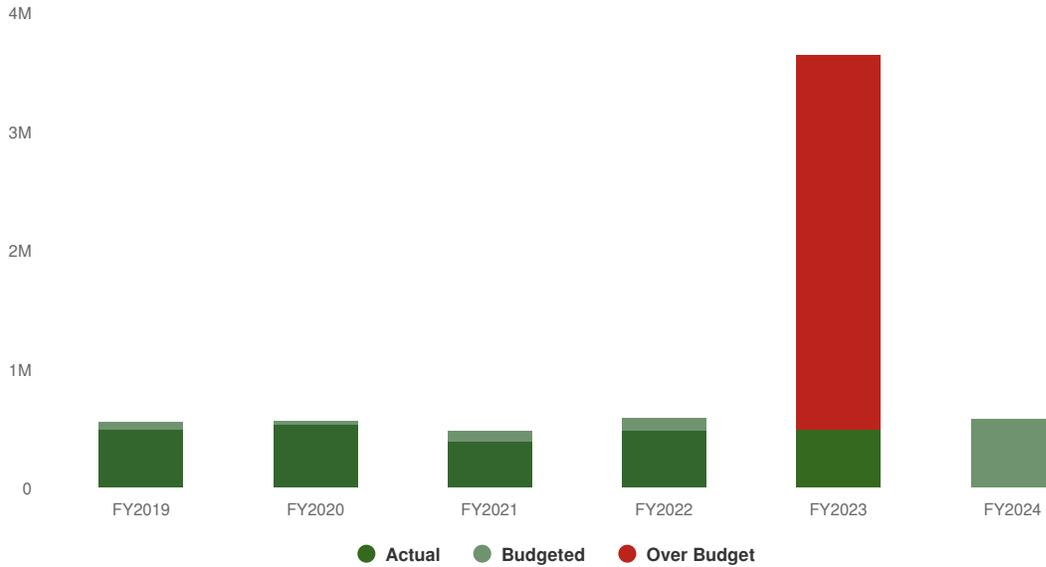
Efficient Use of Resources: Optimize the use of county resources, including budget allocations and personnel; Implement cost-effective measures and continuously evaluate the efficiency of county operations.

Sustainable Land Use Planning: Implement sustainable land use practices to balance growth with environmental conservation.

Expenditures Summary

\$580,767
\$93,306
(19.14% vs. prior year)

Commissioners Court Proposed and Historical Budget vs. Actual



In FY2023, the Commissioners Court took strategic measures by utilizing General Fund Reserves for three unforeseen real estate acquisitions, enhancing the County's positioning for future growth.

On December 27, 2022, the Commissioners Court approved the purchase of a parking lot adjacent to the Historic Courthouse in Livingston for \$190,000. Previously leased from Pritchard Properties for \$8,400 annually, the acquisition ensures continued vital parking availability. As Livingston and Main Street witness growth, the County's ownership of this space allows for potential considerations such as a parking garage if the need arises.

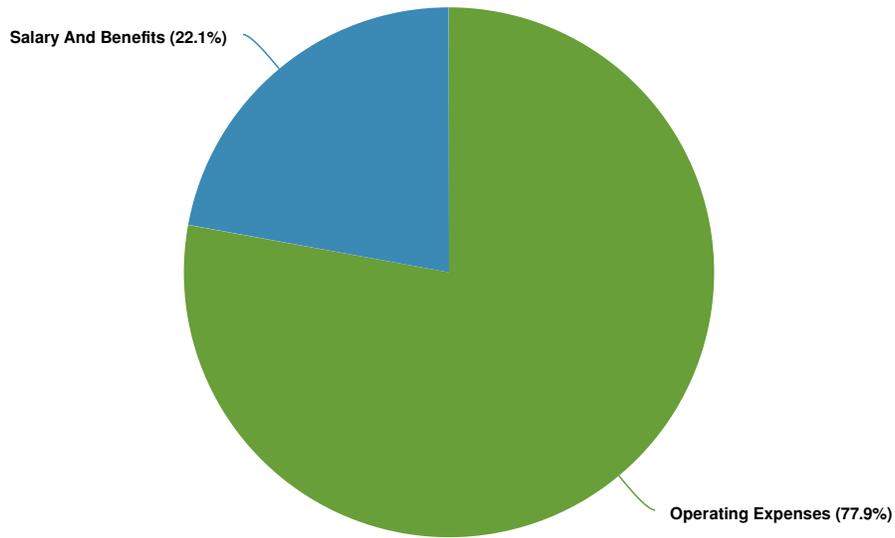
On June 13, 2023, the Commissioners Court greenlit two additional real estate acquisitions. The owner of a building adjacent to the newly acquired parking lot offered the building and its 1.26-acre lot to the County before listing it on the open market. The County has been leasing 25 parking spaces on that lot for overflow parking at \$2,400 per year. With the county's growth trajectory, this strategically located space, inclusive of a loading dock, near the Courthouse and Judicial Center, accommodates future expansion needs.

The second purchase on June 13th involved approximately 325 acres of land adjacent to the Polk County Landfill for necessary expansion. The Court, prompted by a Remaining Capacity letter received in January 2023, indicating a much shorter useful life for the landfill than projected the prior year, took proactive steps. Commissioner Purvis negotiated the purchase with the timber company owning the adjacent land, securing the acquisition at \$5,500 per acre. This strategic move addresses the imperative need to extend the County Landfill's capacity.

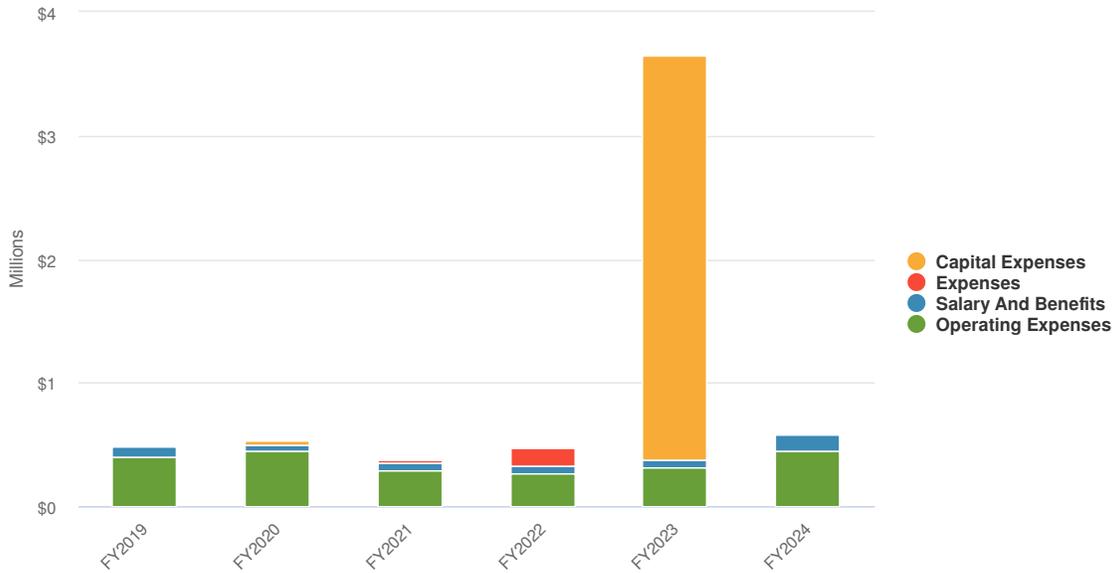


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-1401-1050	\$39,130	\$43,721	\$43,961	\$83,346	\$83,346
DISCRETIONARY SALARY	010-1401-1055	\$0	\$0	\$0	\$1,749	\$1,749
SALARIES-PART TIME	010-1401-1080	\$0	\$1,083	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-1401-2000	\$360	\$1,000	\$1,000	\$1,000	\$1,000
SOCIAL SECURITY	010-1401-2010	\$3,021	\$3,504	\$3,440	\$6,452	\$6,452
HEALTH INSURANCE	010-1401-2020	\$9,926	\$11,014	\$11,098	\$22,377	\$22,377
RETIREMENT	010-1401-2030	\$5,995	\$6,655	\$6,511	\$12,264	\$12,264
WORKERS COMPENSATION	010-1401-2040	\$95	\$98	\$74	\$181	\$181
UNEMPLOYMENT INSURANCE	010-1401-2060	\$25	\$37	\$31	\$67	\$67
Total Salary And Benefits:		\$58,552	\$67,113	\$66,115	\$128,520	\$128,520
Operating Expenses						
OFFICE SUPPLIES	010-1401-3150	\$883	\$1,530	\$791	\$1,530	\$1,530
CONTINGENCIES	010-1401-3520	\$26,733	\$175,173	\$47,350	\$180,000	\$180,000
REDISTRICTING SERVICES	010-1401-3610	\$10,000	\$10,000	\$0	\$0	\$0
ATTORNEY CONSULTING FEES	010-1401-4000	\$56,130	\$50,000	\$86,061	\$50,000	\$50,000
AUDITING FEES	010-1401-4010	\$76,495	\$80,000	\$96,327	\$93,195	\$93,195
GFOA BUDGET PROGRAM	010-1401-4030	\$1,185	\$1,185	\$575	\$1,185	\$1,185
RURAL TRANSIT	010-1401-4250	\$36,750	\$36,750	\$36,750	\$36,750	\$36,750
TRAVEL TRAINING	010-1401-4270	\$3,185	\$3,000	\$2,679	\$3,000	\$3,000
INMATE PHONE CARDS-IAH	010-1401-4600	\$0	\$40,000	\$0	\$40,000	\$40,000
SCHOLARSHIP DISBURSEMENTS	010-1401-4801	\$16,000	\$16,000	\$16,500	\$16,500	\$16,500
DUES	010-1401-4810	\$2,335	\$2,460	\$2,767	\$2,892	\$2,892
DEPT. HEAD DISCRETIONARY FUNDS	010-1401-4830	\$0	\$0	\$0	\$22,945	\$22,945
CH 19 MATCHING FUNDS HAVA GRANT	010-1401-4840	\$11,112	\$0	\$0	\$0	\$0



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
BI-LINGUAL INCENTIVE	010-1401-4860	\$0	\$250	\$213	\$250	\$250
SERVICE AWARDS	010-1401-4870	\$2,652	\$4,000	\$3,593	\$4,000	\$4,000
ECONOMIC DEVELOPMENT	010-1401-4881	\$0	\$0	\$20,000	\$0	\$0
DISASTER RECOVERY / MITIGATION	010-1401-4900	\$23,400	\$0	\$0	\$0	\$0
COURTHOUSE REST PLANNING NON GRANT	010-1401-4905	\$2,600	\$0	\$0	\$0	\$0
Total Operating Expenses:		\$269,461	\$420,348	\$313,606	\$452,247	\$452,247
Capital Expenses						
CAPITAL OUTLAY PROJECTS	010-1401-5730	\$0	\$0	\$3,269,814	\$0	\$0
Total Capital Expenses:		\$0	\$0	\$3,269,814	\$0	\$0
Expenses						
THC COURTHOUSE ROUND XI NON GRANT	010-1401-4907	\$145,736	\$0	\$0	\$0	\$0
Total Expenses:		\$145,736	\$0	\$0	\$0	\$0
Total Expense Objects:		\$473,748	\$487,461	\$3,649,535	\$580,767	\$580,767

County Clerk's Office



Schelana Hock
County Clerk

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

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

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

The Research Center houses everything from plat records to historical records dating from 1846 to today, including every life event and land transaction. The Corrigan Office is available to provide Birth or Death Certificates, Marriage Licenses, copies of deeds, DBAs, Abandonments, or to file documents. The main office offers all the services in one office. They can help you probate a will, handle court case fees and paperwork for Misdemeanors, file documents for real property, post a meeting, or foreclosures. At election time, all three offices work together to prepare and work through elections, making sure polling locations are set up and run smoothly, troubleshooting problems, and working election night until all votes are counted and equipment is stored for the next time.

The County Clerk offices can be found online at www.co.polk.tx.us/page/polk.County.Clerk or at the locations below.

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

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

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

GOALS

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

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

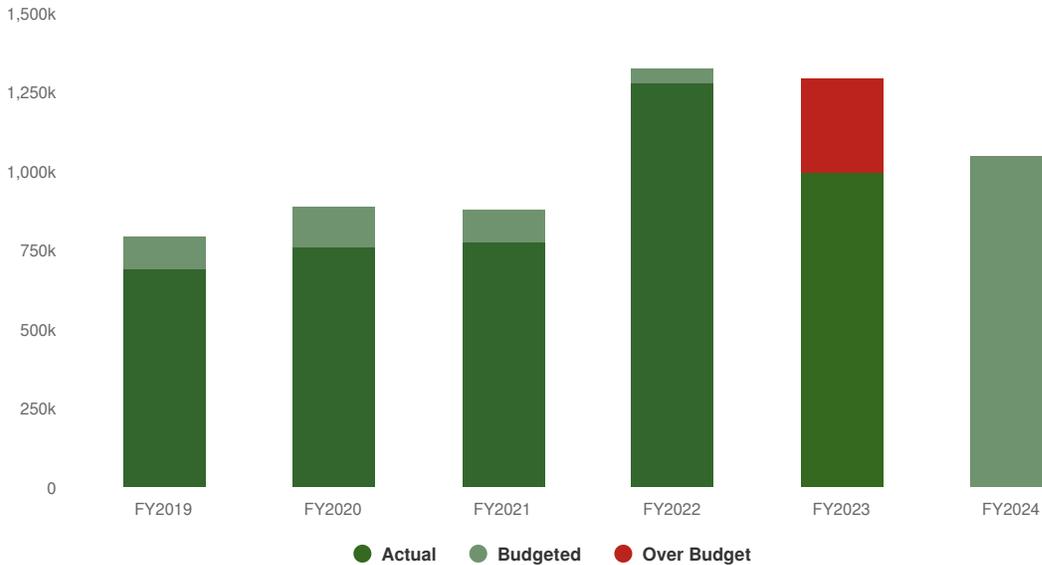
Organizational Chart



Expenditures Summary

\$1,048,126 **\$52,425**
 (5.27% vs. prior year)

County Clerk Proposed and Historical Budget vs. Actual



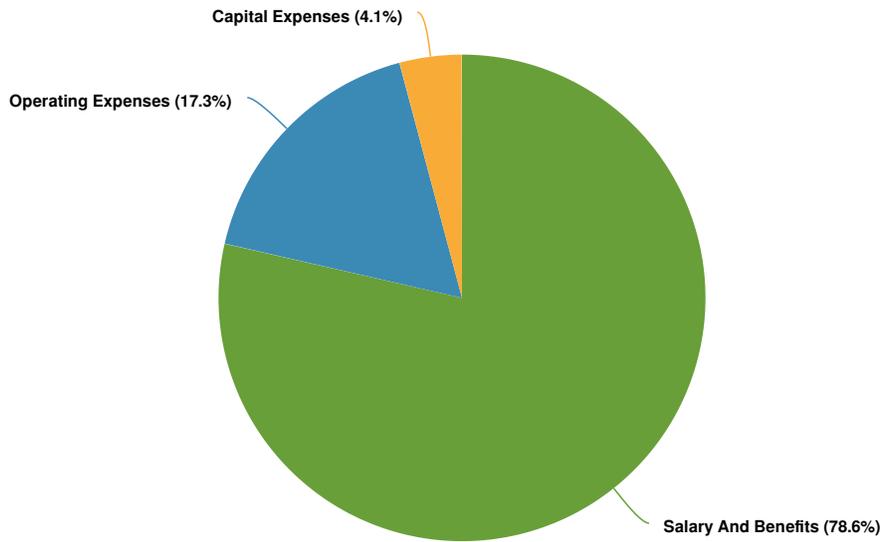
During FY2022, expenditures experienced a significant uptick following the County Clerk's successful acquisition of grant funds dedicated to obtaining new election equipment. This grant, covering the entire cost, facilitated the swift procurement and implementation of the equipment, aligning with recently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

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

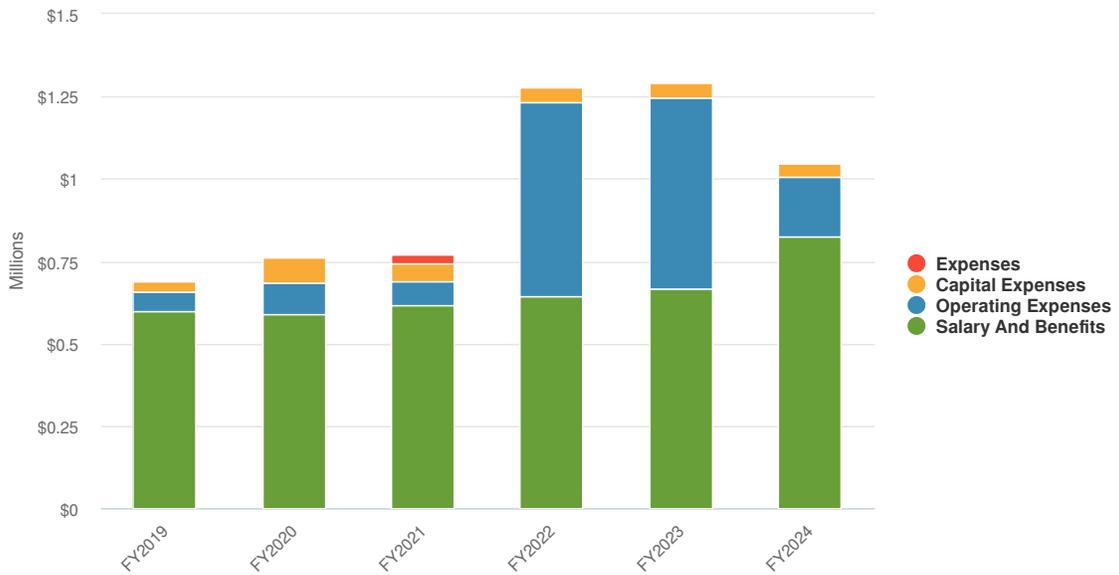
In FY2024, the Commissioners Court approved an increase in election expenses due to higher expected voter turnout in the upcoming primary election.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-1403-1010	\$54,458	\$56,995	\$57,308	\$56,995	\$56,995
SALARIES	010-1403-1050	\$328,401	\$411,633	\$356,023	\$407,756	\$407,756
DISCRETIONARY SALARY	010-1403-1055	\$0	\$0	\$0	\$16,391	\$16,391
ELECTION WORKERS	010-1403-1070	\$59,066	\$45,000	\$33,637	\$70,000	\$70,000
LONGEVITY PAY	010-1403-2000	\$4,320	\$13,500	\$12,000	\$11,500	\$11,500
SOCIAL SECURITY	010-1403-2010	\$30,186	\$40,325	\$33,078	\$43,042	\$43,042
HEALTH INSURANCE	010-1403-2020	\$107,101	\$143,186	\$109,253	\$145,448	\$145,448
RETIREMENT	010-1403-2030	\$59,862	\$70,053	\$61,829	\$71,236	\$71,236
WORKERS COMPENSATION	010-1403-2040	\$960	\$1,034	\$710	\$1,057	\$1,057
UNEMPLOYMENT INSURANCE	010-1403-2060	\$217	\$338	\$246	\$346	\$346
Total Salary And Benefits:		\$644,571	\$782,064	\$664,084	\$823,771	\$823,771
Operating Expenses						
OFFICE SUPPLIES	010-1403-3150	\$16,045	\$15,000	\$15,298	\$15,000	\$15,000
FURNISHED TRANSPORTATION	010-1403-3300	\$493	\$500	\$546	\$500	\$500
COMMUNICATIONS EXPENSE	010-1403-4230	\$494	\$525	\$586	\$1,421	\$1,421
TRAVEL TRAINING	010-1403-4270	\$3,901	\$6,000	\$6,098	\$6,000	\$6,000
BONDS	010-1403-4800	\$0	\$178	\$1,243	\$0	\$0
DUES	010-1403-4810	\$125	\$300	\$225	\$300	\$300
HAVA ELECTION SECURITY GRANT MATCH EXP	010-1403-4818	\$0	\$0	\$3,361	\$0	\$0
ELECTION EXPENSE	010-1403-4840	\$421,436	\$53,776	\$54,518	\$63,777	\$63,777
(RESTRICTED USE) CHAPTER 19 VOTER EXP	010-1403-4842	\$0	\$7,000	\$1,400	\$7,000	\$7,000
RECORDS ARCHIVE FEE	093-7213-4100	\$139,532	\$80,140	\$490,072	\$80,140	\$80,140
PRESERVATION -VITAL STATISTICS	093-7213-4205	\$6,799	\$7,000	\$8,157	\$7,000	\$7,000
Total Operating Expenses:		\$588,824	\$170,419	\$581,502	\$181,137	\$181,137
Capital Expenses						



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-1403-5720	\$7,575	\$0	\$0	\$0	\$0
COMPUTER NETWORK MAINTENANCE	093-7403-5000	\$37,772	\$43,218	\$44,703	\$43,218	\$43,218
Total Capital Expenses:		\$45,347	\$43,218	\$44,703	\$43,218	\$43,218
Total Expense Objects:		\$1,278,743	\$995,701	\$1,290,289	\$1,048,126	\$1,048,126



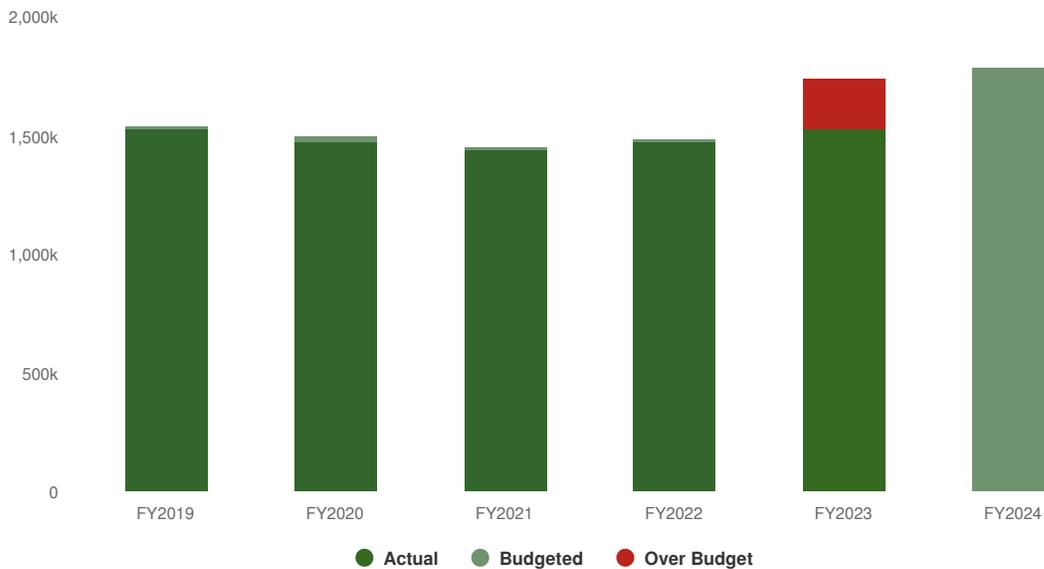
General Operations

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

Expenditures Summary

\$1,788,375 **\$258,600**
 (16.90% vs. prior year)

General Operations Proposed and Historical Budget vs. Actual



This budgetary department grapples with pronounced challenges stemming from the impact of inflation, notably heightened in postage, utility prices, and property/vehicle insurance. These pivotal operational components have experienced a significant surge in rates, a trend that became particularly conspicuous shortly after the onset of FY2023.

Postage: The escalating cost of postage, over 13% in FY2023, has exerted strain on the department's budget.

Utility Prices: Inflationary pressures on utility prices have fueled an escalation in operational expenses. The necessary reliance on utilities, encompassing electricity, water, and other indispensable services, has resulted in a substantial increase in costs, thereby influencing overarching budgetary considerations.

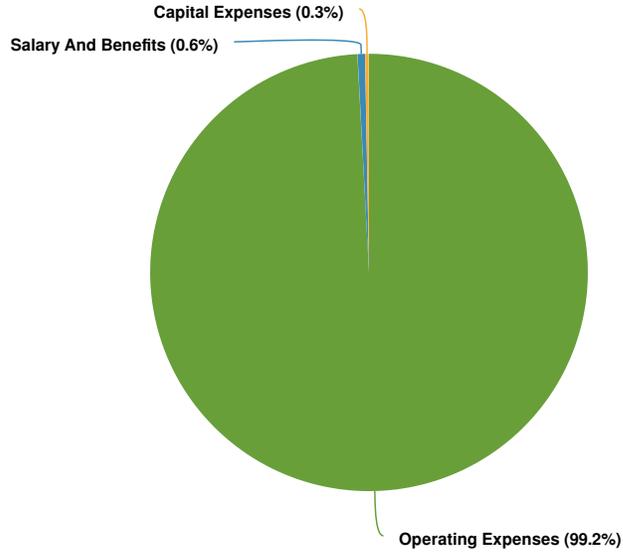
Property/Vehicle Insurance Costs: The surge in property and vehicle insurance costs has intensified financial challenges. Whether insuring physical assets or vehicles integral to operations, the elevated insurance rates have mandated additional allocations within the budget.

This temporal context heightens the urgency to address and adapt to the escalating costs, emphasizing the need for strategic financial planning. The characterization of "substantial challenges" underscores the gravity of the situation, highlighting the need for the Commissioners Court to engage in proactive financial management and explore potential cost-effective solutions to mitigate the adverse effects of rising operational expenses.

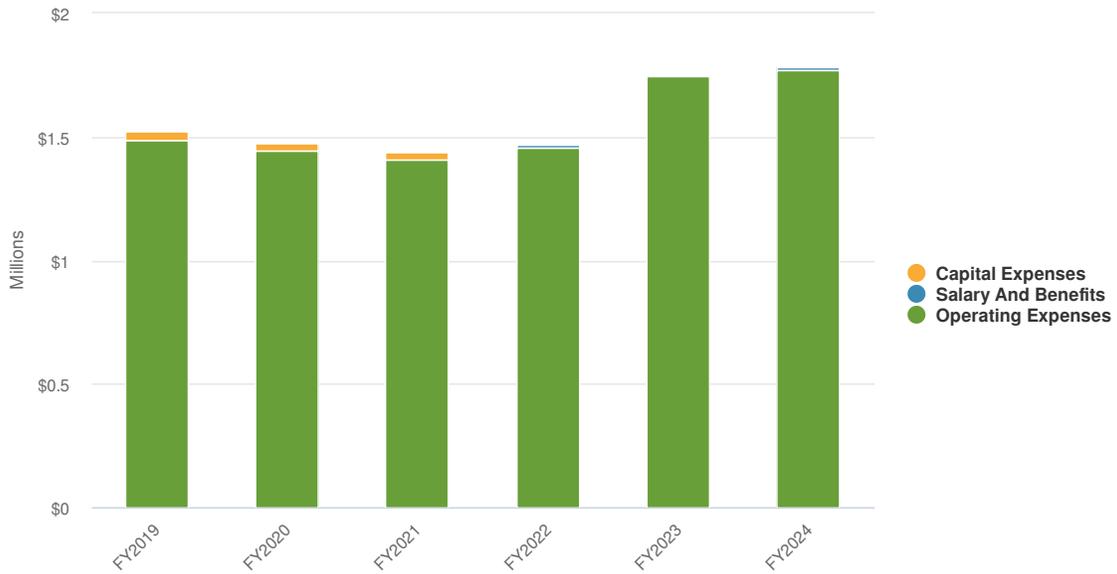


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
UNEMPLOYMENT INSURANCE	010-1409-2060	\$14,485	\$10,000	\$0	\$10,000	\$10,000
Total Salary And Benefits:		\$14,485	\$10,000	\$0	\$10,000	\$10,000
Operating Expenses						
POSTAGE	010-1409-3110	\$76,890	\$90,000	\$99,002	\$100,000	\$100,000
OFFICE SUPPLIES	010-1409-3150	\$18,320	\$18,000	\$20,658	\$18,000	\$18,000
COPY/POSTAGE MACHINE EXPENSE	010-1409-3290	\$120,397	\$117,000	\$119,568	\$117,000	\$117,000
CABLE TV JUDICIAL CENTER	010-1409-4190	\$762	\$775	\$762	\$775	\$775
COMMUNICATION EXP	010-1409-4200	\$245,149	\$248,000	\$246,754	\$200,000	\$200,000
ELECTRICITY	010-1409-4400	\$492,682	\$500,000	\$675,351	\$700,000	\$700,000
GAS/HEAT	010-1409-4410	\$53,973	\$48,000	\$77,683	\$82,600	\$82,600
WATER	010-1409-4420	\$87,900	\$90,000	\$92,787	\$95,000	\$95,000
PROPERTY INSURANCE	010-1409-4820	\$217,792	\$240,000	\$254,037	\$300,000	\$300,000
GENERAL LIABILITY INSURANCE	010-1409-4822	\$11,137	\$18,000	\$11,787	\$15,000	\$15,000
PUBLIC OFFICIALS LIABILITY	010-1409-4823	\$38,821	\$50,000	\$42,140	\$50,000	\$50,000
VEHICLE INSURANCE	010-1409-4901	\$90,510	\$95,000	\$103,073	\$95,000	\$95,000
Total Operating Expenses:		\$1,454,332	\$1,514,775	\$1,743,601	\$1,773,375	\$1,773,375
Capital Expenses						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-1409-5720	\$3,205	\$5,000	\$1,203	\$5,000	\$5,000
Total Capital Expenses:		\$3,205	\$5,000	\$1,203	\$5,000	\$5,000
Total Expense Objects:		\$1,472,021	\$1,529,775	\$1,744,803	\$1,788,375	\$1,788,375



Grants & Contracts Office



Jessica Hutchins
Grant and Contract Coordinator

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

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

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

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



Organizational Chart



Goals

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

- Manage grant files to ensure compliance with applicable regulations and reporting requirements. This requires consolidating current grant files and information to the Smartsheets database to increase efficiency and time management of the department. Create a grant management system within Smartsheets that will provide a snapshot of each grant. This process began in FY2023 and is projected to take about 2 years.
- Accurately track all competitive funding application efforts and awards to measure the County’s overall success and to report to County leadership.
- Encourage successful collaborations between our office, other departments and external partners to ensure quality work and to improve our success rate in obtaining grant funds that ultimately provide a great service to the County and its citizens by saving taxpayer dollars.

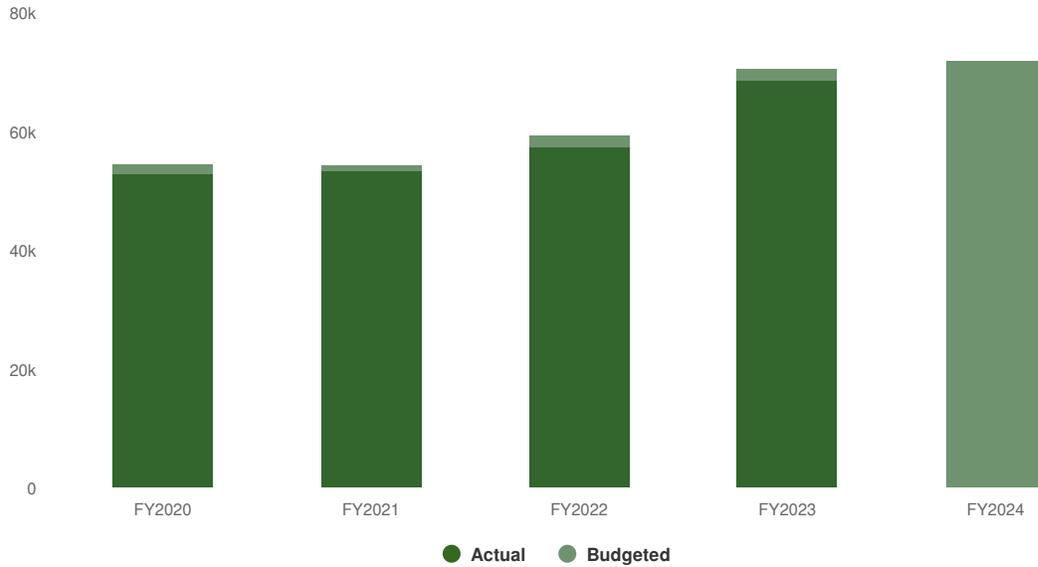
Once the grants management system is fully operational, we will include data showing grants applied for and grants received.

Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Output: # of Active Contracts	288	300	290	285
Output: # of Active Grants	21	20	20	22
Output: # of Grant Applications Submitted	6	11	12	13
Efficiency: % Grants Awarded	83.3%	81.8%	91%	100%

Expenditures Summary

\$71,860 **\$1,165**
(1.65% vs. prior year)

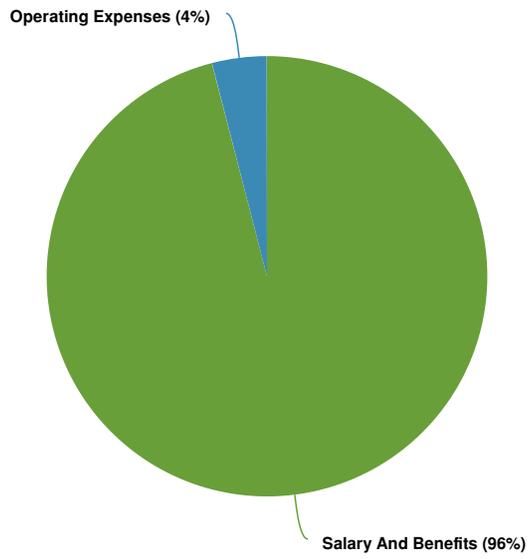
Grants & Contracts Proposed and Historical Budget vs. Actual



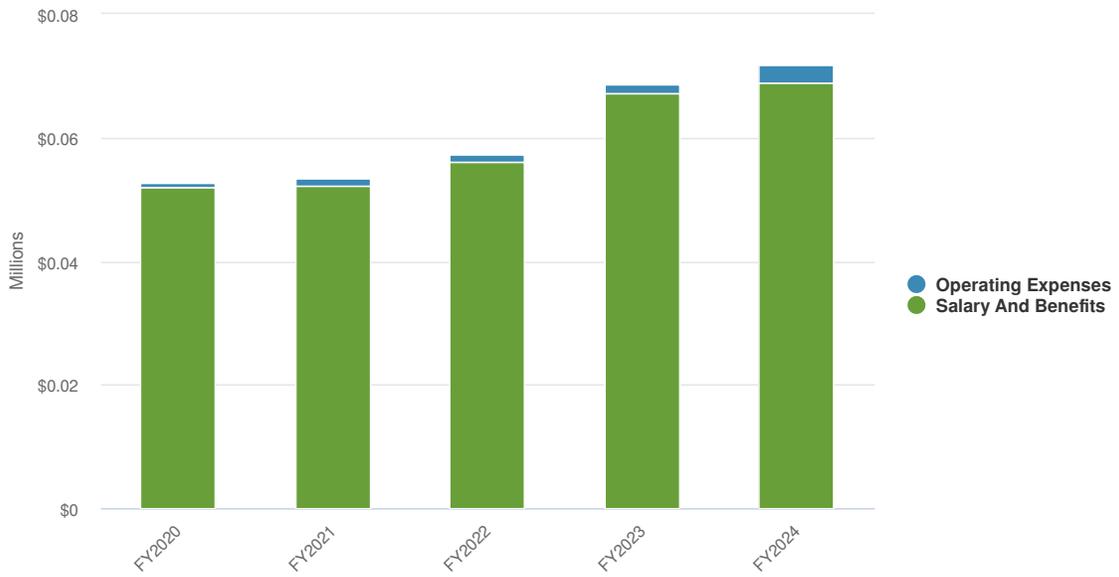
Between FY2022 and FY2023, the Grants & Contracts Coordinator's position underwent a reclassification, shifting from Pay Group 114 to 117. This adjustment was made in response to the heightened duties and responsibilities within that office. Additionally, the Court introduced a 10% Cost of Living Adjustment and modifications to the Longevity Policy during that period, contributing to a substantial increase in the workload and expenses of this one-person department.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-1415-1050	\$37,919	\$45,871	\$46,123	\$45,871	\$45,871
LONGEVITY	010-1415-2000	\$180	\$500	\$500	\$1,000	\$1,000
SOCIAL SECURITY	010-1415-2010	\$2,045	\$3,547	\$2,594	\$3,726	\$3,726
HEALTH INSURANCE	010-1415-2020	\$9,926	\$11,014	\$11,098	\$11,188	\$11,188
RETIREMENT	010-1415-2030	\$5,784	\$6,738	\$6,760	\$7,043	\$7,043
WORKERS COMP	010-1415-2040	\$92	\$99	\$77	\$104	\$104
UNEMPLOYMENT INSURANCE	010-1415-2060	\$25	\$37	\$32	\$39	\$39
Total Salary And Benefits:		\$55,969	\$67,807	\$67,183	\$68,972	\$68,972
Operating Expenses						
OFFICE SUPPLIES	010-1415-3150	\$23	\$200	\$103	\$200	\$200
TRAVEL TRAINING	010-1415-4270	\$1,376	\$1,500	\$59	\$1,500	\$1,500
SOFTWARE MAINTENANCE	010-1415-4560	\$0	\$1,188	\$1,266	\$1,188	\$1,188
Total Operating Expenses:		\$1,399	\$2,888	\$1,428	\$2,888	\$2,888
Total Expense Objects:		\$57,369	\$70,695	\$68,611	\$71,860	\$71,860



County Auditor's Office

Louis Ploth
County Auditor

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

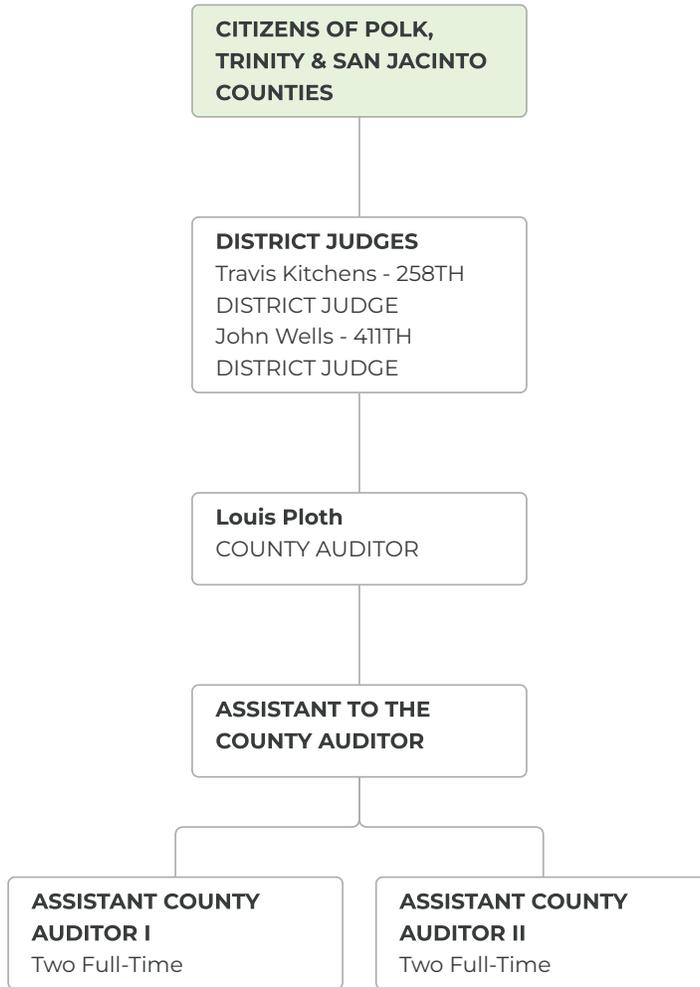
The County Auditor must meet these qualifications at the time of employment::

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

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



Organizational Chart



Goals

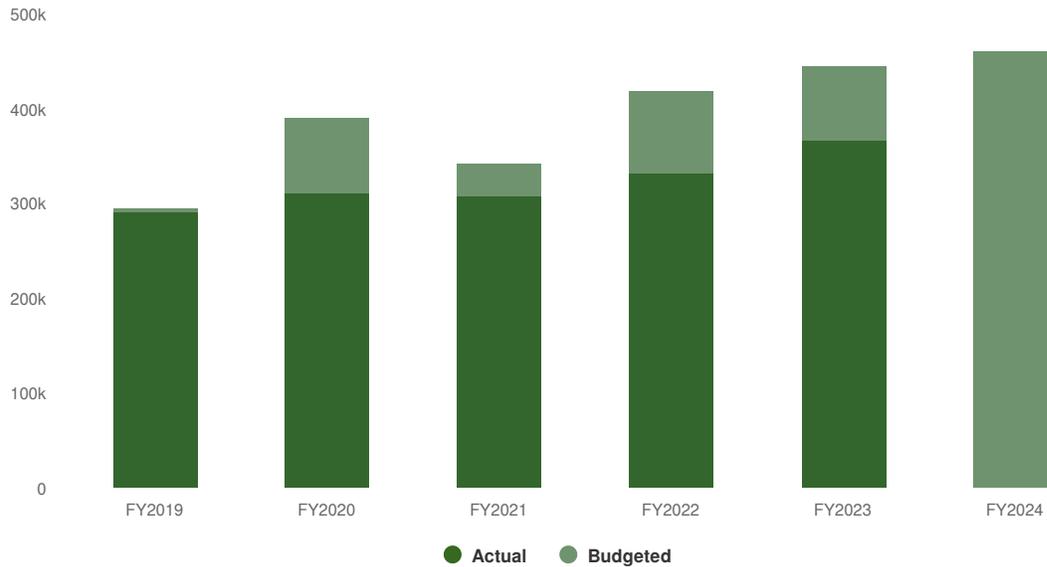
The main objective of the County Auditor's Office is to provide timely, accurate & meaningful financial information on the fiscal affairs of the county government and provide ancillary support to the Commissioners Court, other elected officials and department heads, and the general public.

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

Expenditures Summary

\$461,336 **\$15,677**
(3.52% vs. prior year)

County Auditor Proposed and Historical Budget vs. Actual

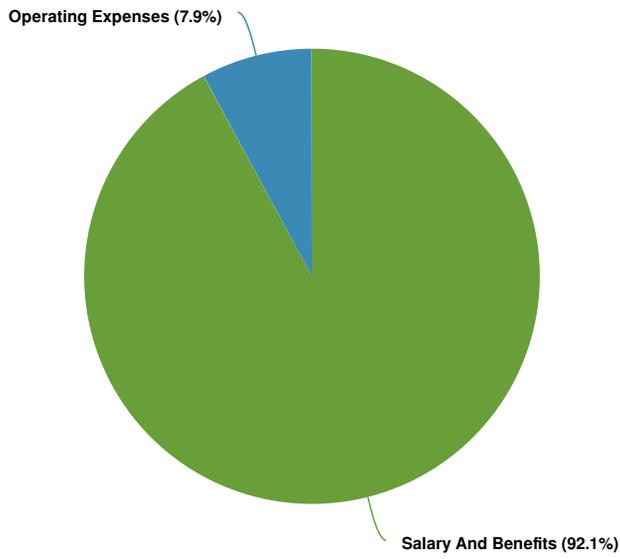


In the FY2020 budget process, the Commissioners Court established a new role for the Auditor's Office, naming it Internal Auditor. Unfortunately, despite efforts, a qualified applicant could not be secured, leaving the position vacant. In FY2021, amidst the financial uncertainties of the COVID era, the Court chose not to allocate funds for the unfilled position. Although reinstated in FY2022, the role continued to remain vacant. In response, the Court approved reallocating some of those funds to the operations budget in FY2022 to engage external auditing assistance for new GASB requirements.

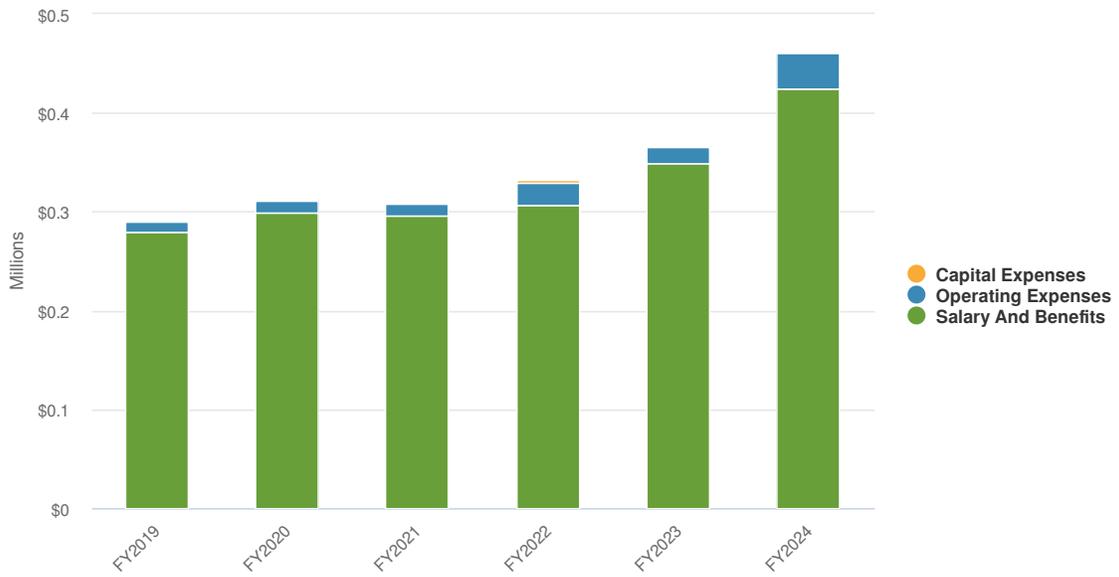
In the FY2024 budget process, the Auditor proposed a reclassification of the still-vacant position to an Assistant County Auditor. Subsequently, the position has been filled.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
CELL PHONE ALLOWANCE - ASST AUDITOR	010-1495-1030	\$481	\$480	\$483	\$480	\$480
SALARIES	010-1495-1050	\$136,763	\$211,315	\$159,119	\$207,091	\$207,091
SALARIES-PART TIME	010-1495-1080	\$1,490	\$1,083	\$0	\$1,083	\$1,083
SALARY - COUNTY AUDITOR	010-1495-1100	\$66,321	\$70,037	\$70,474	\$72,737	\$72,737
LONGEVITY PAY	010-1495-2000	\$2,220	\$6,000	\$6,000	\$6,500	\$6,500
SOCIAL SECURITY	010-1495-2010	\$15,520	\$22,444	\$17,605	\$22,365	\$22,365
HEALTH INSURANCE	010-1495-2020	\$47,065	\$66,086	\$55,490	\$67,130	\$67,130
RETIREMENT	010-1495-2030	\$32,136	\$42,559	\$34,861	\$42,274	\$42,274
WORKERS COMPENSATION	010-1495-2040	\$509	\$629	\$397	\$627	\$627
UNEMPLOYMENT INSURANCE	010-1495-2060	\$137	\$231	\$163	\$234	\$234
TRAVEL ALLOWANCE- CO AUDITOR	010-1495-2250	\$4,481	\$4,470	\$4,494	\$4,470	\$4,470
Total Salary And Benefits:		\$307,124	\$425,334	\$349,086	\$424,991	\$424,991
Operating Expenses						
OFFICE SUPPLIES	010-1495-3150	\$7,394	\$7,000	\$6,975	\$7,000	\$7,000
SUBSCRIPTIONS	010-1495-3900	\$52	\$50	\$60	\$50	\$50
TRAVEL TRAINING	010-1495-4270	\$3,398	\$5,000	\$2,390	\$5,000	\$5,000
OUTSIDE CONTRACT SERVICES	010-1495-4400	\$11,250	\$7,500	\$7,000	\$20,448	\$20,448
BONDS	010-1495-4800	\$321	\$375	\$375	\$375	\$375
DUES	010-1495-4810	\$295	\$400	\$295	\$400	\$400
OFFICE FURNISHINGS/EQUIPMENT	010-1495-4980	\$0	\$0	\$0	\$3,072	\$3,072
Total Operating Expenses:		\$22,711	\$20,325	\$17,094	\$36,345	\$36,345
Capital Expenses						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-1495-5720	\$2,130	\$0	\$0	\$0	\$0
Total Capital Expenses:		\$2,130	\$0	\$0	\$0	\$0
Total Expense Objects:		\$331,965	\$445,659	\$366,181	\$461,336	\$461,336



County Treasurer's Office



Terri Williams
Polk County Treasurer

As the county's banker, the Treasurer is the chief custodian of the county finances and must keep county funds in the county depository banks. Our depository banks are local, and the County Treasurer is the liaison between the county and the depository banks. All funds belonging to the county received by any county official must be turned over to the county treasurer along with other fines, forfeitures and related fees. The Treasurer's office also receives online payments for fees by credit card, I-Docket, E-files, Research Texas, and EBonds. Money received is posted to the individual general ledger account to keep an accurate balance for each fund. Criminal and Civil fines and fees that are collected are paid out quarterly to the state comptroller.

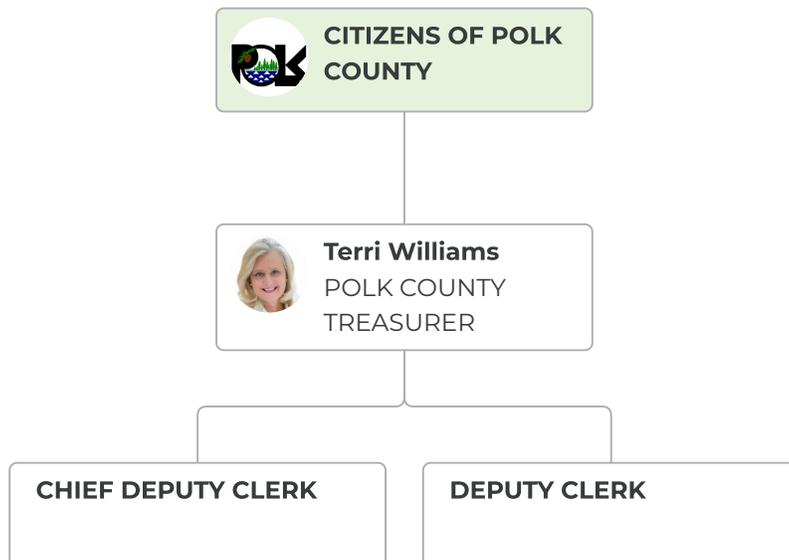
The Treasurer's office maintains records of all deposits and withdrawals and reconciles all the bank statements, assuring the accuracy and safety of all county funds.

The Treasurer in Polk County is also the Investment Officer and sets up Investment accounts along with submitting the updated Investment Policy to the Commissioners Court for approval annually Reports on all county finances are submitted by the Treasurer to the Commissioners Court.

Payroll is processed in this office along with submitting all taxes to the federal government, submitting the quarterly 941 form, and issuing W-2's to Polk County employees. After expenditures are approved by the Commissioner Court, the checks are processed by the County Auditor's office and then disbursed by the Treasurer's office. Other duties of the Treasurer include paying cash to all jurors on the first day of service, sending unclaimed funds over 100. 00 to the state, sending quarterly forms and collecting all Hotel/Motel taxes from short-term rentals in unincorporated areas of the county, along with other miscellaneous duties.

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

Organizational Chart



Goals

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

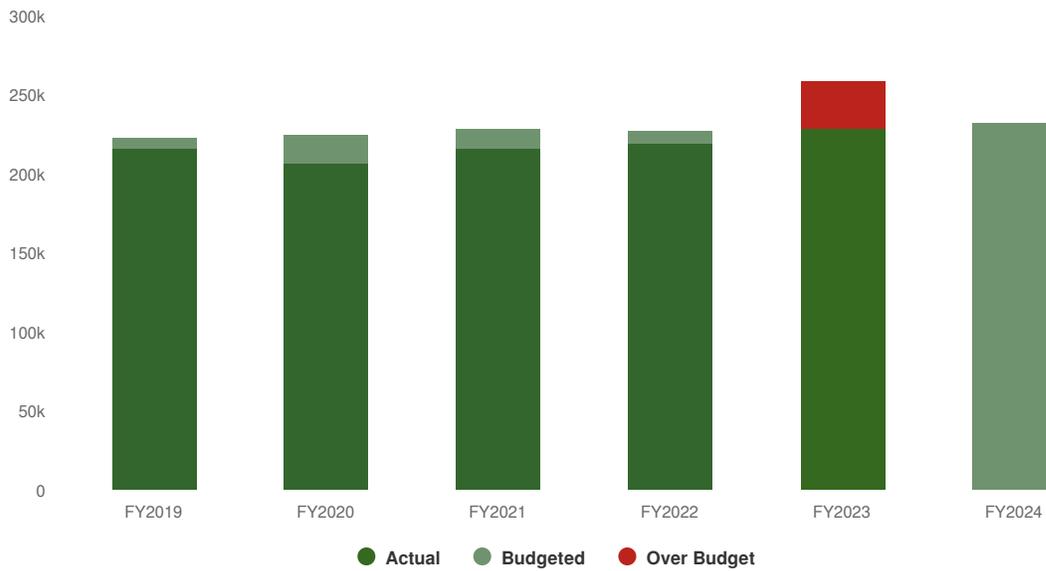
- Utilize new financial software to the fullest
- Research local vacation rentals to increase the county's Hotel Occupancy Tax Revenue

Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Output: # of Receipts Recorded	6,341	6,000	7,019	7,000
Efficiency: % Accounts Reconciled w/in 15 days	90.0%	93.0%	98%	98%
Effectiveness: Hotel/Motel Income 	\$ 49,960	\$45,000	\$74,064	70,000

Expenditures Summary

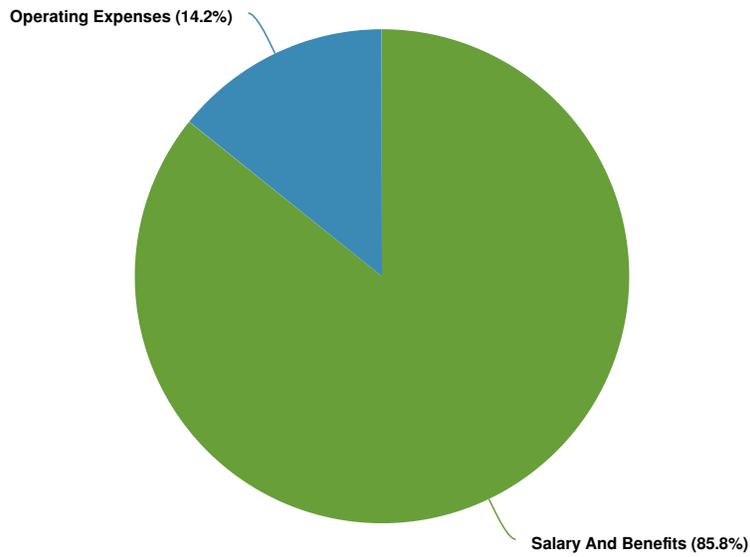
\$232,260
\$4,207
 (1.84% vs. prior year)

County Treasurer Proposed and Historical Budget vs. Actual

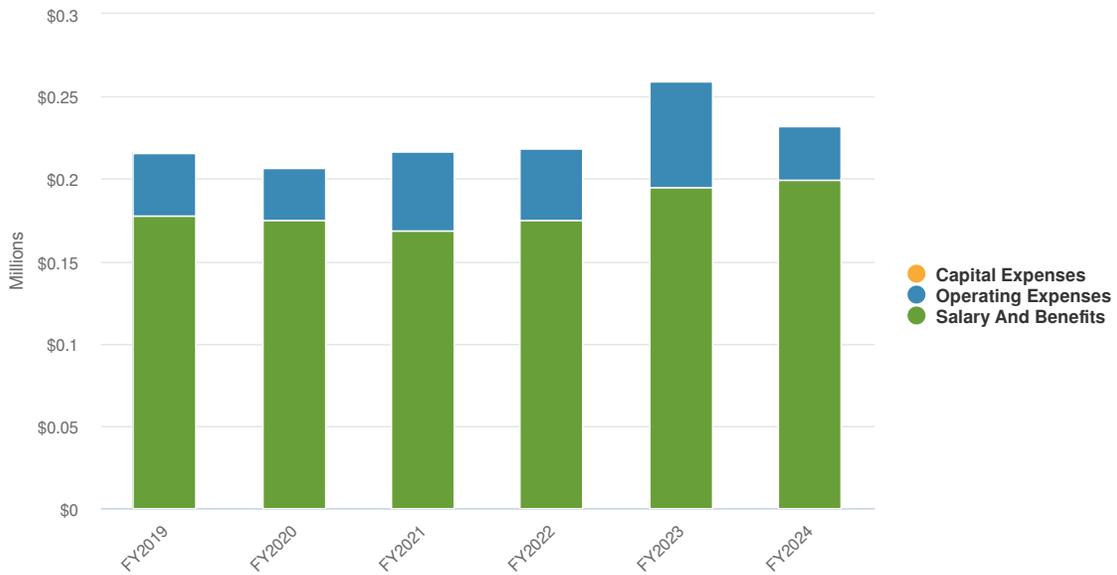


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-1497-1010	\$54,458	\$56,995	\$57,308	\$56,995	\$56,995
SALARIES	010-1497-1050	\$62,111	\$70,931	\$71,354	\$70,931	\$70,931
DISCRETIONARY SALARY	010-1497-1055	\$0	\$0	\$0	\$2,837	\$2,837
SALARIES-PART TIME	010-1497-1080	\$785	\$1,083	\$108	\$1,083	\$1,083
LONGEVITY PAY	010-1497-2000	\$1,260	\$3,500	\$3,500	\$3,500	\$3,500
SOCIAL SECURITY	010-1497-2010	\$8,972	\$10,137	\$10,014	\$10,354	\$10,354
HEALTH INSURANCE	010-1497-2020	\$28,920	\$33,043	\$33,294	\$33,565	\$33,565
RETIREMENT	010-1497-2030	\$17,998	\$19,254	\$19,190	\$19,571	\$19,571
WORKERS COMPENSATION	010-1497-2040	\$286	\$284	\$218	\$290	\$290
UNEMPLOYMENT INSURANCE	010-1497-2060	\$41	\$59	\$49	\$61	\$61
Total Salary And Benefits:		\$174,831	\$195,285	\$195,036	\$199,187	\$199,187
Operating Expenses						
OFFICE SUPPLIES	010-1497-3150	\$3,432	\$3,350	\$3,428	\$3,350	\$3,350
COMMUNICATIONS	010-1497-4200	\$0	\$0	\$0	\$482	\$482
TRAVEL TRAINING	010-1497-4270	\$3,582	\$4,000	\$3,368	\$4,000	\$4,000
BONDS	010-1497-4800	\$0	\$178	\$178	\$0	\$0
DUES	010-1497-4810	\$240	\$240	\$215	\$240	\$240
HOTEL TAX DISTRIBUTION	011-7800-4880	\$32,470	\$17,500	\$49,898	\$17,500	\$17,500
PRO-RATA HOTEL TAX SHARE	011-7800-4881	\$4,021	\$7,500	\$6,822	\$7,500	\$7,500
Total Operating Expenses:		\$43,744	\$32,768	\$63,909	\$33,072	\$33,072
Total Expense Objects:		\$218,575	\$228,053	\$258,945	\$232,260	\$232,260



Information Technology Department



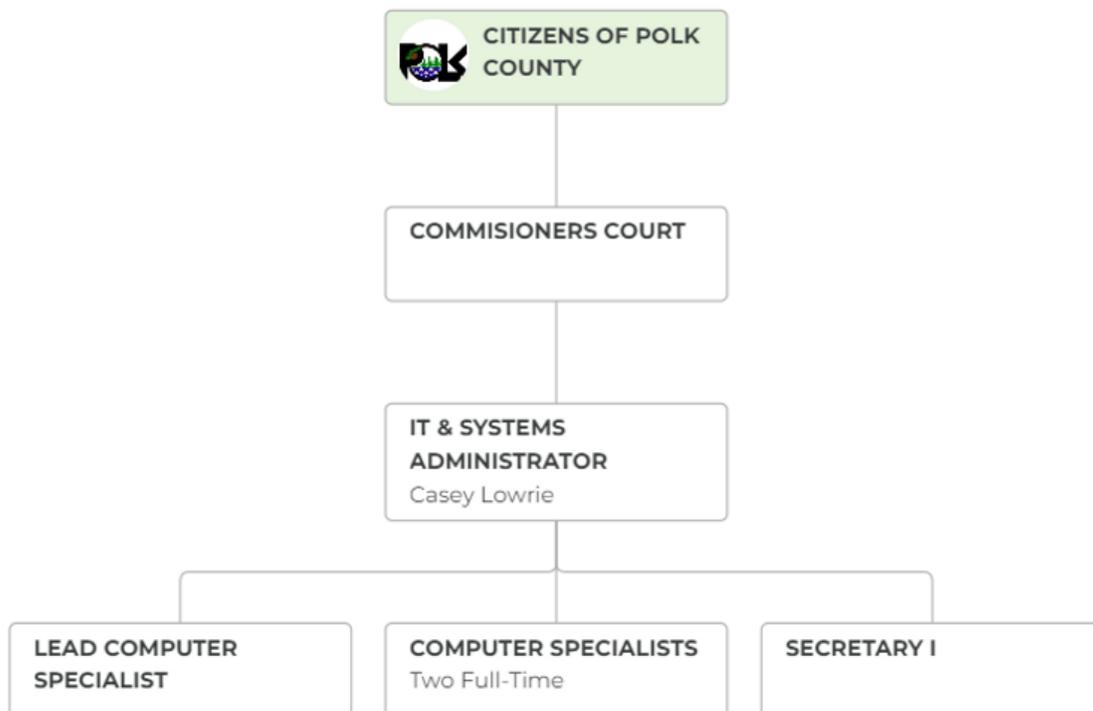
Cassandra Lowrie
IT & Systems Administrator

The department's mission is to assist Polk County taxpayers by providing quality technology related services to County elected officials, departments, and the residents of Polk County in the execution of their responsibilities through dependable, innovative technology services. The Information Technology Department works closely with elected officials and departments as well as outside agencies and vendors to provide them with resources that solve technology needs, improve efficiency, and allow them to offer new or enhanced services. The IT department does this while ensuring the integrity, accessibility, and security of the information stored and processed on Polk County's computer systems. We are a service-based support organization that strives to help our departments increase voter turnout at the polls; safety and efficiency in our jails; the timeliness of cases handled in our courts; and much more. Some other services provided by the Polk County Information Technology Department are as follows:

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

Technology today is continuing to grow by leaps and bounds. IT is instrumental in helping to increase productivity within the county as well as making services better for the public.

Organizational Chart



Goals

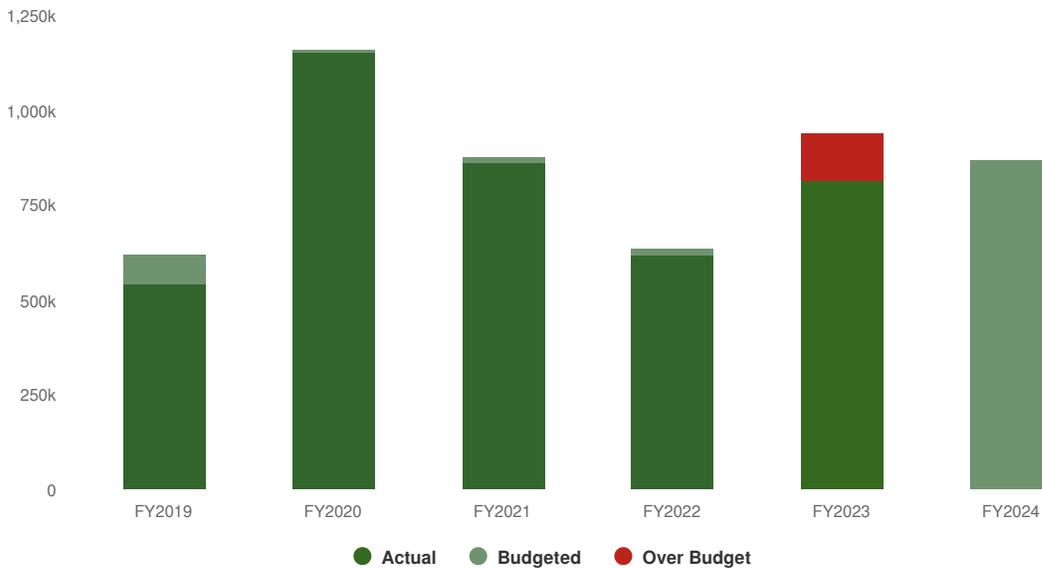
- Information Technology's first goal is to complete the Active Directory Domain server and get every department, with the exception of a few connected to this server, and set up group file shares and such. The goals here are to
 - provide consistency throughout the county and different departments,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

Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Output: # of Computers / Servers Monitored	372 / 40	390 / 40	395 / 40	400 / 40
Output: # Work Orders Completed	1,221	1,500	1,558	1,550
Efficiency: # of County Computers / IT Technician	93.0	97.5	98.75	100

Expenditures Summary

\$868,603 **\$54,356**
 (6.68% vs. prior year)

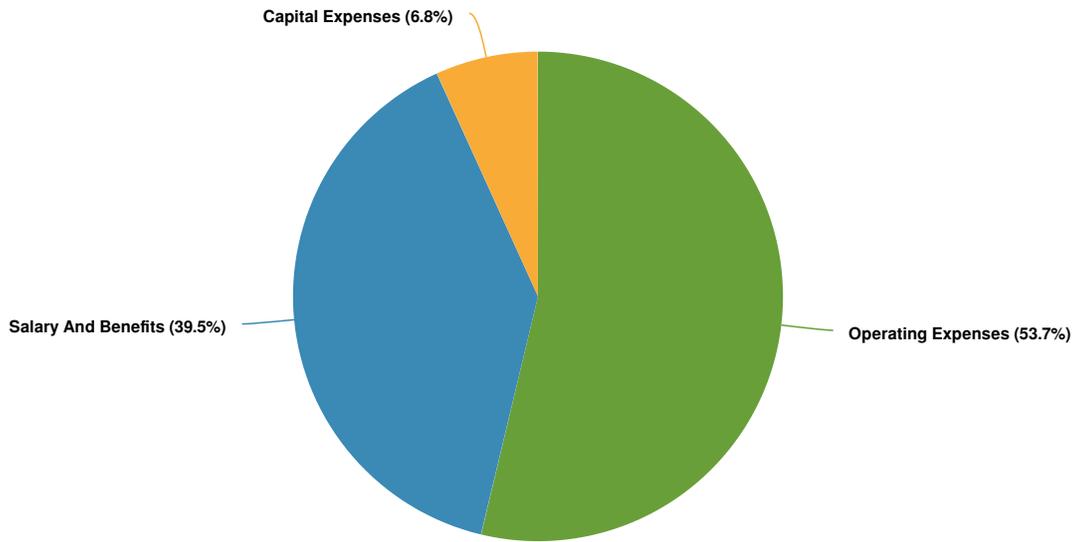
Information Technology Proposed and Historical Budget vs. Actual



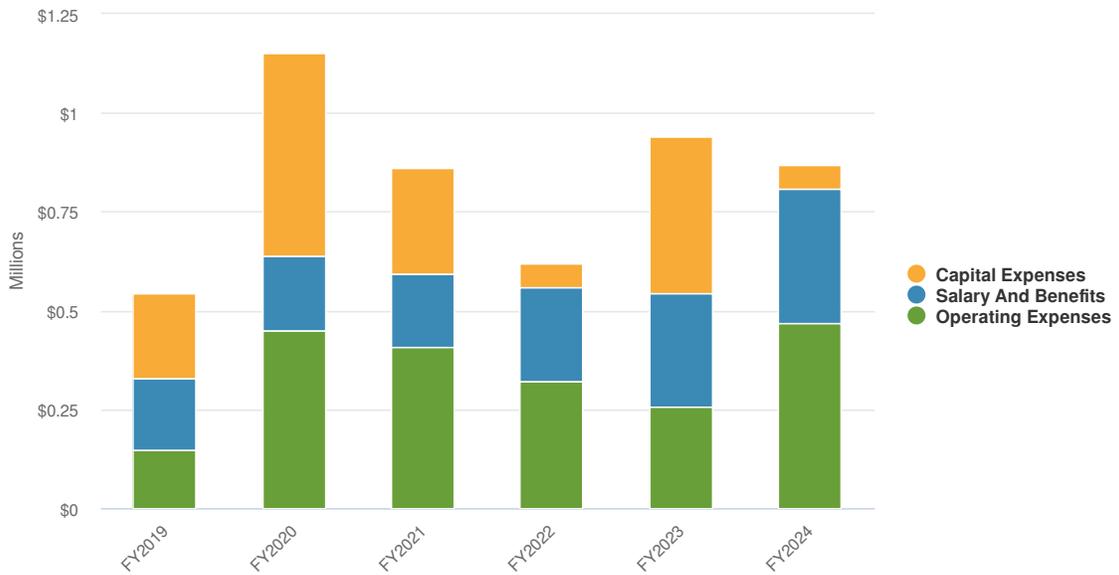
The department's budget experiences notable fluctuations annually due to capital purchases of IT equipment.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



In anticipation of the FY2023 Budget, we earmarked \$102,000 for upgrading the video camera surveillance system at the Polk County Jail, a crucial inclusion in our 2023 Reimbursement Resolution. Subsequently, as part of the FY2024 Budget preparations, the court greenlit a \$229,800 update to the Judicial Center's video camera surveillance system by the same company, detailed in our FY2024 [Capital Expense Plan](#).

During the FY2023 budget cycle, our IT Department identified a critical issue: the cameras and DVRs installed a few years back at the Tax Office and Office Annex buildings had been added to the State and Federal Non-Compliant Technologies lists. These lists categorize technologies from specific companies as posing an unacceptable risk to national security, rendering them unfit for use by any government agency. This revelation prompted swift action to replace these systems. The Court had already sanctioned the utilization of surplus depository interest revenues to finance the 2023 capital purchases. IT was duly authorized to proceed with the update, incurring an approximate cost of \$109,000 from the same surplus funds.

Around \$109,000 of the allocated \$229,800 for FY2024 Capital Purchases was disbursed at the close of September 2023, aligning with that budget year. Despite this, the Court retains the ability to incorporate this amount into the FY2024 Reimbursement Resolution for legally authorized debt, should such debt be issued for these expenses in the current year.

In an unforeseen development mid-fiscal year, one of our IT Technicians was involved in a vehicle accident, resulting in the total loss of the county vehicle. Notably, our driver was not at fault. Although the entire cost of the new vehicle was recorded in Capital Outlay-Vehicles, a substantial portion was covered by the insurance policy of the other driver.

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-1503-1050	\$165,282	\$192,510	\$194,765	\$221,795	\$221,795
DISCRETIONARY SALARY	010-1503-1055	\$0	\$2,220	\$0	\$6,610	\$6,610
SALARIES-PART TIME	010-1503-1080	\$0	\$1,083	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-1503-2000	\$1,380	\$4,000	\$4,000	\$4,500	\$4,500
SOCIAL SECURITY	010-1503-2010	\$11,687	\$15,374	\$13,967	\$18,125	\$18,125
HEALTH INSURANCE	010-1503-2020	\$35,983	\$44,057	\$44,384	\$55,942	\$55,942
RETIREMENT	010-1503-2030	\$25,382	\$29,033	\$28,783	\$34,188	\$34,188
WORKERS COMPENSATION	010-1503-2040	\$416	\$460	\$342	\$541	\$541
UNEMPLOYMENT INSURANCE	010-1503-2060	\$106	\$160	\$135	\$190	\$190
Total Salary And Benefits:		\$240,235	\$288,898	\$286,375	\$342,973	\$342,973
Operating Expenses						
UNIFORMS	010-1503-3000	\$430	\$500	\$424	\$500	\$500
OFFICE SUPPLIES	010-1503-3150	\$1,462	\$1,500	\$1,804	\$1,500	\$1,500

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
FURNISHED TRANSPORTATION	010-1503-3300	\$5,532	\$5,000	\$5,371	\$5,000	\$5,000
COMPUTER EXPENSES	010-1503-3520	\$9,328	\$10,500	\$8,543	\$10,500	\$10,500
CONTRACTS	010-1503-3560	\$9,986	\$326,720	\$224,381	\$428,852	\$428,852
COMMUNICATIONS EXPENSE	010-1503-4230	\$0	\$0	\$0	\$2,412	\$2,412
TRAVEL TRAINING	010-1503-4270	\$0	\$3,000	\$2,338	\$3,000	\$3,000
CIRA WEBSITE SERVICE	010-1503-4280	\$15,621	\$0	\$0	\$0	\$0
EQUIPMENT MAINTENANCE	010-1503-4520	\$277,944	\$15,000	\$15,514	\$15,000	\$15,000
Total Operating Expenses:		\$320,304	\$362,220	\$258,376	\$466,764	\$466,764
Capital Expenses						
CAPITAL OUTLAY PROJECTS	010-1503-5730	\$11,709	\$102,000	\$320,340	\$0	\$0
CAPITAL OUTLAY-VEHICLES	010-1503-5750	\$0	\$0	\$17,621	\$0	\$0
CAPITAL OUTLAY-TECH ROTATION	010-1503-5770	\$40,551	\$51,129	\$47,877	\$48,866	\$48,866
CAPITAL OUTLAY-REPAIR/REPLACE IT EQUIP	010-1503-5780	\$5,887	\$10,000	\$9,579	\$10,000	\$10,000
Total Capital Expenses:		\$58,147	\$163,129	\$395,416	\$58,866	\$58,866
Total Expense Objects:		\$618,687	\$814,247	\$940,168	\$868,603	\$868,603



Maintenance Department



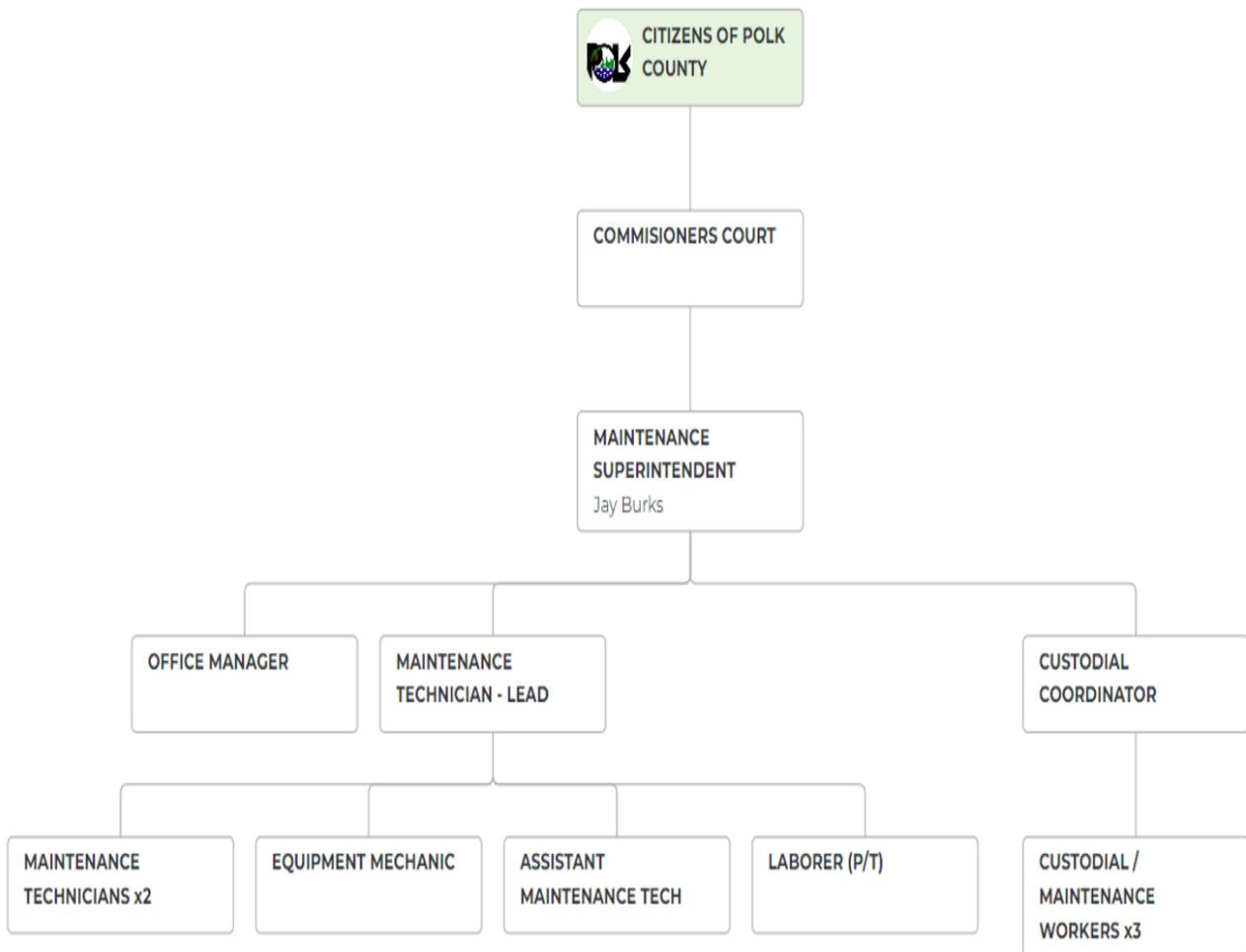
Jay Burks
Maintenance Superintendent

The Polk County Maintenance Department ensures the safety, functionality, and upkeep of county facilities. Its team, including Maintenance Technicians, Custodial staff, a part-time Laborer, an Equipment Mechanic, an Office Manager, and a Maintenance Superintendent, collectively handles repairs, construction, and daily cleaning.

Maintenance Technicians address environmental factors like heat, light, and air conditioning for safety and comfort. Custodians manage cleanliness, supply requests, and oversee parking lots, sidewalks, and county mail. The Equipment Mechanic conducts routine maintenance on county vehicles in the well-equipped shop.

The part-time Laborer tends to grounds through mowing and upkeep. The Office Manager coordinates daily activities, manages records, processes invoices, and handles supply orders. The Maintenance Superintendent directs teams, overseeing building maintenance and coordinating efficient, safe, and operational conditions, including facility renovation projects.

Organizational Chart



Goals

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

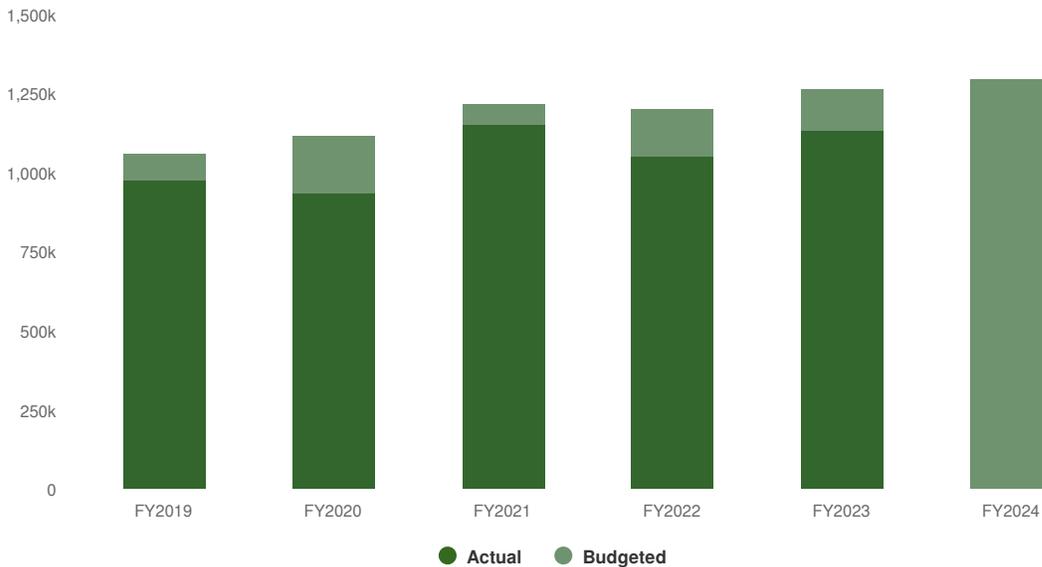
- Keep up to date with current technology pertaining to equipment needed to operate efficiently
- Reduce cost of operating buildings while maintaining safety

Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Output: # Work Orders ("WO") Completed	1,079	1,800	1,156	1,000
Output: # Vehicle WO Completed	328	450	305	300

Expenditures Summary

\$1,297,004 \$33,230
 (2.63% vs. prior year)

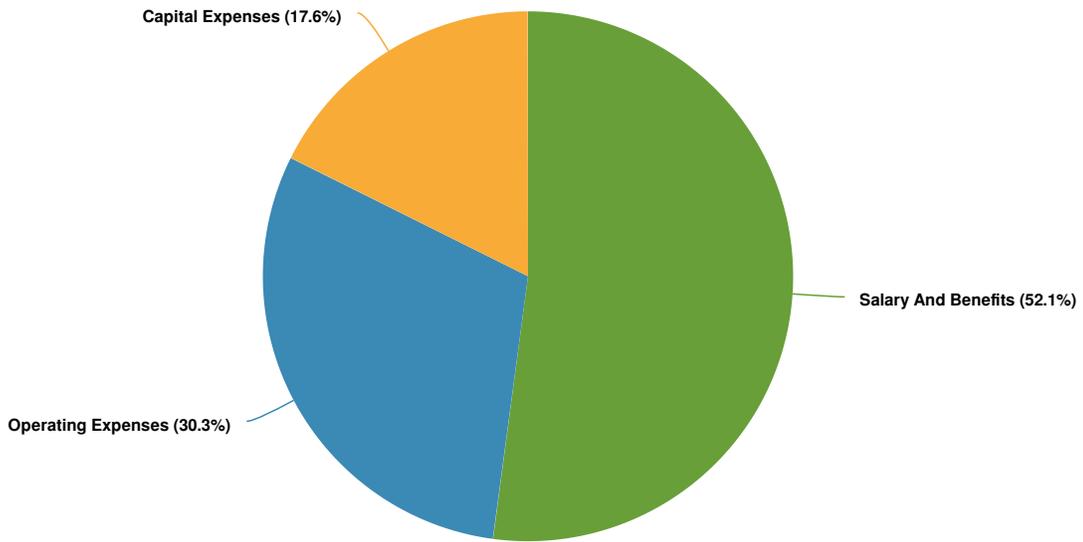
Maintenance Proposed and Historical Budget vs. Actual



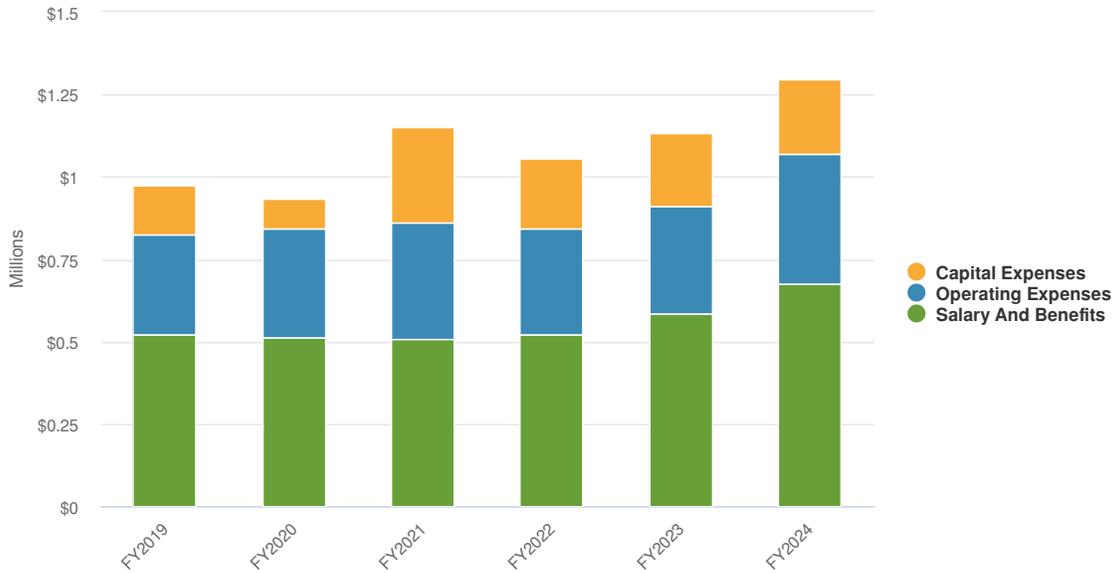
The Commissioners Court provides a healthy budget for the County Maintenance Department, prioritizing the ability to conduct routine maintenance and maintain a substantial reserve for unforeseen challenges in aging structures. Demonstrating a proactive approach, the Maintenance Department consistently operates under budget, signaling a commitment to anticipation and prevention rather than reactive responses.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The Commissioners Court included \$65,000 for a new roof at the Polk County Memorial Museum on the FY2023 Capital Purchase Projections. The actual cost came out to be just shy of \$50,000 and was recorded in Maintenance Capital Outlay in the table below.

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-1511-1050	\$331,540	\$397,405	\$371,658	\$401,540	\$401,540
DISCRETIONARY SALARY	010-1511-1055	\$0	\$6,638	\$0	\$16,984	\$16,984
SALARIES-PART TIME	010-1511-1080	\$8,242	\$15,518	\$6,750	\$15,729	\$15,729
LONGEVITY PAY	010-1511-2000	\$3,360	\$10,500	\$9,500	\$9,500	\$9,500
SOCIAL SECURITY	010-1511-2010	\$25,616	\$32,900	\$28,927	\$34,140	\$34,140
HEALTH INSURANCE	010-1511-2020	\$90,188	\$121,158	\$101,242	\$123,072	\$123,072
RETIREMENT	010-1511-2030	\$52,043	\$62,488	\$56,211	\$64,532	\$64,532
WORKERS COMPENSATION	010-1511-2040	\$8,558	\$9,823	\$8,259	\$10,136	\$10,136
UNEMPLOYMENT INSURANCE	010-1511-2060	\$222	\$344	\$263	\$357	\$357
Total Salary And Benefits:		\$519,769	\$656,774	\$582,811	\$675,990	\$675,990
Operating Expenses						
UNIFORMS	010-1511-3000	\$397	\$1,500	\$1,284	\$1,500	\$1,500
OFFICE SUPPLIES	010-1511-3150	\$997	\$1,000	\$1,001	\$1,200	\$1,200
FURNISHED TRANSPORTATION	010-1511-3300	\$20,879	\$25,000	\$24,336	\$25,000	\$25,000
PEST CONTROL	010-1511-3350	\$6,037	\$8,000	\$6,456	\$8,000	\$8,000
CUSTODIAL SUPPLIES/REPAIRS	010-1511-3450	\$40,461	\$40,000	\$41,714	\$40,000	\$40,000
SIGNS	010-1511-3770	\$3,491	\$3,500	\$3,462	\$4,500	\$4,500
COMMUNICATIONS EXPENSE	010-1511-4230	\$0	\$0	\$0	\$1,205	\$1,205
TRAVEL TRAINING	010-1511-4270	\$35	\$500	\$595	\$500	\$500
REPAIR/REPLACE BUILDINGS	010-1511-4500	\$184,312	\$235,000	\$207,494	\$235,000	\$235,000
INSPECTIONS	010-1511-4510	\$47,584	\$40,000	\$19,350	\$50,000	\$50,000
EQUIPMENT MAINTENANCE	010-1511-4520	\$1,051	\$3,000	\$2,083	\$3,000	\$3,000
VEHICLE MAINTENANCE	010-1511-4540	\$18,318	\$20,000	\$19,226	\$20,000	\$20,000



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
TIRE DISPOSAL	010-1511-4890	\$0	\$2,500	\$549	\$2,500	\$2,500
Total Operating Expenses:		\$323,562	\$380,000	\$327,550	\$392,405	\$392,405
Capital Expenses						
M&V FEE ENERGY SAVINGS PROGRAM	010-1511-5700	\$15,994	\$7,000	\$8,358	\$8,609	\$8,609
CAPITAL OUTLAY	010-1511-5710	\$0	\$0	\$49,976	\$0	\$0
CAPITAL OUTLAY-BUILDINGS	010-1511-5740	\$194,773	\$220,000	\$164,939	\$220,000	\$220,000
Total Capital Expenses:		\$210,767	\$227,000	\$223,273	\$228,609	\$228,609
Total Expense Objects:		\$1,054,098	\$1,263,774	\$1,133,635	\$1,297,004	\$1,297,004



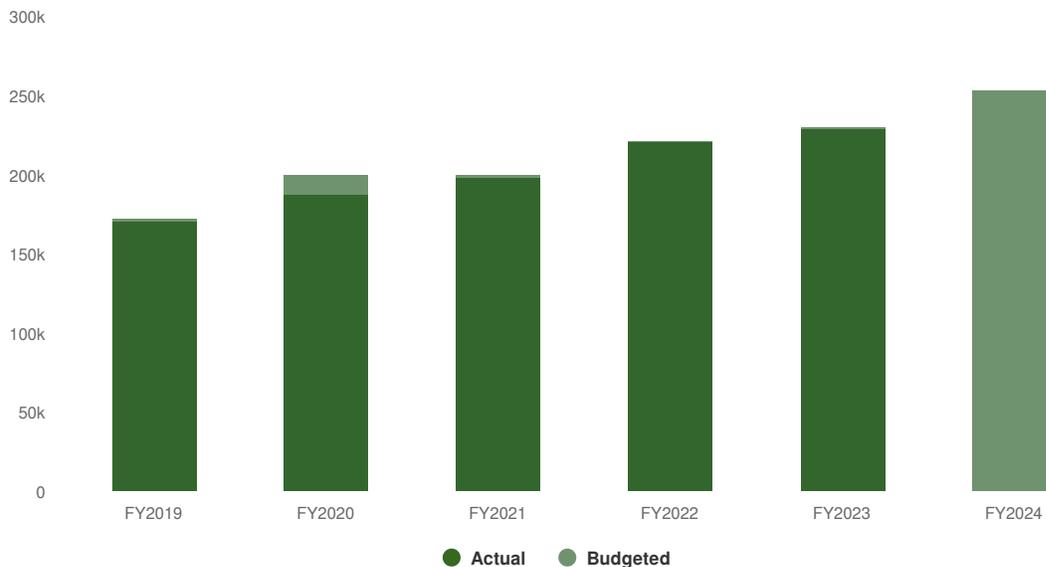
Volunteer Fire Department

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

Expenditures Summary

\$253,524 **\$22,957**
(9.96% vs. prior year)

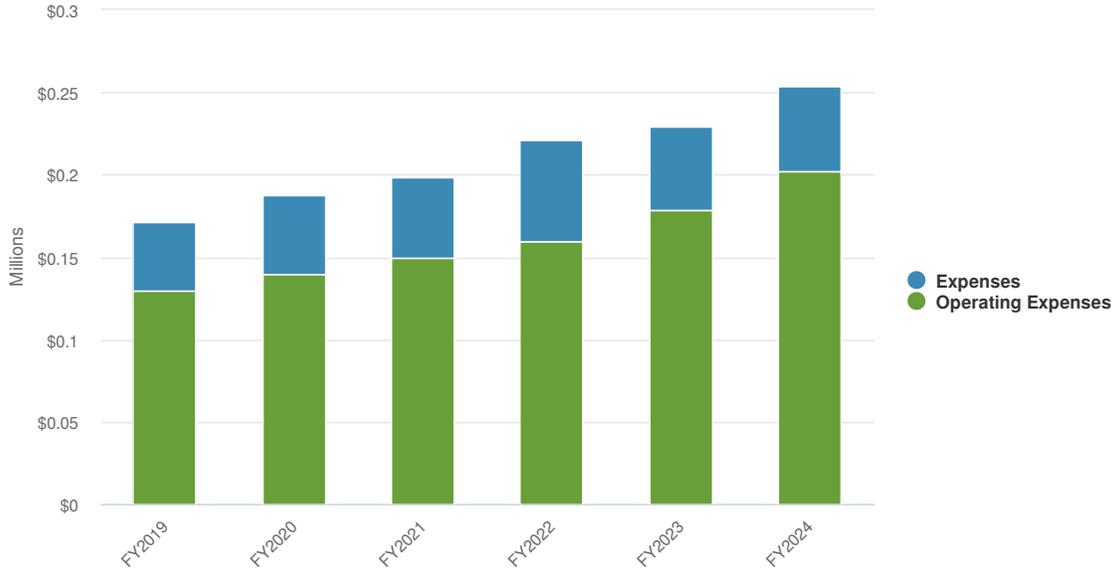
Volunteer Fire Department Proposed and Historical Budget vs. Actual



The Commissioners Court actively endeavors to enhance annual funding for volunteer fire departments, recognizing their crucial role in community safety. These funds are vital for securing essential resources, equipment, and training for volunteer firefighters. A commitment to the efficient distribution of the budgeted funds underscores the Court's dedication to supporting these volunteer-driven initiatives that play a pivotal role in safeguarding local communities from fire-related risks and emergencies.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Operating Expenses						
FURNISHED TRANSPORTATION	010-1543-3300	\$799	\$1,000	\$495	\$1,000	\$1,000
FIRE DEPT TRAINING	010-1543-4851	\$0	\$148	\$0	\$0	\$0
FIRE DEPARTMENTS	010-1543-4872	\$158,741	\$180,123	\$177,645	\$201,127	\$201,127
Total Operating Expenses:		\$159,540	\$181,271	\$178,140	\$202,127	\$202,127
Expenses						
LIVINGSTON CITY FIRE AGREEMENT	010-1543-6900	\$61,372	\$49,297	\$51,397	\$51,397	\$51,397
Total Expenses:		\$61,372	\$49,297	\$51,397	\$51,397	\$51,397
Total Expense Objects:		\$220,913	\$230,568	\$229,538	\$253,524	\$253,524

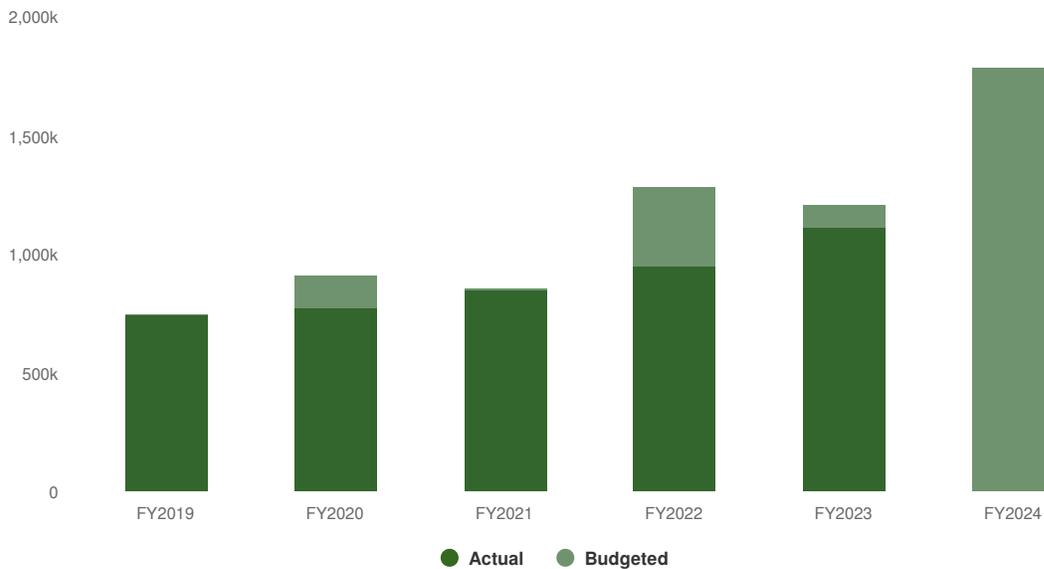
All Other

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

Expenditures Summary

\$1,787,268 **\$581,759**
(48.26% vs. prior year)

All Other Proposed and Historical Budget vs. Actual

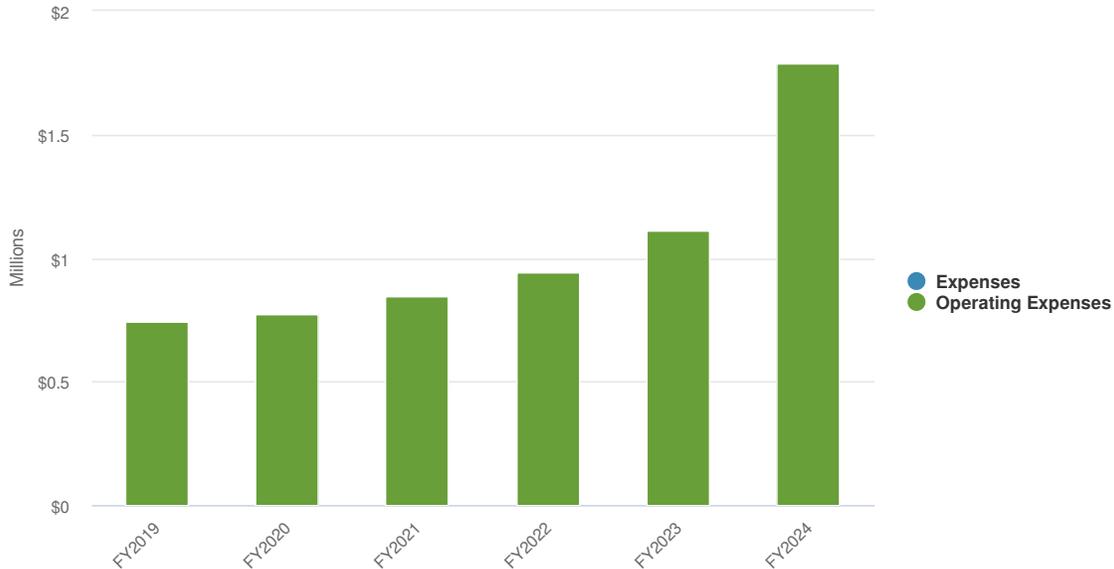


In FY2022, the Court strategically transitioned to integrate Fleet Lease-Purchase payments into the County Budget, departing from the traditional practice of annual vehicle acquisitions through tax notes. The adoption of 4-year vehicle leases allows the County to accumulate equity in its fleet, with the potential to recoup this investment through vehicle sales at the end of each lease term. Despite the current substantial year-to-year rise in annual costs, the County foresees the establishment of a fully functional lease-purchase fleet in the next few years, ensuring relative budget stability and an added revenue stream from the annual sale of a quarter of the lease-purchase vehicles.

It's worth noting that, due to the vehicle market and aftermarket equipment's instability post-pandemic, a smaller portion of the FY2022 budget allocated for vehicles was expended. Delays in vehicle deliveries, especially for the Sheriff's Office orders placed in October 2021, pushed some acquisitions into FY2023. Although the aim is to achieve a complete fleet by the end of FY2025, the County remains prepared for potential continued delays.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Several noteworthy trends emerge from this department budget:

Inmate Mental Health Assessment: The allocation for this line item has been increased to \$150,000. A contractual arrangement with a local mental health provider for services at the Polk County Jail incurs an annual cost of \$48,000. Recognizing the prevalence of individuals in the county jail who could benefit from mental health treatment, the Commissioners Court raised this budgetary allocation to address evolving needs throughout the year.

Appraisal District: This year witnessed a substantial increase in funding for the Appraisal District. With the county's population on the rise and property values (along with protests) escalating, the Appraisal District faces an increasingly demanding role. Notably, the unincorporated areas of the county are experiencing more rapid growth than the incorporated areas, placing a larger share of the burden on the county.

Lease Payments: The ongoing strategy, implemented by the Commissioners Court a few years ago, to lease rather than purchase new county vehicles whenever possible continues to impact the budget. This approach integrates the expense into the operating budget, eliminating the need for annual debt issuances. Furthermore, it keeps the county vehicle fleet modern, reducing overall maintenance costs.

County Landscaping: In FY2023, costs associated with County Landscaping saw a reduction due to the ongoing Courthouse Restoration project. This trend is expected to persist into FY2024. Looking ahead, the Commissioners Court plans to initiate the bidding process for county landscaping services at the start of FY2025. This includes a comprehensive redesign of the Polk County Courthouse landscape, likely causing that line item to surpass the \$50,000 threshold, necessitating a competitive bidding process.



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Operating Expenses						
MHMR/BURKE CENTER	010-1691-4025	\$43,629	\$43,629	\$43,629	\$43,629	\$43,629
AUTOPSIES	010-1691-4026	\$207,250	\$200,000	\$168,213	\$200,000	\$200,000
REGION 1 WATER PLANNING GROUP	010-1691-4027	\$110	\$149	\$113	\$149	\$149
INMATE MENTAL HEALTH ASSESSMENT	010-1691-4028	\$44,000	\$48,000	\$48,000	\$150,000	\$150,000
APPRAISAL DISTRICT	010-1691-4061	\$497,203	\$545,981	\$545,981	\$634,201	\$634,201
RSVP PROGRAM	010-1691-4130	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
ADAC COUNSELING	010-1691-4150	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
ADVERTISING	010-1691-4300	\$16,640	\$9,000	\$10,670	\$9,000	\$9,000
CHILD WELFARE	010-1691-4450	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
LEASE PAYMENTS	010-1691-4660	\$57,977	\$275,115	\$220,478	\$665,711	\$665,711
MEMBERSHIPS	010-1691-4700	\$17,033	\$17,434	\$17,716	\$18,377	\$18,377
DUES	010-1691-4810	\$5,202	\$5,202	\$5,202	\$5,202	\$5,202
COUNTY LANDSCAPING	010-1691-4950	\$43,069	\$46,000	\$35,500	\$46,000	\$46,000
Total Operating Expenses:		\$945,613	\$1,204,009	\$1,109,003	\$1,785,768	\$1,785,768
Expenses						
SOIL CONSERVATION	010-1691-6700	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Total Expenses:		\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Total Expense Objects:		\$947,113	\$1,205,509	\$1,110,503	\$1,787,268	\$1,787,268



Office of Emergency Management

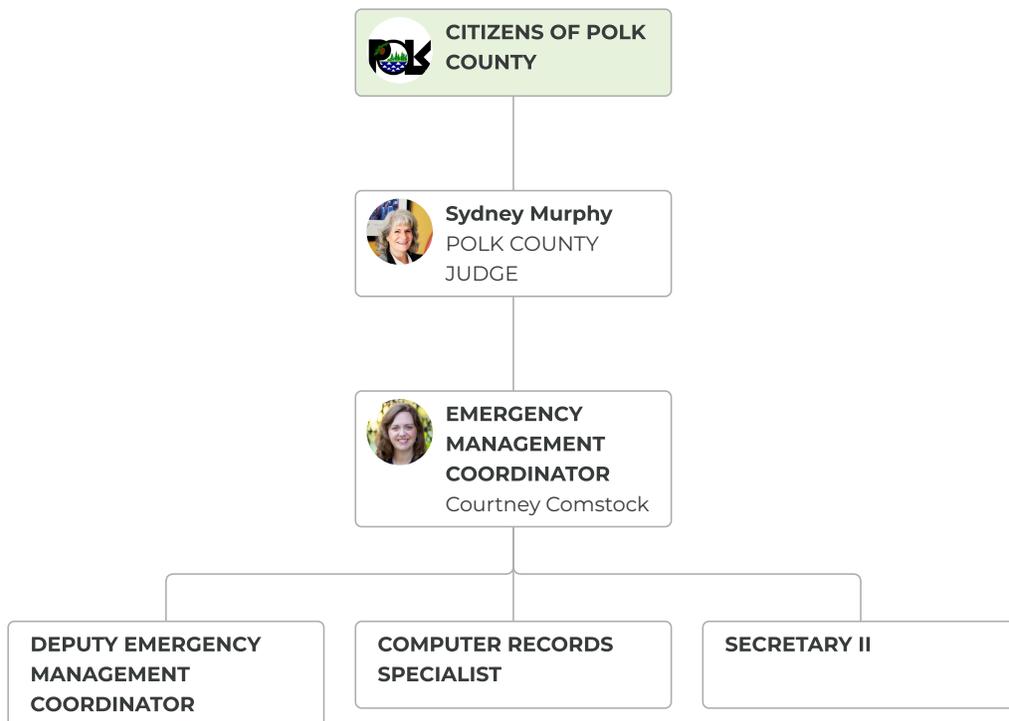


Courtney Comstock
Emergency Management Coordinator

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

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

Organizational Chart



Goals

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

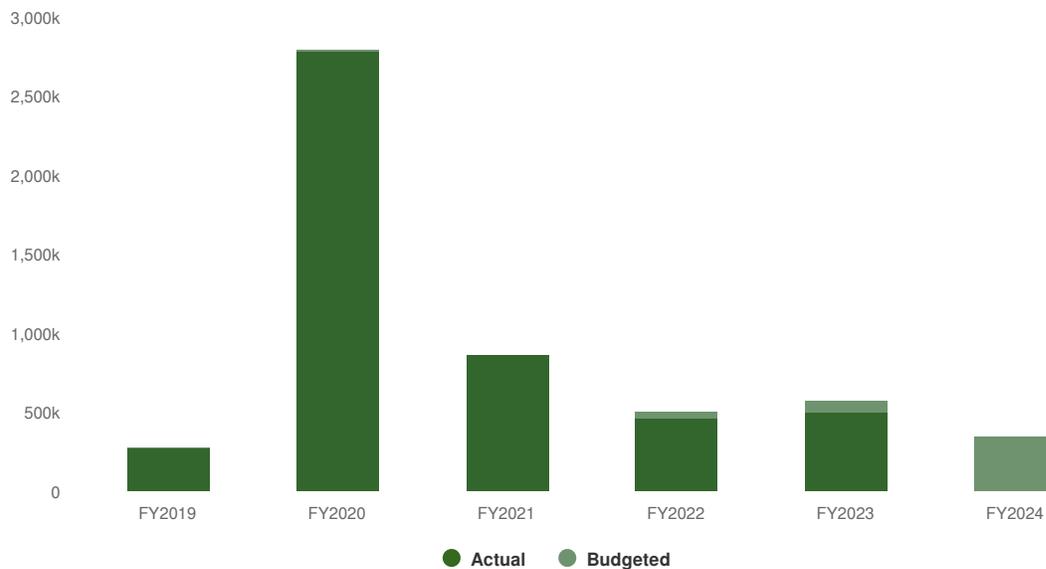
- Continue to improve emergency plans and processes.
- Build community partnerships and engage partners in planning, response, and recovery efforts.

Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Output: # of Public Outreach Activities	237	200	531	200
Output: # of Drills/Exercises	2	3	2	2
Output: # of Events Hosted/Attended	20	20	70	20
Output: # of Emergency Plans Updated	2	4	4	3
Effectiveness: Planning Preparedness Level	Advanced	Advanced	Advanced	Advanced

Expenditures Summary

\$347,357 **-\$226,844**
 (-39.51% vs. prior year)

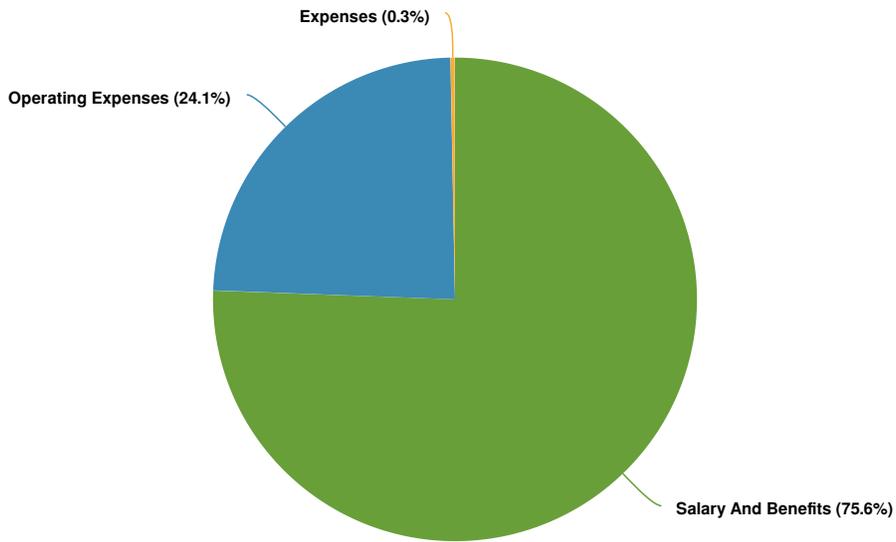
Emergency Management Proposed and Historical Budget vs. Actual



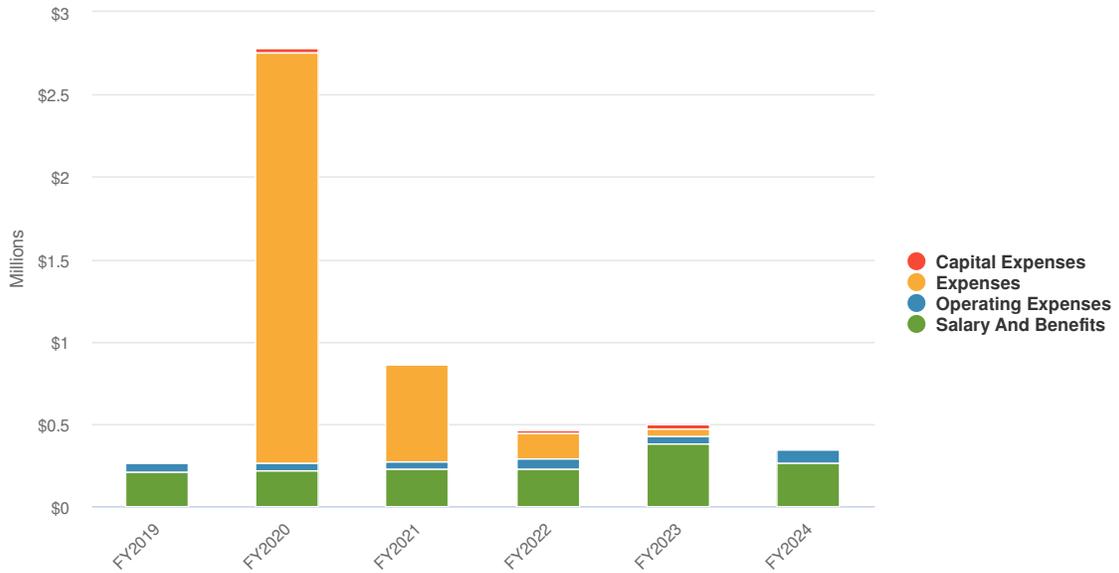
The Emergency Management Department consistently maintains close adherence to its allocated budget, showing minimal variance annually. Nevertheless, unforeseen emergencies, exemplified by the FY2020 tornado and the emergency expenses tied to Winter Storm Uri in FY2021, can notably influence the department's budget dynamics. These events trigger substantial spikes in emergency expenditures, notably for tasks like debris removal. Recognizing and preparing for such unpredictable occurrences are crucial elements of effective Emergency Management budget management, underscoring the significance of maintaining a robust reserve balance for handling emergency situations.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



In FY2023, the Commissioners Court implemented a consolidation strategy by bringing together the Environmental Enforcement and Fire Marshal offices under the purview of the Office of Emergency Management. This reorganization led to an increase in both the personnel and operations budget for that fiscal year. Subsequently, in FY2024, a decision was made to revert to the original structure, with the offices being separated back into their respective departments. Notably, the Environmental Enforcement Officer and Fire Marshal now report directly to the County Judge, who serves as the Chief Emergency Management Director for the County. This adjustment resulted in a reduction in the Emergency Management budget to pre-consolidation levels.

The FY2024 Capital Purchase Projections encompass a significant allocation of \$150,000 designated for the comprehensive overhaul of the Emergency Operations Center (EOC) audio and video equipment.

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-1695-1050	\$153,114	\$292,128	\$251,843	\$166,675	\$166,675
DISCRETIONARY SALARY	010-1695-1055	\$0	\$0	\$0	\$4,538	\$4,538
SALARIES-PART TIME	010-1695-1080	\$294	\$1,083	\$0	\$1,083	\$1,083
CERTIFICATE PAY	010-1695-1200	\$0	\$0	\$2,942	\$0	\$0
LONGEVITY PAY	010-1695-2000	\$1,680	\$5,500	\$5,000	\$5,000	\$5,000
SOCIAL SECURITY	010-1695-2010	\$11,118	\$22,851	\$18,456	\$13,726	\$13,726
HEALTH INSURANCE	010-1695-2020	\$33,910	\$77,100	\$59,724	\$44,753	\$44,753
RETIREMENT	010-1695-2030	\$23,544	\$43,403	\$37,445	\$25,945	\$25,945
WORKERS COMPENSATION	010-1695-2040	\$757	\$2,408	\$1,867	\$746	\$746
UNEMPLOYMENT INSURANCE	010-1695-2060	\$100	\$239	\$178	\$144	\$144
Total Salary And Benefits:		\$224,518	\$444,712	\$377,455	\$262,610	\$262,610
Operating Expenses						
UNIFORMS	010-1695-3000	\$349	\$1,500	\$1,029	\$500	\$500
OFFICE SUPPLIES	010-1695-3150	\$8,468	\$10,800	\$12,882	\$8,000	\$8,000
FURNISHED TRANSPORTATION	010-1695-3300	\$4,037	\$11,000	\$2,764	\$5,000	\$5,000
SUBSCRIPTIONS	010-1695-3900	\$10,177	\$21,266	\$9,090	\$29,462	\$29,462
SAFETY/TRAINING SUPPLIES	010-1695-3940	\$17,894	\$20,000	\$11,456	\$20,500	\$20,500
WEBSITE HOSTING/PROGRAMMING	010-1695-3960	\$5,636	\$4,200	\$3,200	\$3,200	\$3,200
COMMUNICATION EXP	010-1695-4200	\$1,980	\$6,550	\$3,872	\$3,639	\$3,639



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
TRAVEL TRAINING	010-1695-4270	\$2,615	\$6,500	\$4,582	\$5,500	\$5,500
EQUIPMENT MAINTENANCE	010-1695-4520	\$0	\$3,000	\$0	\$0	\$0
TOWER EXPENSES	010-1695-4630	\$396	\$396	\$0	\$396	\$396
DUES	010-1695-4810	\$0	\$680	\$391	\$550	\$550
BLACKBOARD CONNECT	010-1695-4855	\$6,250	\$0	\$0	\$0	\$0
FIRE MARSHAL INVESTIGATION	010-1695-4889	\$0	\$2,500	\$0	\$0	\$0
LONG TERM RECOVERY	010-1695-4910	\$3,871	\$5,000	\$2,188	\$5,000	\$5,000
911 EXPENSES	010-1695-4920	\$1,211	\$2,000	\$993	\$2,000	\$2,000
Total Operating Expenses:		\$62,885	\$95,392	\$52,448	\$83,747	\$83,747
Capital Expenses						
CAPITAL OUTLAY	010-1695-5710	\$18,096	\$15,000	\$5,282	\$0	\$0
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-1695-5720	\$0	\$18,096	\$16,176	\$0	\$0
Total Capital Expenses:		\$18,096	\$33,096	\$21,458	\$0	\$0
Expenses						
LEPC EXPENSES	010-1695-6940	\$0	\$1,000	\$0	\$1,000	\$1,000
COVID 19 EXPENSE	010-1695-6950	\$154,794	\$0	\$45,279	\$0	\$0
Total Expenses:		\$154,794	\$1,000	\$45,279	\$1,000	\$1,000
Total Expense Objects:		\$460,293	\$574,200	\$496,640	\$347,357	\$347,357



Human Resources Department

Fern Caddenhead

Human Resources Director

The Personnel Department was created in 1991 when the County developed its' first Personnel Management System and instituted written policies and procedures for County Employees. The System established job descriptions & performance evaluation procedures and set salaries based upon job responsibilities. As a part of a Compensation Study performed in 2006, the Department was renamed to "Human Resources".

The Polk County Human Resources Department comprises a dedicated team of three professionals deeply committed to meeting the comprehensive needs of both employees and the County as a whole. Our relentless efforts ensure the fulfillment of all requirements, providing the highest level of care to our employees and the public. Our multifaceted responsibilities encompass, but extend beyond:

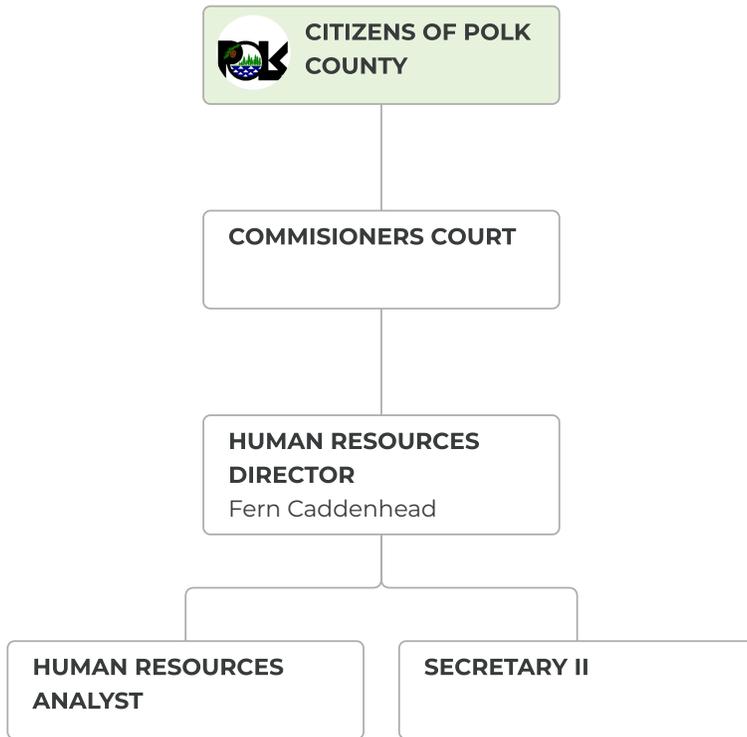
Human Resources (HR) is the pivotal department entrusted with managing people-related concerns and requirements within our organization. Our tasks span recruiting, hiring, and termination processes, along with onboarding new hires, overseeing compensation, analyzing performance, and managing orientation. In times of employee challenges, we play a crucial role in resolution. Maintaining meticulous employee records for legal compliance is paramount, and we administer payroll, adhering to labor and employment laws. Nurturing employee development is integral to our mission. The HR office rigorously submits all policies and procedures to the Court for review in the Personnel Management Books, updating job descriptions and posting openings on the county website.

Throughout my tenure as HR Director, I have had the privilege of collaborating with exceptionally talented employees, gaining an in-depth understanding of the intricate workings of County Government. Achieving significant milestones, we successfully transitioned half of the county departments to our electronic timekeeping system (ESS). In tandem, we modernized our onboarding process, replacing outdated VHS tapes with an automated system, enabling future employees to complete the process remotely. Initiatives like a monthly newsletter and updates on our wellness program were implemented to keep our employees informed about the latest county developments. Furthermore, we streamlined our Spanish interpreter program, making it accessible via computer, eliminating the need for interpreters to use outdated methods like a "boom box" and phone tests.

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



Organizational Chart



Goals

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

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

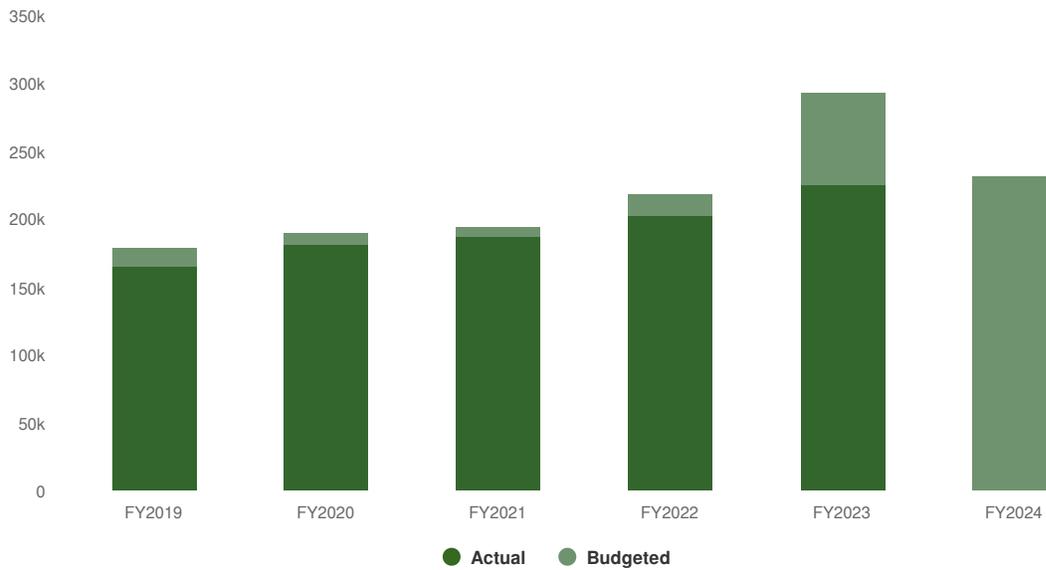
Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Output: # of Positions Posted	125	132	NA	132
Efficiency: % of Positions Filled	96.8%	80.6%	NA	80.6%
Effectiveness: Turnover rate	32.7%	30%	NA	25%

In FY2023, the Human Resources Department underwent a complete turnover, leading to a situation where the newly appointed Director inherited a lack of awareness regarding the existing performance measures and their tracking methods. Presently, she is actively engaged in tracking these metrics and aims to provide both the Actual 2024 and Projected 2025 data in time for the next budget cycle. Moreover, she is exploring potential alternative performance measures to enhance the department's evaluation processes.

Expenditures Summary

\$232,228 **-\$61,193**
(-20.86% vs. prior year)

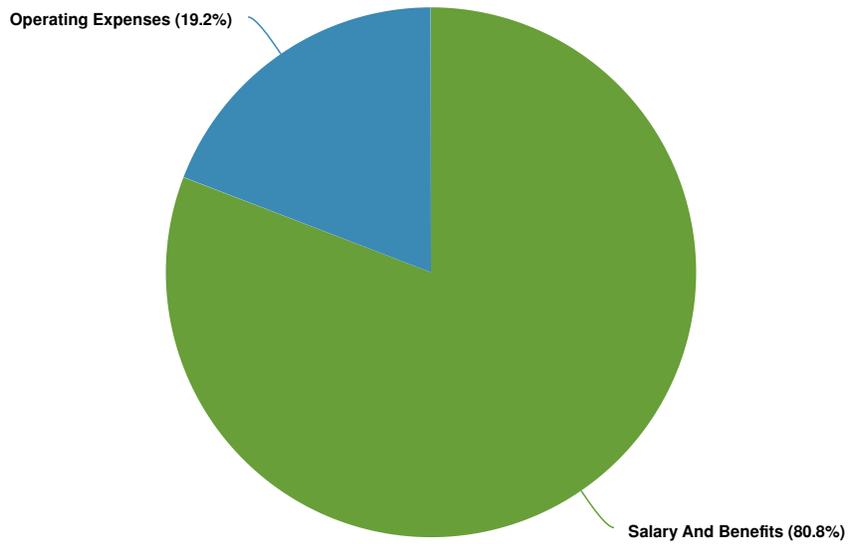
Human Resources Proposed and Historical Budget vs. Actual



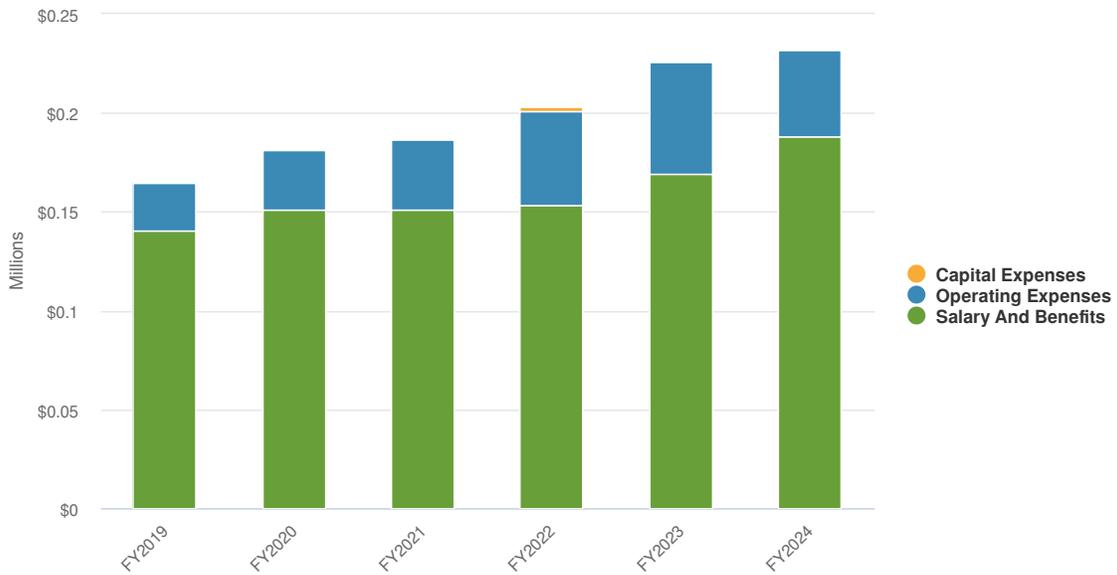
In the FY2023 Budget and Capital Purchase Projections, provisions were made for a timekeeping software following the request of the former HR Director. However, upon thorough examination, the current HR Director determined that the initially proposed software did not meet her functional preferences. Consequently, she identified a more cost-effective alternative that not only better suited the department's needs but also led to savings for County taxpayers. This strategic revision is evident in the FY2023 Actuals, which fell below the FY2023 Budget, and also contributed to a lowered FY2024 Budget for this department.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-1696-1050	\$100,541	\$111,800	\$108,178	\$112,507	\$112,507
DISCRETIONARY SALARY	010-1696-1055	\$0	\$1,109	\$0	\$3,068	\$3,068
SALARIES-PART TIME	010-1696-1080	\$873	\$7,041	\$3,371	\$7,041	\$7,041
LONGEVITY PAY	010-1696-2000	\$1,380	\$3,000	\$3,500	\$3,000	\$3,000
SOCIAL SECURITY	010-1696-2010	\$7,329	\$9,406	\$8,157	\$9,750	\$9,750
HEALTH INSURANCE	010-1696-2020	\$27,436	\$33,043	\$28,916	\$33,565	\$33,565
RETIREMENT	010-1696-2030	\$15,586	\$17,865	\$16,680	\$18,429	\$18,429
WORKERS COMPENSATION	010-1696-2040	\$249	\$264	\$189	\$273	\$273
UNEMPLOYMENT INSURANCE	010-1696-2060	\$67	\$98	\$77	\$102	\$102
Total Salary And Benefits:		\$153,460	\$183,625	\$169,068	\$187,735	\$187,735
Operating Expenses						
OFFICE SUPPLIES	010-1696-3150	\$2,803	\$3,000	\$4,618	\$3,000	\$3,000
SUBSCRIPTIONS	010-1696-3900	\$12,720	\$43,456	\$25,070	\$10,510	\$10,510
EMPLOYEE PHYSICALS	010-1696-4053	\$28,332	\$25,000	\$25,594	\$25,000	\$25,000
COMMUNICATIONS	010-1696-4200	\$0	\$0	\$0	\$482	\$482
TRAVEL TRAINING	010-1696-4270	\$1,770	\$4,200	\$1,591	\$3,500	\$3,500
ADVERTISING	010-1696-4300	\$1,472	\$2,000	\$0	\$2,000	\$2,000
Total Operating Expenses:		\$47,097	\$77,656	\$56,873	\$44,492	\$44,492
Capital Expenses						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-1696-5720	\$2,410	\$32,140	\$0	\$0	\$0
Total Capital Expenses:		\$2,410	\$32,140	\$0	\$0	\$0
Total Expense Objects:		\$202,967	\$293,421	\$225,941	\$232,228	\$232,228



State Law Enforcement Office

This department plays a vital role in delivering operational support to various law enforcement entities in Polk County, including the local Department of Public Safety (DPS) Office (comprising State Troopers and the License & Weights Division), the Texas Parks & Wildlife (TPW-Game Wardens), and the Texas Ranger stationed within the county. The County ensures the seamless functioning of these critical services by allocating funds for a full-time DPS Secretary, facilitating the acquisition of necessary equipment, and providing dedicated office space situated at both the Law Enforcement Center (DPS/TPW) and the Courthouse.

This strategic investment not only contributes to the efficiency and coordination of law enforcement activities in Polk County but also brings about tangible benefits for local taxpayers. By supporting the operational needs of these agencies, the County aids in the maintenance of public safety and the enforcement of regulations, fostering a secure environment for residents. Additionally, the provision of resources like office space and equipment ensures that law enforcement personnel can carry out their duties effectively, optimizing their ability to respond to emergencies and uphold the well-being of the community. In essence, these concerted efforts contribute to the overall safety, order, and quality of life for Polk County taxpayers.



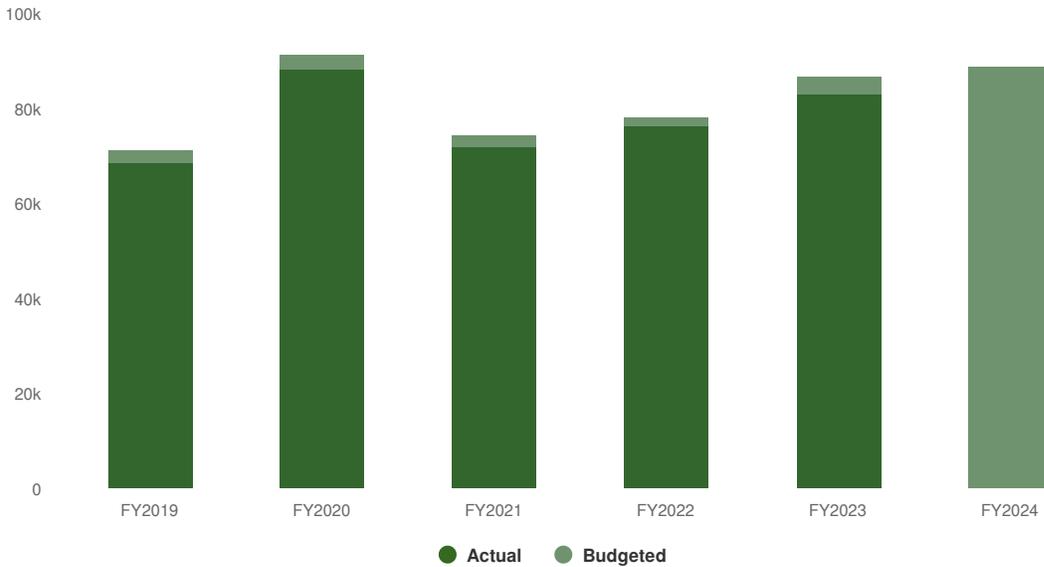
Organizational Chart



Expenditures Summary

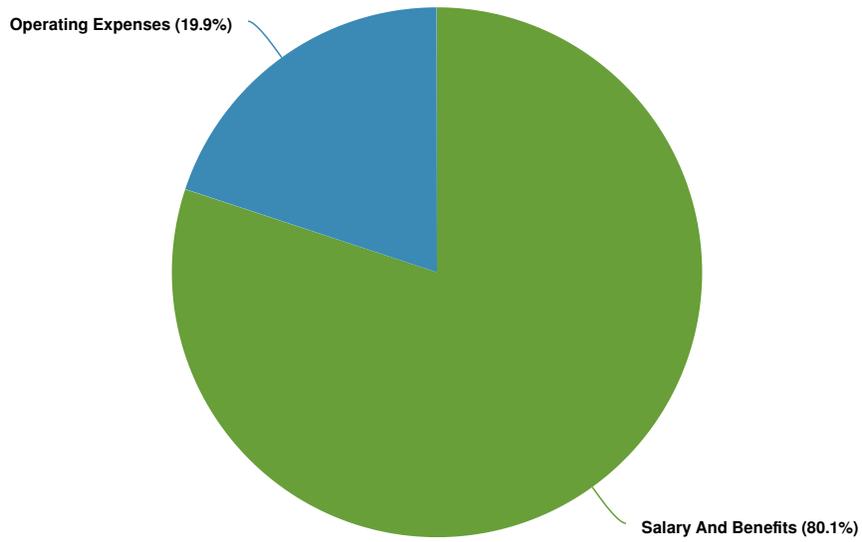
\$88,931 **\$2,234**
(2.58% vs. prior year)

State Law Enforcement Proposed and Historical Budget vs. Actual

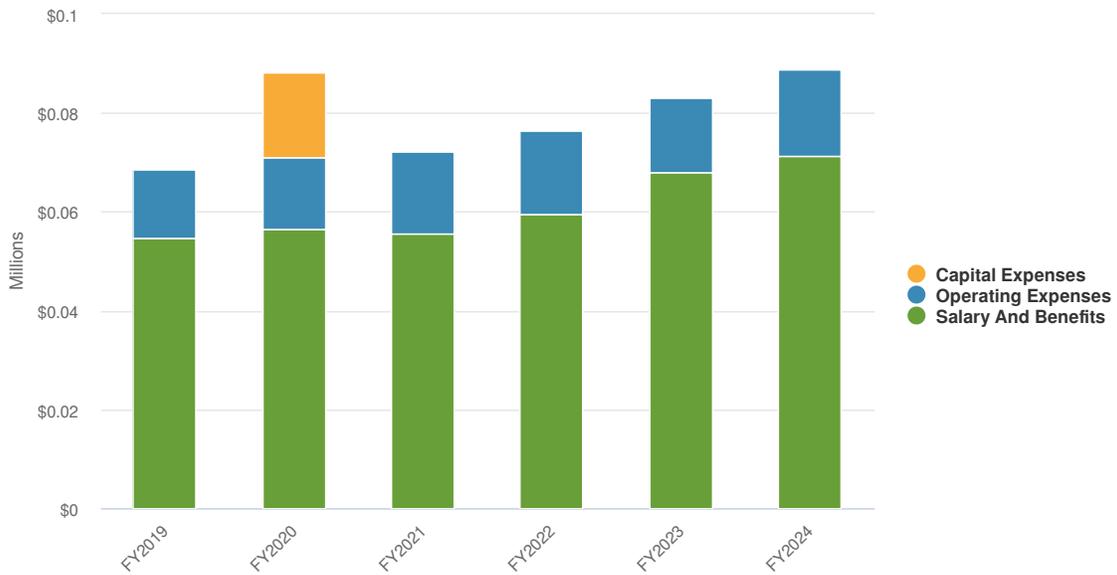


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-2402-1050	\$38,963	\$42,751	\$42,986	\$42,751	\$42,751
DISCRETIONARY SALARY	010-2402-1055	\$0	\$0	\$0	\$1,710	\$1,710
SALARIES-PART TIME	010-2402-1080	\$0	\$1,083	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-2402-2000	\$1,200	\$3,500	\$3,500	\$3,500	\$3,500
SOCIAL SECURITY	010-2402-2010	\$3,072	\$3,621	\$3,556	\$3,752	\$3,752
HEALTH INSURANCE	010-2402-2020	\$9,926	\$11,014	\$11,098	\$11,188	\$11,188
RETIREMENT	010-2402-2030	\$6,087	\$6,878	\$6,725	\$7,092	\$7,092
WORKERS COMPENSATION	010-2402-2040	\$97	\$102	\$77	\$105	\$105
UNEMPLOYMENT INSURANCE	010-2402-2060	\$26	\$38	\$32	\$39	\$39
Total Salary And Benefits:		\$59,371	\$68,987	\$67,974	\$71,221	\$71,221
Operating Expenses						
DPS OPERATING	010-2402-4000	\$12,615	\$13,000	\$10,362	\$13,000	\$13,000
GAME WARDEN-OPERATING	010-2402-4100	\$2,999	\$3,000	\$3,008	\$3,000	\$3,000
TX RANGER-OPERATING	010-2402-4300	\$1,548	\$1,710	\$1,618	\$1,710	\$1,710
Total Operating Expenses:		\$17,161	\$17,710	\$14,989	\$17,710	\$17,710
Total Expense Objects:		\$76,533	\$86,697	\$82,962	\$88,931	\$88,931



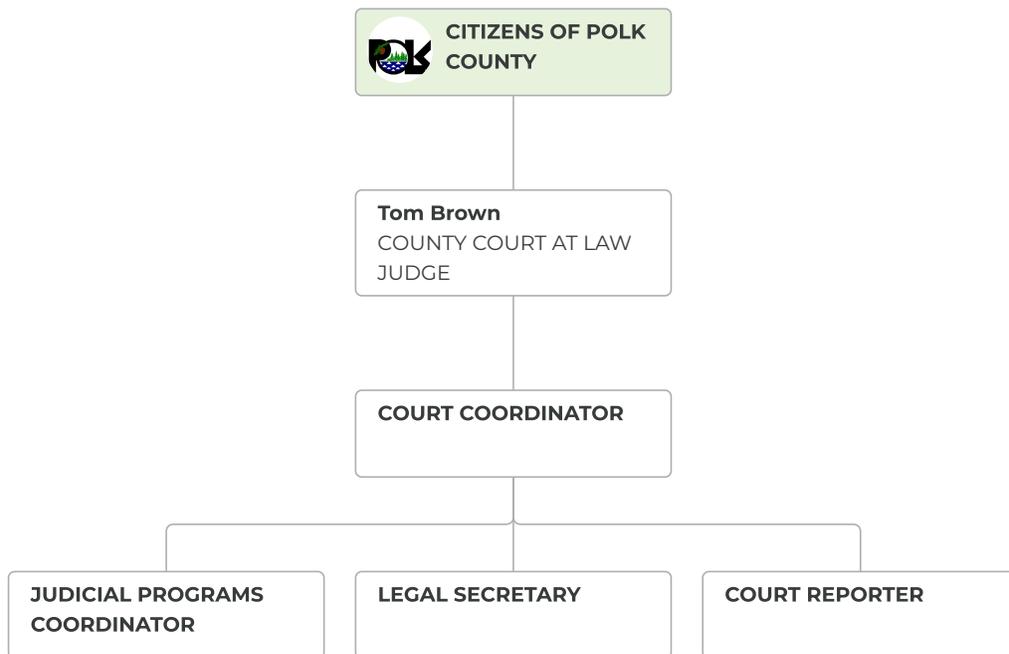
County Court at Law Office

Tom Brown

Judge

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

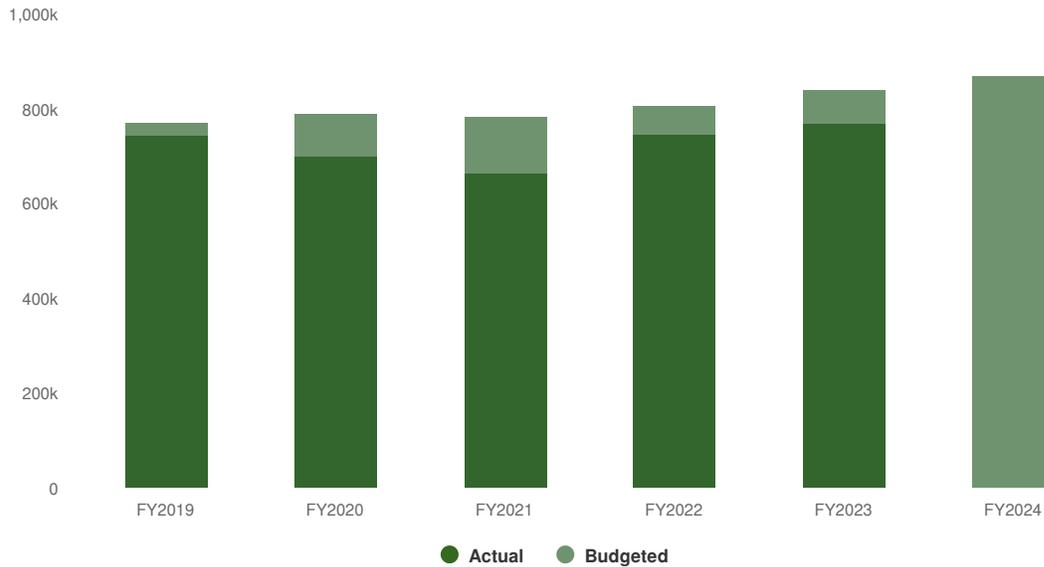
Organizational Chart



Expenditures Summary

\$867,634 **\$27,684**
(3.30% vs. prior year)

County Court at Law Proposed and Historical Budget vs. Actual

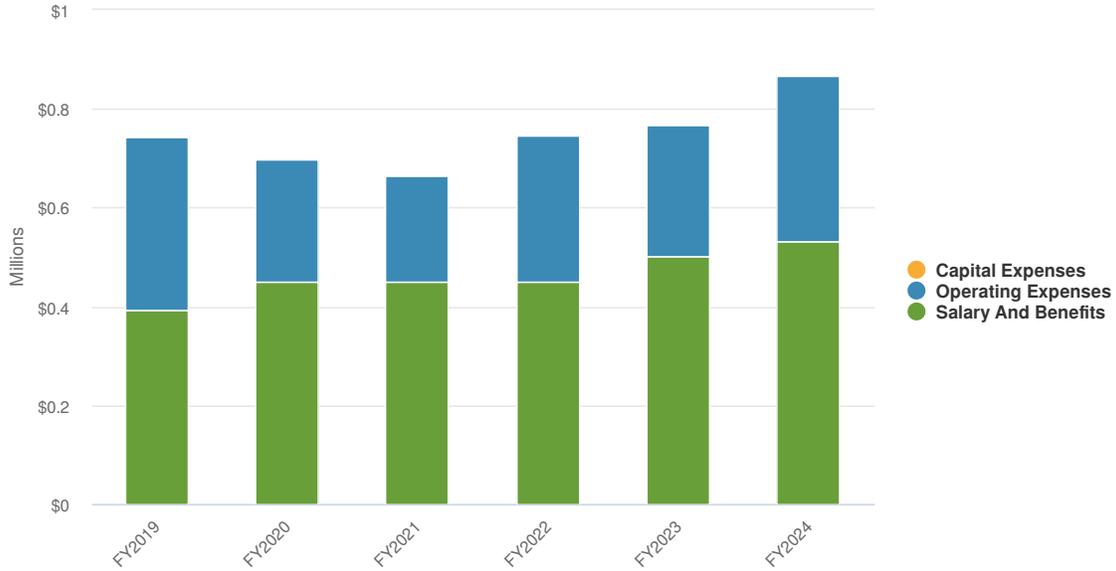


The County Court at Law Judge's minimum salary is determined by the Texas State Legislature, which mandated a 10.3% increase for FY2020 and an 8.8% increase for FY2024. This legislative framework establishes the baseline for judicial compensation. Simultaneously, the Commissioners Court has undertaken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

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

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY - ELECTED OFFICIAL	010-2426-1010	\$159,410	\$159,000	\$160,143	\$173,000	\$173,000
SALARY SUPPLEMENT (EQUIPMENT)	010-2426-1020	\$8,260	\$10,000	\$8,284	\$10,000	\$10,000
SALARIES	010-2426-1050	\$154,042	\$192,947	\$192,383	\$192,947	\$192,947
DISCRETIONARY SALARY	010-2426-1055	\$0	\$0	\$0	\$7,718	\$7,718
SALARIES-PART TIME	010-2426-1080	\$8,220	\$0	\$0	\$0	\$0
LONGEVITY PAY	010-2426-2000	\$2,220	\$5,500	\$5,500	\$6,500	\$6,500
SOCIAL SECURITY	010-2426-2010	\$23,026	\$28,110	\$25,746	\$29,848	\$29,848
HEALTH INSURANCE	010-2426-2020	\$43,211	\$54,452	\$55,001	\$55,322	\$55,322
RETIREMENT	010-2426-2030	\$50,356	\$53,390	\$53,042	\$56,418	\$56,418
WORKERS COMPENSATION	010-2426-2040	\$802	\$788	\$600	\$837	\$837
UNEMPLOYMENT INSURANCE	010-2426-2060	\$112	\$166	\$139	\$173	\$173
Total Salary And Benefits:		\$449,657	\$504,352	\$500,839	\$532,762	\$532,762

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Operating Expenses						
OFFICE SUPPLIES	010-2426-3150	\$3,372	\$3,000	\$2,612	\$3,000	\$3,000
ATTORNEY FEES	010-2426-4000	\$286,531	\$310,000	\$256,037	\$310,000	\$310,000
INTERPRETER FEES	010-2426-4020	\$1,479	\$2,500	\$0	\$2,500	\$2,500
PSYCHOLOGICAL EVALUATIONS	010-2426-4050	\$550	\$2,500	\$800	\$2,500	\$2,500
URINALYSIS TESTING - PRE-TRIAL	010-2426-4051	\$0	\$1,000	\$0	\$0	\$0
APPEALS & TRANSCRIPTS	010-2426-4065	\$0	\$6,000	\$150	\$6,000	\$6,000
VISITING JUDGE	010-2426-4080	\$0	\$1,000	\$0	\$1,000	\$1,000
COMMUNICATIONS	010-2426-4200	\$0	\$0	\$0	\$482	\$482
TRAVEL TRAINING	010-2426-4270	\$1,513	\$2,000	\$830	\$4,500	\$4,500
EQUIPMENT MAINTENANCE	010-2426-4520	\$1,750	\$3,000	\$3,000	\$1,800	\$1,800
BONDS	010-2426-4800	\$0	\$1,243	\$1,243	\$0	\$0
DUES	010-2426-4810	\$315	\$855	\$385	\$590	\$590
COURT REPORTER CONTRACT SERVICES	010-2426-4861	\$0	\$2,500	\$0	\$2,500	\$2,500
Total Operating Expenses:		\$295,510	\$335,598	\$265,057	\$334,872	\$334,872
Capital Expenses						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2426-5720	\$399	\$0	\$0	\$0	\$0
Total Capital Expenses:		\$399	\$0	\$0	\$0	\$0
Total Expense Objects:		\$745,566	\$839,950	\$765,896	\$867,634	\$867,634



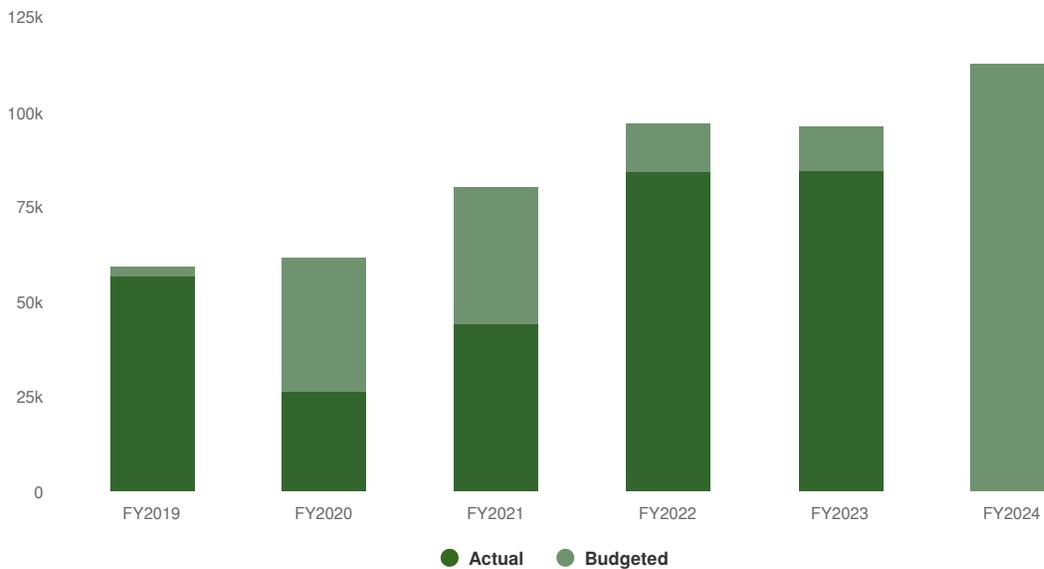
Jury

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

Expenditures Summary

\$112,666 **\$16,451**
(17.10% vs. prior year)

Jury Proposed and Historical Budget vs. Actual

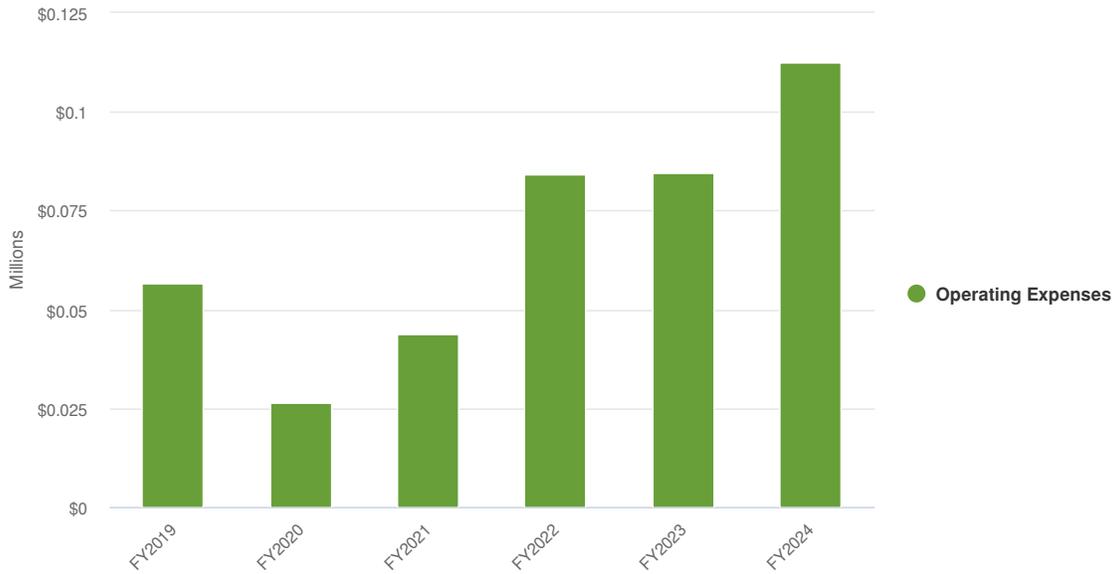


In FY2020 and FY2021, actual expenses remained considerably below the budgeted amounts, reflecting the subdued court activities during the peak of the COVID pandemic. Subsequently, there has been a gradual resurgence in both the budget and expenses, surpassing FY2019 levels. Notably, in 2023, the Texas Legislature mandated a substantial increase in Jury Fees, elevating compensation from \$6 to \$20 for day 1 and from \$40 to \$56 per day starting on day 2. As a result, we anticipate a notable rise in juror fees for FY2024, accompanied by the optimistic expectation of improved juror attendance.

Historically, in Polk County, less than 40% of juror summons have translated into actual participation, but the District Clerk believes the recent increase in compensation could serve as the catalyst for enhanced juror turnout. Fortunately for taxpayers, the Legislature thoughtfully incorporated an augmentation in the State's juror reimbursement to counties, effectively covering the entire increase in costs.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Operating Expenses						
ADMINISTRATIVE JUDGE FEE	010-2435-4080	\$6,643	\$7,513	\$7,513	\$7,513	\$7,513
JURY PAYMENTS	010-2435-4850	\$38,908	\$50,000	\$37,938	\$70,000	\$70,000
JUROR SUPPLIES	010-2435-4903	\$38,554	\$38,703	\$39,052	\$35,153	\$35,153
Total Operating Expenses:		\$84,105	\$96,216	\$84,503	\$112,666	\$112,666
Total Expense Objects:		\$84,105	\$96,216	\$84,503	\$112,666	\$112,666

District Clerk



Bobbye Christopher
District Clerk

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

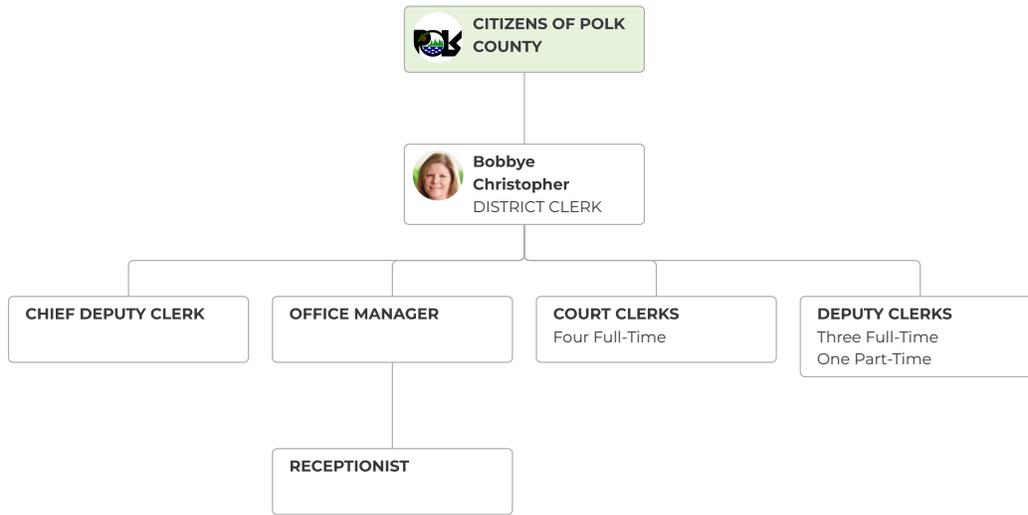
- Serves as registrar, recorder and custodian of all documents that are part of criminal and civil actions filed in the District Courts and family law cases filed in the County Court at Law, including Attorney General Matters.
- Works with Judges to obtain timely disposition of all court cases.
- Responsible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

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

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



Organizational Chart



Department Mission & Vision

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

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

Goals

The District Clerk's office serves as the record keeper for the 258th and 411th District Courts and for the County Court at Law by filing and maintaining civil, criminal, family and juvenile documents. We are the custodian of registry funds on deposit on behalf of citizens of Polk County. We are the collector of fines and fees for all cases filed in our courts. We provide jury service for all of our county courts by summoning jurors and attending to the jurors during their time of service.

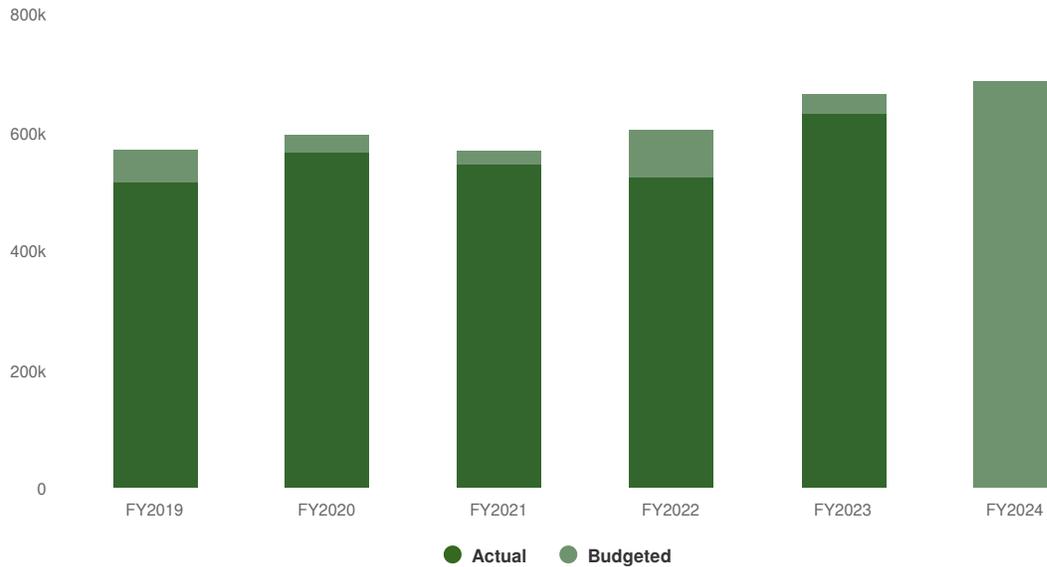
The District Clerk's goals for 2023/2024 are:

- 1) Begin preservation of case files from 1846 to 1950 as required by statute.
- 2) Continue back scanning all financial documents into their correct case files.
- 3) Identify and begin back scanning cases from 1996 and prior that are in case management but have no images attached.
- 4) Continue to process new legislation and make business practice changes accordingly.

Expenditures Summary

\$687,970 **\$24,260**
(3.66% vs. prior year)

District Clerk Proposed and Historical Budget vs. Actual

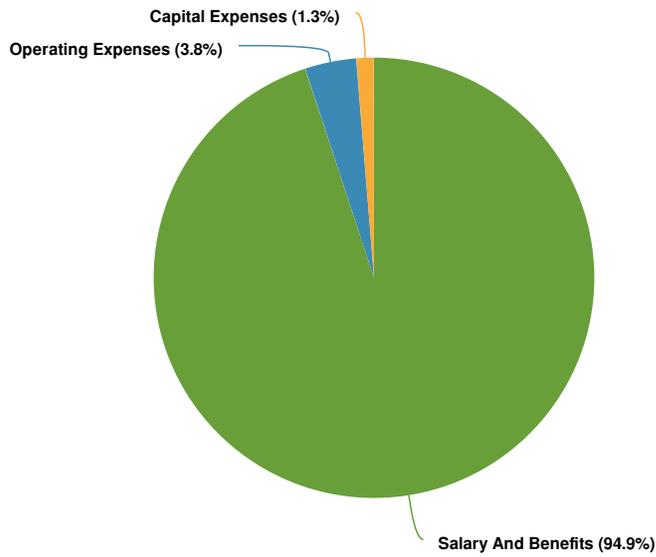


The FY2022 Salaries Budget experienced a shortfall of approximately \$30,000, primarily attributed to vacancies within the Department during that year. This vacancy-driven discrepancy clarifies the difference observed between the FY2022 Budgeted and Actual expenses. In response to the absence of wage increases since the adoption of the FY2021 Budget, the Court has consistently earmarked additional funds, necessitating an increase in the personnel budget from year to year.

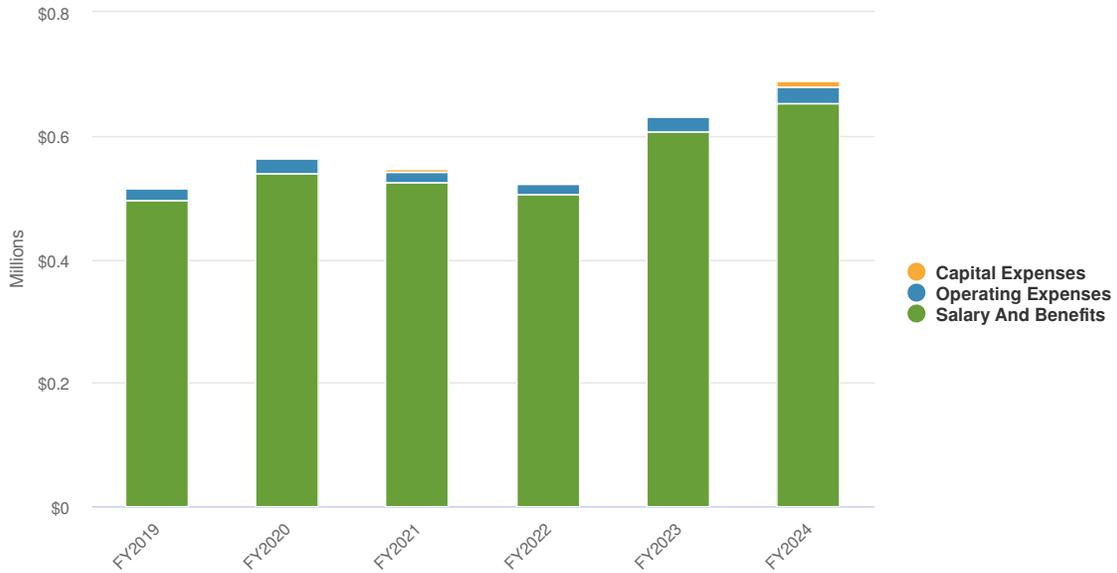
Looking forward to FY2024, the budget includes an allocation of approximately \$8,800 specifically designated for the acquisition of new shelving. This investment is intended to accommodate the Historical Records Books currently undergoing restoration by the District Clerk. Funding for this initiative is derived from ARPA funds allocated in FY2023, reflecting a strategic use of resources to preserve and digitize historical records.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-2450-1010	\$54,458	\$56,995	\$57,308	\$56,995	\$56,995
SALARIES	010-2450-1050	\$273,149	\$331,146	\$326,038	\$335,416	\$335,416
DISCRETIONARY SALARY	010-2450-1055	\$0	\$4,387	\$0	\$14,843	\$14,843
SALARIES-PART TIME	010-2450-1080	\$1,398	\$14,800	\$5,546	\$15,394	\$15,394
LONGEVITY PAY	010-2450-2000	\$4,020	\$12,500	\$13,000	\$10,500	\$10,500
SOCIAL SECURITY	010-2450-2010	\$24,283	\$32,117	\$29,404	\$33,136	\$33,136
HEALTH INSURANCE	010-2450-2020	\$95,915	\$121,158	\$116,899	\$123,072	\$123,072
RETIREMENT	010-2450-2030	\$50,481	\$61,001	\$58,206	\$62,633	\$62,633
WORKERS COMPENSATION	010-2450-2040	\$811	\$901	\$662	\$929	\$929
UNEMPLOYMENT INSURANCE	010-2450-2060	\$181	\$289	\$233	\$300	\$300
Total Salary And Benefits:		\$504,696	\$635,293	\$607,296	\$653,217	\$653,217
Operating Expenses						
OFFICE SUPPLIES	010-2450-3150	\$12,692	\$15,000	\$15,283	\$15,000	\$15,000
EQUIPMENT MAINTENANCE	010-2450-3510	\$0	\$1,825	\$0	\$1,825	\$1,825
COMMUNICATION EXP	010-2450-4200	\$0	\$456	\$456	\$938	\$938
TRAVEL TRAINING	010-2450-4270	\$4,323	\$7,500	\$3,868	\$7,500	\$7,500
BONDS	010-2450-4800	\$412	\$1,655	\$1,655	\$412	\$412
DUES	010-2450-4810	\$275	\$225	\$275	\$275	\$275
OFFICE FURNISHINGS/EQUIPMENT	010-2450-4980	\$0	\$1,756	\$2,092	\$0	\$0
Total Operating Expenses:		\$17,702	\$28,417	\$23,628	\$25,950	\$25,950
Capital Expenses						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2450-5720	\$1,576	\$0	\$0	\$8,802	\$8,802
Total Capital Expenses:		\$1,576	\$0	\$0	\$8,802	\$8,802
Total Expense Objects:		\$523,974	\$663,710	\$630,924	\$687,970	\$687,970



Office of the Justice of the Peace, Pct. 1



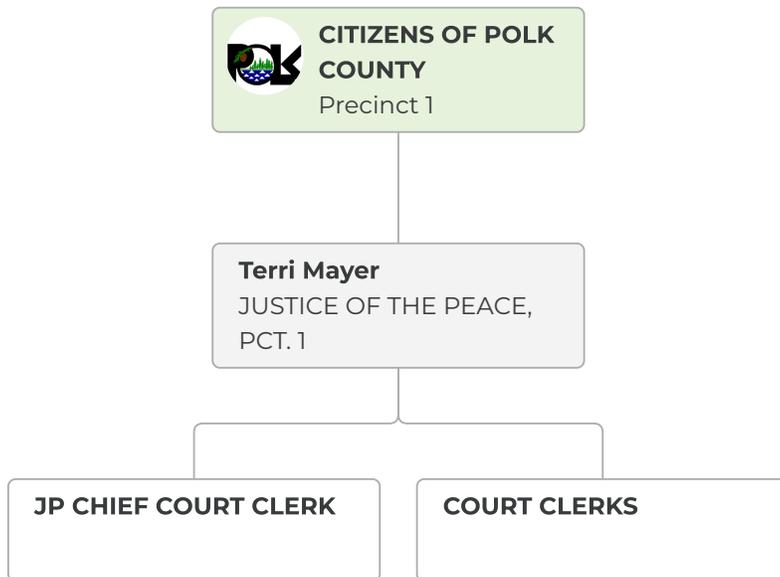
Terri Mayer
Justice of the Peace

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

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

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

Organizational Chart



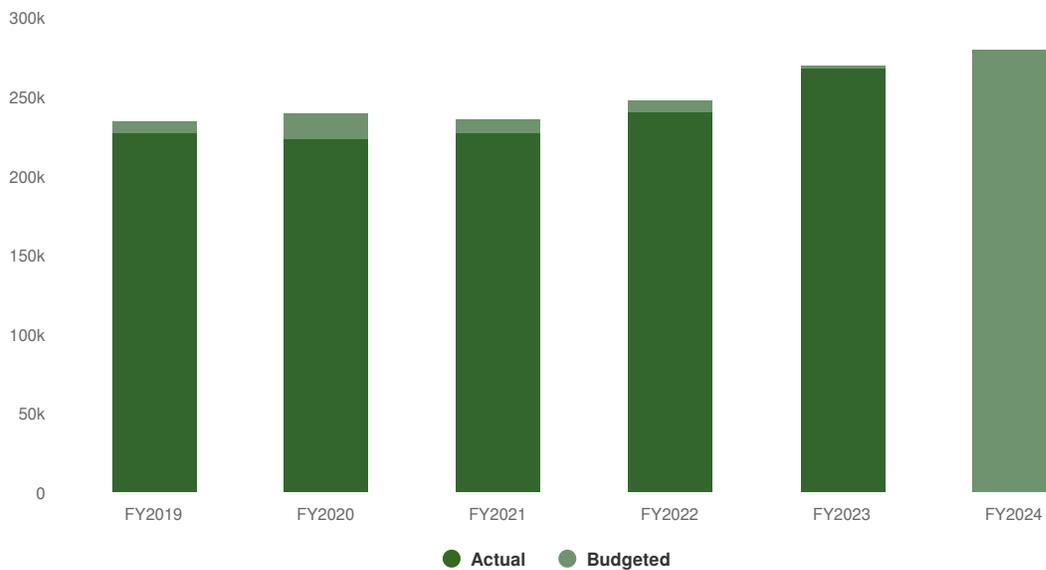
Goals

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

Expenditures Summary

\$279,880 **\$9,641**
(3.57% vs. prior year)

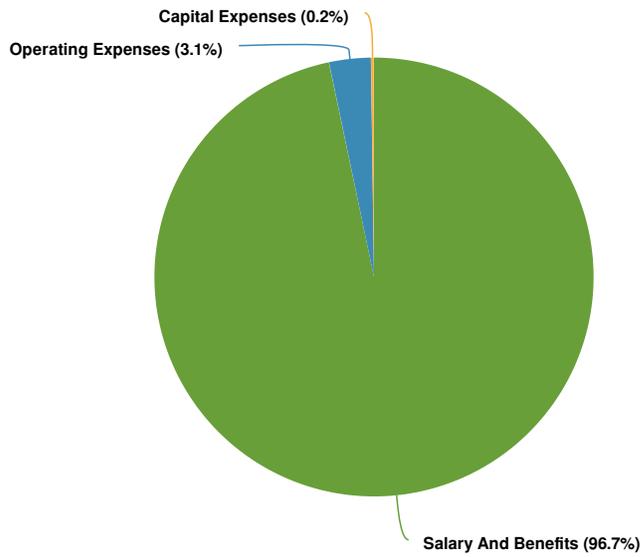
Justice of the Peace, Pct. 1 Proposed and Historical Budget vs. Actual



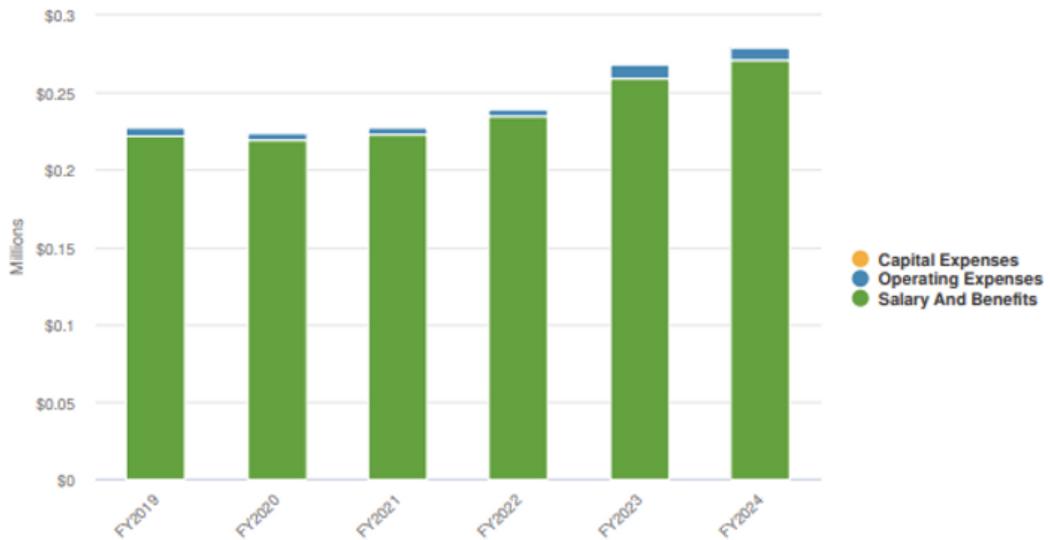
Traditionally, this office has maintained a track record of operating beneath the constraints of its projected budget. However, in FY2023, the landscape changed with the inauguration of a new Justice of the Peace on January 1, 2023. During this transitional phase, the office approached the budget threshold, facing anticipated heightened costs linked to the induction of a newly elected official. These expenses included essential tasks such as updating the official website, acquiring office supplies featuring the new Judge's name, and managing an upswing in training expenses. At the Judge's request, the Commissioners Court did include increased funding for training in FY2024.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-2455-1010	\$54,458	\$56,995	\$57,308	\$56,995	\$56,995

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
SALARIES	010-2455-1050	\$99,546	\$110,151	\$110,561	\$110,151	\$110,151
DISCRETIONARY SALARY	010-2455-1055	\$0	\$0	\$0	\$4,406	\$4,406
SALARIES-PART TIME	010-2455-1080	\$0	\$1,083	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-2455-2000	\$2,220	\$6,500	\$6,500	\$7,000	\$7,000
SOCIAL SECURITY	010-2455-2010	\$10,666	\$13,635	\$12,353	\$14,125	\$14,125
HEALTH INSURANCE	010-2455-2020	\$39,702	\$44,057	\$43,018	\$44,753	\$44,753
RETIREMENT	010-2455-2030	\$24,239	\$25,897	\$25,326	\$26,698	\$26,698
WORKERS COMPENSATION	010-2455-2040	\$385	\$382	\$294	\$396	\$396
UNEMPLOYMENT INSURANCE	010-2455-2060	\$65	\$92	\$77	\$96	\$96
TRAVEL ALLOWANCE- JPI	010-2455-2250	\$3,509	\$3,500	\$3,519	\$5,000	\$5,000
Total Salary And Benefits:		\$234,790	\$262,291	\$258,955	\$270,703	\$270,703
Operating Expenses						
OFFICE SUPPLIES	010-2455-3150	\$1,142	\$1,620	\$1,331	\$1,870	\$1,870
EQUIPMENT MAINTENANCE	010-2455-3510	\$796	\$750	\$2,193	\$750	\$750
COMMUNICATIONS EXPENSE	010-2455-4230	\$258	\$250	\$149	\$482	\$482
INTERNET EXPENSE	010-2455-4250	\$220	\$230	\$220	\$230	\$230
TRAVEL TRAINING	010-2455-4270	\$1,968	\$3,000	\$3,344	\$5,000	\$5,000
OUTSIDE CONTRACT SERVICES	010-2455-4400	\$0	\$0	\$500	\$0	\$0
BONDS	010-2455-4800	\$71	\$328	\$320	\$75	\$75
DUES	010-2455-4810	\$170	\$170	\$190	\$170	\$170
OFFICE FURNISHINGS/EQUIPMENT	010-2455-4980	\$0	\$1,000	\$987	\$0	\$0
Total Operating Expenses:		\$4,625	\$7,348	\$9,234	\$8,577	\$8,577
Capital Expenses						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2455-5720	\$938	\$0	\$0	\$0	\$0
JP#1 CAPITAL OUTLAY	026-7580-5710	\$0	\$600	\$0	\$600	\$600
Total Capital Expenses:		\$938	\$600	\$0	\$600	\$600
Total Expense Objects:		\$240,353	\$270,239	\$268,189	\$279,880	\$279,880



Office of the Justice of the Peace, Pct. 2



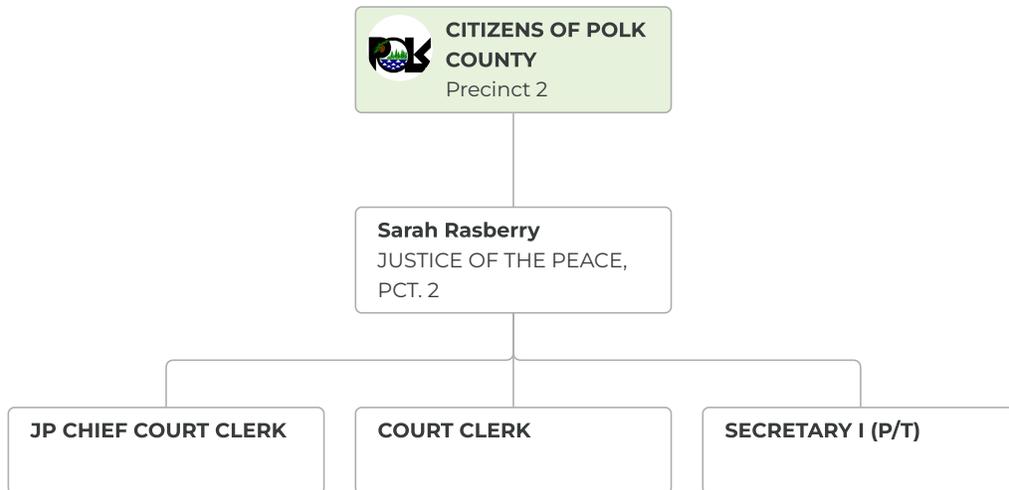
Sarah Rasberry
Justice of the Peace

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

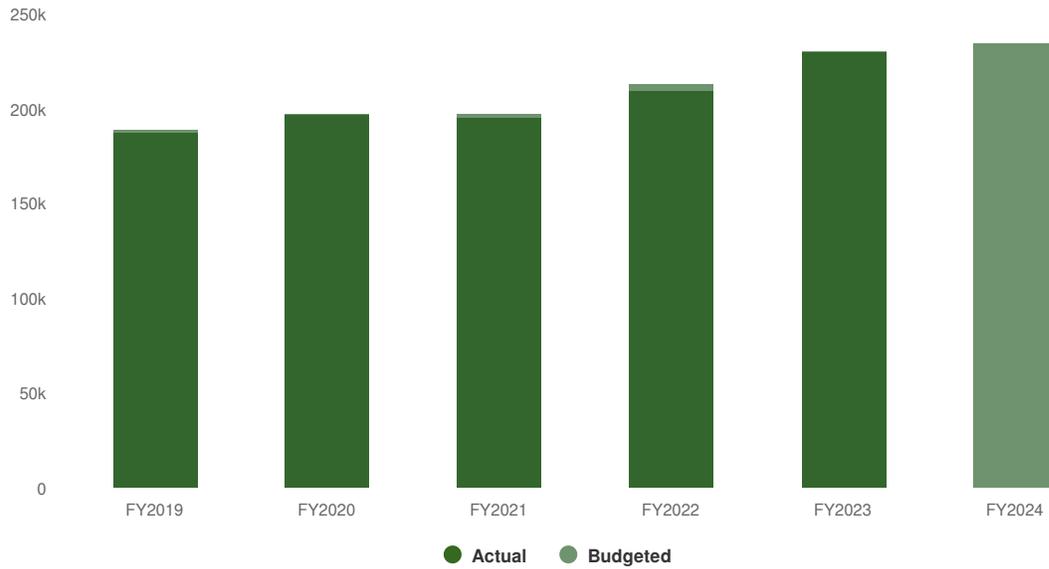
Organizational Chart



Expenditures Summary

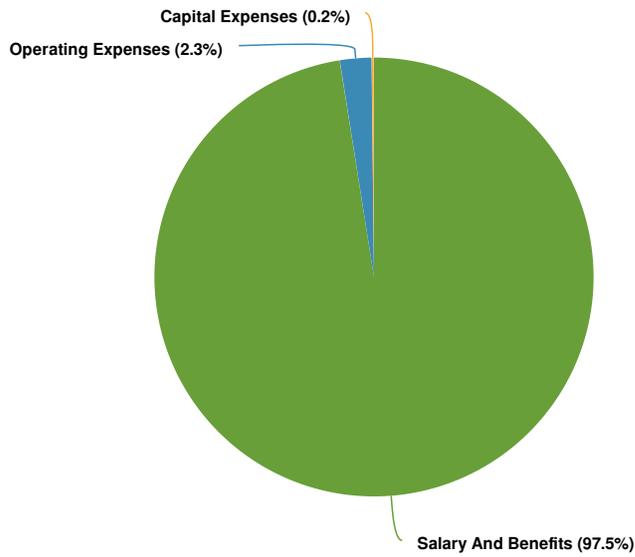
\$234,506 **\$3,936**
(1.71% vs. prior year)

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

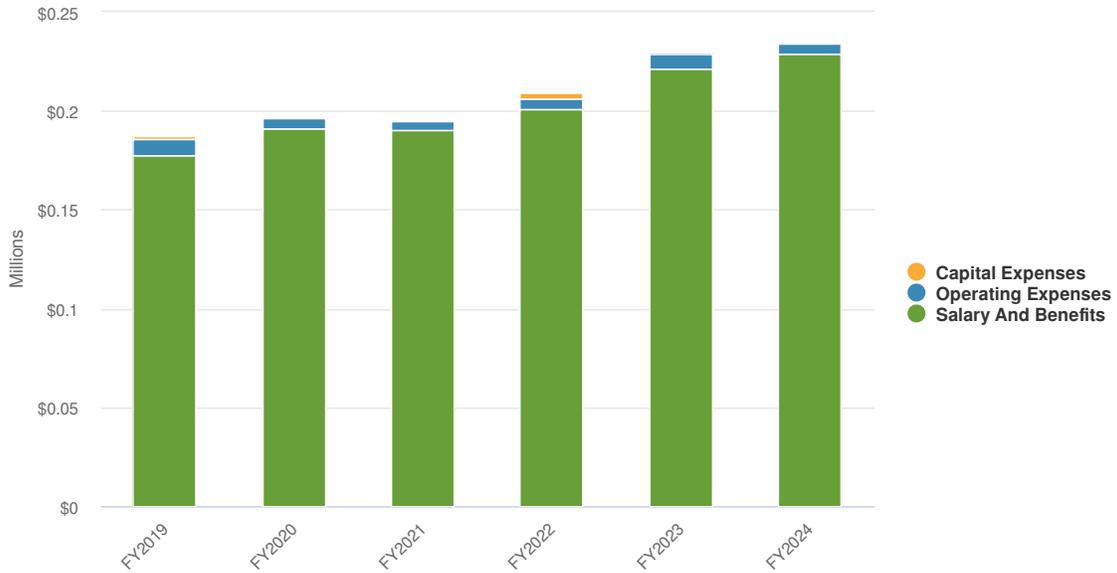


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-2456-1010	\$54,458	\$56,995	\$57,308	\$56,995	\$56,995
SALARIES	010-2456-1050	\$66,674	\$73,881	\$74,287	\$73,881	\$73,881
DISCRETIONARY SALARY	010-2456-1055	\$0	\$0	\$0	\$2,955	\$2,955
SALARIES-PART TIME	010-2456-1080	\$13,135	\$15,518	\$14,515	\$16,097	\$16,097
LONGEVITY PAY	010-2456-2000	\$1,080	\$4,000	\$4,000	\$4,500	\$4,500
SOCIAL SECURITY	010-2456-2010	\$10,542	\$11,792	\$11,557	\$12,196	\$12,196
HEALTH INSURANCE	010-2456-2020	\$29,777	\$33,043	\$33,294	\$33,565	\$33,565
RETIREMENT	010-2456-2030	\$21,080	\$22,397	\$22,265	\$23,053	\$23,053
WORKERS COMPENSATION	010-2456-2040	\$334	\$331	\$254	\$342	\$342
UNEMPLOYMENT INSURANCE	010-2456-2060	\$52	\$74	\$63	\$77	\$77
TRAVEL ALLOWANCE- JP2	010-2456-2250	\$3,509	\$3,750	\$3,519	\$5,000	\$5,000
Total Salary And Benefits:		\$200,641	\$221,781	\$221,061	\$228,661	\$228,661
Operating Expenses						
OFFICE SUPPLIES	010-2456-3150	\$2,737	\$2,000	\$3,198	\$2,000	\$2,000
COMMUNICATIONS EXPENSE	010-2456-4250	\$1,062	\$1,200	\$1,578	\$1,200	\$1,200
TRAVEL TRAINING	010-2456-4270	\$1,350	\$2,000	\$586	\$2,000	\$2,000
BONDS	010-2456-4800	\$0	\$249	\$178	\$75	\$75
DUES	010-2456-4810	\$130	\$170	\$160	\$170	\$170
OFFICE FURNISHINGS/EQUIPMENT	010-2456-4980	\$0	\$2,770	\$2,236	\$0	\$0
Total Operating Expenses:		\$5,279	\$8,389	\$7,936	\$5,445	\$5,445
Capital Expenses						
JP#2 CAPITAL OUTLAY	026-7580-5720	\$3,044	\$400	\$601	\$400	\$400
Total Capital Expenses:		\$3,044	\$400	\$601	\$400	\$400
Total Expense Objects:		\$208,964	\$230,570	\$229,598	\$234,506	\$234,506



Justice of the Peace, Pct. 3



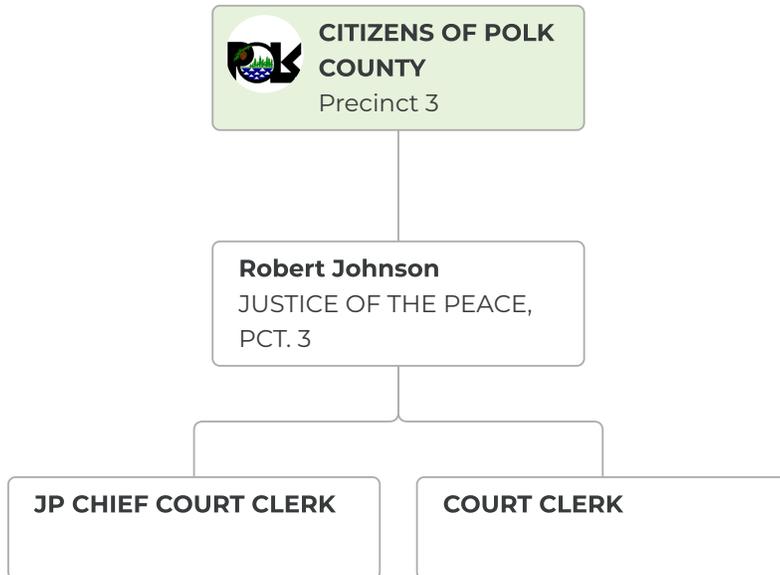
Robert "Dooley" Johnson
Justice of the Peace

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

Organizational Chart



Mission & Goals

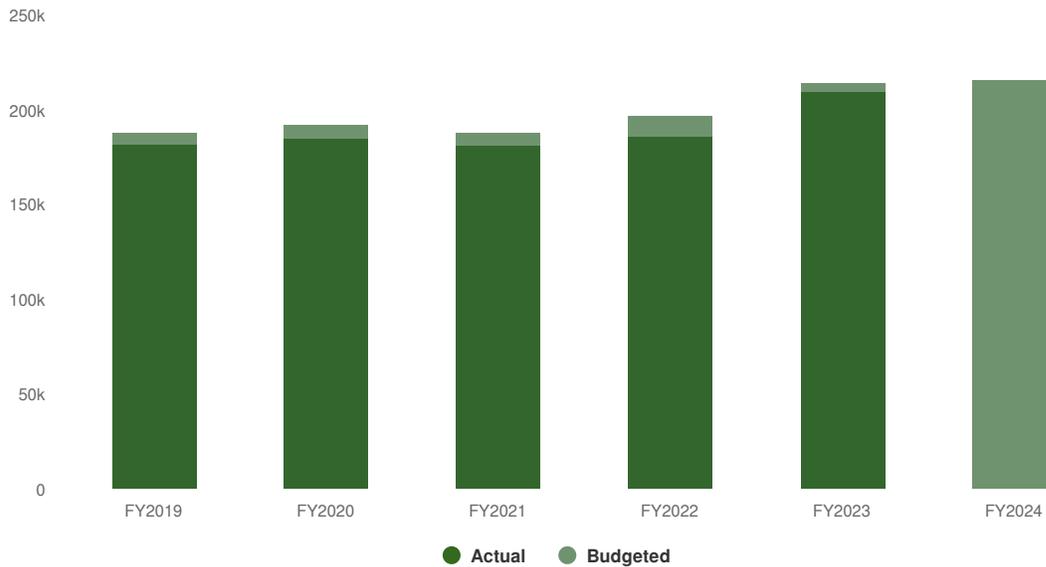
Our mission is to provide a friendly, pleasant, fair and unbiased experience for our community and our county. To be helpful in providing useful resources and tools to offer an efficient resolution to cases with equal access to all under the law.

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

Expenditures Summary

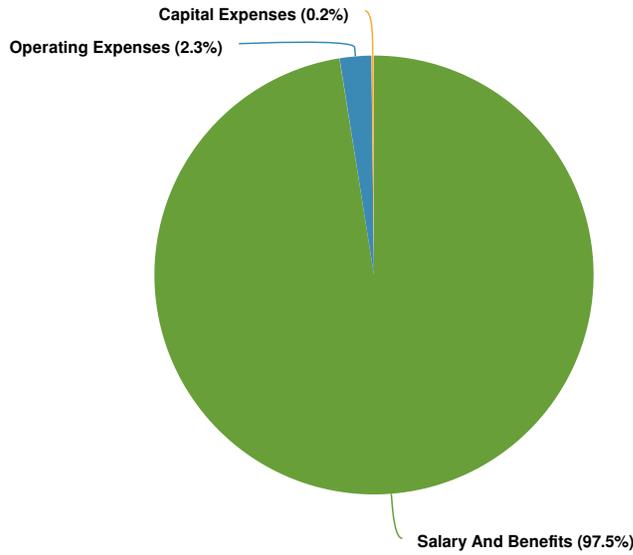
\$215,355 **\$1,307**
(0.61% vs. prior year)

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

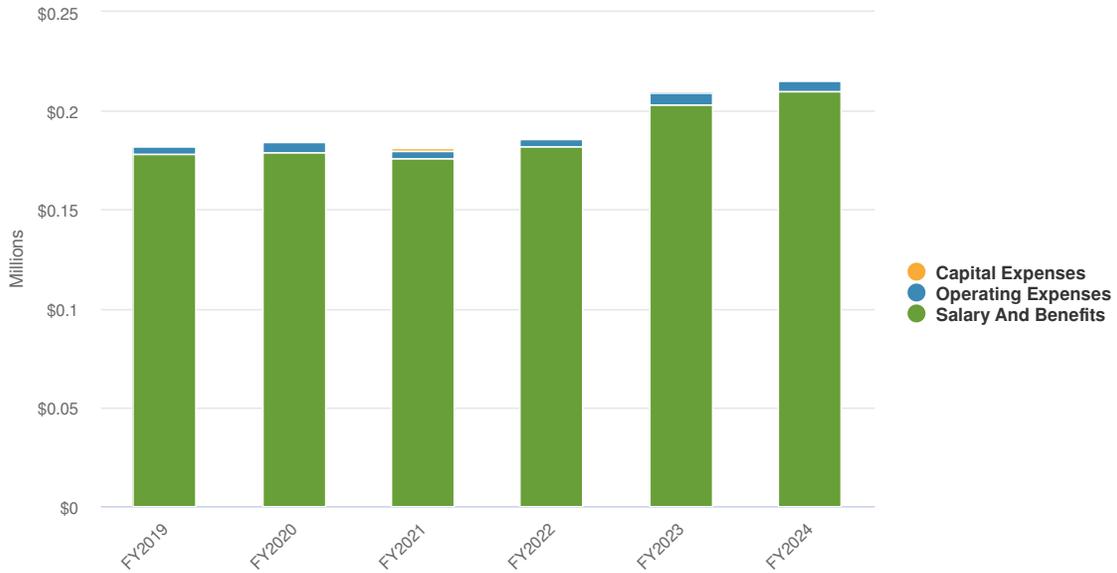


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
SALARY-ELECTED OFFICIAL	010-2457-1010	\$54,458	\$56,995	\$57,308	\$56,995	\$56,995
SALARIES	010-2457-1050	\$65,028	\$73,220	\$74,435	\$75,057	\$75,057
DISCRETIONARY SALARY	010-2457-1055	\$0	\$1,838	\$0	\$3,002	\$3,002
SALARIES-PART TIME	010-2457-1080	\$0	\$1,083	\$867	\$1,083	\$1,083
LONGEVITY PAY	010-2457-2000	\$780	\$3,000	\$3,000	\$3,000	\$3,000
SOCIAL SECURITY	010-2457-2010	\$9,339	\$10,720	\$10,508	\$11,027	\$11,027
HEALTH INSURANCE	010-2457-2020	\$29,777	\$33,043	\$33,294	\$33,565	\$33,565
RETIREMENT	010-2457-2030	\$18,785	\$20,362	\$20,156	\$20,842	\$20,842
WORKERS COMPENSATION	010-2457-2040	\$298	\$301	\$230	\$309	\$309
UNEMPLOYMENT INSURANCE	010-2457-2060	\$42	\$63	\$52	\$65	\$65
TRAVEL ALLOWANCE- JP3	010-2457-2250	\$3,509	\$4,000	\$3,587	\$5,000	\$5,000
Total Salary And Benefits:		\$182,016	\$204,624	\$203,437	\$209,945	\$209,945
Operating Expenses						
OFFICE SUPPLIES	010-2457-3150	\$1,434	\$1,500	\$1,359	\$1,500	\$1,500
SUBSCRIPTIONS	010-2457-3900	\$0	\$1,395	\$0	\$0	\$0
INTERPRETER FEES	010-2457-4020	\$463	\$500	\$0	\$500	\$500
COMMUNICATIONS EXPENSE	010-2457-4250	\$97	\$0	\$0	\$0	\$0
TRAVEL TRAINING	010-2457-4270	\$1,652	\$2,000	\$748	\$2,000	\$2,000
BONDS	010-2457-4800	\$0	\$299	\$249	\$0	\$0
DUES	010-2457-4810	\$130	\$130	\$160	\$160	\$160
OFFICE FURNISHINGS/EQUIPMENT	010-2457-4980	\$0	\$3,200	\$3,198	\$850	\$850
Total Operating Expenses:		\$3,775	\$9,024	\$5,714	\$5,010	\$5,010
Capital Expenses						
JP#3 CAPITAL OUTLAY	026-7580-5730	\$0	\$400	\$0	\$400	\$400
Total Capital Expenses:		\$0	\$400	\$0	\$400	\$400
Total Expense Objects:		\$185,792	\$214,048	\$209,151	\$215,355	\$215,355



Justice of the Peace, Pct. 4



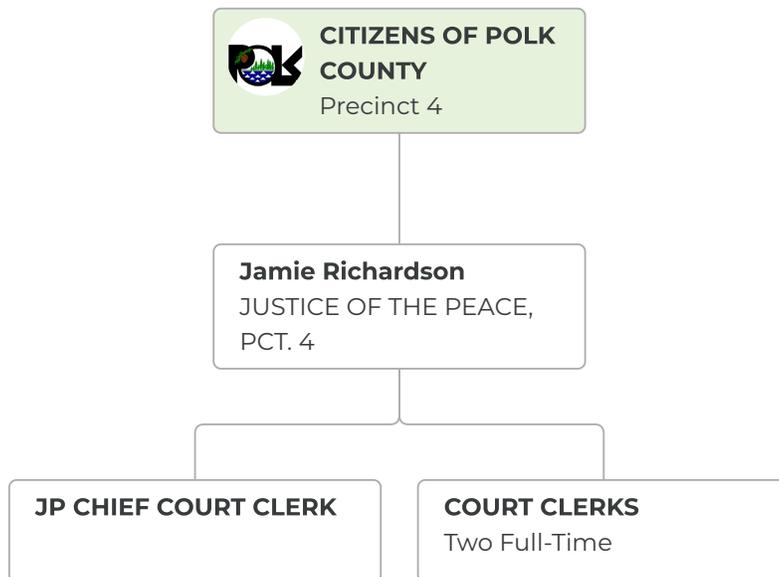
Jamie Richardson
Justice of the Peace

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

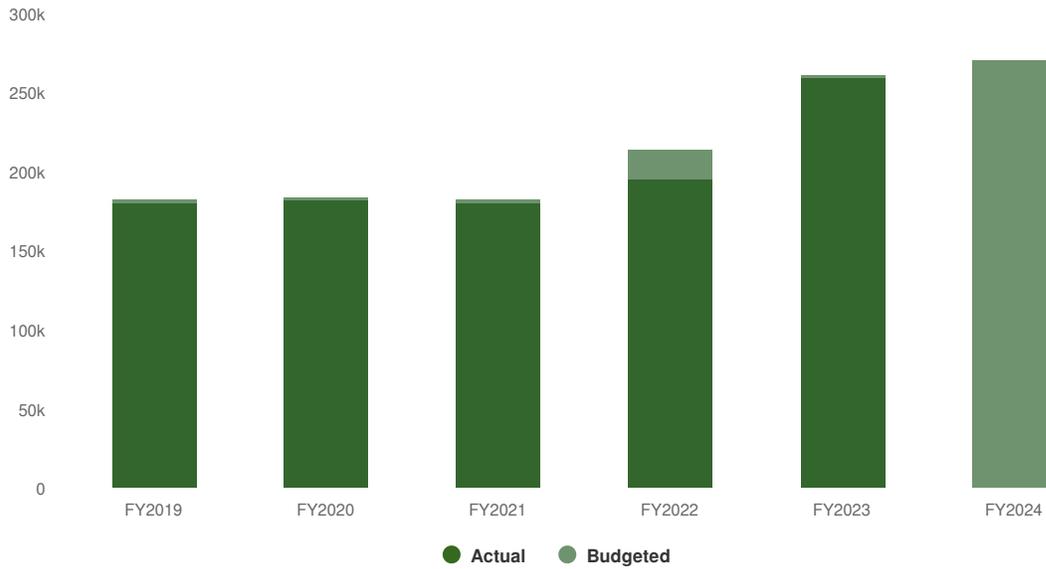
Organizational Chart



Expenditures Summary

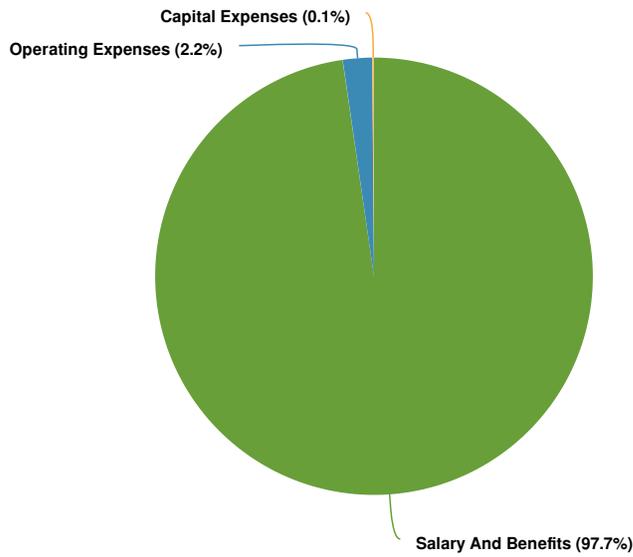
\$270,659 **\$9,055**
(3.46% vs. prior year)

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

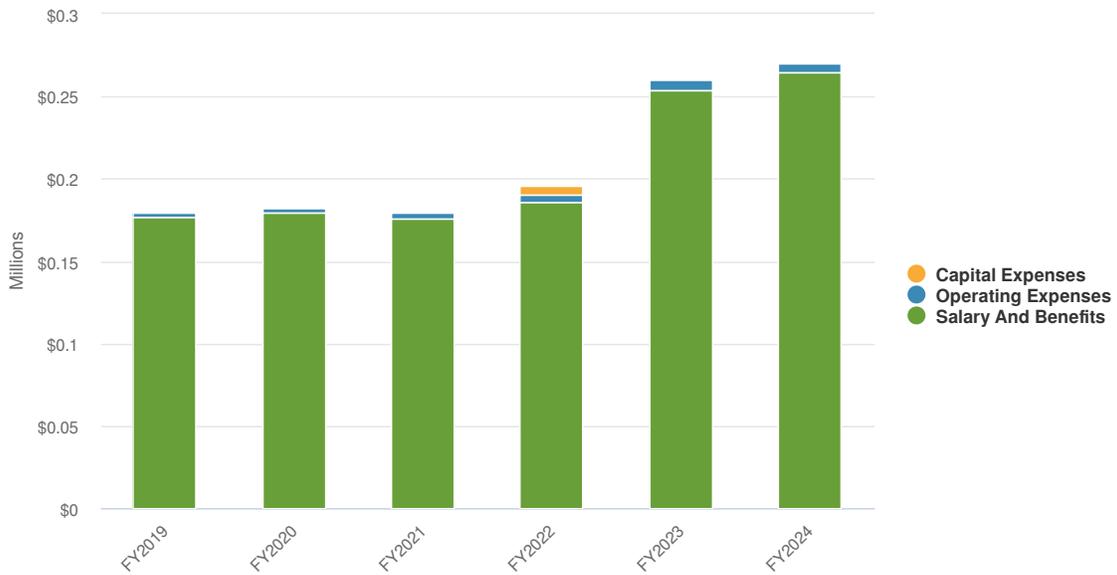


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-2458-1010	\$54,458	\$56,995	\$57,308	\$56,995	\$56,995
SALARIES	010-2458-1050	\$67,779	\$107,341	\$107,731	\$108,159	\$108,159
DISCRETIONARY SALARY	010-2458-1055	\$0	\$0	\$0	\$4,326	\$4,326
SALARIES-PART TIME	010-2458-1080	\$0	\$1,083	\$345	\$1,083	\$1,083
LONGEVITY PAY	010-2458-2000	\$1,260	\$4,000	\$4,000	\$4,000	\$4,000
SOCIAL SECURITY	010-2458-2010	\$9,507	\$13,228	\$12,976	\$13,737	\$13,737
HEALTH INSURANCE	010-2458-2020	\$29,777	\$44,057	\$42,717	\$44,753	\$44,753
RETIREMENT	010-2458-2030	\$19,277	\$25,125	\$25,028	\$25,965	\$25,965
WORKERS COMPENSATION	010-2458-2040	\$306	\$371	\$285	\$385	\$385
UNEMPLOYMENT INSURANCE	010-2458-2060	\$44	\$89	\$76	\$93	\$93
TRAVEL ALLOWANCE- JP4	010-2458-2250	\$3,509	\$3,500	\$3,519	\$5,000	\$5,000
Total Salary And Benefits:		\$185,916	\$255,790	\$253,985	\$264,496	\$264,496
Operating Expenses						
OFFICE SUPPLIES	010-2458-3150	\$3,339	\$2,000	\$2,657	\$3,000	\$3,000
SUBSCRIPTIONS	010-2458-3900	\$130	\$135	\$130	\$135	\$135
COMMUNICATIONS EXPENSE	010-2458-4230	\$0	\$0	\$0	\$482	\$482
TRAVEL TRAINING	010-2458-4270	\$677	\$2,000	\$1,628	\$2,000	\$2,000
BONDS	010-2458-4800	\$0	\$249	\$249	\$75	\$75
DUES	010-2458-4810	\$60	\$170	\$145	\$170	\$170
OFFICE FURNISHINGS/EQUIPMENT	010-2458-4980	\$0	\$960	\$1,025	\$0	\$0
Total Operating Expenses:		\$4,206	\$5,514	\$5,834	\$5,862	\$5,862
Capital Expenses						
JP#4 CAPITAL OUTLAY	026-7580-5740	\$5,400	\$300	\$0	\$300	\$300
Total Capital Expenses:		\$5,400	\$300	\$0	\$300	\$300
Total Expense Objects:		\$195,522	\$261,604	\$259,819	\$270,659	\$270,659



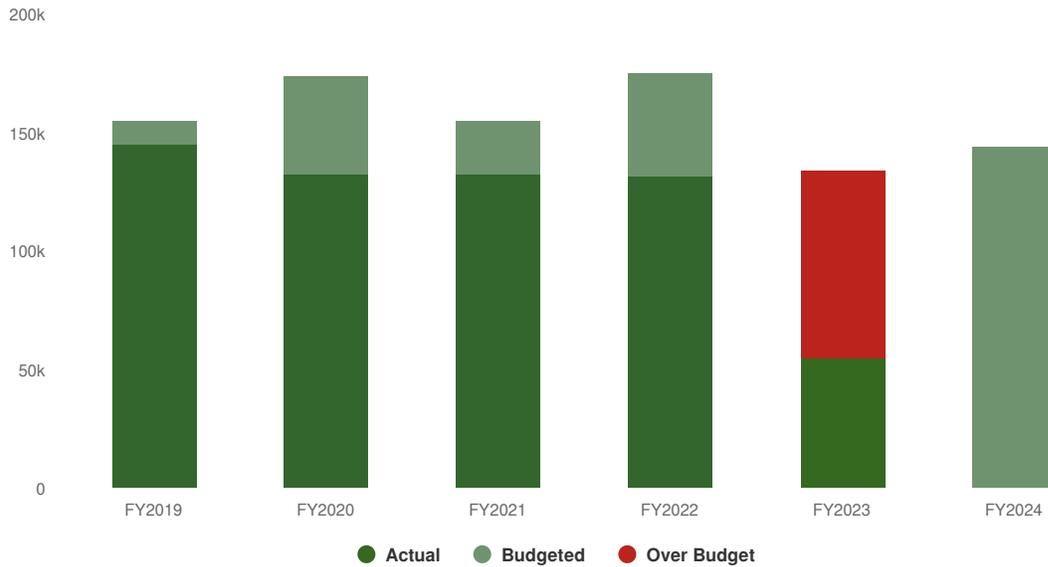
Judicial

This department encompasses salary components and other personnel expenses for the judges serving on the Juvenile Board, including the County Judge, County Court at Law Judge, and the 258th & 411th District Judges. Additionally, it covers operational expenses associated with general court administration.

Expenditures Summary

\$144,306 **\$89,642**
(163.99% vs. prior year)

Judicial Proposed and Historical Budget vs. Actual

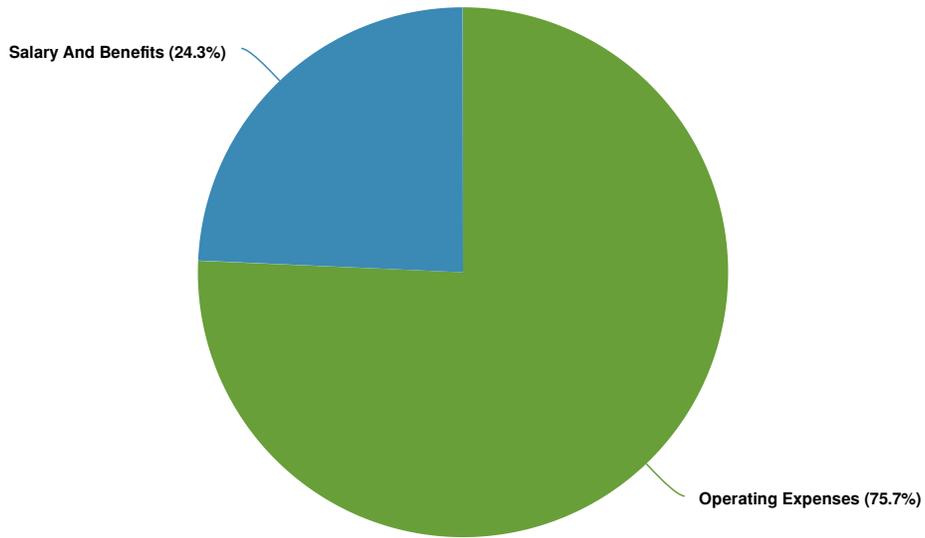


To balance the FY2023 Polk County Budget, the Commissioners Court deliberately set several line item expenditures in this department to \$0. Post-adoption, they subsequently amended the budget to secure funding for these essential expenses from the General Fund Balance. The State's practice of delegating responsibility for numerous items without commensurate funding, termed "Unfunded Mandates," places an increased financial burden on Polk County residents through local tax increments. Notable instances in the Judicial Budget include Capital Trial Fees, Juvenile Probation, and Juvenile Detention. Following budget adoption, these line items were amended to reinstate their funding levels to match FY2022 standards.

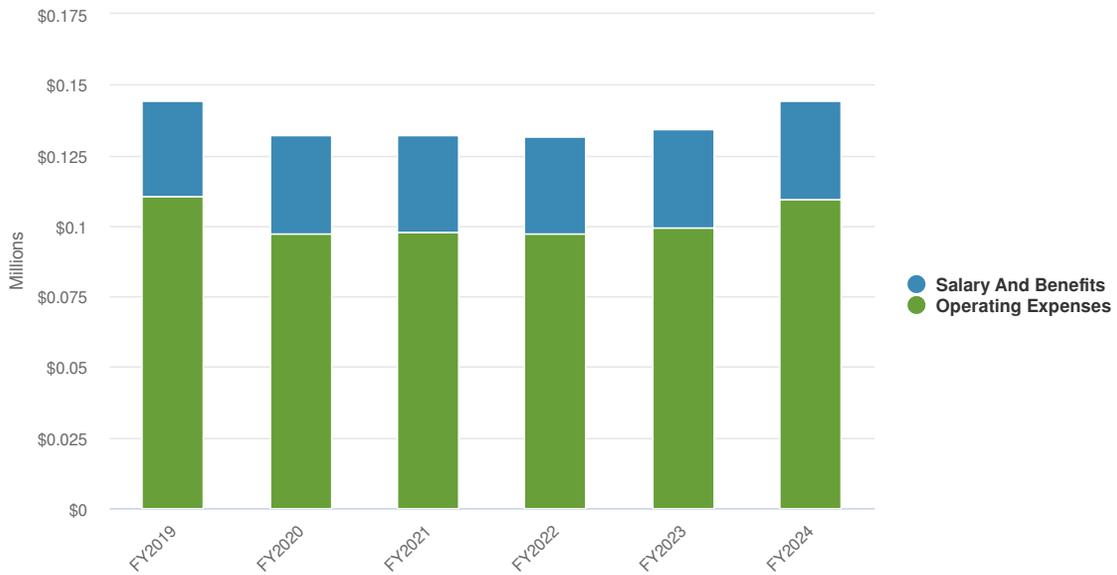
The establishment of the Veterans Treatment Court line item dates back to FY2020, initiated at the District Attorney's request with an allocated budget of \$25,000. While this line item was consistently funded at \$25,000 until FY2022, the court was never established by the District Attorney. Consequently, the Commissioners Court decided not to allocate funds for it beginning in FY2023 when they were struggling to adopt a balanced budget. This decision also explains the reduced FY2024 Budget compared to the FY2022 Budget.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SUBSIDIES-DIST/COUNTY JUDGES	010-2465-1010	\$28,710	\$29,400	\$29,561	\$29,400	\$29,400
SOCIAL SECURITY	010-2465-2010	\$2,078	\$2,249	\$2,030	\$2,249	\$2,249
HEALTH INSURANCE	010-2465-2020	\$1,052	\$1,240	\$1,058	\$1,240	\$1,240
RETIREMENT	010-2465-2030	\$2,129	\$2,136	\$1,900	\$2,126	\$2,126
WORKERS COMPENSATION	010-2465-2040	\$33	\$39	\$22	\$39	\$39
Total Salary And Benefits:		\$34,002	\$35,064	\$34,571	\$35,053	\$35,053
Operating Expenses						
VISITING JUDGE	010-2465-4080	\$784	\$1,000	\$1,615	\$1,000	\$1,000
CAPITAL TRIAL EXPENSES	010-2465-4170	\$33,554	\$0	\$33,554	\$19,652	\$19,652
MEDIATION FEES-CPS	010-2465-4201	\$0	\$500	\$0	\$500	\$500
JUVENILE PROBATION	010-2465-4750	\$44,115	\$0	\$44,181	\$44,115	\$44,115
JUVENILE DETENTION EXPENSE	010-2465-4760	\$8,644	\$0	\$10,300	\$25,885	\$25,885
CHILDRENZ HAVEN	010-2465-4770	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
CASA	010-2465-4780	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
ADULT PROBATION PHONE	010-2465-4802	\$319	\$1,301	\$0	\$1,301	\$1,301
HOUSE ARREST MONITORING	010-2465-4850	\$0	\$1,500	\$0	\$1,500	\$1,500
GUARDIANSHIP SUPPLEMENTAL EXPENSES	019-2465-3150	\$0	\$5,000	\$0	\$5,000	\$5,000
COURT REPORTER SERVICE FEES	029-2465-3150	\$0	\$300	\$0	\$300	\$300
Total Operating Expenses:		\$97,416	\$19,601	\$99,650	\$109,253	\$109,253
Total Expense Objects:		\$131,418	\$54,664	\$134,221	\$144,306	\$144,306



Office of the 258th District Court

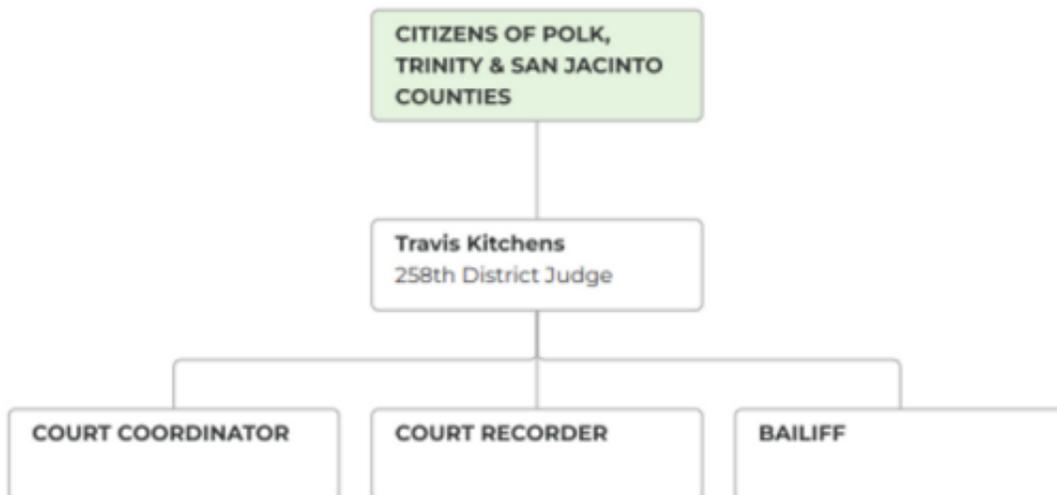


Travis Kitchens
Judge, 258th District Court

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



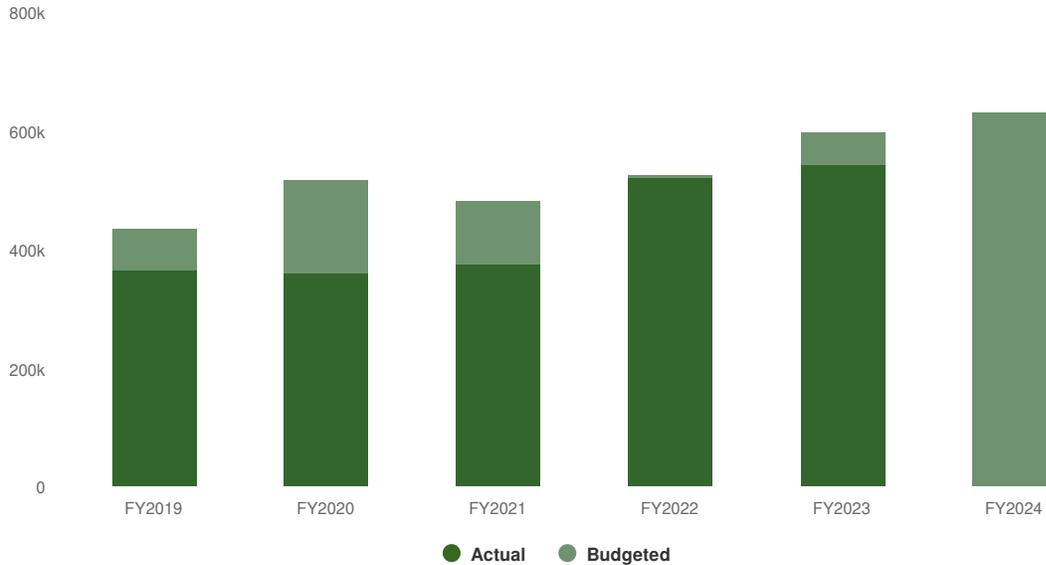
Organizational Chart



Expenditures Summary

\$632,072 **\$33,363**
(5.57% vs. prior year)

258th District Court Proposed and Historical Budget vs. Actual

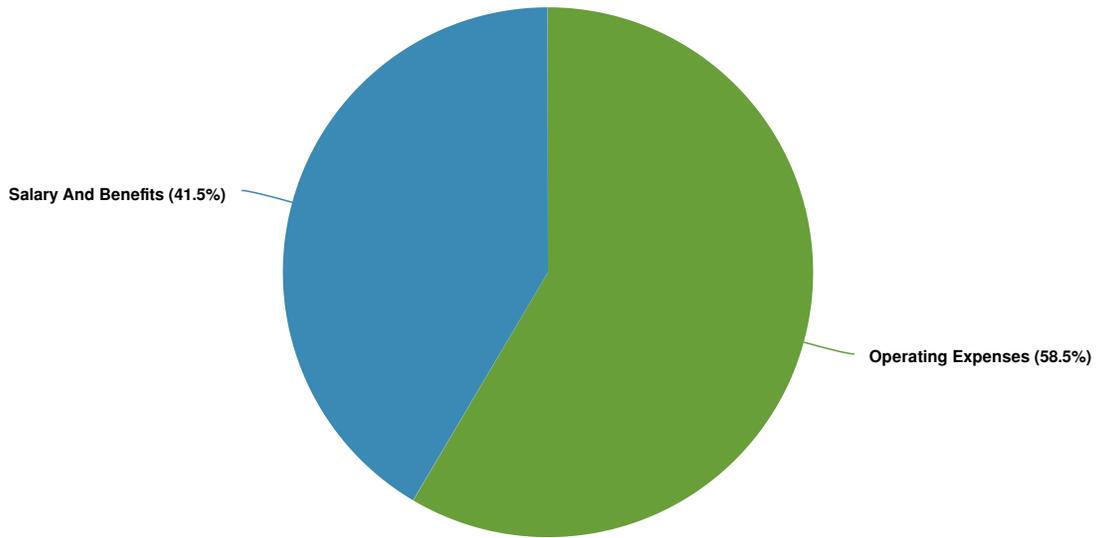


The incumbent District Judge assumed office in January 2019 and experienced a relatively subdued first year in terms of activity. The subsequent fiscal years, FY2020 and FY2021, witnessed a substantial reduction in judicial activities overall due to the impact of COVID. This trend shifted noticeably in FY2022, with attorneys demonstrating heightened activity as they hit the ground running. Budgeted at \$230,000 for that year, Attorney Fees exceeded projections by over \$18,500. In response, the budget for FY2023 was revised upward to \$275,000, followed by another increase to \$300,000 in FY2024.

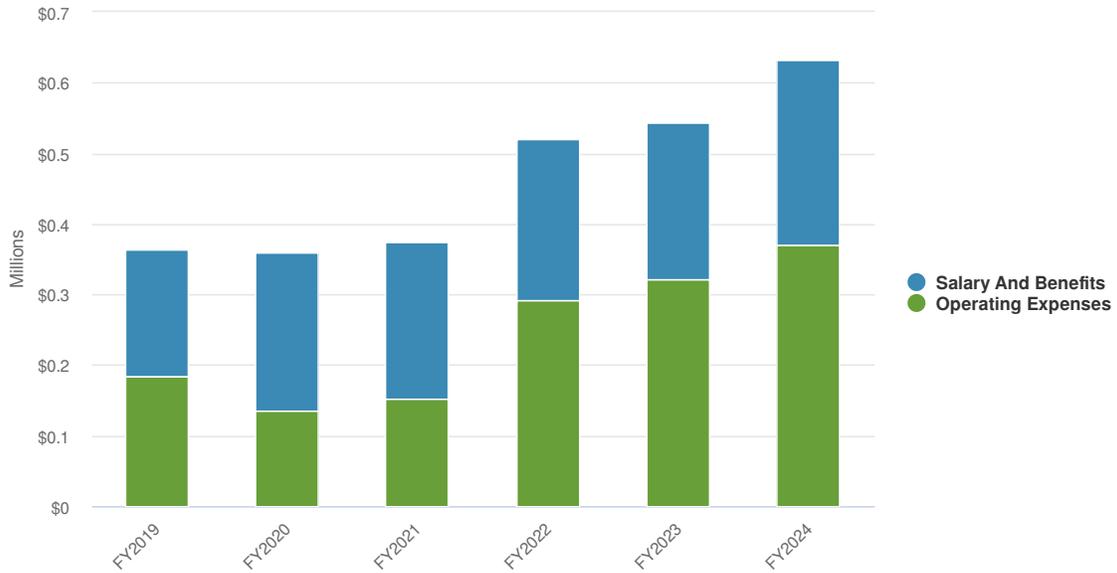
As the Court has intensified its efforts to address the backlog of cases resulting from the pandemic, operational expenses are anticipated to increase initially, with an expected eventual leveling out. Given the county's population growth, these heightened operational levels may establish a new baseline for the foreseeable future.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
CELL PHONE ALLOWANCE - BAILIFF	010-2466-1030	\$481	\$480	\$483	\$480	\$480
SALARIES	010-2466-1050	\$156,079	\$170,634	\$151,639	\$177,059	\$177,059
SALARIES-PART TIME	010-2466-1080	\$0	\$2,050	\$0	\$2,050	\$2,050
CERTIFICATE PAY	010-2466-1200	\$1,805	\$1,800	\$1,810	\$1,800	\$1,800
SOCIAL SECURITY	010-2466-2010	\$11,868	\$13,752	\$11,636	\$14,244	\$14,244
HEALTH INSURANCE	010-2466-2020	\$27,443	\$33,043	\$28,621	\$33,565	\$33,565
RETIREMENT	010-2466-2030	\$24,781	\$26,050	\$22,968	\$26,923	\$26,923
WORKERS COMPENSATION	010-2466-2040	\$1,109	\$1,176	\$1,102	\$1,218	\$1,218
UNEMPLOYMENT INSURANCE	010-2466-2060	\$105	\$140	\$107	\$149	\$149
TRAVEL ALLOWANCE- BAILIFF & COURT REPORTER	010-2466-2250	\$4,812	\$4,800	\$4,226	\$4,800	\$4,800
Total Salary And Benefits:		\$228,483	\$253,924	\$222,591	\$262,288	\$262,288
Operating Expenses						
POSTAGE	010-2466-3110	\$116	\$800	\$0	\$800	\$800
OFFICE SUPPLIES	010-2466-3150	\$2,391	\$2,500	\$3,752	\$2,500	\$2,500
ATTORNEY FEES - POLK CASES ONLY	010-2466-4000	\$248,581	\$275,000	\$268,679	\$300,000	\$300,000
INTERPRETER FEES - POLK CASES ONLY	010-2466-4020	\$948	\$5,000	\$0	\$5,000	\$5,000
INVESTIGATION - POLK CASES ONLY	010-2466-4040	\$9,158	\$25,000	\$13,276	\$25,000	\$25,000
PSYCHOLOGICAL EVALUATIONS - POLK CASES ONLY	010-2466-4050	\$15,750	\$15,000	\$8,800	\$15,000	\$15,000
APPEALS & TRANSCRIPTS - POLK CASES ONLY	010-2466-4065	\$9,330	\$15,000	\$18,678	\$15,000	\$15,000
COMMUNICATION EXP	010-2466-4200	\$984	\$984	\$984	\$984	\$984
TRAVEL TRAINING	010-2466-4270	\$2,778	\$2,500	\$1,416	\$2,500	\$2,500
COURT REPORTER CONTRACT SERVICES	010-2466-4861	\$1,148	\$3,000	\$5,743	\$3,000	\$3,000
Total Operating Expenses:		\$291,182	\$344,784	\$321,329	\$369,784	\$369,784
Total Expense Objects:		\$519,665	\$598,708	\$543,920	\$632,072	\$632,072



Office of the 411th District Court

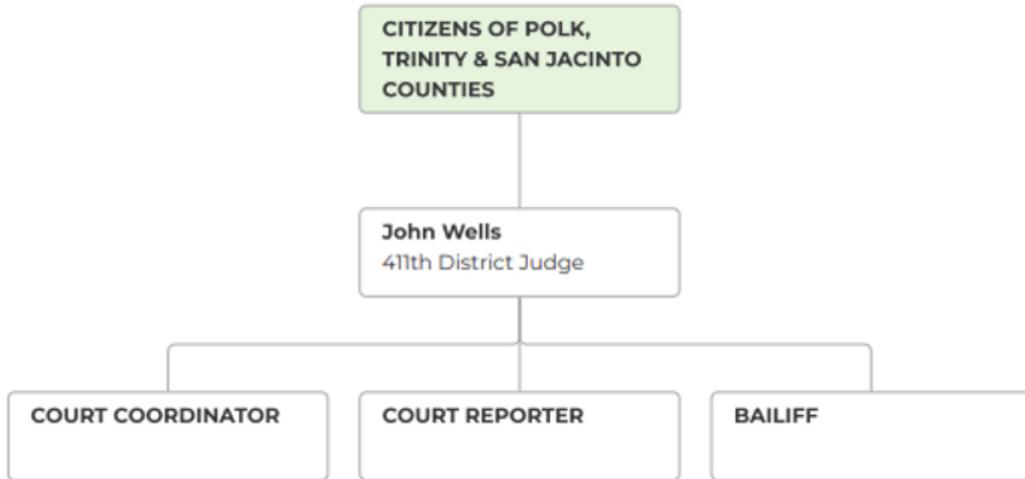


John Wells
Judge, 411th District Court

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



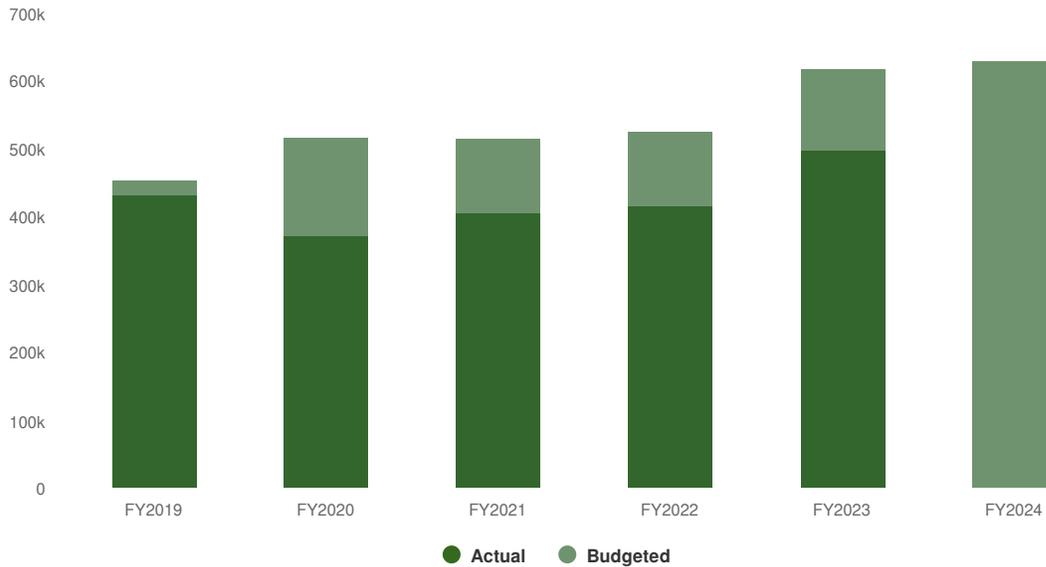
Organizational Chart



Expenditures Summary

\$629,840 **\$11,365**
 (1.84% vs. prior year)

411th District Court Proposed and Historical Budget vs. Actual

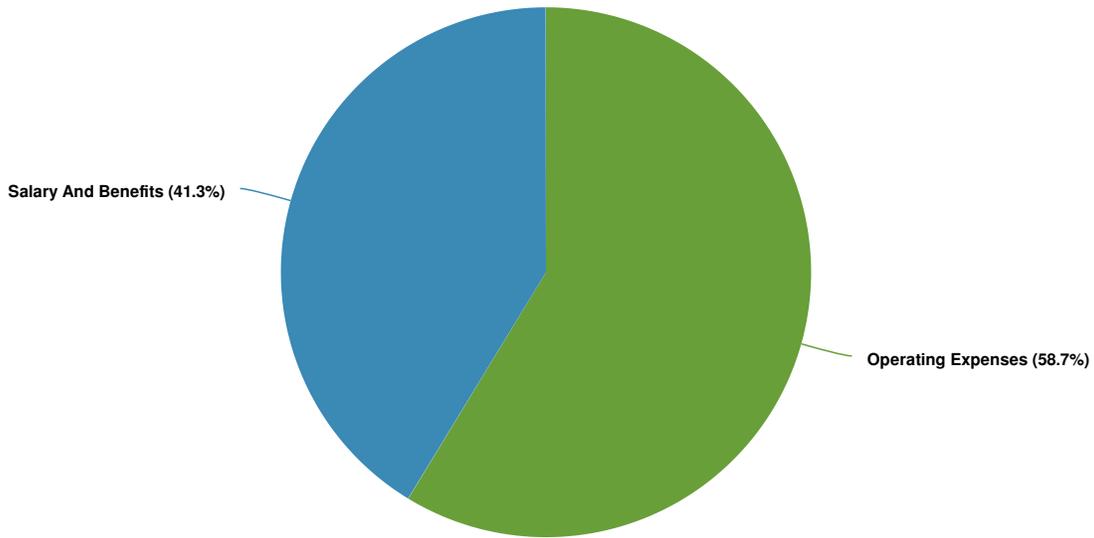


The current District Judge assumed office in January 2021, encountering a relatively subdued first year marked by reduced activity due to the impact of COVID. While FY2022 witnessed an increase in judicial activity, the actual activity still fell short of the projected budget due to a year-long vacancy in the Court Reporter position. All positions were successfully filled in FY2023, but Attorney Fees experienced a slight decline from FY2022 to FY2023. This dip may be attributed to billing delays, given that attorneys can only bill once a case is closed, and several cases faced delays for various reasons. The notable more-than-doubling of Psychological Evaluations from FY2022 to FY2023 may be indicative of factors contributing to these delays.

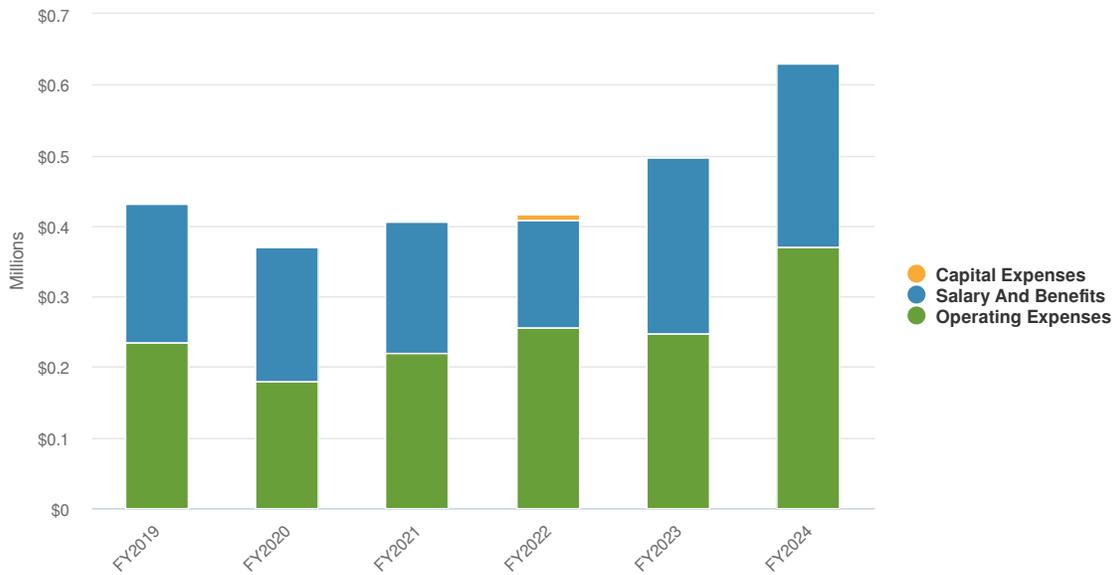
To ensure parity in funding for the two district courts operating in Polk County, the Commissioners Court strives to maintain equitable budgets. This approach is grounded in the general similarity of case loads between the two courts.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
CELL PHONE ALLOWANCE - BAILIFF	010-2467-1030	\$481	\$480	\$483	\$480	\$480
SALARIES	010-2467-1050	\$103,424	\$170,634	\$171,695	\$177,059	\$177,059
SALARIES-PART TIME	010-2467-1080	\$0	\$2,050	\$0	\$2,050	\$2,050
SOCIAL SECURITY	010-2467-2010	\$8,181	\$13,614	\$13,538	\$14,106	\$14,106
HEALTH INSURANCE	010-2467-2020	\$20,154	\$33,043	\$32,540	\$33,565	\$33,565
RETIREMENT	010-2467-2030	\$16,171	\$25,788	\$25,644	\$26,663	\$26,663
WORKERS COMPENSATION	010-2467-2040	\$957	\$1,143	\$1,100	\$1,185	\$1,185
UNEMPLOYMENT INSURANCE	010-2467-2060	\$70	\$138	\$120	\$148	\$148
TRAVEL ALLOWANCE- BAILIFF & COURT REPORTER	010-2467-2250	\$3,151	\$4,800	\$4,827	\$4,800	\$4,800
Total Salary And Benefits:		\$152,589	\$251,691	\$249,947	\$260,055	\$260,055
Operating Expenses						
POSTAGE	010-2467-3110	\$232	\$800	\$494	\$800	\$800
OFFICE SUPPLIES	010-2467-3150	\$1,877	\$2,500	\$1,358	\$2,500	\$2,500
ATTORNEY FEES - POLK CASES ONLY	010-2467-4000	\$222,662	\$275,000	\$216,285	\$300,000	\$300,000
INTERPRETER FEES - POLK CASES ONLY	010-2467-4020	\$402	\$5,000	\$793	\$5,000	\$5,000
INVESTIGATION - POLK CASES ONLY	010-2467-4040	\$3,223	\$25,000	\$6,000	\$25,000	\$25,000
PSYCHOLOGICAL EVALUATIONS - POLK CASES ONLY	010-2467-4050	\$8,175	\$15,000	\$17,800	\$15,000	\$15,000
APPEALS & TRANSCRIPTS - POLK CASES ONLY	010-2467-4065	\$2,969	\$15,000	\$0	\$15,000	\$15,000
COMMUNICATION EXP	010-2467-4200	\$984	\$984	\$984	\$984	\$984
TRAVEL TRAINING	010-2467-4270	\$438	\$2,500	\$987	\$2,500	\$2,500
COURT REPORTER CONTRACT SERVICES	010-2467-4861	\$14,855	\$25,000	\$2,754	\$3,000	\$3,000
Total Operating Expenses:		\$255,816	\$366,784	\$247,455	\$369,784	\$369,784
Capital Expenses						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2467-5720	\$7,990	\$0	\$0	\$0	\$0
Total Capital Expenses:		\$7,990	\$0	\$0	\$0	\$0
Total Expense Objects:		\$416,394	\$618,475	\$497,402	\$629,840	\$629,840

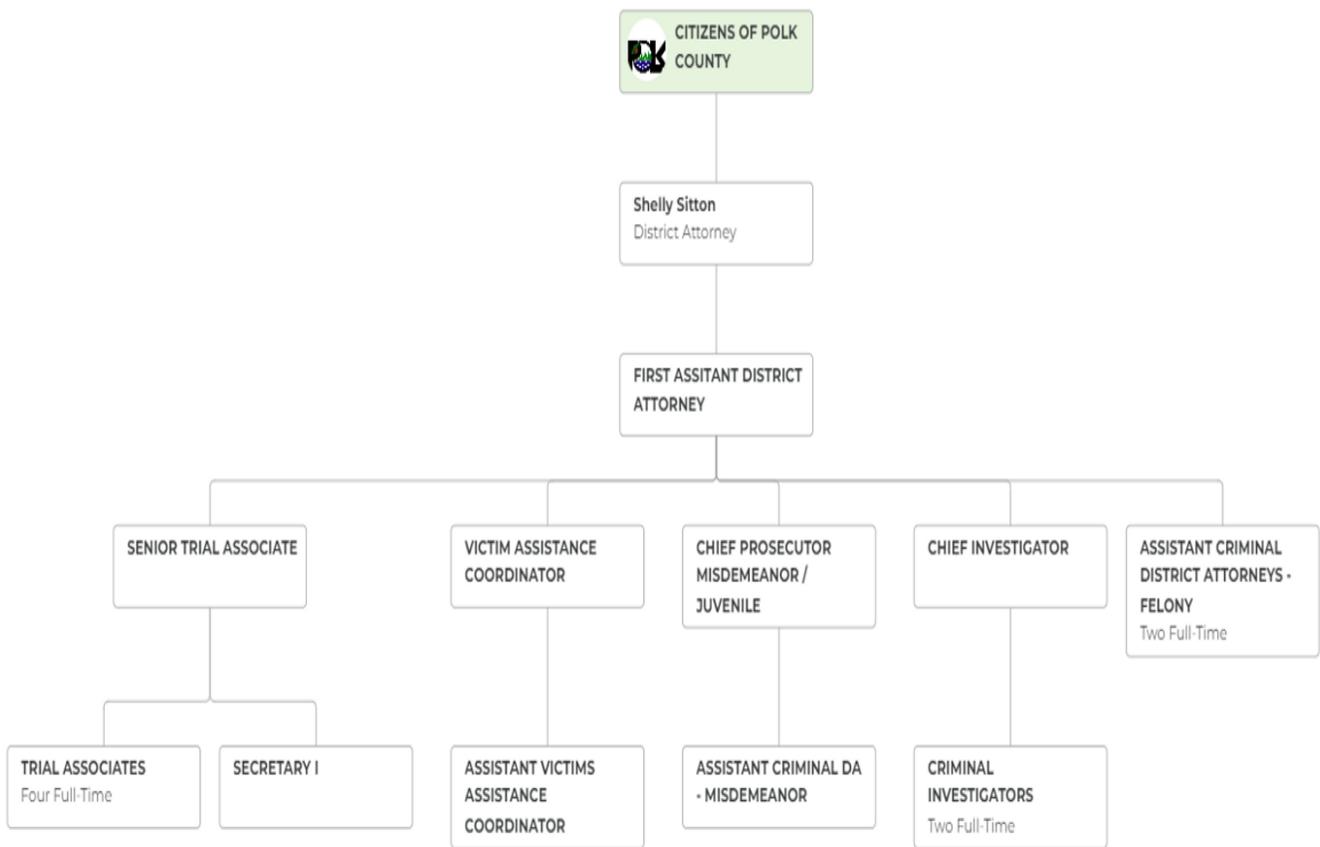
District Attorney's Office



Shelly Sitton
District Attorney

The Criminal District Attorney is primarily an attorney for the State who prosecutes felony cases in District Court and often serves several adjacent counties. However, the Polk County District Attorney's office was created by the Legislature in 1987 to prosecute for Polk County in all of the County's District, County, County Court-at Law, and Justice of the Peace Courts. The District Attorney may serve in an advisory capacity, giving written opinion to County and Precinct Officials regarding their duties. The District Attorney would receive information and institute action against any County or Precinct Official shown to have abused or neglected their duties. The Criminal District Attorney's office is located in the Polk County Judicial Center at 101 W. Mill Street, Livingston.

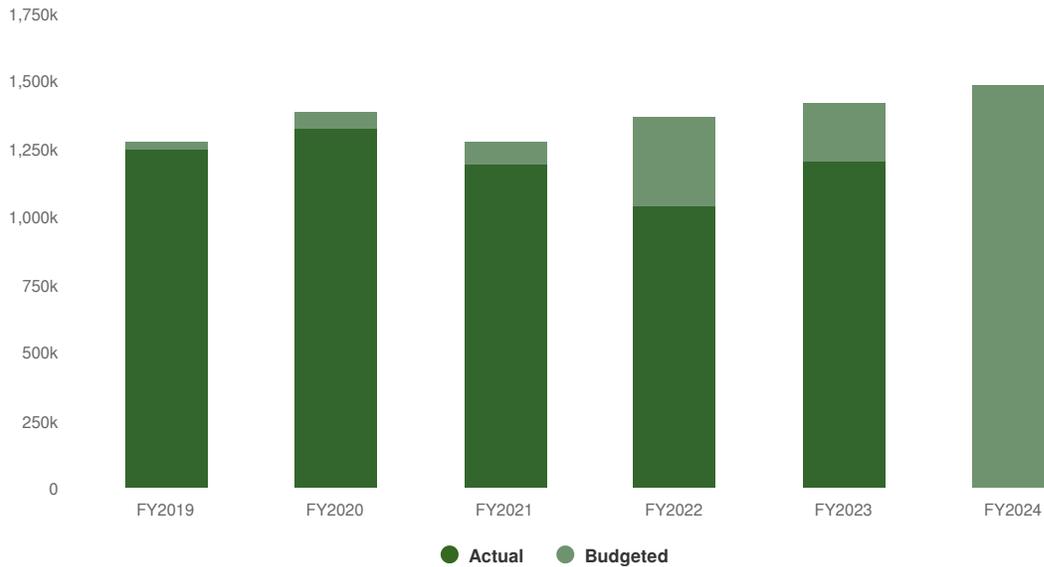
Organizational Chart



Expenditures Summary

\$1,485,173
\$63,692
(4.48% vs. prior year)

District Attorney Proposed and Historical Budget vs. Actual



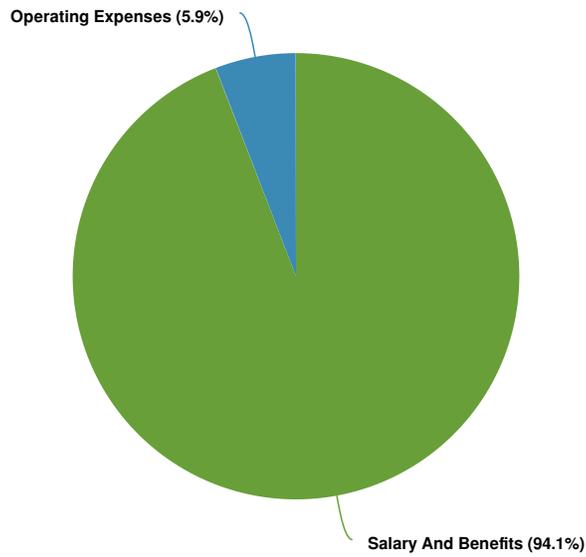
Nearly 95% of the District Attorney's budget is allocated to personnel, and it stands out as having the highest paid staff among all county offices. In 2022, a substantial portion of the Assistant District Attorneys departed for positions in other counties, resulting in actual expenses significantly falling short of the projected budget throughout the calendar year 2022, spanning the initial quarter of FY2023. The newly elected District Attorney assumed office in January 2023 and promptly embarked on the task of filling the vacant positions left by her predecessor.

To aid in maintaining the office's functionality and alleviating the backlog of cases in the post-pandemic judicial system, the Court allocated approximately \$47,000 to her for contract attorneys for immediate utilization. Additionally, noteworthy increases in Office Supplies and Travel Training activities were observed compared to the adopted budget, attributed to the new leadership in the office necessitating updates to letterhead, business cards, and other essential items.

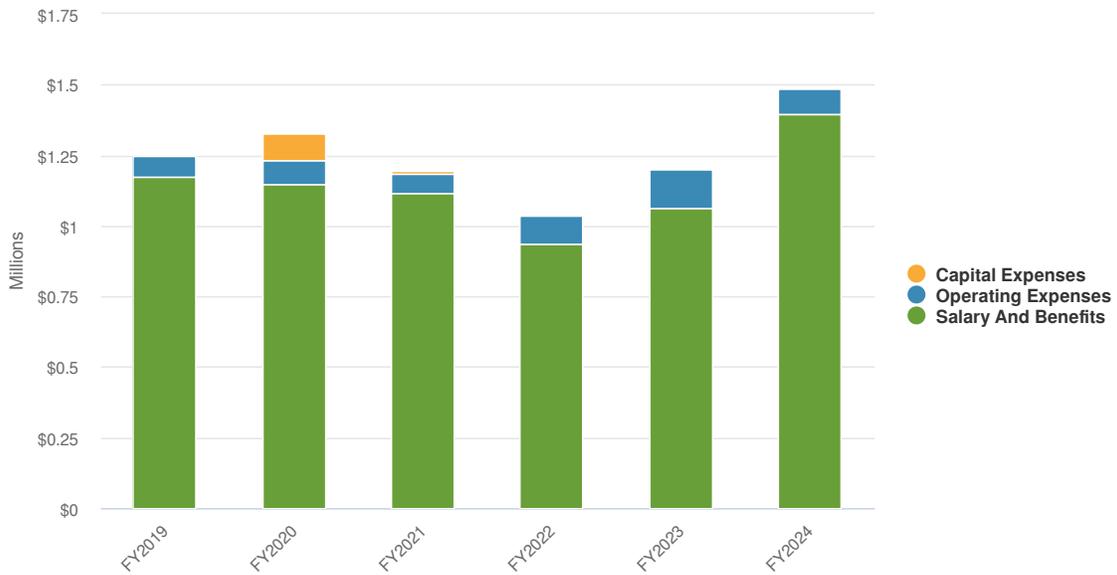
Anticipating the availability of the Rural Law Enforcement Grant in January 2024, the District Attorney has proactively obtained approval from the Commissioners Court to enhance her FY2024 Budget. This augmentation, totaling \$275,000, is specifically designated for creating new positions and providing supplemental pay for Assistant District Attorneys, Victim Assistance Coordinators, and Investigators, in accordance with the grant's provisions.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-2475-1010	\$7,369	\$7,350	\$7,390	\$7,350	\$7,350
SALARIES	010-2475-1050	\$640,397	\$884,101	\$721,107	\$905,337	\$905,337
DISCRETIONARY SALARY	010-2475-1055	\$0	\$0	\$0	\$40,767	\$40,767
SALARIES-PART TIME	010-2475-1080	\$1,235	\$0	\$0	\$0	\$0
CERTIFICATE PAY	010-2475-1200	\$0	\$4,200	\$1,350	\$5,400	\$5,400
LONGEVITY PAY	010-2475-2000	\$4,260	\$11,000	\$6,500	\$4,500	\$4,500
SOCIAL SECURITY	010-2475-2010	\$48,072	\$72,883	\$54,035	\$73,516	\$73,516
HEALTH INSURANCE	010-2475-2020	\$113,644	\$198,258	\$124,726	\$190,201	\$190,201
RETIREMENT	010-2475-2030	\$97,488	\$138,431	\$105,158	\$139,301	\$139,301
WORKERS COMPENSATION	010-2475-2040	\$2,122	\$3,817	\$3,266	\$3,646	\$3,646
UNEMPLOYMENT INSURANCE	010-2475-2060	\$423	\$756	\$491	\$763	\$763
SALARIES	048-7276-1050	\$16,159	\$22,484	\$31,653	\$22,484	\$22,484
SOCIAL SECURITY	048-7276-2010	\$1,193	\$1,720	\$2,463	\$1,720	\$1,720
HEALTH INSURANCE	048-7276-2020	-\$1,423	\$0	\$0	\$0	\$0
RETIREMENT	048-7276-2030	\$2,498	\$3,267	\$4,808	\$3,267	\$3,267
WORKERS COMPENSATION	048-7276-2040	\$35	\$11	\$109	\$11	\$11
UNEMPLOYMENT INSURANCE	048-7276-2060	\$10	\$19	\$22	\$19	\$19
Total Salary And Benefits:		\$933,482	\$1,348,296	\$1,063,079	\$1,398,282	\$1,398,282
Operating Expenses						
OFFICE SUPPLIES	010-2475-3150	\$20,177	\$15,000	\$19,055	\$25,000	\$25,000
TRIAL SUPPLIES	010-2475-3170	\$3,675	\$7,000	\$470	\$0	\$0
FURNISHED TRANSPORTATION	010-2475-3300	\$12,241	\$10,000	\$7,004	\$12,000	\$12,000
SUBSCRIPTIONS	010-2475-3900	\$1,283	\$400	\$0	\$0	\$0
APPELLATE EXPENSES	010-2475-4060	\$0	\$1,500	\$0	\$0	\$0



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
COMMUNICATIONS EXPENSE	010-2475-4230	\$1,497	\$0	\$1,368	\$6,192	\$6,192
TRAVEL TRAINING	010-2475-4270	\$13,476	\$18,000	\$19,821	\$22,000	\$22,000
ONLINE RESEARCH	010-2475-4370	\$7,172	\$6,500	\$6,304	\$7,500	\$7,500
CONTRACT SERVICES	010-2475-4400	\$0	\$0	\$47,083	\$0	\$0
DUES	010-2475-4810	\$2,341	\$3,500	\$2,397	\$3,500	\$3,500
OFFICE FURNISHINGS/EQUIPMENT	010-2475-4980	\$0	\$586	\$0	\$0	\$0
PRETRIAL INTERVENTION EXP	047-2478-4175	\$1,800	\$10,000	\$2,400	\$10,000	\$10,000
TRAVEL TRAINING	048-7276-4270	\$640	\$700	\$1,176	\$700	\$700
OPERATING EXPENSES	049-7278-3340	\$1,287	\$0	\$3,909	\$0	\$0
DIST ATTORNEY ACCOUNT	090-7476-4990	\$38,511	\$0	\$28,422	\$0	\$0
Total Operating Expenses:		\$104,101	\$73,186	\$139,408	\$86,892	\$86,892
Capital Expenses						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-2475-5720	\$1,340	\$0	\$0	\$0	\$0
Total Capital Expenses:		\$1,340	\$0	\$0	\$0	\$0
Total Expense Objects:		\$1,038,923	\$1,421,482	\$1,202,487	\$1,485,173	\$1,485,173



Office of the County Jail

Lawrence Dawson

Jail Administrator

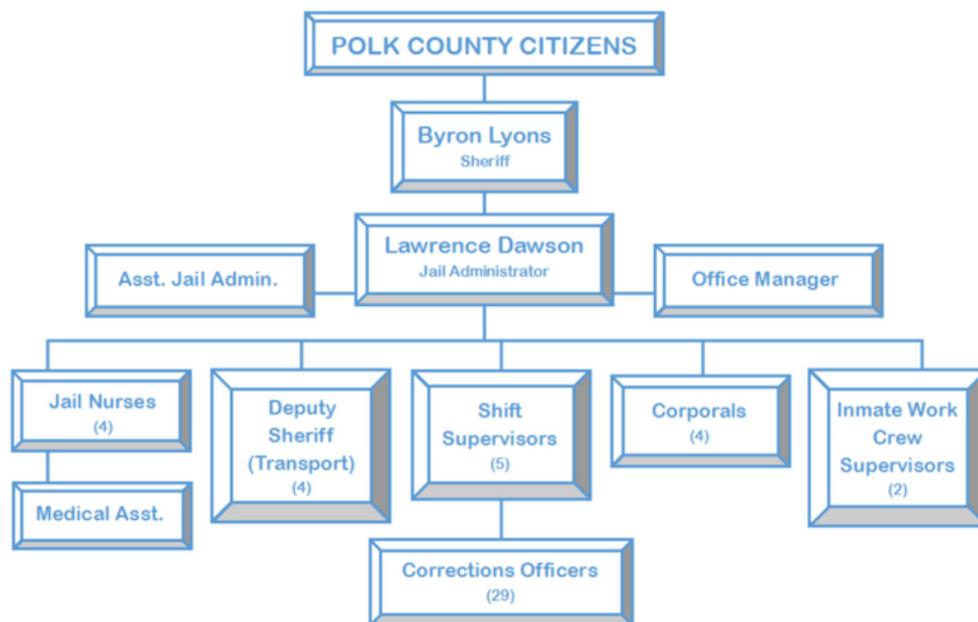
The County Jail operates under the direction of the Sheriff, with supervision from a Jail Administrator appointed by the Sheriff. The Polk County Jail maintains interlocal agreements with cities throughout the County and other entities to house inmates. The average occupancy of the Jail is 215 inmates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

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

Captain of Jail Division, Larry Dawson

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

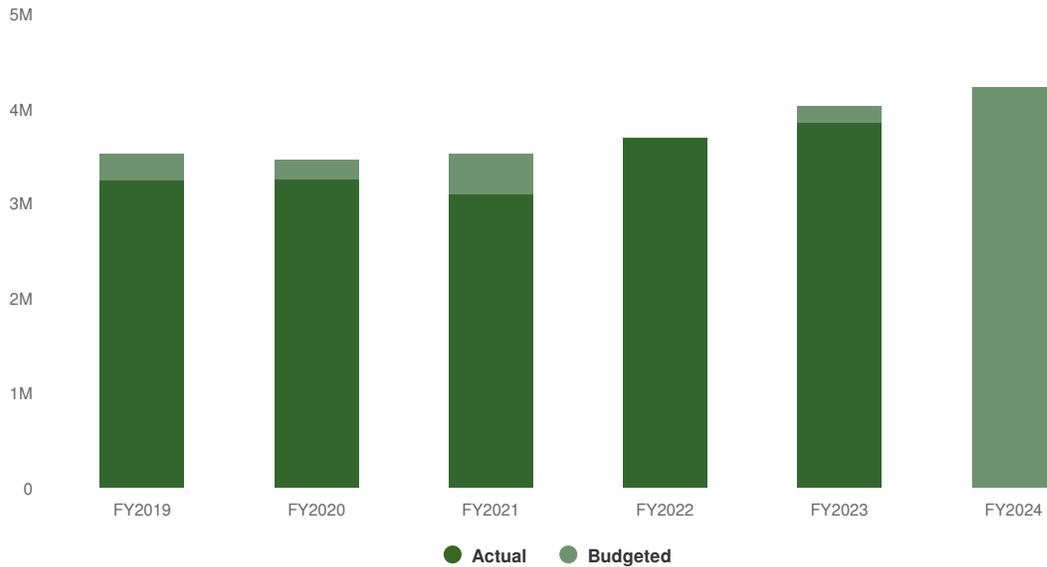
Organizational Chart



Expenditures Summary

\$4,237,318 **\$219,665**
(5.47% vs. prior year)

Jail Proposed and Historical Budget vs. Actual

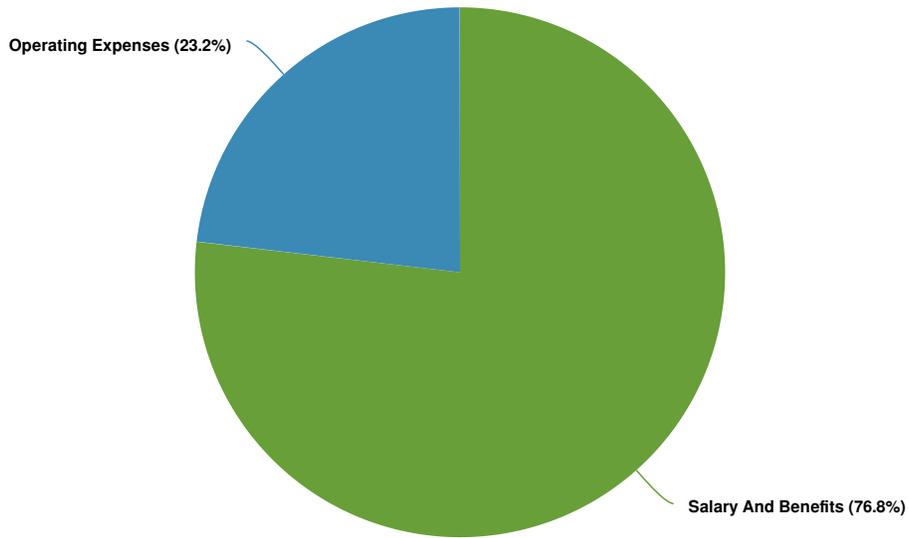


In line with most departments, the budget trajectory in the County Jail remained consistent or saw a decline from FY2019 to FY2021, largely influenced by the challenges posed by the COVID pandemic. Following recommendations from State agencies, individuals considered lower risk for public safety were not held in the jail during this period, aiming to mitigate the potential for COVID outbreaks in confined living spaces. By FY2022, the Jail had returned to full capacity, and operations not only exceeded the projected budget but also witnessed personnel falling short, ultimately maintaining budget equilibrium within the department. This trend persisted into FY2023, with the new District Attorney making commendable efforts to streamline operations, effectively reducing the jail population by addressing older cases. However, escalating costs in food and medical services during FY2023 led to operational expenditures surpassing projections, with only long-term vacancies preventing a complete budget overrun.

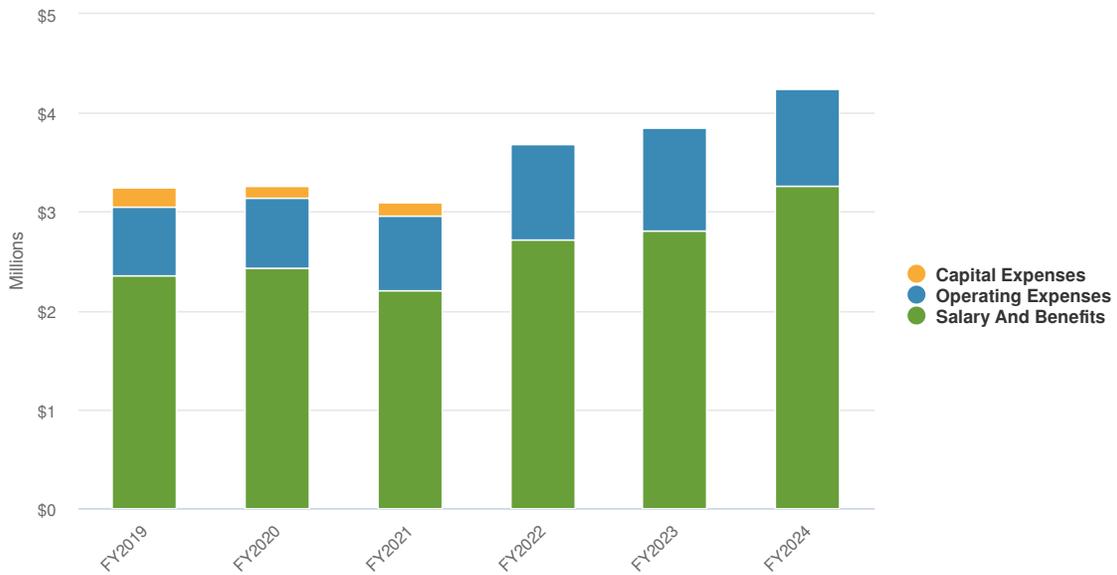
The Sheriff expresses optimism that the Rural Law Enforcement Grant, guaranteeing a minimum salary of \$40,000 per year for corrections officers (in contrast to the current starting pay of \$34,230), will aid in attracting and retaining essential staff. While the Court augmented the operations budget for the Jail in FY2024, and the costs of food and medical services have moderated to some extent, the fiscal year's conclusion will determine whether the department can stay within budget.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-2512-1050	\$1,690,726	\$2,012,073	\$1,846,962	\$2,011,461	\$2,011,461
DISCRETIONARY SALARY	010-2512-1055	\$0	\$22,450	\$0	\$84,223	\$84,223
SALARIES-PART TIME	010-2512-1080	\$9,943	\$30,000	\$24,890	\$30,000	\$30,000
JAIL TEMP INCENTIVE PAY (COVID)	010-2512-1110	\$154,459	\$0	\$0	\$0	\$0
CERTIFICATE PAY	010-2512-1200	\$5,706	\$6,600	\$6,587	\$6,600	\$6,600
LONGEVITY PAY	010-2512-2000	\$6,360	\$29,000	\$26,000	\$25,000	\$25,000
SOCIAL SECURITY	010-2512-2010	\$139,496	\$160,659	\$142,349	\$165,032	\$165,032
HEALTH INSURANCE	010-2512-2020	\$397,413	\$572,745	\$446,631	\$581,793	\$581,793
RETIREMENT	010-2512-2030	\$281,342	\$305,148	\$275,686	\$311,943	\$311,943
WORKERS COMPENSATION	010-2512-2040	\$33,066	\$37,377	\$33,816	\$38,450	\$38,450
UNEMPLOYMENT INSURANCE	010-2512-2060	\$1,173	\$1,680	\$1,288	\$1,726	\$1,726
Total Salary And Benefits:		\$2,719,682	\$3,177,733	\$2,804,208	\$3,256,228	\$3,256,228
Operating Expenses						
UNIFORMS	010-2512-3000	\$5,853	\$6,500	\$4,141	\$6,500	\$6,500
OFFICE SUPPLIES	010-2512-3150	\$6,871	\$10,000	\$11,013	\$10,000	\$10,000
PAPER/SUNDRIES	010-2512-3320	\$39,445	\$32,000	\$37,138	\$48,000	\$48,000
FOOD-INMATES	010-2512-3330	\$406,466	\$335,000	\$463,708	\$401,250	\$401,250
LAUNDRY SUPPLIES	010-2512-3420	\$7,320	\$5,520	\$7,565	\$14,440	\$14,440
MEDICAL SERVICES	010-2512-3910	\$131,204	\$100,000	\$176,414	\$150,000	\$150,000
MEDICAL SUPPLIES	010-2512-3920	\$29,294	\$30,000	\$29,974	\$30,000	\$30,000
PHARMACY	010-2512-3990	\$149,693	\$120,000	\$83,352	\$120,000	\$120,000
MEDICAL DR'S/NURSES	010-2512-4052	\$116,400	\$116,400	\$116,400	\$116,400	\$116,400
TRAVEL EXP-PRISONER TRANSPORT	010-2512-4260	\$14,803	\$12,000	\$35,439	\$12,000	\$12,000
TRAVEL TRAINING	010-2512-4270	\$19,344	\$15,000	\$15,223	\$15,000	\$15,000



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
EQUIPMENT MAINTENANCE	010-2512-4520	\$14,871	\$12,500	\$15,422	\$12,500	\$12,500
INMATE WORK CREW EXP	010-2512-4560	\$7,160	\$10,000	\$3,936	\$10,000	\$10,000
CORRECTIONAL SECURITY EQUIPMENT	010-2512-4905	\$0	\$10,000	\$5,866	\$10,000	\$10,000
INMATE SUPPLIES	010-2512-4910	\$23,608	\$25,000	\$25,499	\$25,000	\$25,000
SCAAP EXPENSES	010-2512-5640	\$0	\$0	\$12,774	\$0	\$0
Total Operating Expenses:		\$972,334	\$839,920	\$1,043,865	\$981,090	\$981,090
Total Expense Objects:		\$3,692,016	\$4,017,653	\$3,848,072	\$4,237,318	\$4,237,318



Office of the Constable, Pct. 1

Scott Hughes
Constable

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

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

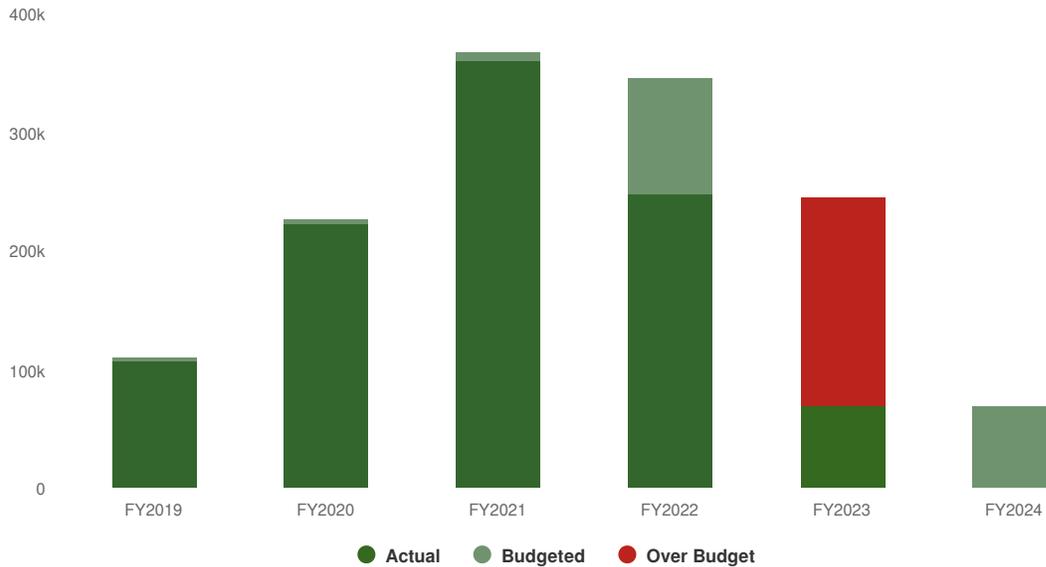
Organizational Chart



Expenditures Summary

\$69,800
\$152
(0.22% vs. prior year)

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

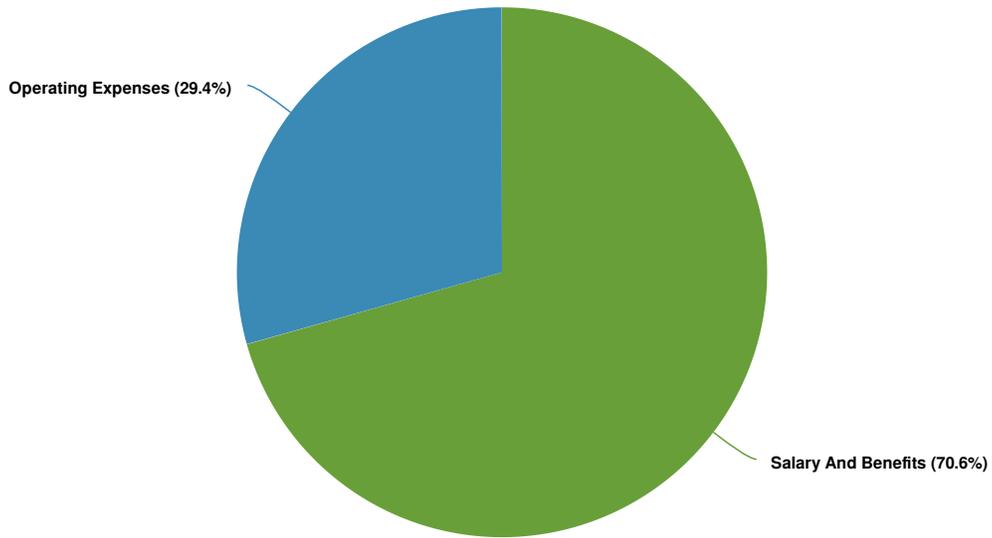


While all four Constables receive identical annual salaries, their personnel budgets diverge due to varying lengths of service and associated longevity considerations. Among them, one Constable is in his first term, while another is in his eighth term. In the FY2024 Budget Process, the Commissioners Court opted to discontinue the Warrant Supplement, a \$10,000 payment to each constable for warrant service. The constables had largely ceased submitting their quarterly Warrant Service Reports at the onset of COVID, and this activity never fully resumed. The "Warrant Supplement" lost its significance, prompting the Court to reallocate it to their salaries instead of eliminating it altogether.

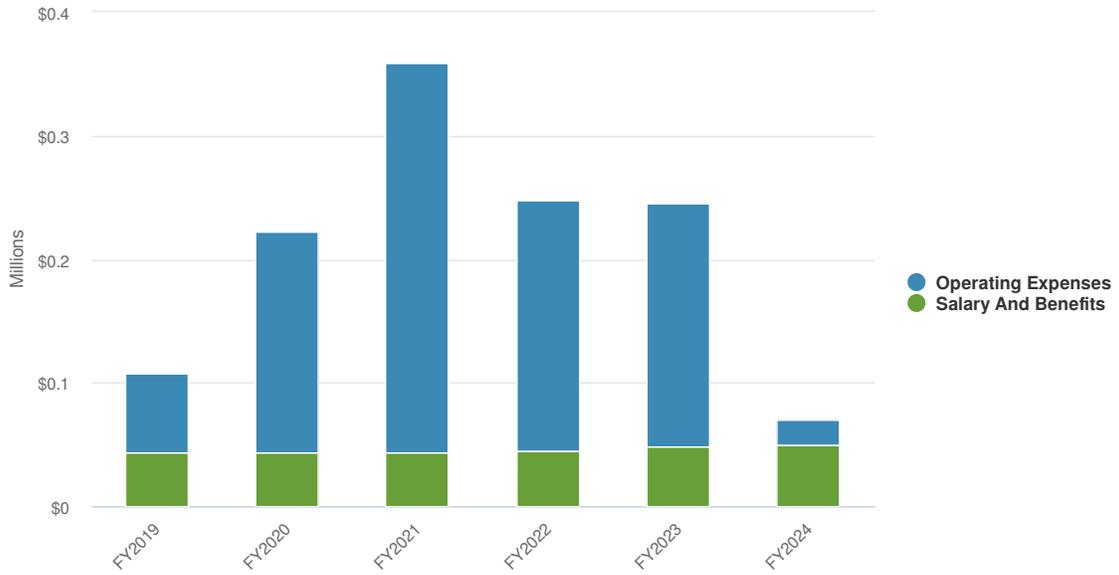
Maintaining equity, the Commissioners Court endeavors to keep the operations budgets consistent for each Constable. This approach empowers them to decide how to allocate their funds among the various line items within their respective departments. In FY2023, Constable Hughes fully utilized his available budget, necessitating the Auditor's Office to utilize available funds in personnel to cover the overage in operations.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-2551-1010	\$17,920	\$18,755	\$18,858	\$28,755	\$28,755
LONGEVITY PAY	010-2551-2000	\$540	\$2,000	\$2,000	\$2,000	\$2,000
SOCIAL SECURITY	010-2551-2010	\$1,155	\$2,353	\$1,231	\$2,353	\$2,353
HEALTH INSURANCE	010-2551-2020	\$9,926	\$11,014	\$11,098	\$11,188	\$11,188
RETIREMENT	010-2551-2030	\$4,321	\$4,469	\$4,473	\$4,447	\$4,447
WORKERS COMPENSATION	010-2551-2040	\$517	\$557	\$572	\$557	\$557
WARRANT SALARY SUPPLEMENT	010-2551-2150	\$10,026	\$10,000	\$10,055	\$0	\$0
Total Salary And Benefits:		\$44,405	\$49,148	\$48,287	\$49,300	\$49,300
Operating Expenses						
UNIFORMS	010-2551-3000	\$504	\$500	\$1,120	\$500	\$500
OFFICE SUPPLIES	010-2551-3150	\$1,136	\$2,750	\$3,476	\$2,750	\$2,750
FURNISHED TRANSPORTATION	010-2551-3300	\$12,529	\$14,000	\$10,992	\$12,953	\$12,953
COMMUNICATIONS EXPENSE	010-2551-4230	\$2,233	\$2,000	\$2,815	\$3,297	\$3,297
TRAVEL TRAINING	010-2551-4270	\$2,297	\$894	\$2,958	\$1,000	\$1,000
BONDS	010-2551-4800	\$0	\$356	\$0	\$0	\$0
CONSTABLE PCT 1 ACCOUNT	090-7551-4990	\$184,896	\$0	\$175,106	\$0	\$0
Total Operating Expenses:		\$203,596	\$20,500	\$196,467	\$20,500	\$20,500
Total Expense Objects:		\$248,001	\$69,648	\$244,754	\$69,800	\$69,800



Office of the Constable, Pct. 2

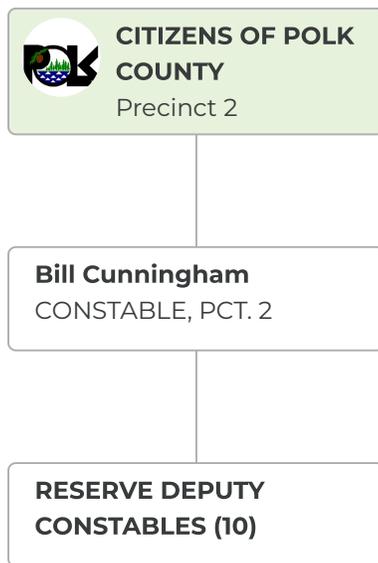
Bill Cunningham
Constable

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

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

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

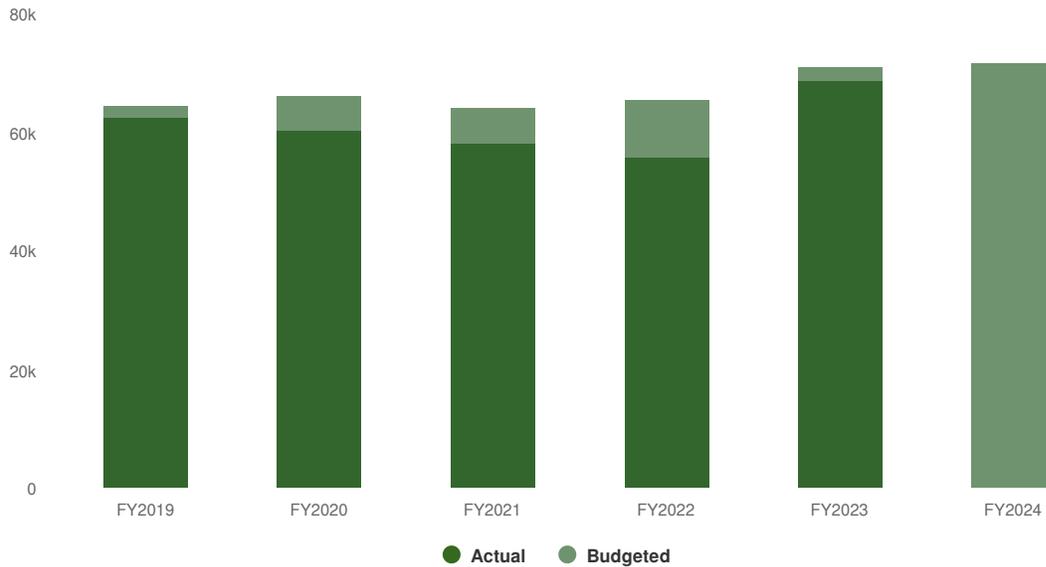
Organizational Chart



Expenditures Summary

\$71,659
\$771
 (1.09% vs. prior year)

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

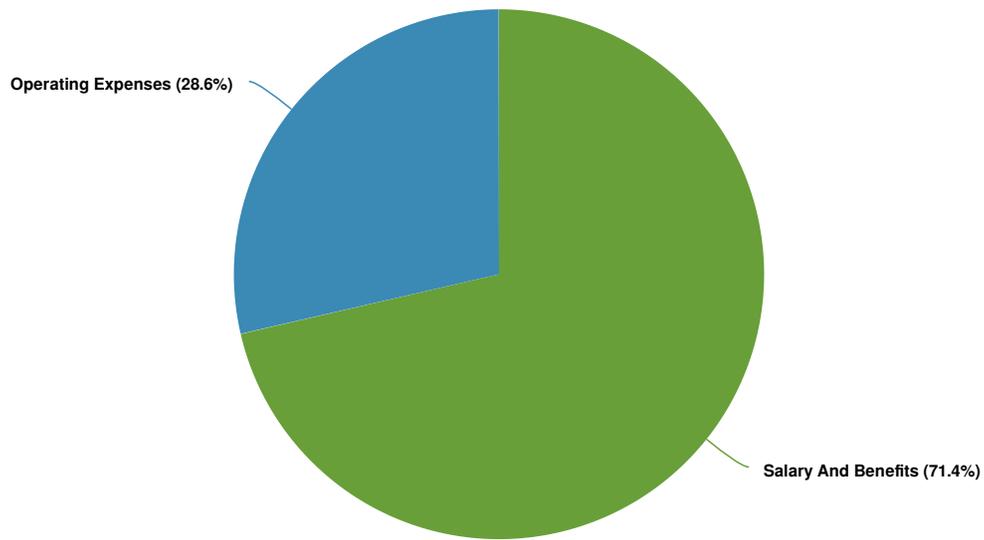


While all four Constables receive identical annual salaries, their personnel budgets diverge due to varying lengths of service and associated longevity considerations. Among them, one Constable is in his first term, while another is in his eighth term. In the FY2024 Budget Process, the Commissioners Court opted to discontinue the Warrant Supplement, a \$10,000 payment to each constable for warrant service. The constables had largely ceased submitting their quarterly Warrant Service Reports at the onset of COVID, and this activity never fully resumed. The "Warrant Supplement" lost its significance, prompting the Court to reallocate it to their salaries instead of eliminating it altogether.

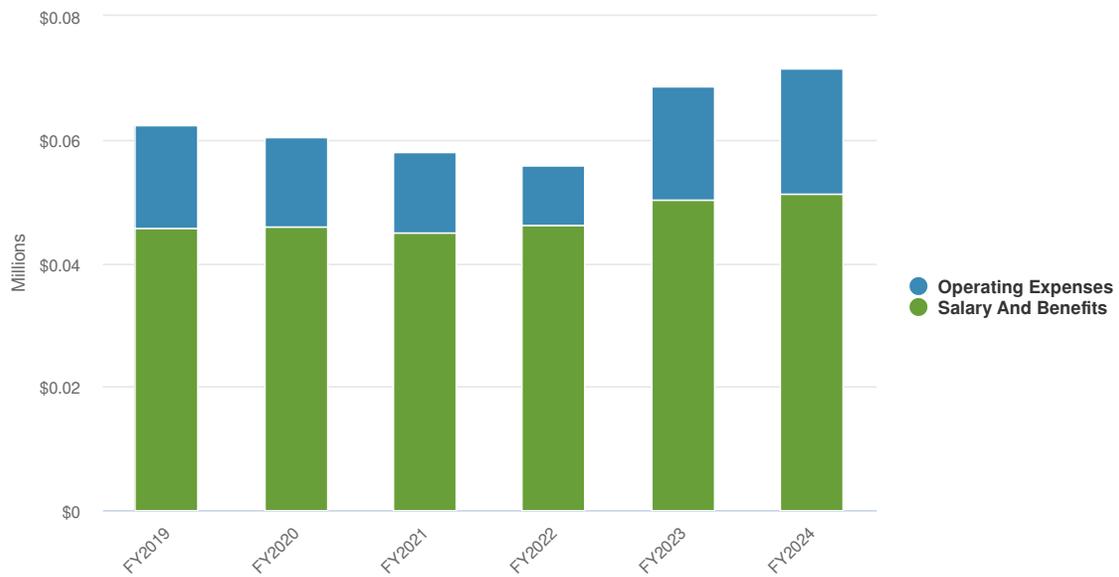
Maintaining equity, the Commissioners Court endeavors to keep the operations budgets consistent for each Constable. This approach empowers them to decide how to allocate their funds among the various line items within their respective departments. Constable Cunningham has consistently exercised prudence in utilizing his operations budget, allocating funds judiciously based on actual needs.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-2552-1010	\$18,383	\$18,755	\$19,165	\$28,755	\$28,755
CELL PHONE ALLOWANCE - CONSTABLE	010-2552-1030	\$18	\$0	\$0	\$0	\$0
LONGEVITY PAY	010-2552-2000	\$1,200	\$3,000	\$3,000	\$3,500	\$3,500
SOCIAL SECURITY	010-2552-2010	\$1,555	\$2,429	\$1,675	\$2,468	\$2,468
HEALTH INSURANCE	010-2552-2020	\$9,926	\$11,014	\$11,098	\$11,188	\$11,188
RETIREMENT	010-2552-2030	\$4,488	\$4,614	\$4,660	\$4,664	\$4,664
WORKERS COMPENSATION	010-2552-2040	\$537	\$575	\$597	\$584	\$584
WARRANT SALARY SUPPLEMENT	010-2552-2150	\$10,026	\$10,000	\$10,055	\$0	\$0
Total Salary And Benefits:		\$46,132	\$50,388	\$50,250	\$51,159	\$51,159
Operating Expenses						
UNIFORMS	010-2552-3000	\$4,088	\$1,150	\$2,221	\$1,150	\$1,150
OFFICE SUPPLIES	010-2552-3150	\$3,066	\$2,750	\$1,452	\$2,750	\$2,750
FURNISHED TRANSPORTATION	010-2552-3300	\$688	\$13,876	\$12,834	\$14,232	\$14,232
COMMUNICATIONS EXPENSE	010-2552-4230	\$1,502	\$1,368	\$1,254	\$1,368	\$1,368
TRAVEL TRAINING	010-2552-4270	\$395	\$1,000	\$700	\$1,000	\$1,000
BONDS	010-2552-4800	\$0	\$356	\$0	\$0	\$0
Total Operating Expenses:		\$9,739	\$20,500	\$18,460	\$20,500	\$20,500
Total Expense Objects:		\$55,871	\$70,888	\$68,710	\$71,659	\$71,659



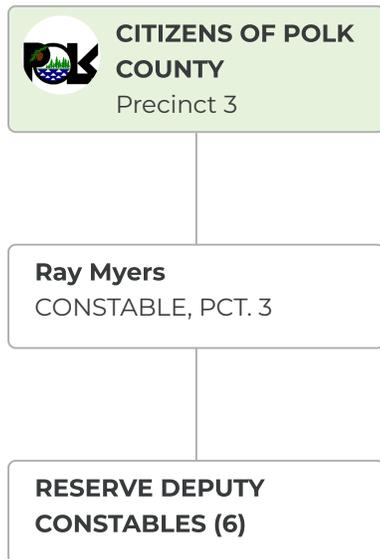
Office of the Constable, Pct. 3

Ray Myers
Constable

Constable Myers began his first term in office on January 1, 1993, and was most recently re-elected for the term ending December 31, 2024. All Constable positions are up for re-election in 2024, and Constable Myers has elected not to run for a ninth term.

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

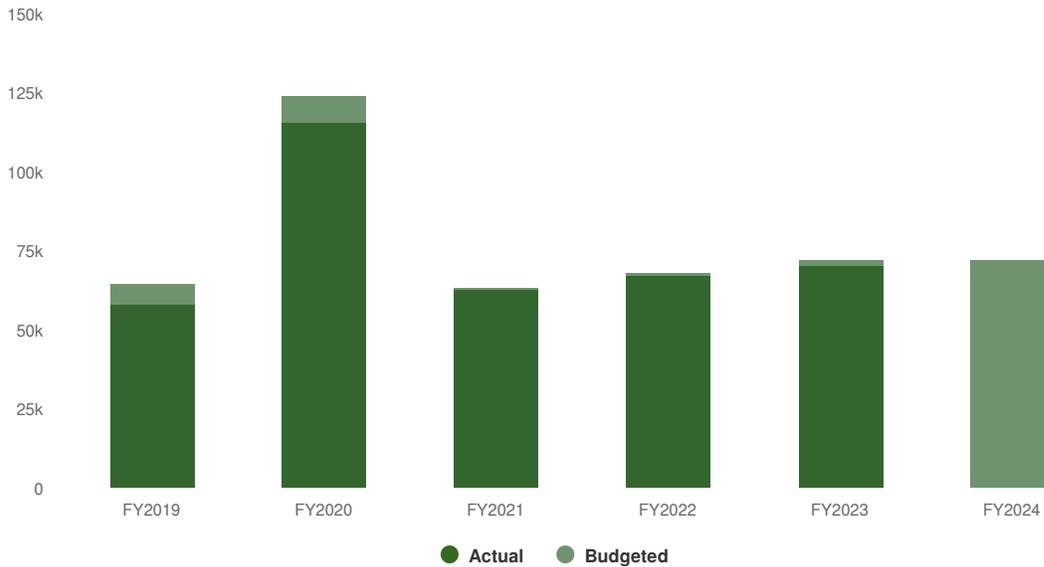
Organizational Chart



Expenditures Summary

\$72,279
\$151
(0.21% vs. prior year)

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

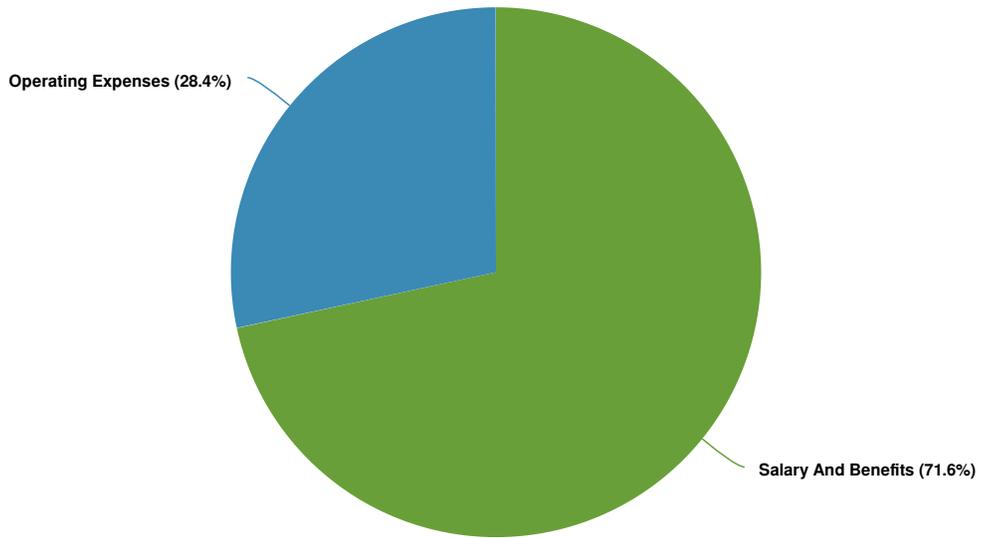


While all four Constables receive identical annual salaries, their personnel budgets diverge due to varying lengths of service and associated longevity considerations. Among them, one Constable is in his first term, while another is in his eighth term. In the FY2024 Budget Process, the Commissioners Court opted to discontinue the Warrant Supplement, a \$10,000 payment to each constable for warrant service. The constables had largely ceased submitting their quarterly Warrant Service Reports at the onset of COVID, and this activity never fully resumed. The "Warrant Supplement" lost its significance, prompting the Court to reallocate it to their salaries instead of eliminating it altogether.

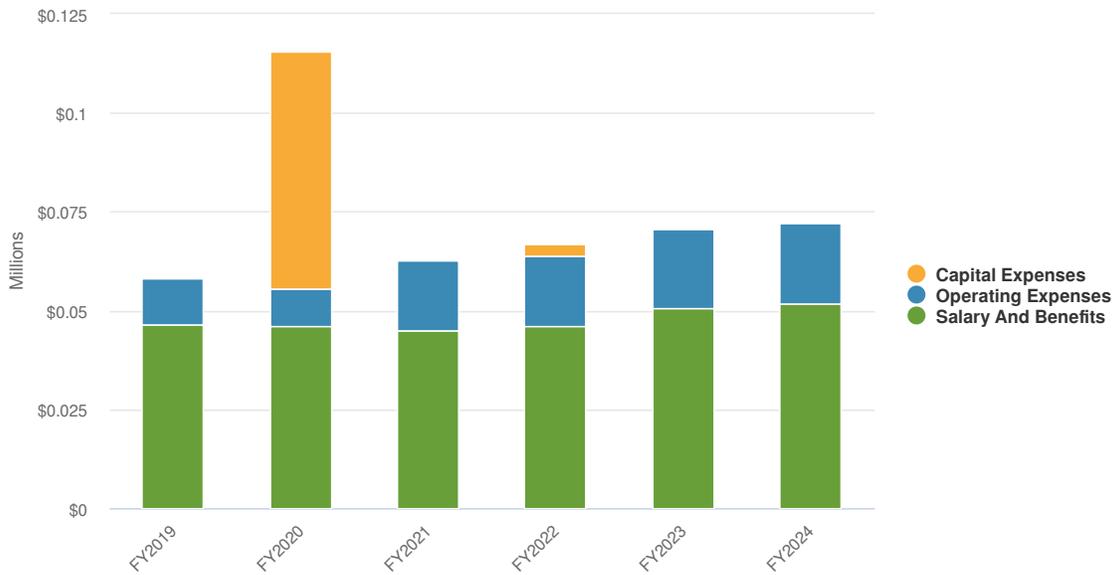
Maintaining equity, the Commissioners Court endeavors to keep the operations budgets consistent for each Constable. This approach empowers them to decide how to allocate their funds among the various line items within their respective departments. Constable Myers has consistently exercised prudence in utilizing his operations budget, allocating funds judiciously based on actual needs.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-2553-1010	\$17,920	\$18,755	\$18,858	\$28,755	\$28,755
LONGEVITY PAY	010-2553-2000	\$1,200	\$4,000	\$3,000	\$4,000	\$4,000
SOCIAL SECURITY	010-2553-2010	\$2,175	\$2,506	\$2,384	\$2,506	\$2,506
HEALTH INSURANCE	010-2553-2020	\$9,926	\$11,014	\$11,098	\$11,188	\$11,188
RETIREMENT	010-2553-2030	\$4,415	\$4,759	\$4,653	\$4,736	\$4,736
WORKERS COMPENSATION	010-2553-2040	\$528	\$593	\$591	\$593	\$593
WARRANT SALARY SUPPLEMENT	010-2553-2150	\$10,026	\$10,000	\$10,055	\$0	\$0
Total Salary And Benefits:		\$46,189	\$51,628	\$50,638	\$51,779	\$51,779
Operating Expenses						
UNIFORMS	010-2553-3000	\$4,159	\$1,664	\$960	\$1,664	\$1,664
OFFICE SUPPLIES	010-2553-3150	\$1,672	\$2,500	\$1,143	\$2,500	\$2,500
FURNISHED TRANSPORTATION	010-2553-3300	\$9,401	\$13,500	\$13,500	\$13,030	\$13,030
COMMUNICATIONS EXPENSE	010-2553-4230	\$2,002	\$1,836	\$1,824	\$2,306	\$2,306
TRAVEL TRAINING	010-2553-4270	\$325	\$1,000	\$2,433	\$1,000	\$1,000
Total Operating Expenses:		\$17,560	\$20,500	\$19,860	\$20,500	\$20,500
Capital Expenses						
CAPITAL OUTLAY PROJECTS	010-2553-5730	\$3,155	\$0	\$0	\$0	\$0
Total Capital Expenses:		\$3,155	\$0	\$0	\$0	\$0
Total Expense Objects:		\$66,904	\$72,128	\$70,498	\$72,279	\$72,279



Office of the Constable, Pct. 4

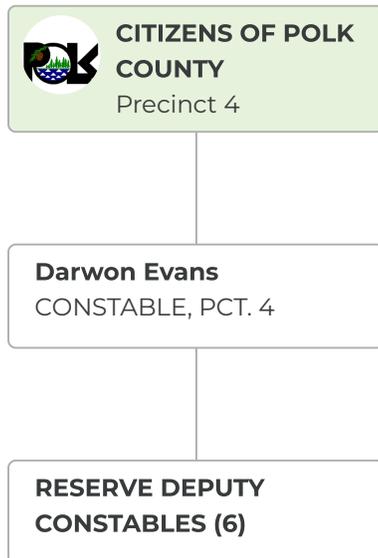
Darwon Evans
Constable

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

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

The Precinct 4 Constable maintains an office in the Office Annex at 602 E. Church, Suite 117 in Livingston.

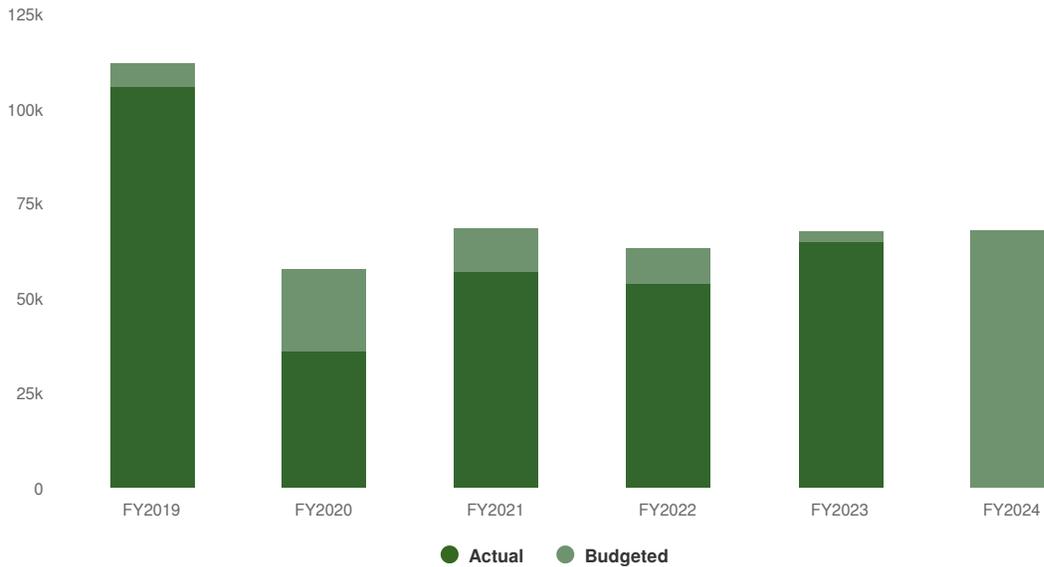
Organizational Chart



Expenditures Summary

\$67,942
\$154
(0.23% vs. prior year)

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

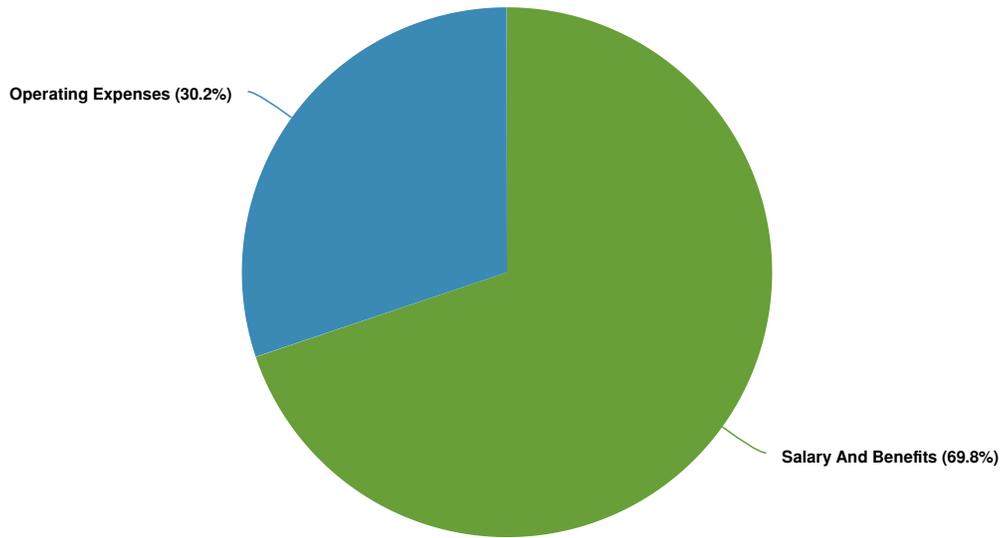


While all four Constables receive identical annual salaries, their personnel budgets diverge due to varying lengths of service and associated longevity considerations. Among them, one Constable is in his first term, while another is in his eighth term. In the FY2024 Budget Process, the Commissioners Court opted to discontinue the Warrant Supplement, a \$10,000 payment to each constable for warrant service. The constables had largely ceased submitting their quarterly Warrant Service Reports at the onset of COVID, and this activity never fully resumed. The "Warrant Supplement" lost its significance, prompting the Court to reallocate it to their salaries instead of eliminating it altogether.

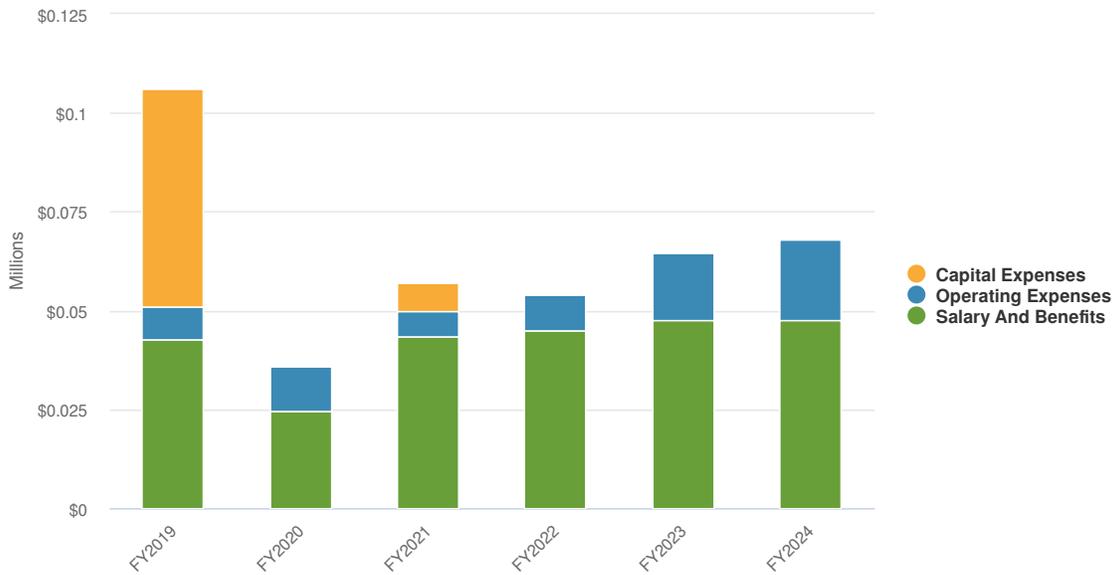
Maintaining equity, the Commissioners Court endeavors to keep the operations budgets consistent for each Constable. This approach empowers them to decide how to allocate their funds among the various line items within their respective departments. Constable Evans has consistently exercised prudence in utilizing his operations budget, allocating funds judiciously based on actual needs.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-2554-1010	\$17,920	\$18,755	\$18,858	\$28,755	\$28,755
LONGEVITY PAY	010-2554-2000	\$60	\$500	\$500	\$500	\$500
SOCIAL SECURITY	010-2554-2010	\$2,143	\$2,238	\$2,250	\$2,238	\$2,238
HEALTH INSURANCE	010-2554-2020	\$9,926	\$11,014	\$11,098	\$11,188	\$11,188
RETIREMENT	010-2554-2030	\$4,253	\$4,251	\$4,260	\$4,230	\$4,230
WORKERS COMPENSATION	010-2554-2040	\$510	\$530	\$544	\$530	\$530
WARRANT SALARY SUPPLEMENT	010-2554-2150	\$10,026	\$10,000	\$10,055	\$0	\$0
Total Salary And Benefits:		\$44,837	\$47,288	\$47,566	\$47,442	\$47,442
Operating Expenses						
UNIFORMS	010-2554-3000	\$1,643	\$1,000	\$1,888	\$1,000	\$1,000
OFFICE SUPPLIES	010-2554-3150	\$2,537	\$3,570	\$1,289	\$3,570	\$3,570
FURNISHED TRANSPORTATION	010-2554-3300	\$3,284	\$12,500	\$12,500	\$13,080	\$13,080
COMMUNICATIONS EXPENSE	010-2554-4230	\$1,454	\$2,430	\$1,482	\$1,850	\$1,850
TRAVEL TRAINING	010-2554-4270	\$162	\$1,000	\$0	\$1,000	\$1,000
Total Operating Expenses:		\$9,080	\$20,500	\$17,159	\$20,500	\$20,500
Total Expense Objects:		\$53,916	\$67,788	\$64,725	\$67,942	\$67,942

Sheriff's Office



Byron Lyons
Sheriff

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

The Polk County Sheriff's Office was established in 1846. It was one of the first of a series of 23 counties, formulated, constituted, and established by the State of Texas after annexation to the United States. It is composed of the Sheriff, Chief Deputy, Administrative Assistant, Patrol Captain, 3 Patrol Lieutenant, 4 Patrol Sergeants, 4 Field Training Officers, 7 Detectives, 17 Patrol Deputies, 11 Dispatchers, 2 Record Clerks, 1 Warrant Clerk, 1 Inventory/Evidence Technician, 1 Special Liaison, 1 Civil Deputy who is responsible for the service of all civil papers, 3 Animal Control Deputies and 2 K9's.

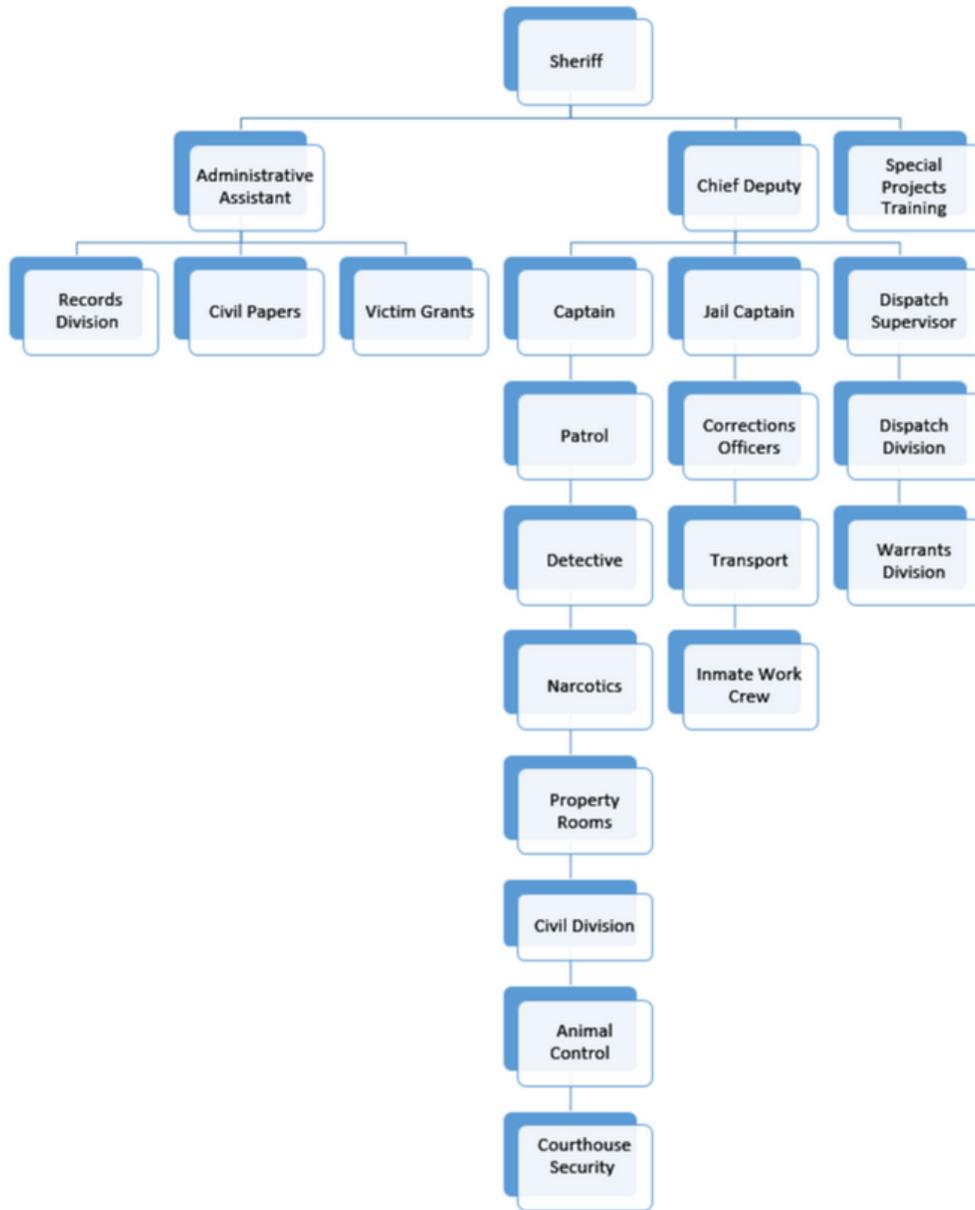
The Polk County Sheriff's Office responds to calls of service within a 1057 square mile area. Polk County is home to Lake Livingston, Escapees RV Community, The Alabama Coushatta Indian Reservation, Naskila Casino, Georgia Pacific in Corrigan and Camden, and Roy O'Martin lumber industries. Texas Department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

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

The Field Services Division consists of five units:

- Uniform Services - Uniformed deputies responsible for response to emergency and nonemergency calls for service within Polk County, Texas.
- Investigative Services - Responsible for investigating complex and serious criminal investigations within Polk County, Texas.
- Bailiff Services – Responsible for security of Polk County Judicial Center as well as bailiffs for the County Court of Law.
- Animal Control Unit – 2 uniformed Deputies engage in programs and activities that protect, preserve, and promote the safety and health of Livingston County residents and domestic animals. 1 Kennel Attendent works at the Animal Control Center.
- Special Services - Provide administrative support for the Sheriff's Office, which includes reception staff, central records, public information requests, grant management which provides positions for Special Victim Liaison, Crime Victim Liaison, and Evidence Procurement Manager.

Organizational Chart



Goals

Create a common vision of safety:

Goal 1: Provide a safe community for all

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

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

- Work closely with students and administrators at educational institutions
- Provide safety and crime prevention information to businesses and residents
- Provide swift and targeted response to community problems

SHERIFF'S OFFICE TARGET POPULATIONS

- Polk County Citizens
- All who visit and work in Polk County

Core Values

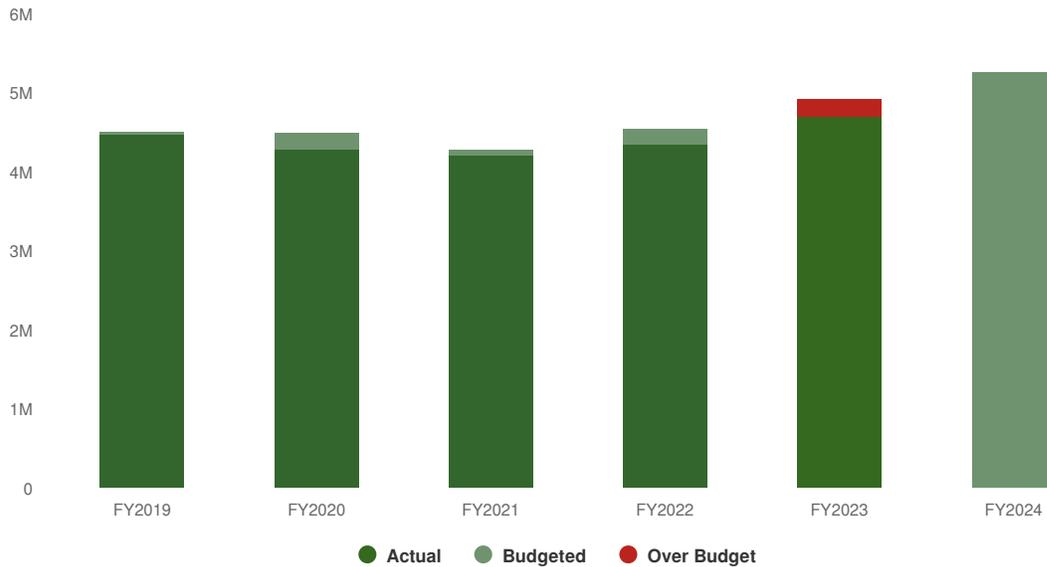
- Integrity - We shall serve with a strong sense of honesty, morality and ethical character; as we are sworn to do.
- Respect - We shall treat people with courtesy, compassion and dignity.
- Accountability - We shall be responsible for our actions; personally and professionally

Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Output: # of Dispatch Calls	406,428	NA	434,072	450,000
Output: # of 9-1-1 Calls	44,948	NA	48,331	50,000
Output: # of Calls for Service	42,155	NA	56,090	60,000
Output: # of Radio Transmissions	104,807	NA	118,309	125,000
Output: # of Incident Reports	1,977	NA	1,979	1,975
Effectiveness: # of Misdemeanor Warrants Cleared	1,913	NA	1,695	2,000
Effectiveness: # of Felony Warrants Cleared	794	NA	844	1,000
Effectiveness: # of Civil Papers Processed	2,162	NA	2,049	2,250
Effectiveness: # of Sex Offenders Registered	452	NA	389	400

Expenditures Summary

\$5,259,413
\$553,285
(11.76% vs. prior year)

Sheriff's Office Proposed and Historical Budget vs. Actual



Typically, the Sheriff's Office successfully manages to operate within its allocated budget; however, the fiscal year 2023 presented unique challenges that impacted fiscal stability. Key factors contributing to the budgetary deviations include:

Fuel Costs: Unforeseen increases in fuel costs surpassed budgeted projections by approximately \$57,800. Additionally, Law Enforcement Supplies exceeded the allocated budget by around \$10,000. Although these overages, in isolation, would not have jeopardized the overall budgetary balance, they did contribute to financial strain.

Vehicle Repairs: Vehicle repairs incurred an expense of about \$68,000, necessitating insurance claims to cover the costs. While the revenue was recouped through insurance, the expenditure is still reflected within the department's budget.

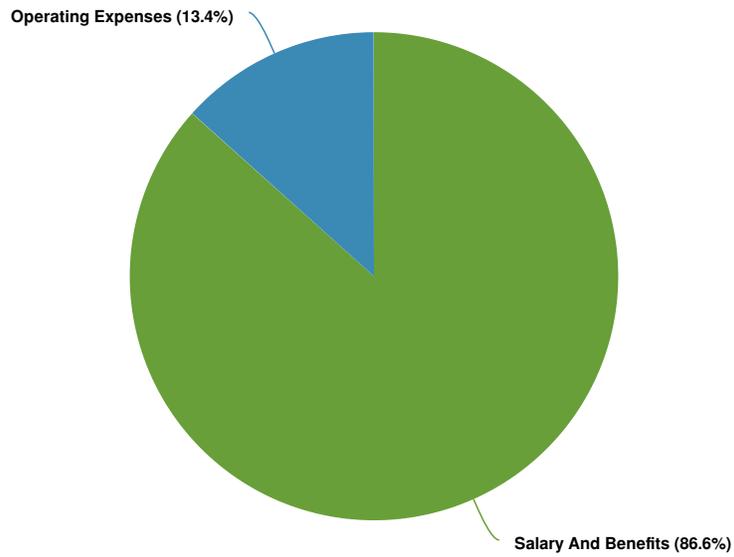
Vehicle Maintenance Challenges: Persistent issues, particularly with some Chevy Tahoes, manifested in significant expenses exceeding the budget by over \$70,000. These challenges encompassed air conditioning, transmission, and engine problems, posing ongoing fiscal concerns.

Capital Outlay: Noteworthy expenses were incurred for capital outlay, specifically in after-market equipment for vehicles leased in fiscal year 2023. Despite not being initially included in the adopted budget, approximately \$129,000 was court-approved for these acquisitions, leading to an additional recorded expense.

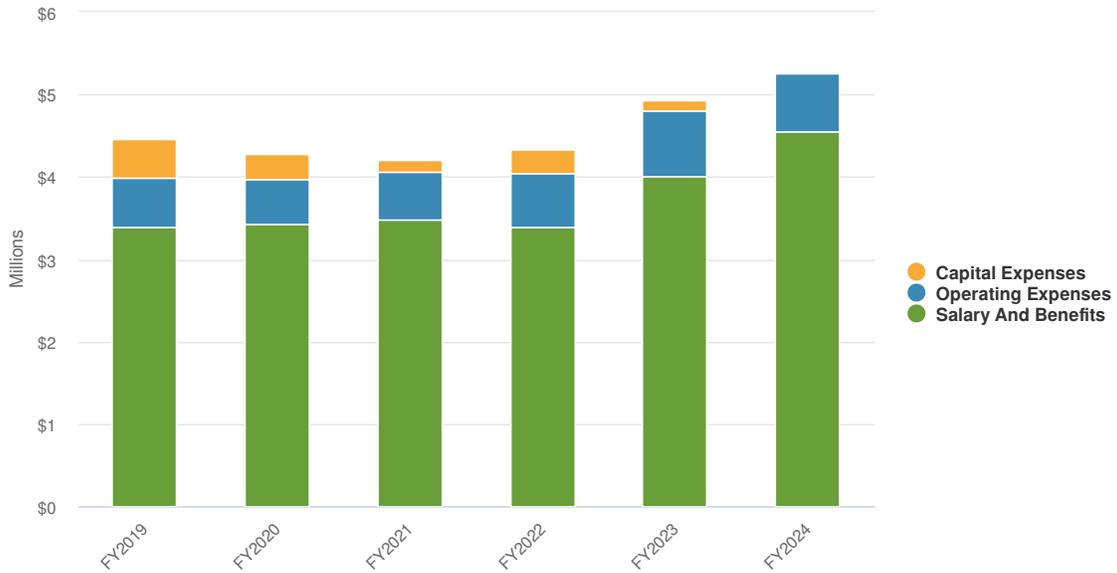
In summary, the fiscal deviations in FY2023 were driven by a combination of unforeseen factors, including rising fuel costs, unexpected repairs, and persistent vehicle maintenance issues. These challenges underscore the dynamic nature of budgetary management and the need for flexibility in responding to evolving financial circumstances.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-2560-1010	\$54,322	\$56,995	\$57,693	\$77,043	\$77,043
SALARIES	010-2560-1050	\$1,948,878	\$2,323,181	\$2,336,163	\$2,575,042	\$2,575,042
DISCRETIONARY SALARY	010-2560-1055	\$0	\$41,480	\$0	\$96,871	\$96,871
TRA-OT SALARIES	010-2560-1060	\$243,872	\$240,000	\$265,181	\$245,282	\$245,282
SALARIES-PART TIME	010-2560-1080	\$66,380	\$80,162	\$35,785	\$50,000	\$50,000
STEP GRANT SALARIES	010-2560-1090	\$999	\$0	\$0	\$0	\$0
CERTIFICATE PAY	010-2560-1200	\$28,059	\$32,400	\$29,191	\$31,800	\$31,800
LONGEVITY PAY	010-2560-2000	\$18,120	\$48,000	\$45,000	\$50,000	\$50,000
SOCIAL SECURITY	010-2560-2010	\$175,801	\$217,433	\$206,719	\$241,268	\$241,268
HEALTH INSURANCE	010-2560-2020	\$443,650	\$594,773	\$561,937	\$682,488	\$682,488
RETIREMENT	010-2560-2030	\$361,095	\$412,981	\$403,075	\$458,567	\$458,567
WORKERS COMPENSATION	010-2560-2040	\$33,694	\$43,135	\$39,902	\$46,128	\$46,128
UNEMPLOYMENT INSURANCE	010-2560-2060	\$1,465	\$2,208	\$1,813	\$2,458	\$2,458
TRAVEL ALLOWANCE-SHERIFF	010-2560-2250	\$20,100	\$20,048	\$19,773	\$0	\$0
Total Salary And Benefits:		\$3,396,433	\$4,112,796	\$4,002,233	\$4,556,946	\$4,556,946
Operating Expenses						
UNIFORMS	010-2560-3000	\$19,718	\$20,000	\$16,627	\$25,000	\$25,000
OFFICE SUPPLIES	010-2560-3150	\$4,056	\$4,000	\$3,881	\$4,000	\$4,000
FURNISHED TRANSPORTATION	010-2560-3300	\$265,077	\$220,000	\$271,826	\$280,000	\$280,000
TIRES	010-2560-3540	\$20,216	\$30,000	\$29,933	\$30,000	\$30,000
LAW ENFORCEMENT SUPPLIES	010-2560-3930	\$43,408	\$37,500	\$47,531	\$40,000	\$40,000
SEXUAL ASSAULT KITS	010-2560-3960	\$0	\$15,000	\$513	\$15,000	\$15,000
ANIMAL SHELTER	010-2560-3970	\$8,308	\$10,000	\$4,791	\$15,000	\$15,000
K9 EXPENSES	010-2560-3980	\$4,459	\$4,500	\$4,239	\$6,000	\$6,000

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
SVLG 4297301 EXPENSES	010-2560-4125	\$1,869	\$0	\$2,703	\$0	\$0
VCLG 2215184 EQUIPMENT	010-2560-4126	\$1,068	\$0	\$0	\$0	\$0
COMMUNICATION EXP	010-2560-4200	\$17,239	\$23,684	\$21,170	\$47,863	\$47,863
TXDPS REMOTE RECORDS	010-2560-4210	\$32,271	\$32,362	\$32,532	\$32,624	\$32,624
TRAVEL TRAINING	010-2560-4270	\$18,250	\$25,000	\$24,973	\$25,000	\$25,000
INVESTIGATOR SPECIAL TRAINING	010-2560-4280	\$5,825	\$5,000	\$5,147	\$5,000	\$5,000
VEHICLE REPAIRS-INSURANCE CLAIMS	010-2560-4500	\$8,295	\$0	\$67,881	\$0	\$0
EQUIPMENT MAINTENANCE	010-2560-4520	\$0	\$10,000	\$0	\$10,000	\$10,000
VEHICLE MAINTENANCE	010-2560-4540	\$78,617	\$55,940	\$116,278	\$60,000	\$60,000
TOWER EXPENSES	010-2560-4630	\$0	\$10,080	\$0	\$10,080	\$10,080
BONDS/INSURANCE	010-2560-4800	\$76,718	\$63,000	\$67,322	\$63,000	\$63,000
FURNISHINGS/EQUIPMENT	010-2560-4980	\$0	\$0	\$0	\$7,400	\$7,400
INMATE SUPPLIES	056-7412-4915	\$41,147	\$26,500	\$49,111	\$26,500	\$26,500
SHERIFF ACCOUNT	090-7560-4990	\$1,645	\$766	\$34,555	\$0	\$0
Total Operating Expenses:		\$648,185	\$593,331	\$801,012	\$702,467	\$702,467
Capital Expenses						
CAPITAL OUTLAY-BUILDINGS	010-2560-5740	\$88,359	\$0	\$0	\$0	\$0
CAPITAL OUTLAY-VEHICLES	010-2560-5750	\$200,805	\$0	\$129,288	\$0	\$0
Total Capital Expenses:		\$289,164	\$0	\$129,288	\$0	\$0
Total Expense Objects:		\$4,333,781	\$4,706,128	\$4,932,533	\$5,259,413	\$5,259,413



Veteran Services Department



Melissa Gates
Veteran Service Officer

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

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

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

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

Goals

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

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

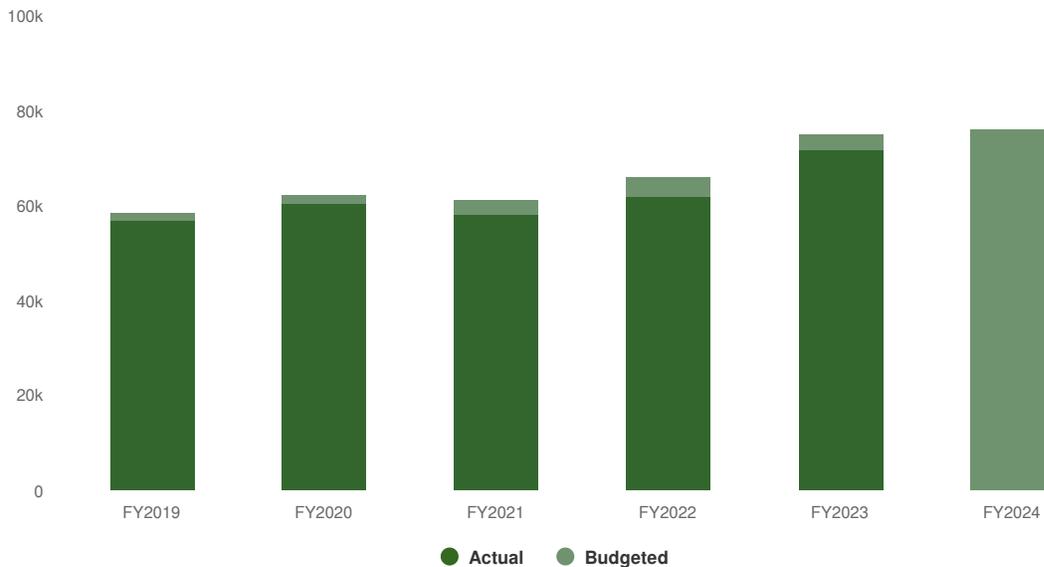
Organizational Chart



Expenditures Summary

\$76,251 **\$1,094**
(1.46% vs. prior year)

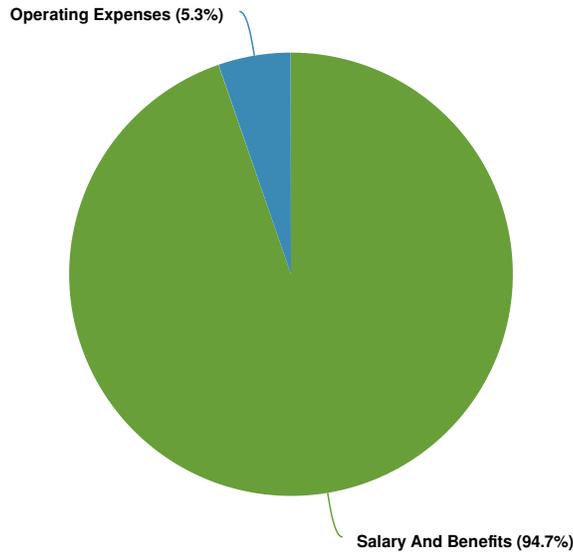
Veteran Services Proposed and Historical Budget vs. Actual



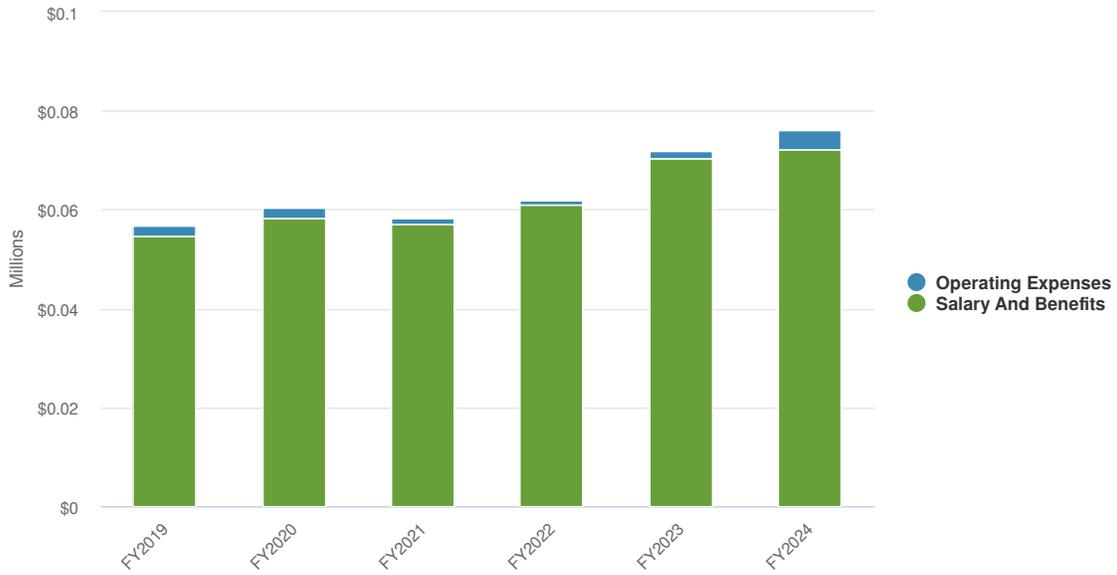
The impact of the amended Longevity Policy and the Court-approved 10% Cost of Living Adjustment for the FY2023 Budget is particularly pronounced within smaller departments, including Veteran Services. Notably, Personnel Expenses outlined in the FY2023 Budget exceeded the FY2022 Actual Expenses by nearly \$11,000, reflecting a substantial 17.6% increase. This demonstrates a direct correlation between the policy changes and the fiscal dynamics of the department, highlighting the tangible effects of these adjustments on our budgetary landscape.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-3405-1050	\$40,766	\$45,943	\$46,168	\$45,943	\$45,943
SALARIES-PART TIME	010-3405-1080	\$0	\$1,083	\$0	\$1,083	\$1,083
LONGEVITY PAY	010-3405-2000	\$780	\$2,500	\$2,500	\$2,500	\$2,500
SOCIAL SECURITY	010-3405-2010	\$3,071	\$3,789	\$3,612	\$3,929	\$3,929
HEALTH INSURANCE	010-3405-2020	\$9,926	\$11,014	\$11,098	\$11,188	\$11,188
RETIREMENT	010-3405-2030	\$6,299	\$7,196	\$7,044	\$7,427	\$7,427
WORKERS COMPENSATION	010-3405-2040	\$100	\$106	\$80	\$110	\$110
UNEMPLOYMENT INSURANCE	010-3405-2060	\$27	\$40	\$33	\$41	\$41
Total Salary And Benefits:		\$60,969	\$71,671	\$70,535	\$72,223	\$72,223
Operating Expenses						
OFFICE SUPPLIES	010-3405-3150	\$354	\$1,500	\$306	\$1,500	\$1,500
COMPUTER EXPENSES	010-3405-3520	\$499	\$886	\$505	\$886	\$886
COMMUNICATIONS	010-3405-4200	\$0	\$0	\$0	\$542	\$542
TRAVEL TRAINING	010-3405-4270	\$0	\$1,000	\$495	\$1,000	\$1,000
DUES	010-3405-4810	\$0	\$100	\$0	\$100	\$100
Total Operating Expenses:		\$853	\$3,486	\$1,306	\$4,028	\$4,028
Total Expense Objects:		\$61,821	\$75,157	\$71,841	\$76,251	\$76,251



Social Services Department

Amanda Mills

Social Services Director

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

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

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

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

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

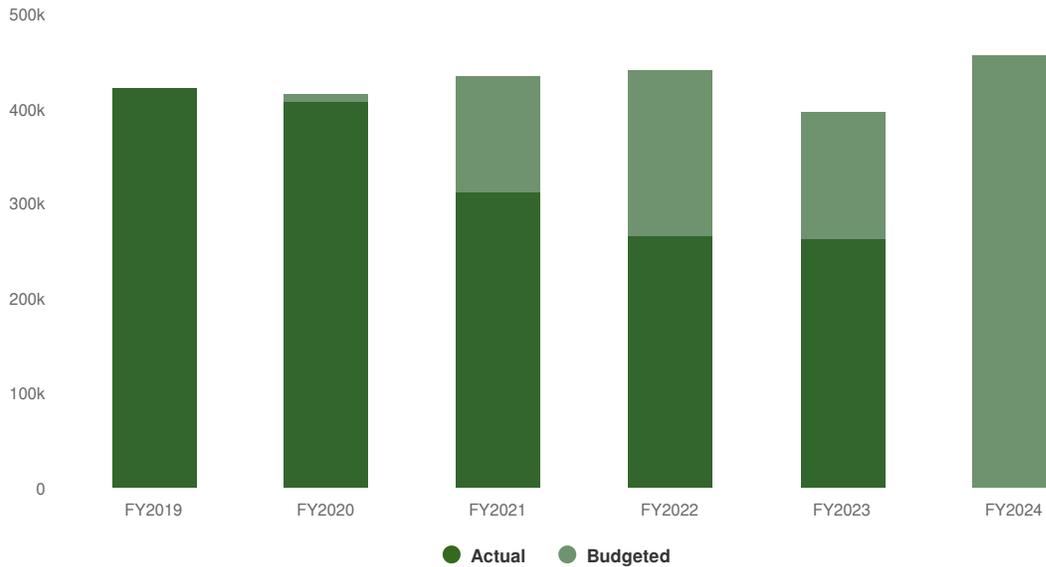
Organizational Chart



Expenditures Summary

\$455,390 **\$58,663**
(14.79% vs. prior year)

Social Services Proposed and Historical Budget vs. Actual

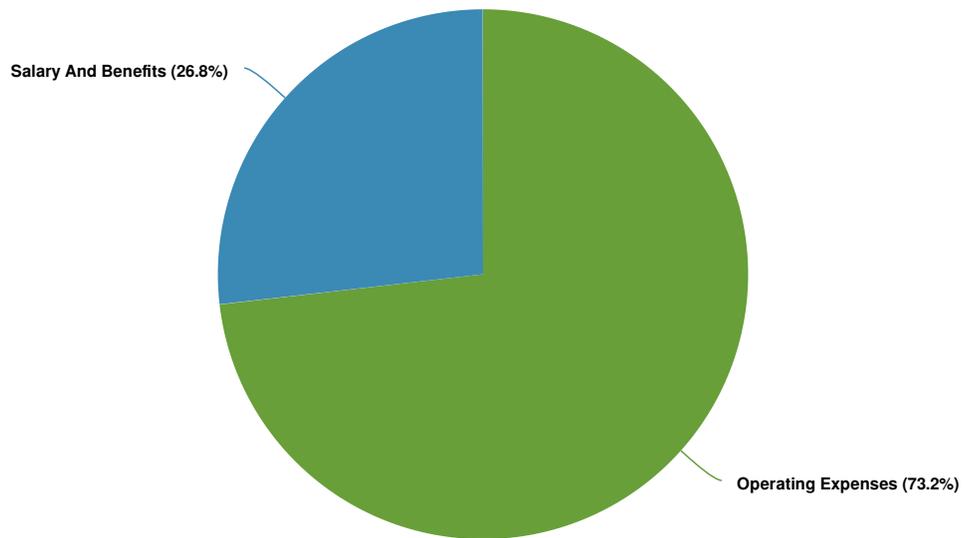


The Social Services Department is allocated a substantial budget for Indigent Health Care, and fortunately, the actual expenditure on indigent health care has exhibited a downward trend since FY2021 compared to previous years. While this trend may be influenced to some extent by chance, given the variable nature of healthcare costs associated with different illnesses and required care, credit is also due to the adept leadership of the Social Services Director who assumed her position in FY2021. Her meticulous approach to reviewing billing practices ensures the county taxpayers benefit from the lowest possible costs for medical services.

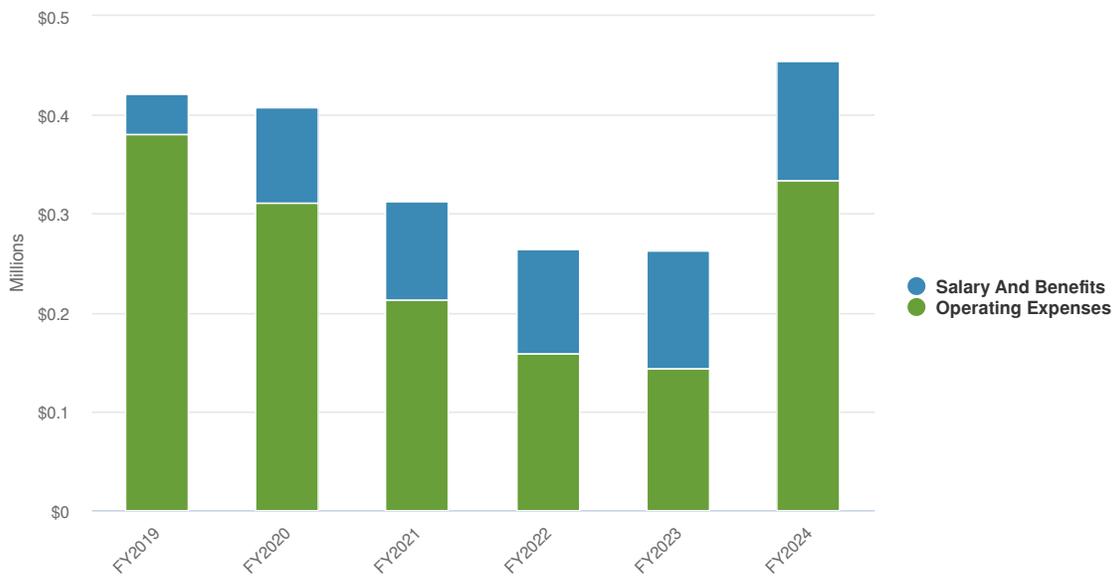
Since FY2021, the department has been utilizing advanced software, further enhancing its capabilities in identifying legitimate expenses and flagging items that require closer scrutiny. This technological tool has played a pivotal role in streamlining the verification process, contributing to the department's efficiency and accuracy in managing healthcare expenses. The combined efforts of the dedicated director and the utilization of effective software have synergistically contributed to the department's success in optimizing costs and providing essential services to those in need.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-3645-1050	\$69,626	\$76,614	\$77,078	\$76,614	\$76,614
DISCRETIONARY SALARY	010-3645-1055	\$0	\$743	\$0	\$1,927	\$1,927
SALARIES-PART TIME	010-3645-1080	\$294	\$1,083	\$217	\$1,083	\$1,083
LONGEVITY PAY	010-3645-2000	\$300	\$1,500	\$1,500	\$1,500	\$1,500
SOCIAL SECURITY	010-3645-2010	\$5,285	\$6,115	\$5,880	\$6,350	\$6,350
HEALTH INSURANCE	010-3645-2020	\$19,851	\$22,029	\$22,196	\$22,377	\$22,377
RETIREMENT	010-3645-2030	\$10,659	\$11,615	\$11,432	\$12,003	\$12,003
WORKERS COMPENSATION	010-3645-2040	\$169	\$171	\$130	\$178	\$178
UNEMPLOYMENT INSURANCE	010-3645-2060	\$45	\$64	\$53	\$66	\$66
Total Salary And Benefits:		\$106,229	\$119,935	\$118,486	\$122,098	\$122,098
Operating Expenses						
OFFICE SUPPLIES	010-3645-3150	\$844	\$1,000	\$446	\$1,000	\$1,000
COMPUTER EXPENSES	010-3645-3520	\$821	\$800	\$768	\$800	\$800
CONTRACTS	010-3645-3560	\$16,676	\$18,192	\$18,192	\$19,692	\$19,692
INDIGENT HEALTH CARE	010-3645-4045	\$129,722	\$245,000	\$113,805	\$300,000	\$300,000
PAUPER CARE/LUNACY	010-3645-4110	\$9,510	\$10,500	\$9,155	\$10,500	\$10,500
TRAVEL TRAINING	010-3645-4270	\$1,092	\$1,000	\$1,415	\$1,000	\$1,000
DUES	010-3645-4810	\$200	\$300	\$200	\$300	\$300
Total Operating Expenses:		\$158,864	\$276,792	\$143,980	\$333,292	\$333,292
Total Expense Objects:		\$265,092	\$396,727	\$262,466	\$455,390	\$455,390



Polk County Museum Department

Betsy Dieterman

Museum Curator

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

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

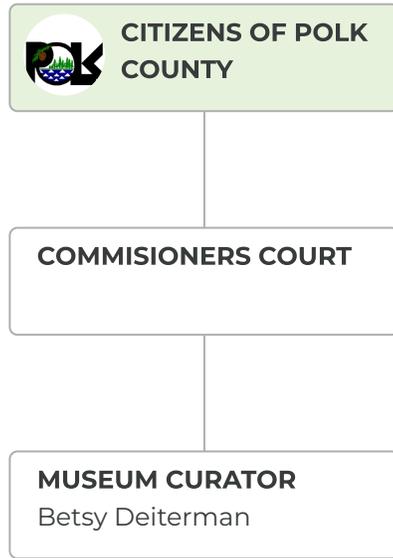
In addition to researching and producing temporary exhibits, the permanent exhibits and descriptive text labels are regularly evaluated and updated as necessary. Some permanent features are rotated out to make room for new or revised narratives to better represent our residents. If you are looking for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

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

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



Organizational Chart



Goals

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

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

Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Output: Collections Documented Electronically	1,592	1,650	1,782	1,800
Output: Temporary Exhibits Displayed	8	8	9	9
Output: Community Engagement Events	4	5	5	6
Effectiveness: Visitor Attendance	751	800	789	825

Current Exhibits



Land-Home of Giant Mastadons



Native Americans and Pioneers



Black History in Polk County



Civil War Life and the War Years



East Texas Timber Industry



Days of the Iron Horse



River Boats on the Trinity

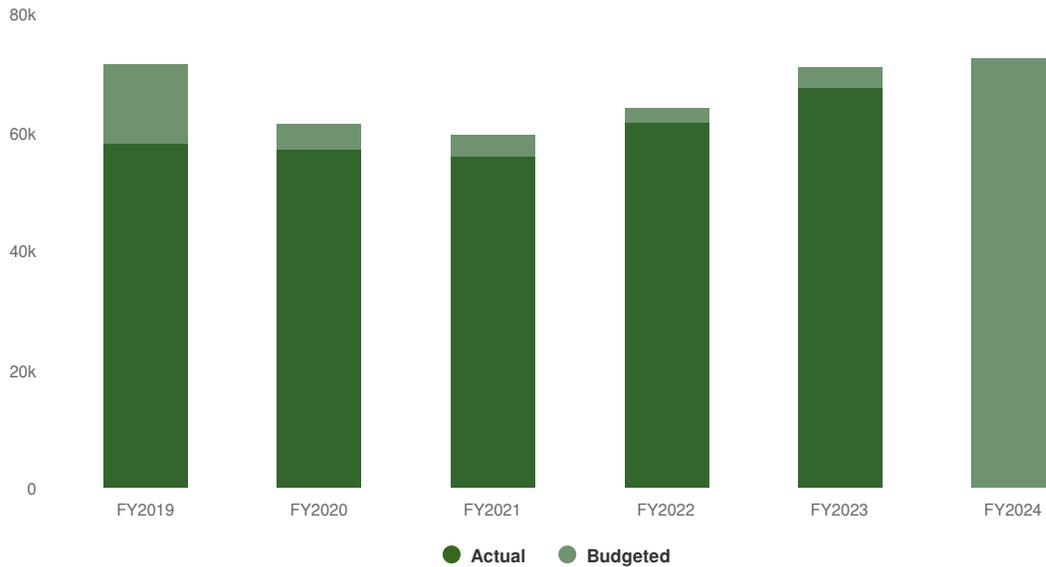


Main Street

Expenditures Summary

\$72,531 **\$1,616**
(2.28% vs. prior year)

Museum Proposed and Historical Budget vs. Actual



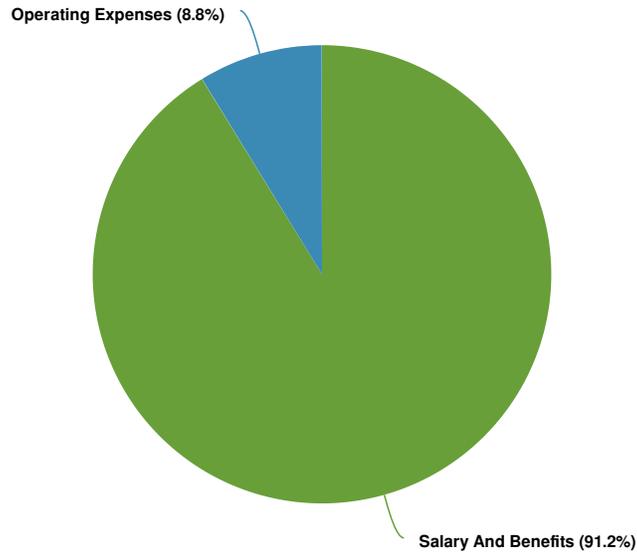
The Museum Curator demonstrates exceptional skill in overseeing and refreshing exhibits at the Polk County Memorial Museum year-round, effectively navigating within a constrained budget. Actual expenses in the Operations Budget consistently align closely with projections, showcasing the curator's adept financial management.

Although the Commissioners Court designates funds for part-time assistance on an as-needed basis throughout the year, Betsy, the curator, often chooses to take a hands-on approach herself. This preference for direct involvement underscores her commitment to maintaining the museum's exhibits at a high standard, showcasing not only her managerial proficiency but also her passion for the museum's mission.

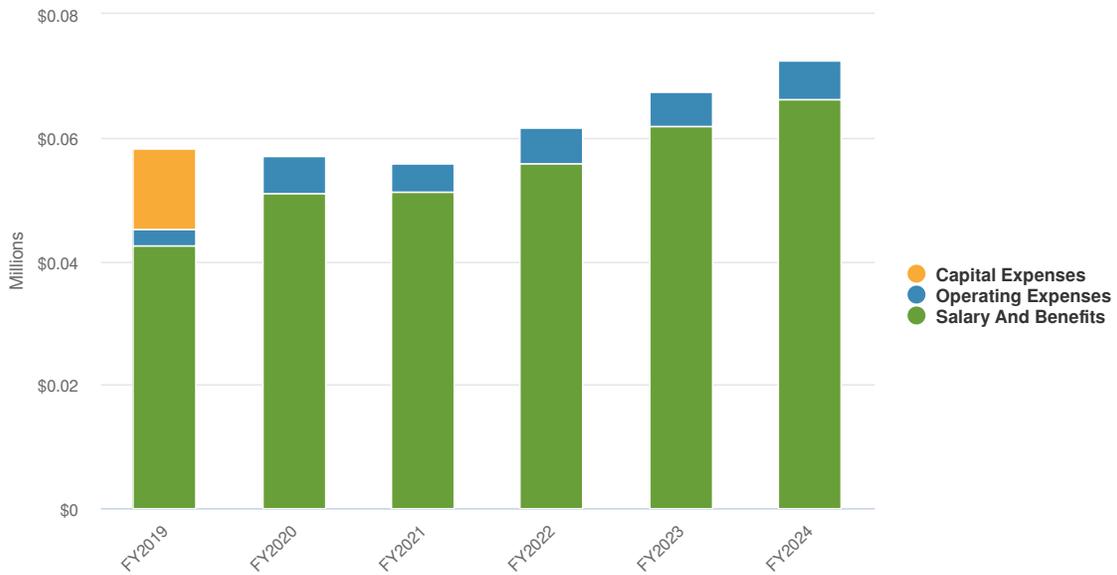


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-3650-1050	\$36,070	\$40,620	\$40,843	\$40,620	\$40,620
SALARIES-PART TIME	010-3650-1080	\$1,159	\$3,044	\$122	\$3,043	\$3,043
LONGEVITY PAY	010-3650-2000	\$120	\$500	\$500	\$1,000	\$1,000
SOCIAL SECURITY	010-3650-2010	\$2,814	\$3,379	\$3,127	\$3,541	\$3,541
HEALTH INSURANCE	010-3650-2020	\$9,926	\$11,014	\$11,098	\$11,188	\$11,188
RETIREMENT	010-3650-2030	\$5,674	\$6,417	\$6,006	\$6,693	\$6,693
WORKERS COMPENSATION	010-3650-2040	\$59	\$56	\$45	\$58	\$58
UNEMPLOYMENT INSURANCE	010-3650-2060	\$24	\$35	\$28	\$37	\$37
Total Salary And Benefits:		\$55,845	\$65,065	\$61,769	\$66,181	\$66,181
Operating Expenses						
OFFICE SUPPLIES	010-3650-3150	\$1,746	\$1,500	\$1,497	\$1,500	\$1,500
SUBSCRIPTIONS	010-3650-3900	\$287	\$350	\$285	\$350	\$350
TRAVEL TRAINING	010-3650-4270	\$1,085	\$1,000	\$1,311	\$1,500	\$1,500
ADVERTISING	010-3650-4300	\$998	\$1,000	\$873	\$1,000	\$1,000
CONSERVATION/PRESERVATION	010-3650-4360	\$1,285	\$1,500	\$1,280	\$1,500	\$1,500
SECURITY ALARM EXPENSE	010-3650-4950	\$460	\$500	\$435	\$500	\$500
Total Operating Expenses:		\$5,860	\$5,850	\$5,680	\$6,350	\$6,350
Total Expense Objects:		\$61,705	\$70,915	\$67,450	\$72,531	\$72,531



AgriLife Extension Office



Matthew March & Alyssa Kimbrough
Extension Agents

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

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

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

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

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



Organizational Chart



Goals

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

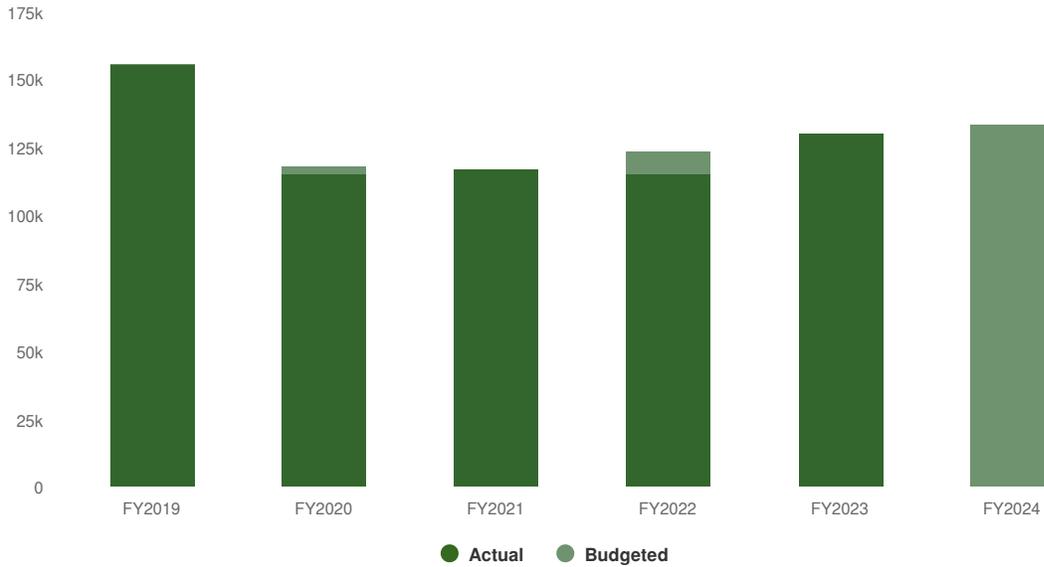
- Implement, plan, and evaluate educational programs and activities.
- Support and assist educational programs and activities.



Expenditures Summary

\$133,533 **\$2,899**
 (2.22% vs. prior year)

AgriLife Extension Office Proposed and Historical Budget vs. Actual

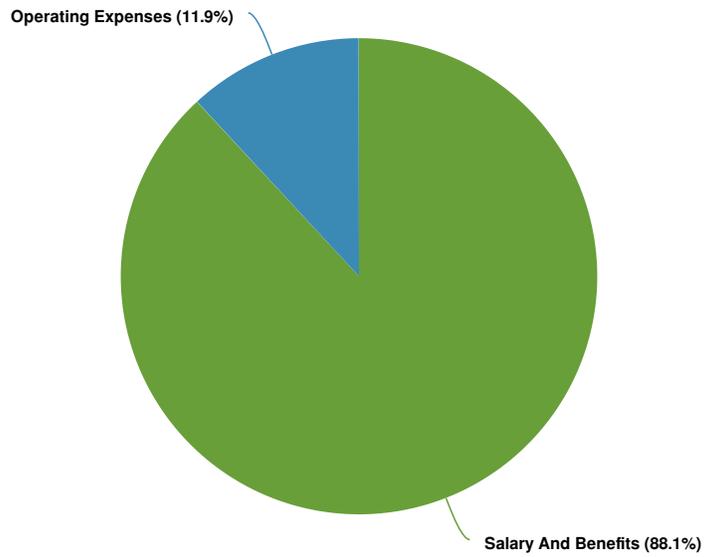


The Polk County AgriLife Extension Office consistently adheres to its allocated budget, delivering impactful educational services to the residents of Polk County.

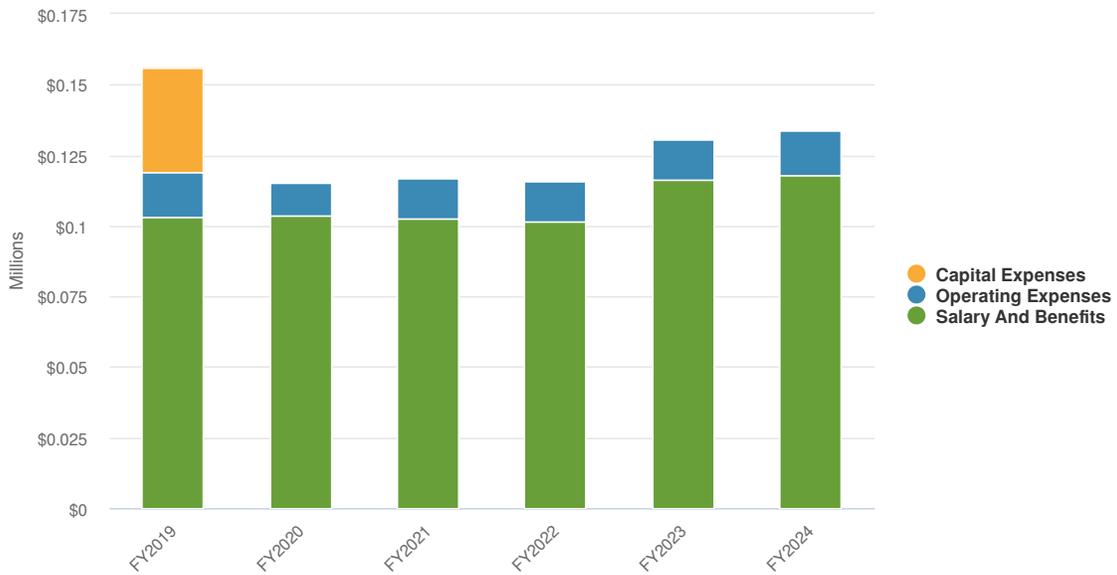


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-3665-1050	\$76,716	\$85,911	\$86,385	\$85,911	\$85,911
DISCRETIONARY SALARY	010-3665-1055	\$0	\$0	\$0	\$1,126	\$1,126
SALARIES-PART TIME	010-3665-1080	\$1,129	\$1,083	\$1,335	\$1,083	\$1,083
LONGEVITY PAY	010-3665-2000	\$240	\$0	\$0	\$500	\$500
SOCIAL SECURITY	010-3665-2010	\$6,265	\$7,114	\$7,127	\$7,239	\$7,239
HEALTH INSURANCE	010-3665-2020	\$7,363	\$11,014	\$11,098	\$11,188	\$11,188
RETIREMENT	010-3665-2030	\$3,830	\$4,249	\$4,293	\$4,464	\$4,464
WORKERS COMPENSATION	010-3665-2040	\$61	\$63	\$49	\$66	\$66
UNEMPLOYMENT INSURANCE	010-3665-2060	\$54	\$70	\$64	\$76	\$76
TRAVEL ALLOWANCE-EXTENSION	010-3665-2250	\$5,918	\$6,000	\$6,033	\$6,000	\$6,000
Total Salary And Benefits:		\$101,577	\$115,504	\$116,383	\$117,653	\$117,653
Operating Expenses						
OFFICE SUPPLIES	010-3665-3150	\$1,758	\$2,000	\$1,368	\$2,000	\$2,000
OPERATING EXPENSES	010-3665-3340	\$1,283	\$750	\$1,035	\$1,000	\$1,000
CEA-4H SPECIAL TRAVEL	010-3665-4240	\$2,810	\$3,000	\$2,689	\$3,000	\$3,000
CEA SPECIAL TRAVEL	010-3665-4250	\$3,747	\$3,000	\$3,490	\$3,000	\$3,000
TRAVEL TRAINING	010-3665-4270	\$0	\$180	\$0	\$180	\$180
EQUIPMENT MAINTENANCE	010-3665-4520	\$0	\$500	\$57	\$500	\$500
FURNISHED TRANSPORTATION	010-3665-4540	\$167	\$1,200	\$921	\$1,200	\$1,200
4H EQUIPMENT/SUPPLIES	010-3665-4904	\$4,499	\$4,500	\$4,395	\$5,000	\$5,000
Total Operating Expenses:		\$14,264	\$15,130	\$13,955	\$15,880	\$15,880
Total Expense Objects:		\$115,841	\$130,634	\$130,338	\$133,533	\$133,533



Permits / Inspections Office

HOLLIE OLIVER

Permit Supervisor/Floodplain Administrator

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

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

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

Organizational Chart



Goals

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

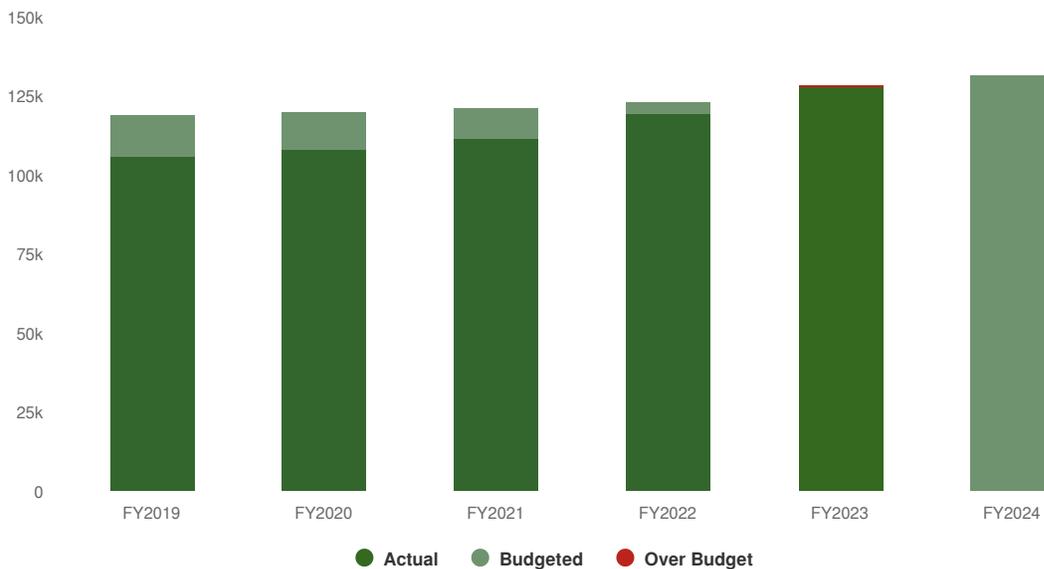
- Provide timely and accurate plan review and permit processing.
- Be proactive in TCEQ Code Enforcement regarding OSSF installation, maintenance and violations.

Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Output: # of OSSF Permits Issued	294	315	205	195
Output: # of Development Permits Issued	976	1,050	789	750
Output: # of 911 Address Permits Issued	853	950	650	725
Output: # of Cell Tower Permits Issued	1	3	6	3
Output: # of Solar Farm Permits Issued	1	2	0	1
Output: # of Gas Line Permits Issued	0	1	0	1
Output: # of Oil & Gas Well Permits Issued	0	1	0	1
Output: # of Maintenance Contracts Issued	1,621	1,750	1,827	2,250
Effectiveness: Revenues Collected	\$230,705	\$250,400	\$203,391	\$180,575

Expenditures Summary

\$131,643 **\$3,808**
 (2.98% vs. prior year)

Permits / Inspections Proposed and Historical Budget vs. Actual

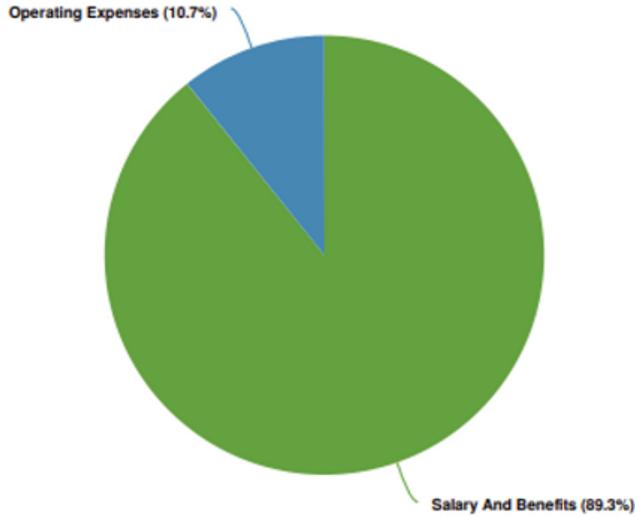


The Permits/Inspection Office consistently operates below budget projections for Operations, a trend evident in FY2023. However, an unexpected illness prompted the hiring of additional part-time staff, unaccounted for in projections. Anticipating potential staff shortages in FY2024, the County Judge reallocated part-time funds from her department to the Permits/Inspection Office and is prepared for further supplementation if needed during the budget year.

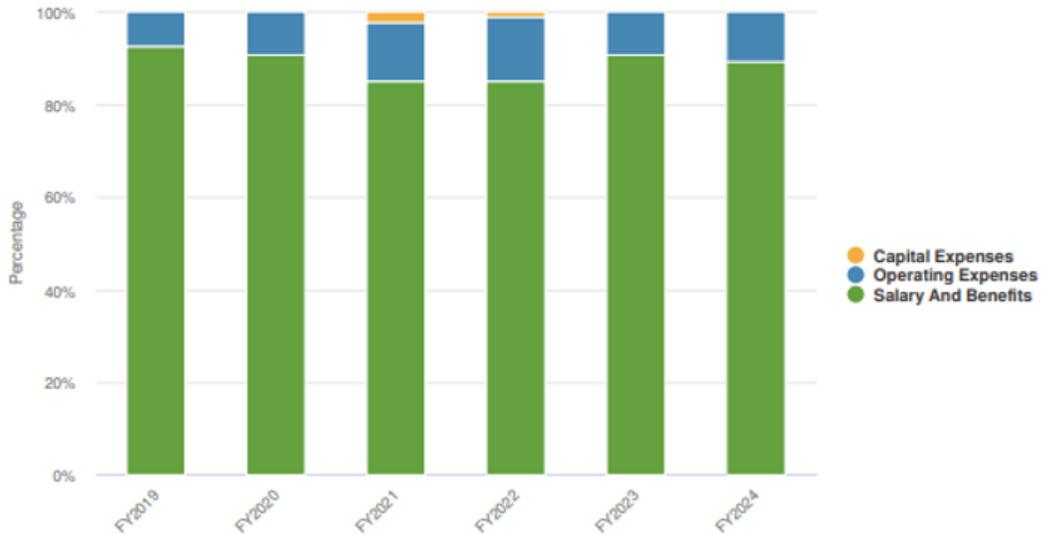
Expenditures by Expense Type

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-3694-1050	\$64,214	\$71,198	\$70,329	\$71,198	\$71,198

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
DISCRETIONARY SALARY	010-3694-1055	\$0	\$878	\$0	\$2,062	\$2,062
SALARIES-PART TIME	010-3694-1080	\$1,502	\$1,083	\$4,766	\$2,169	\$2,169
LONGEVITY PAY	010-3694-2000	\$720	\$2,000	\$2,000	\$2,000	\$2,000
SOCIAL SECURITY	010-3694-2010	\$4,767	\$5,750	\$5,848	\$6,051	\$6,051
HEALTH INSURANCE	010-3694-2020	\$19,851	\$22,029	\$22,196	\$22,377	\$22,377
RETIREMENT	010-3694-2030	\$10,081	\$10,921	\$11,179	\$11,437	\$11,437
WORKERS COMPENSATION	010-3694-2040	\$150	\$151	\$133	\$159	\$159
UNEMPLOYMENT INSURANCE	010-3694-2060	\$43	\$60	\$52	\$63	\$63
Total Salary And Benefits:		\$101,327	\$114,069	\$116,503	\$117,515	\$117,515
Operating Expenses						
UNIFORMS	010-3694-3000	\$124	\$400	\$280	\$400	\$400
POSTAGE	010-3694-3110	\$0	\$50	\$50	\$50	\$50
OFFICE SUPPLIES	010-3694-3150	\$1,615	\$2,700	\$1,607	\$2,000	\$2,000
FURNISHED TRANSPORTATION	010-3694-3300	\$4,035	\$4,000	\$4,000	\$4,800	\$4,800
TIRES	010-3694-3540	\$0	\$800	\$540	\$0	\$0
COMMUNICATIONS EXPENSE	010-3694-4230	\$0	\$0	\$0	\$938	\$938
TRAVEL TRAINING	010-3694-4270	\$773	\$1,800	\$681	\$1,800	\$1,800
CONTRACT SERVICES	010-3694-4400	\$7,125	\$0	\$2,175	\$0	\$0
EQUIPMENT MAINTENANCE	010-3694-4520	\$0	\$400	\$55	\$440	\$440
SOFTWARE MAINTENANCE	010-3694-4560	\$400	\$400	\$450	\$450	\$450
DUES	010-3694-4810	\$50	\$216	\$0	\$250	\$250
STATE SEWAGE FEES	010-3694-4911	\$2,720	\$3,000	\$1,730	\$3,000	\$3,000
Total Operating Expenses:		\$16,842	\$13,766	\$11,568	\$14,128	\$14,128
Capital Expenses						
CAPITAL OUTLAY-OFFICE FURN/EQUIP	010-3694-5720	\$936	\$0	\$0	\$0	\$0
Total Capital Expenses:		\$936	\$0	\$0	\$0	\$0
Total Expense Objects:		\$119,105	\$127,835	\$128,072	\$131,643	\$131,643



Environmental Enforcement Department



Bryon Miller
Environmental Enforcement Officer

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 Office Annex - 602 E. Church St., Suite 146 in Livingston.



Environmental Enforcement

602 E. Church St. Suite 146
Livingston, TX 77351
Phone: 936-327-6826 Ext 2
Fax: 936-327-6883
Email: envenfsec@co.polk.tx.us

Goals

The mission of the Polk County Office of Environmental Enforcement is to protect the public, consumer and environmental health of the people in Polk County. In accomplishing this mission, Environmental Health employees shall be at all times impartial and diligent. In the execution of their duties, they shall be guided by those constitutional and legal principles which are the foundation of the United States of America and the State of Texas.

The Polk County Office of Environmental Enforcement exists to protect the public and consumer health of the residents of Polk County through services that include education for the public on potential health hazards, and enforcing environmental crimes.

Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Output: # of Complaints Received	NA	400	217	NA
Output: # of Active Cases	330	360	88	NA
Output: # of Officer Initiated Reports	NA	60	39	NA
Output: # of Closed Reports	58	100	52	NA
Effectiveness: # of Cases filed with JP	NA	200	65	NA
Effectiveness: # Citations Issued	36	30	0	NA
Effectiveness: # of Cases sent to Commissioners Court	11	0	5	NA
Effectiveness: # Cases Closed	NA	0	68	NA

*The Environmental Enforcement Officer position has been unfilled since Summer of 2023 and a new officer is scheduled to start in January 2024.

Organizational Chart

In her capacity as the Chief Emergency Management Officer for the County, Judge Murphy assumes responsibility for overseeing the entire spectrum of emergency services, encompassing the Offices of Emergency Management, Environmental Enforcement, and Fire Marshal. Although these departments operate independently during non-emergency periods, they seamlessly collaborate and coordinate their efforts in times of crisis.

Under Judge Murphy's leadership, the Office of Emergency Management ensures strategic planning, preparedness, and effective response mechanisms are in place. Simultaneously, the Environmental Enforcement department underlines the importance of environmental compliance and safety, contributing to the overall resilience of the County.

The Fire Marshal's Office, led by Judge Murphy, plays a pivotal role in fire prevention, investigation, and safety education. This department collaborates closely with Emergency Management and Environmental Enforcement during emergency situations to enhance the County's overall emergency response capabilities.

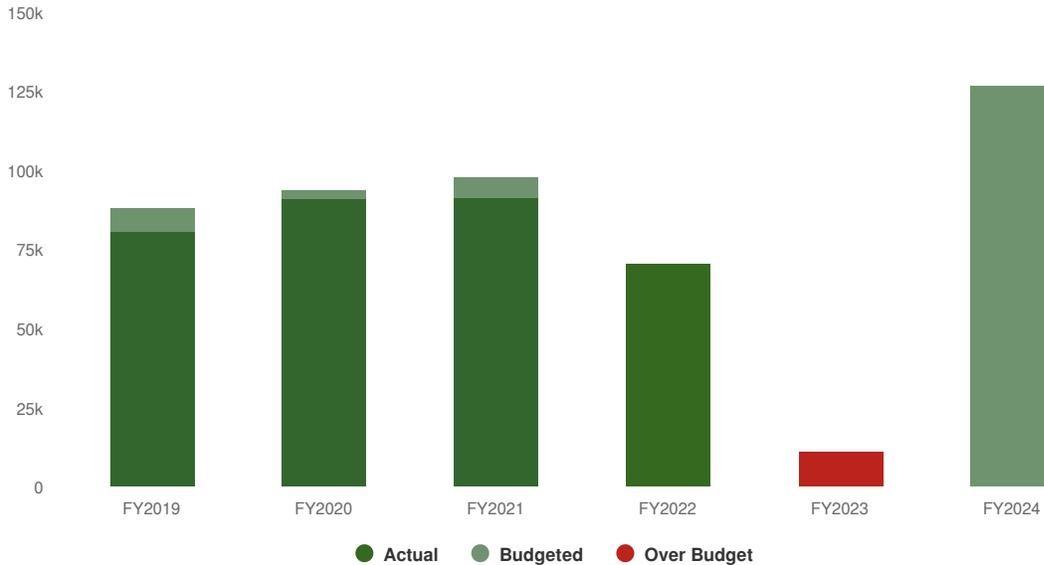
An additional layer of synergy exists as the Environmental Enforcement Officer's secretary extends administrative support services not only to the Environmental Enforcement Office but also to the Polk County Fire Marshal. This cross-functional support enhances operational efficiency and fosters seamless communication between these critical components of emergency services. The integrated approach ensures that, when required, the collective expertise of these departments is harnessed to address emergencies comprehensively and effectively.



Expenditures Summary

\$126,822 **\$126,822**
(% vs. prior year)

Environmental Enforcement Proposed and Historical Budget vs. Actual

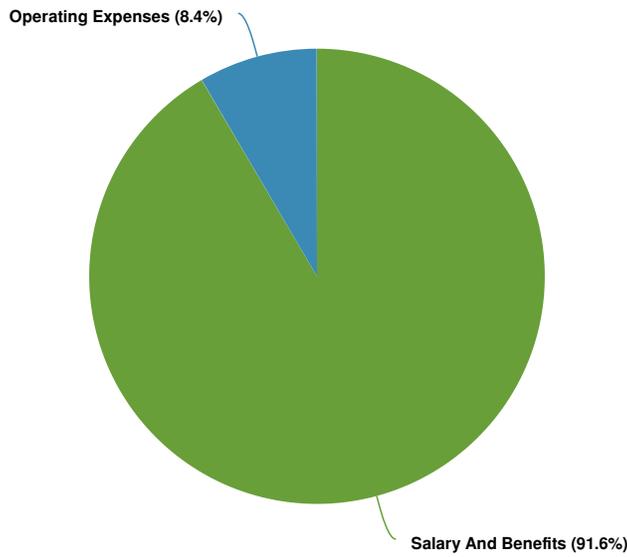


During the FY2023 budget process, the Commissioners Court implemented a consolidation strategy by merging the Environmental Enforcement and Fire Marshal offices under the Office of Emergency Management. This restructuring led to the adoption of a \$0 budget for the Environmental Enforcement Department in FY2023. Subsequently, a decision was made during the budget year to revert to the original structure, with the offices separated back into their respective departments. While personnel costs remained under the Office of Emergency Management through FY2023, operational expenses were transferred to the respective departments.

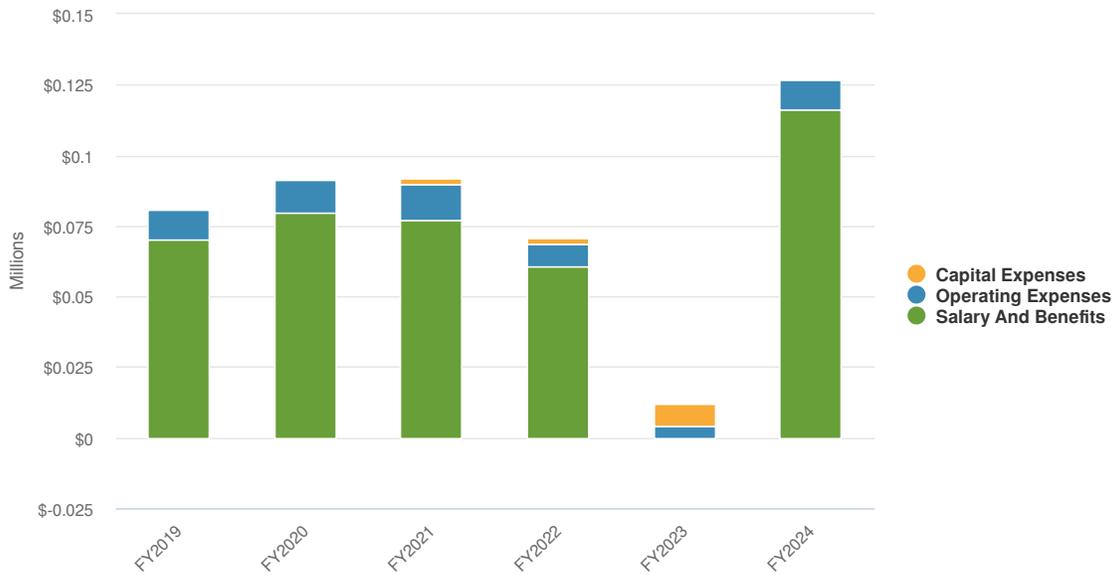
As of the FY2024 Budget adoption, the Environmental Enforcement Officer now directly reports to the County Judge, who serves as the Chief Emergency Management Director for the County. This adjustment effectively restored the Environmental Enforcement Department to pre-consolidation levels.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
SALARIES	010-3697-1050	\$36,957	\$0	\$0	\$72,653	\$72,653
DISCRETIONARY SALARY	010-3697-1055	\$0	\$0	\$0	\$1,242	\$1,242
SALARIES-PART TIME	010-3697-1080	\$2,696	\$0	\$0	\$0	\$0
CERTIFICATE PAY	010-3697-1200	\$1,226	\$0	\$0	\$1,800	\$1,800
LONGEVITY PAY	010-3697-2000	\$840	\$0	\$0	\$0	\$0
SOCIAL SECURITY	010-3697-2010	\$3,151	\$0	\$0	\$5,918	\$5,918
HEALTH INSURANCE	010-3697-2020	\$8,995	\$0	-\$459	\$22,377	\$22,377
RETIREMENT	010-3697-2030	\$6,287	\$0	\$85	\$11,186	\$11,186
WORKERS COMPENSATION	010-3697-2040	\$269	\$0	\$0	\$885	\$885
UNEMPLOYMENT INSURANCE	010-3697-2060	\$28	\$0	\$0	\$62	\$62
Total Salary And Benefits:		\$60,449	\$0	-\$373	\$116,123	\$116,123
Operating Expenses						
UNIFORMS	010-3697-3000	\$516	\$0	\$196	\$500	\$500
OFFICE SUPPLIES	010-3697-3150	\$3,624	\$0	\$0	\$1,500	\$1,500
FURNISHED TRANSPORTATION	010-3697-3300	\$1,901	\$0	\$3,500	\$3,500	\$3,500
SUBSCRIPTIONS	010-3697-3900	\$0	\$0	\$0	\$1,691	\$1,691
COMMUNICATIONS EXPENSE	010-3697-4230	\$463	\$0	\$0	\$938	\$938
TRAVEL TRAINING	010-3697-4270	-\$95	\$0	\$0	\$1,000	\$1,000
EQUIPMENT MAINTENANCE	010-3697-4520	\$1,449	\$0	\$370	\$1,500	\$1,500
BONDS	010-3697-4800	\$0	\$0	\$0	\$70	\$70
DUES	010-3697-4810	\$100	\$0	\$0	\$0	\$0
Total Operating Expenses:		\$7,959	\$0	\$4,066	\$10,699	\$10,699
Capital Expenses						
CAPITAL OUTLAY	010-3697-5710	\$2,230	\$0	\$7,693	\$0	\$0
Total Capital Expenses:		\$2,230	\$0	\$7,693	\$0	\$0
Total Expense Objects:		\$70,638	\$0	\$11,385	\$126,822	\$126,822



Fire Marshal Department

John Fugate

Fire Marshal

The Polk County Fire Marshal's Office (PCFMO) was recreated by the Polk County Commissioners Court in October 2019, under the guidelines set out in the Local Government Code Chapter 352. The Fire Marshal's Office is committed to Fire and Life Safety for the citizens and visitors of Polk County. We accomplish both of these commitments by using a few of the methods listed below.

First is Fire and Life Safety education. We speak to people all over the county about fire and life safety. The Fire Marshal's Office sees every child between the grades of Pre-k to Sixth grade every year during fire prevention month (October). We teach them how matches, lighters, and candles are not toys, how to fall and crawl, and even to stop, drop, and roll. During this time, the Fire Marshal's Office has some help from other agencies, like the Texas Forest Service, Local Volunteer Fire Departments, and the City of Livingston Fire Marshal's Office. The biggest help during fire prevention is Marty the Fire Dog. He loves talking to the kids and giving cool fire safety tips. By the way, if you see Marty, you should ask him to sing his song.

Secondly, we achieve our goals with Fire and Life Safety Inspections. The Fire Marshal's Office conducts routine and random Fire and Life Safety inspections of all commercial buildings in the unincorporated areas of Polk County. During these inspections, personnel look for any violation of the fire code i.e. blocked exits, no or damaged fire extinguishers, emergency lighting not working, exposed wiring, and countless other issues. When issues are found, the owners are advised on how to fix the issues, as well as the extreme importance of correcting the issue. If we can prevent a fire from happening, we will all be safer.

Thirdly, we accomplish our goals by Cause and Origin investigation on all property loss fires where the cause and origin are unknown. Fire Marshal personnel are certified fire investigators through the Texas Commission on Fire Protection, as well as Licensed Peace Officers through the Texas Commission on Law Enforcement. During the Cause and Origin Investigation, an Investigator looks at many different things; to name a few, charring, burn patterns and electrical wires, and in some cases, they will call the State Fire Marshal's Office K9. If the investigators find there to be evidence of criminal acts, they will continue the investigation and make an arrest if necessary.

There are several other methods used by the Polk County Fire Marshal's Office to accomplish the above stated commitments. If you have any questions, feel free to reach out to any PCFMO personnel with your questions. The PCFMO is located at 602 East Church Suit 145, Livingston Texas. Our office telephone number is (936) 327-6820 Ext. 3, and our email is firemarshal@co.polk.tx.us.

Organizational Chart



Goals

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

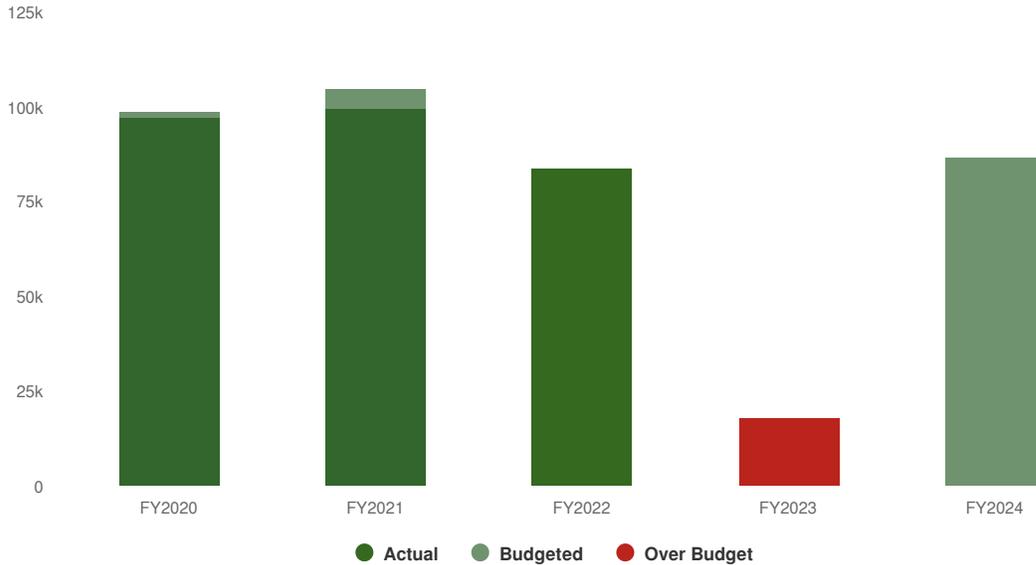
- Educate the public of potential fire hazards and prevention.
- Perform fire safety inspections and use permits in unincorporated areas of the county.
- Investigate and determine the cause of fires in cases of injury, death, and loss of property.

Performance Indicators	Prior Years			2024
	2022 Actual	2023 Projected	2023 Actual	Projected
Output: # of Calls for Service	NA	400	340	400
Output: # of Life Safety Inspections Performed	7	85	63	68
Output: # of Plans Reviewed	NA	20	40	35
Output: # of Firework Permits Issued	20	35	23	35
Output: # of Cases Investigated	43	85	103	120
Output: # of Fire Prevention Classes Held	0	Unknown	0	6
Output: # of Firework Investigated	14	22	23	35
Effectiveness: Revenue for Fireworks Permits	NA	NA	\$5,220	\$5,000
Effectiveness: Revenue for Life Safety Inspections	NA	NA	\$25,936	\$25,000

Expenditures Summary

\$86,299 **\$86,299**
 (% vs. prior year)

Fire Marshal Proposed and Historical Budget vs. Actual

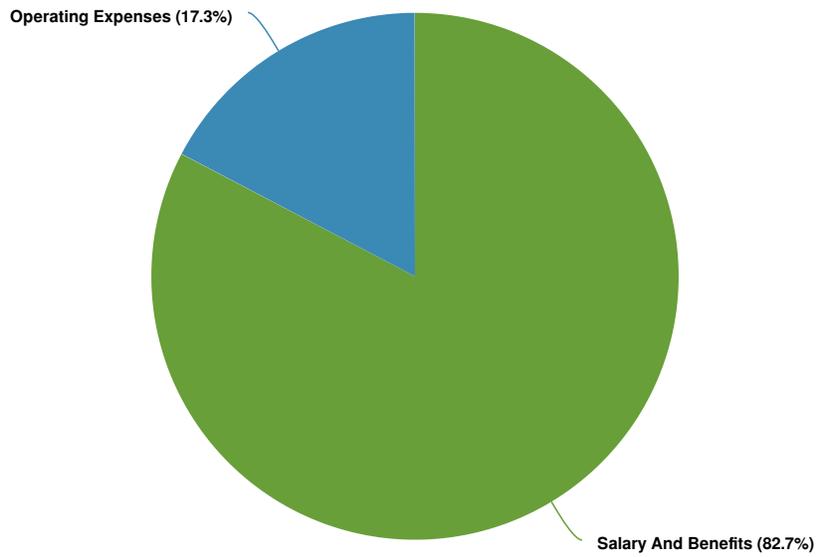


During the FY2023 budget process, the Commissioners Court implemented a consolidation strategy by merging the Environmental Enforcement and Fire Marshal offices under the Office of Emergency Management. This restructuring led to the adoption of a \$0 budget for the Fire Marshal Department in FY2023. Subsequently, a decision was made during the budget year to revert to the original structure, with the offices separated back into their respective departments. While personnel costs remained under the Office of Emergency Management through FY2023, operational expenses were transferred to the respective departments.

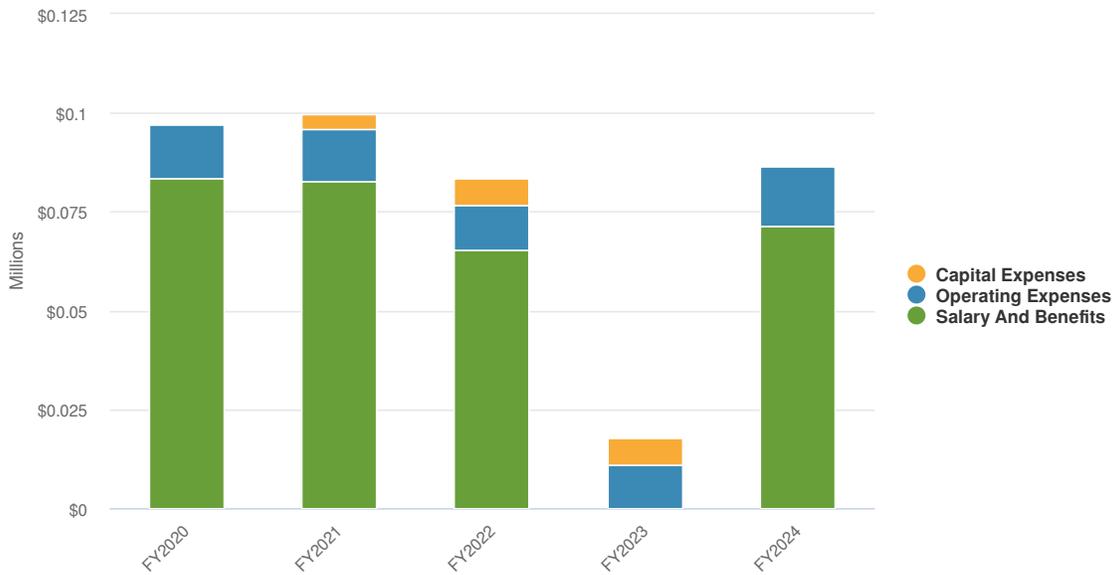
As of the FY2024 Budget adoption, the Fire Marshal now directly reports to the County Judge, who serves as the Chief Emergency Management Director for the County. This adjustment effectively restored the Fire Marshal Department to pre-consolidation levels.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
SALARIES	010-3698-1050	\$39,087	\$0	\$0	\$45,871	\$45,871
SALARIES PT	010-3698-1080	\$5,043	\$0	\$0	\$0	\$0
CERTIFICATE PAY	010-3698-1200	\$863	\$0	\$0	\$1,800	\$1,800
LONGEVITY PAY	010-3698-2000	\$600	\$0	\$0	\$500	\$500
SOCIAL SECURITY	010-3698-2010	\$3,378	\$0	\$0	\$3,825	\$3,825
HEALTH INSURANCE	010-3698-2020	\$8,995	\$0	\$0	\$11,188	\$11,188
RETIREMENT	010-3698-2030	\$6,475	\$0	\$0	\$7,231	\$7,231
WORKERS COMPENSATION	010-3698-2040	\$682	\$0	\$0	\$905	\$905
UNEMPLOYMENT INSURANCE	010-3698-2060	\$30	\$0	\$0	\$40	\$40
Total Salary And Benefits:		\$65,153	\$0	\$0	\$71,361	\$71,361
Operating Expenses						
UNIFORMS	010-3698-3000	\$587	\$0	\$750	\$750	\$750
OFFICE SUPPLIES	010-3698-3150	\$2,204	\$0	\$0	\$1,825	\$1,825
FURNISHED TRANSPORTATION	010-3698-3300	\$4,927	\$0	\$3,500	\$4,500	\$4,500
SUBSCRIPTIONS	010-3698-3900	\$0	\$0	\$1,690	\$1,500	\$1,500
COMMUNICATIONS EXPENSE	010-3698-4230	\$0	\$0	\$0	\$938	\$938
TRAVEL TRAINING	010-3698-4270	\$535	\$0	\$1,488	\$1,000	\$1,000
EQUIPMENT PRTS/REPAIRS	010-3698-4560	\$365	\$0	\$1,063	\$1,500	\$1,500
BONDS	010-3698-4800	\$1,211	\$0	\$0	\$70	\$70
DUES	010-3698-4810	\$127	\$0	\$100	\$355	\$355
INVESTIGATION EXP	010-3698-4889	\$1,655	\$0	\$2,259	\$2,500	\$2,500
Total Operating Expenses:		\$11,610	\$0	\$10,850	\$14,938	\$14,938
Capital Expenses						
CAPITAL OUTLAY	010-3698-5710	\$6,816	\$0	\$7,055	\$0	\$0
Total Capital Expenses:		\$6,816	\$0	\$7,055	\$0	\$0
Total Expense Objects:		\$83,579	\$0	\$17,905	\$86,299	\$86,299



Tax Assessor-Collector's Office

Steven L. Hullihen
Tax Assessor-Collector

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

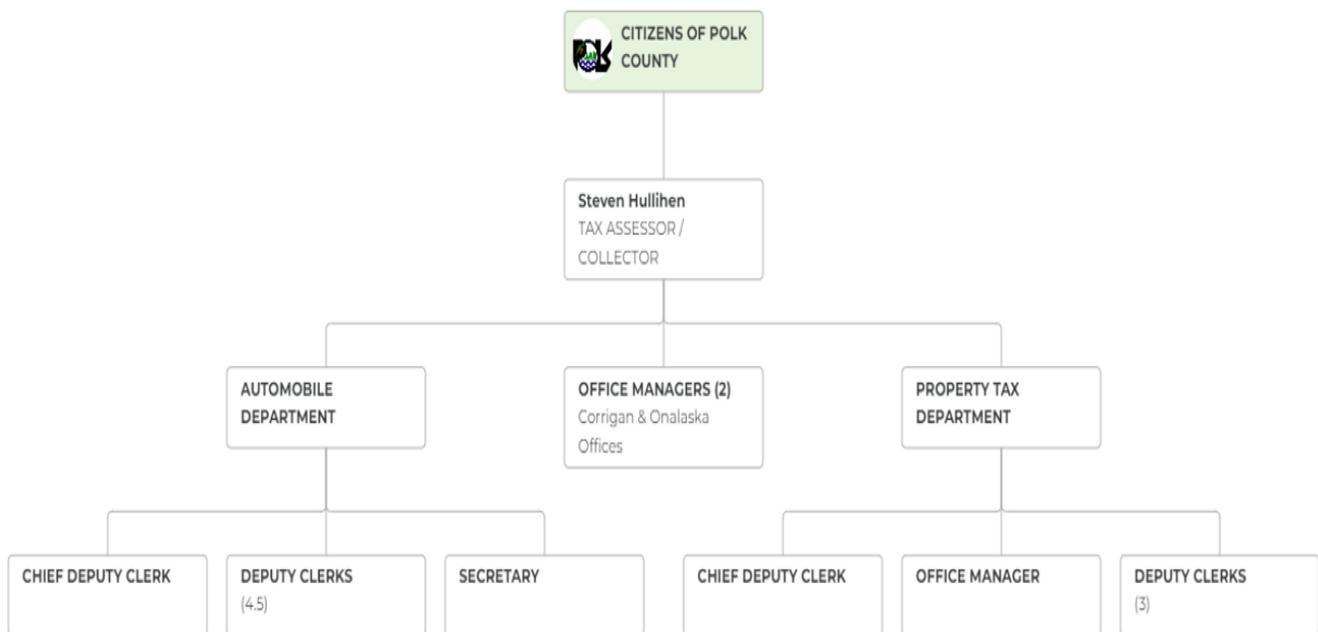
Time to renew your auto registration? The Tax Office registers all automobiles for our county residents and transfers the titles to most of those automobiles. We maintain around 58,000 vehicle registrations and process over 12,000 vehicle titles a year. We work closely with the Texas Department of Motor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

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

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

Where is the Polk County Tax Office located? The Tax Office has three locations:
416 North Washington in Livingston ~ 936-327-6801
Corrigan sub-office at 201 W. Ben Franklin ~ 936-398-2154
Onalaska sub-office at 14115 US Hwy 190 W. ~ 936-646-3211

Organizational Chart



Goals

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

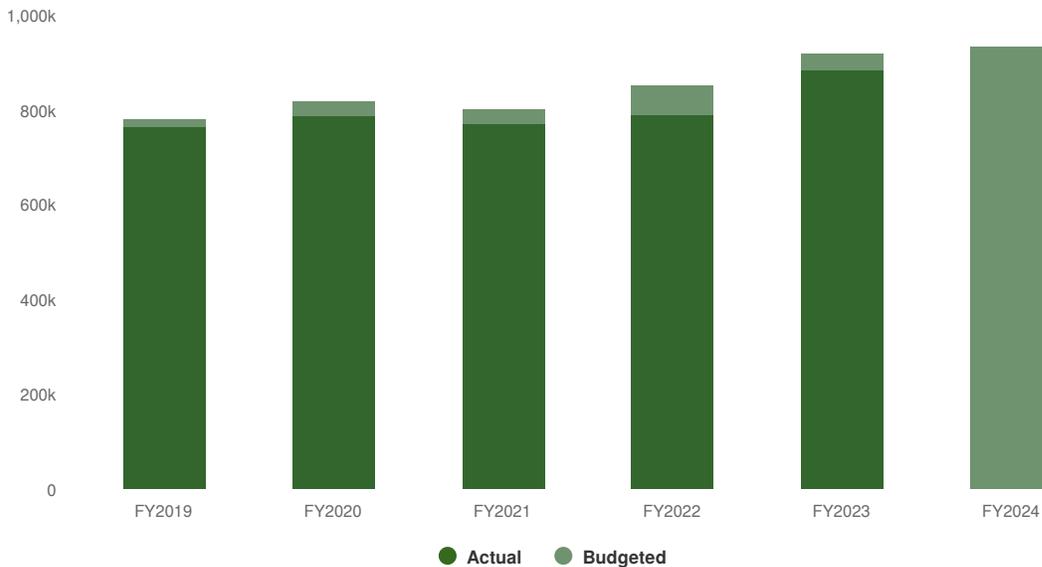
- Provide excellent customer service
- Keep up with evolving technology for tax assessor/collectors
- Keep operating expenses to a minimum

Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Output: # of Property Tax Accounts	86,383	87,000	Waiting for Data	Waiting for Data
Output: # of Vehicle Registrations	58,291	61,000	Waiting for Data	Waiting for Data
Outcome: # of Boat Registrations	6,240	6,500	Waiting for Data	Waiting for Data

Expenditures Summary

\$935,091 \$15,738
 (1.71% vs. prior year)

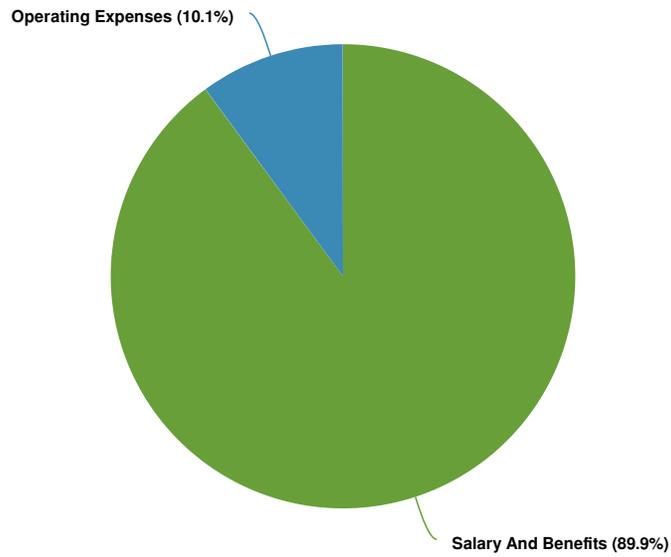
Tax Assessor Collector Proposed and Historical Budget vs. Actual



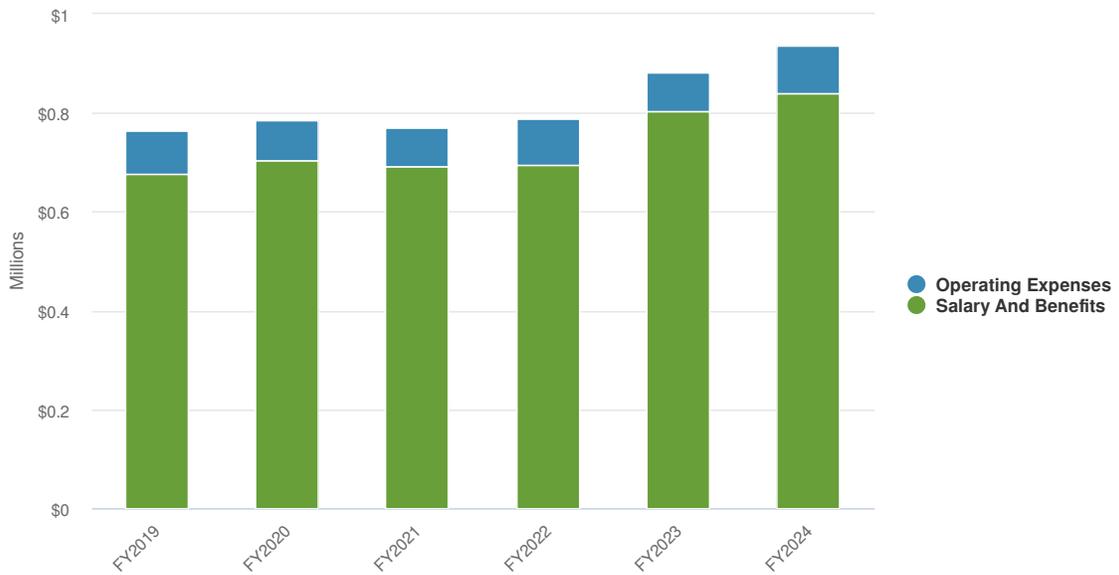
Like many of our larger departments, the Tax Assessor-Collector's budget often experiences shortfalls due to employee turnover. The Commissioners Court endeavors to address this challenge by prioritizing employee compensation, aiming to support elected officials and department heads in retaining valuable staff.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



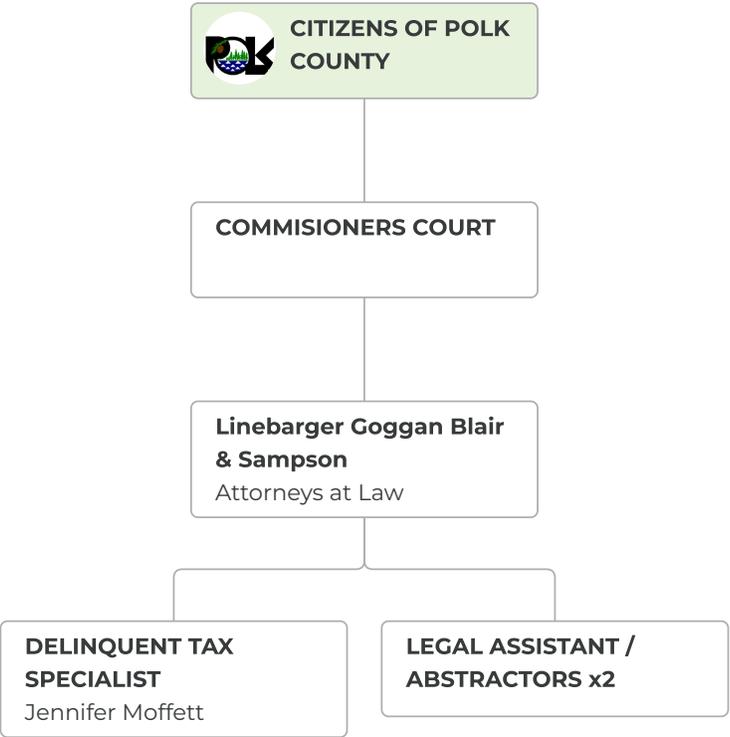
Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	010-4499-1010	\$54,458	\$56,995	\$57,308	\$56,995	\$56,995
SALARIES	010-4499-1050	\$387,879	\$447,794	\$440,914	\$441,310	\$441,310
DISCRETIONARY SALARY	010-4499-1055	\$0	\$8,048	\$0	\$25,700	\$25,700
SALARIES-PART TIME	010-4499-1080	\$13,292	\$17,747	\$16,559	\$18,460	\$18,460
LONGEVITY PAY	010-4499-2000	\$7,560	\$23,000	\$23,000	\$16,500	\$16,500
SOCIAL SECURITY	010-4499-2010	\$33,952	\$42,349	\$39,216	\$42,761	\$42,761
HEALTH INSURANCE	010-4499-2020	\$126,761	\$154,200	\$147,073	\$156,636	\$156,636
RETIREMENT	010-4499-2030	\$70,238	\$80,436	\$77,487	\$80,826	\$80,826
WORKERS COMPENSATION	010-4499-2040	\$1,121	\$1,187	\$888	\$1,199	\$1,199
UNEMPLOYMENT INSURANCE	010-4499-2060	\$264	\$394	\$323	\$402	\$402
Total Salary And Benefits:		\$695,525	\$832,150	\$802,767	\$840,788	\$840,788
Operating Expenses						
OFFICE SUPPLIES	010-4499-3150	\$7,112	\$10,000	\$6,312	\$10,000	\$10,000
FURNISHED TRANSPORTATION	010-4499-3300	\$0	\$0	\$92	\$0	\$0
TRAVEL TRAINING	010-4499-4270	\$2,731	\$6,500	\$5,373	\$6,500	\$6,500
EQUIPMENT MAINTENANCE	010-4499-4520	\$29,337	\$29,337	\$29,516	\$29,337	\$29,337
DUES	010-4499-4810	\$1,455	\$1,365	\$1,490	\$1,465	\$1,465
CH 19 VOTER EXPENSE	010-4499-4840	\$6,024	\$0	\$0	\$0	\$0
VOTER REGISTRATION CARDS	010-4499-4841	\$10,724	\$0	\$0	\$0	\$0
TAX STATEMENT EXPENSES	010-4499-4871	\$35,177	\$40,000	\$37,327	\$47,000	\$47,000
Total Operating Expenses:		\$92,562	\$87,202	\$80,111	\$94,302	\$94,302
Total Expense Objects:		\$788,087	\$919,352	\$882,878	\$935,091	\$935,091

Delinquent Tax Collection

Jennifer Moffett
Delinquent Tax Specialist

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

Organizational Chart



Goals

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

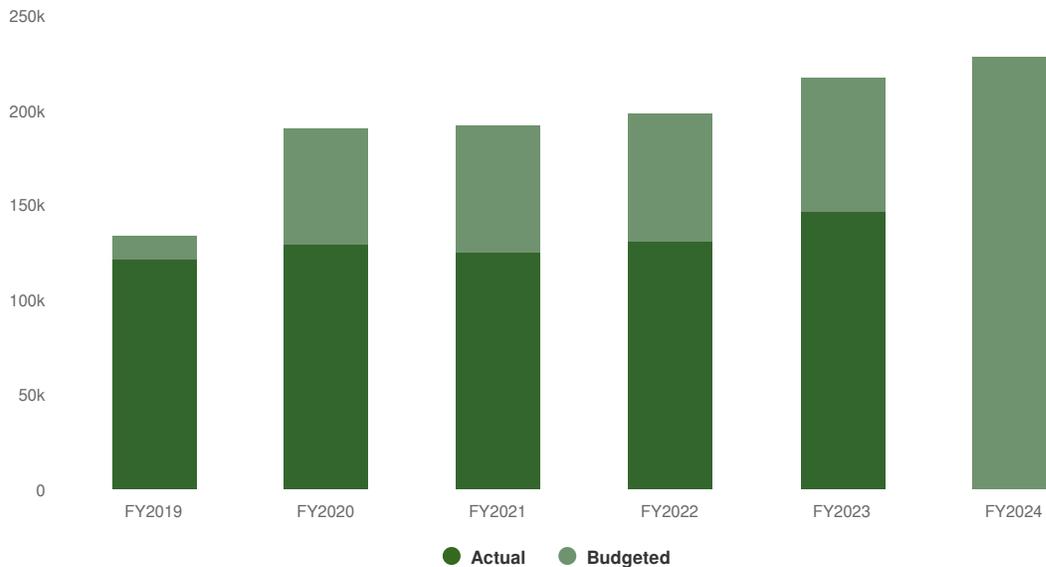
They work closely with the Tax Office and Appraisal District to identify accounts that are currently in payment agreements, involved in open bankruptcy proceedings, and/or in active Deferral status.

Performance Indicators	Prior Years			2024 Projected
	2022 Actual	2023 Projected	2023 Actual	
Output: Delinquent Taxpayer Warning Letters	22,693	20,000	23,572	22,000
Output: Lawsuits Filed	254	225	227	225
Effectiveness: Funds Collected	\$1,301,020	\$1,275,000	\$1,441,108	\$1,300,000

Expenditures Summary

\$228,270
\$11,622
(5.36% vs. prior year)

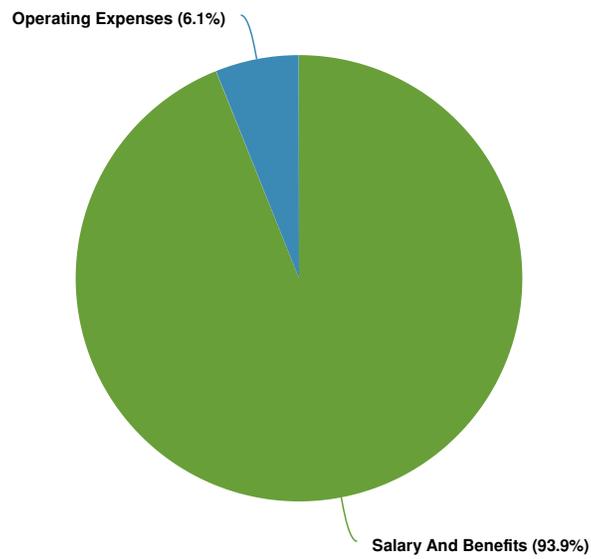
Delinquent Tax Collection Proposed and Historical Budget vs. Actual



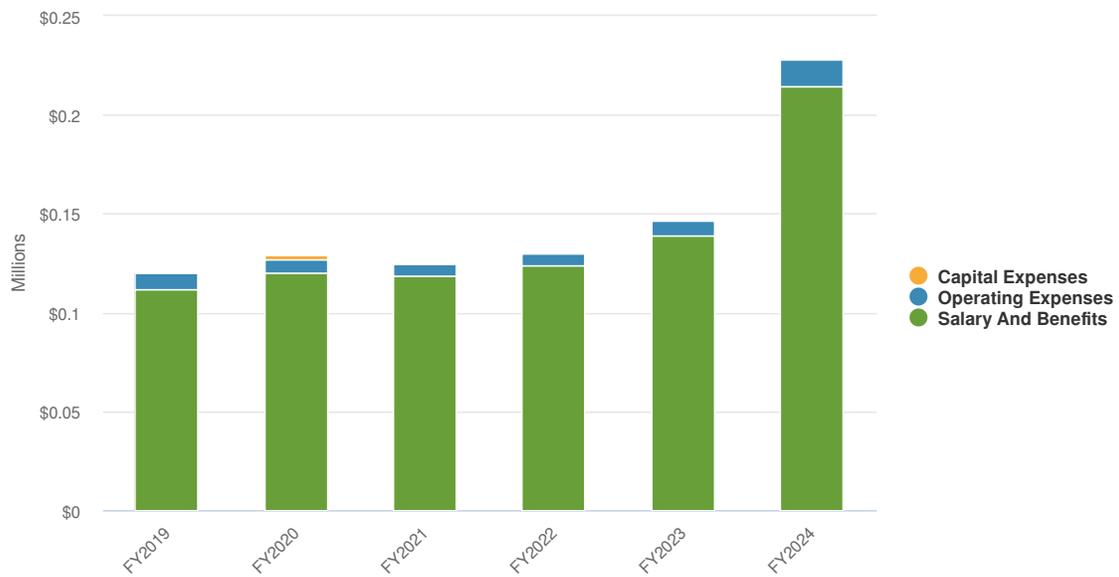
All expenses related to the County's Delinquent Tax Office are paid by LGBS. The Auditor's Office compiles the office's expenses monthly and submits a bill to LGBS for reimbursement. Those reimbursements are included in the General Fund Revenue. In FY2019, the Commissioners Court had budgeted for two employees in the Delinquent Tax Office. During the next budget cycle, LGBS requested that we increase personnel in that office to three, and the Court agreed since all expenses are paid by LGBS anyway. However, the third position has not been filled since FY2020, so the expenses are consistently under budget.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	010-4501-1050	\$85,041	\$135,135	\$94,135	\$135,135	\$135,135
DISCRETIONARY SALARY	010-4501-1055	\$0	\$3,228	\$0	\$8,633	\$8,633
LONGEVITY PAY	010-4501-2000	\$840	\$2,000	\$2,000	\$4,000	\$4,000
SOCIAL SECURITY	010-4501-2010	\$5,150	\$10,738	\$6,257	\$11,304	\$11,304
HEALTH INSURANCE	010-4501-2020	\$19,851	\$33,043	\$22,196	\$33,565	\$33,565
RETIREMENT	010-4501-2030	\$13,034	\$20,395	\$13,922	\$21,367	\$21,367
WORKERS COMPENSATION	010-4501-2040	\$207	\$301	\$159	\$317	\$317
UNEMPLOYMENT INSURANCE	010-4501-2060	\$56	\$112	\$65	\$118	\$118
Total Salary And Benefits:		\$124,178	\$204,952	\$138,734	\$214,440	\$214,440
Operating Expenses						
OFFICE SUPPLIES	010-4501-3150	\$1,402	\$3,000	\$2,843	\$3,000	\$3,000
COMMUNICATION EXP	010-4501-4200	\$4,580	\$2,446	\$4,580	\$4,580	\$4,580
TRAVEL TRAINING	010-4501-4270	\$0	\$3,000	\$0	\$3,000	\$3,000
DUES	010-4501-4810	\$0	\$250	\$0	\$250	\$250
OFFICE FURNISHINGS/EQUIPMENT	010-4501-4980	\$0	\$3,000	\$0	\$3,000	\$3,000
Total Operating Expenses:		\$5,982	\$11,696	\$7,423	\$13,830	\$13,830
Total Expense Objects:		\$130,160	\$216,648	\$146,157	\$228,270	\$228,270



Operational Transfers

Operational Transfers manage the movement of funds from the General Fund to support other subsidized funds, including Courthouse Security, Justice Court Technology, and Aging. While the goal is for these funds to be self-sufficient, the reality is that rising costs have made budgeted transfers from the General Fund essential to maintain their balance.

A substantial annual budget is allocated for transferring funds to the Retiree Health Benefits Trust Fund, crucial for managing this liability. Before Judge Murphy's tenure, this obligation operated on "Pay as you go" terms, adversely affecting the county's credit rating due to the unfunded liability.

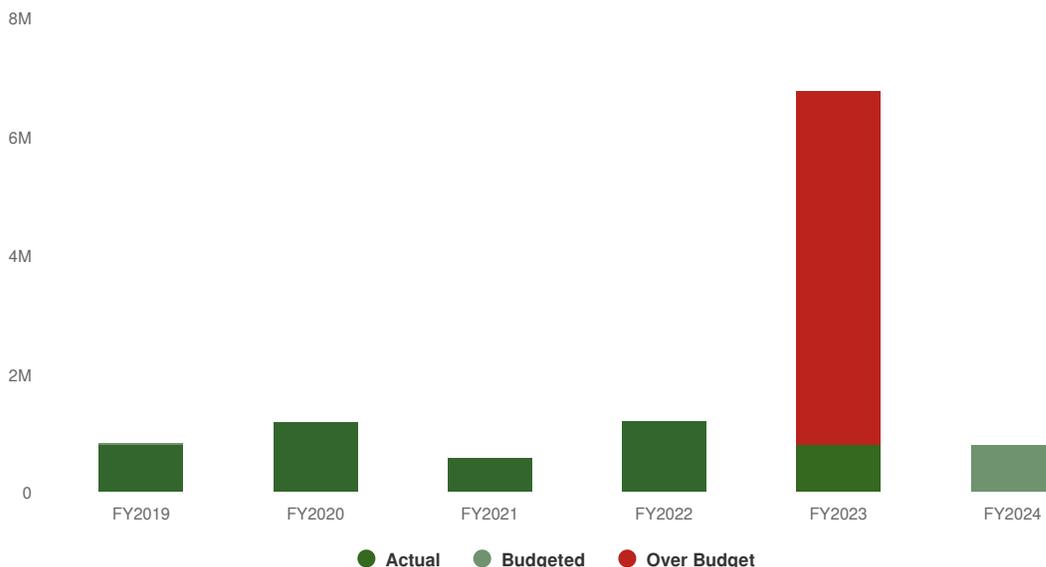
Road & Bridge Precincts may receive General Fund support when revenues exceed projections or for nuisance abatements. Previously, precincts had to cover the full cost of abatements. To incentivize cleanup efforts, the County Judge proposed, and the commissioners agreed that the General Fund would reimburse 75% of nuisance removal costs once approved by the Court.

Knowing that we would eventually receive a grant for a portion of the Historic Courthouse Restoration Project, the General Fund's sizable balance was intentionally built up to cover the county's share of the cost. In FY2023, nearly \$6 million was transferred from the General Fund to the Restoration Projects Fund. Transfer activity typically aligns very closely with what is included in the Adopted Budget, with occasional variances. However, this transfer deliberately authorized by the Court, could not be included in the adopted budget as it required transferring from the County's reserve funds. This strategic use of funds underscores the Court's foresight and responsible financial planning.

Expenditures Summary

\$811,858 **-\$198**
 (-0.02% vs. prior year)

Transfers Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Transfers						
General & Administrative						
TRANSFER TO JUSTICE CRT TECH	010-8700-0130	\$60,838	\$63,355	\$63,355	\$60,640	\$60,640
TRANSFER TO R&B PCT 1	010-8700-0210	\$109,621	\$0	\$0	\$0	\$0
TRANSFER TO R&B PCT 2	010-8700-0220	\$238,773	\$0	\$0	\$0	\$0
TRANSFER TO R&B PCT 3	010-8700-0230	\$32,200	\$0	\$0	\$0	\$0
TRANSFER TO R&B PCT 4	010-8700-0240	\$32,200	\$0	\$0	\$0	\$0
TRANSFER TO CRTHOUSE SECU	010-8700-0270	\$168,077	\$170,500	\$170,500	\$167,382	\$167,382
TRANSFER TO WASTE MANAGEMENT	010-8700-0320	\$4,900	\$0	\$0	\$0	\$0
TRANSFER TO RESTORATION PROJECTS 045	010-8700-0450	\$0	\$0	\$5,950,000	\$0	\$0
TRANSFER TO AGING	010-8700-0510	\$0	\$78,201	\$78,201	\$83,836	\$83,836
TRANSFER TO HEALTH TRUST083	010-8700-0830	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
TRANSFER TO RECORDS MAN	010-8700-0940	\$51,247	\$0	\$0	\$0	\$0
Total General & Administrative:		\$1,197,857	\$812,056	\$6,762,056	\$811,858	\$811,858
Total Transfers:		\$1,197,857	\$812,056	\$6,762,056	\$811,858	\$811,858
Total Expense Objects:		\$1,197,857	\$812,056	\$6,762,056	\$811,858	\$811,858

Road & Bridge, Pct. 1



Gylene Robertson
Commissioner

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

The four County Commissioners, each elected by the voters within the precinct's boundaries, serve along with the County Judge on the Commissioners' Court and - within each Precinct fund - are responsible for building and maintaining the roads and bridges of the county. The County Commissioner administers the operations of the Precinct, as well as reviewing and making recommendations to the Commissioners' Court on matters relating to the Precinct - such as approval of subdivision development. Precinct crews are often called upon to assist in road & bridge management during emergency situations.

What is a County Commissioner?

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

What does a County Commissioner do in Texas?

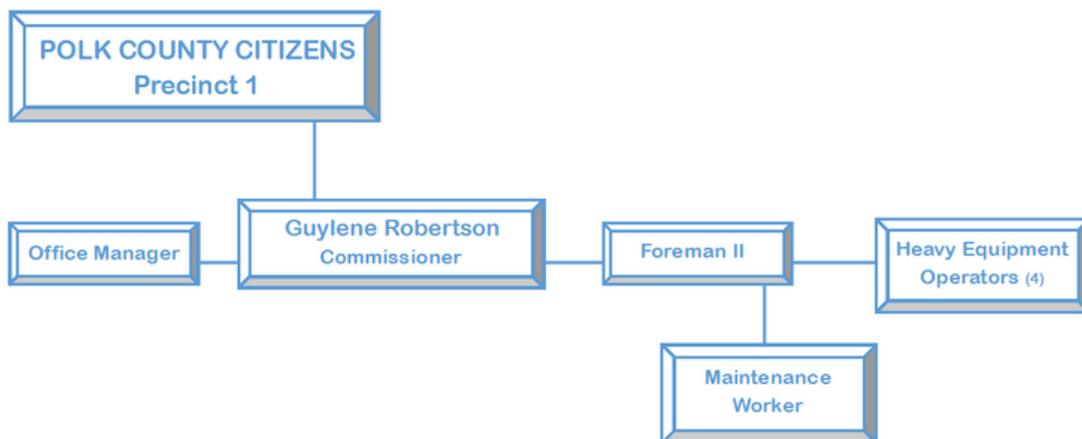
A county commissioner in Polk County, Texas has the following duties:

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

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

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

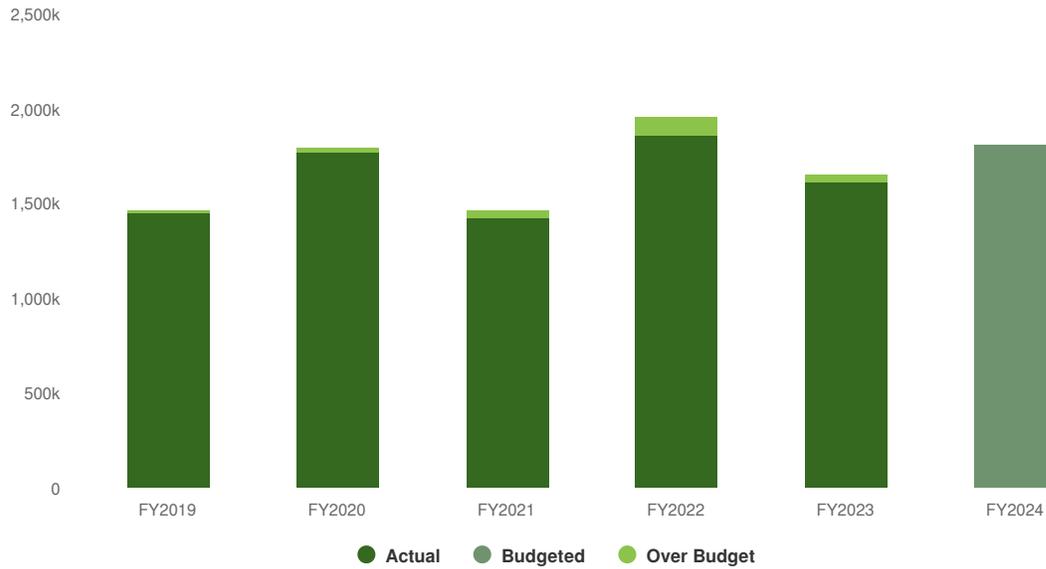
Organizational Chart



Revenues Summary

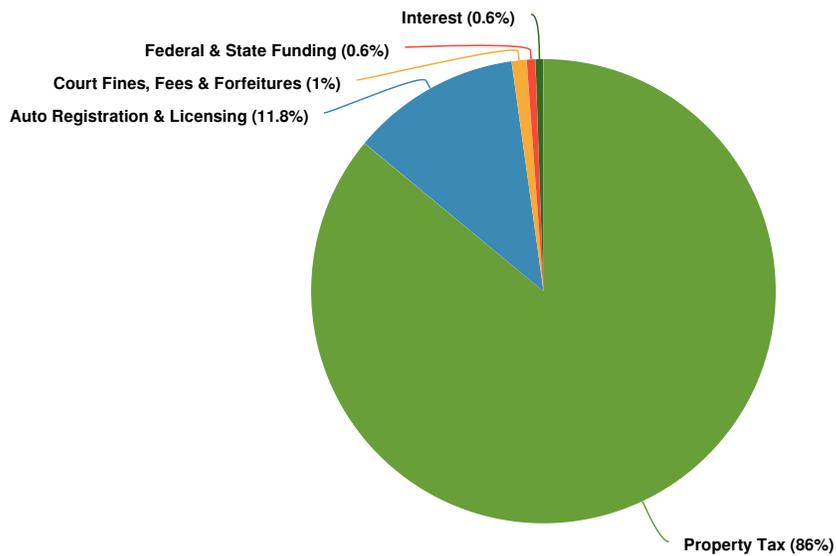
\$1,806,540 **\$193,698**
 (12.01% vs. prior year)

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

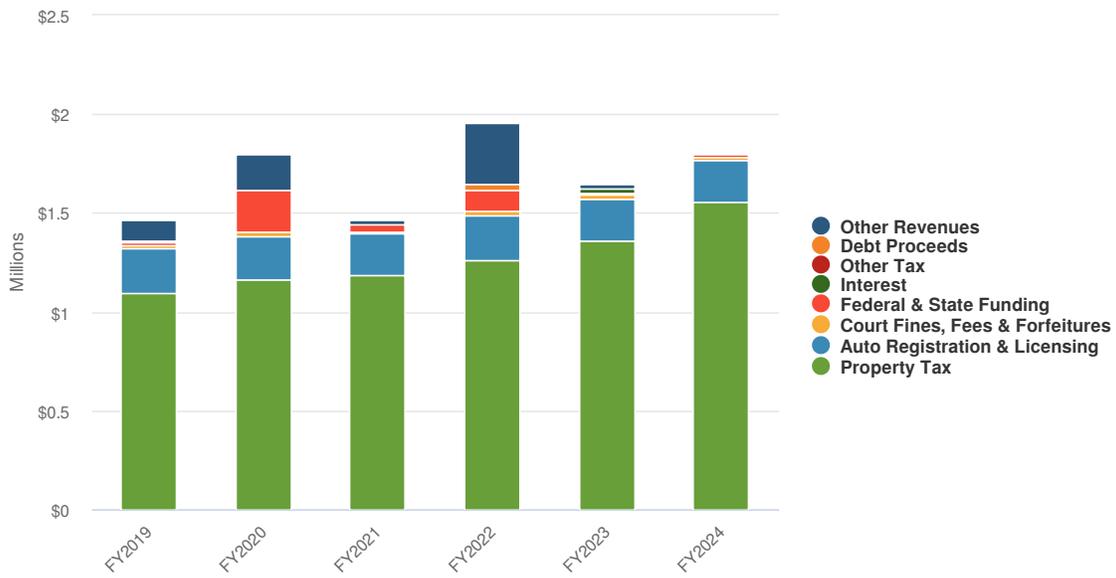


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical Revenues by Source



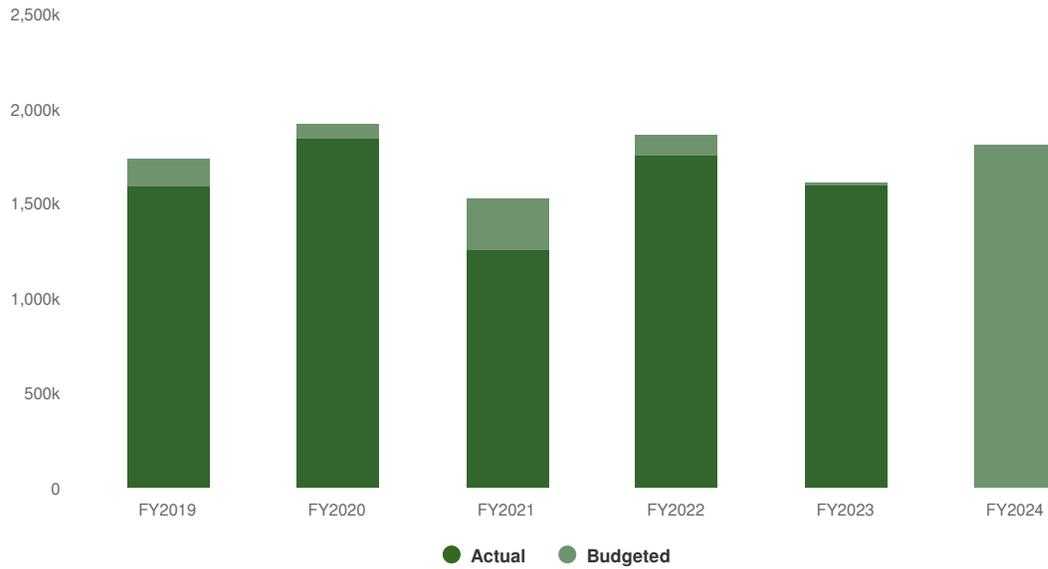
Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Revenue Source						
Property Tax						
TAXES - CURRENT	021-310-1110	\$1,203,160	\$1,314,479	\$1,291,168	\$1,497,788	\$1,497,788
TAXES - DELINQUENT	021-310-1120	\$34,726	\$52,417	\$32,412	\$55,806	\$55,806
P&I CURRENT TAXES	021-310-1115	\$12,338	\$0	\$19,860	\$0	\$0
P&I DELIQUENT TAXES	021-310-1125	\$14,295	\$0	\$14,148	\$0	\$0
Total Property Tax:		\$1,264,519	\$1,366,896	\$1,357,588	\$1,553,594	\$1,553,594
Other Tax						
OTHER TAX	021-318-1160	\$0	\$0	\$59	\$0	\$0
Total Other Tax:		\$0	\$0	\$59	\$0	\$0
Court Fines, Fees & Forfeitures						
FINES	021-319-1300	\$21,046	\$18,700	\$18,740	\$18,700	\$18,700
Total Court Fines, Fees & Forfeitures:		\$21,046	\$18,700	\$18,740	\$18,700	\$18,700
Auto Registration & Licensing						
AUTO REGISTRATION FEES	021-321-2200	\$82,437	\$79,200	\$73,472	\$79,200	\$79,200

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
LICENSE TAX	021-321-2300	\$119,570	\$115,500	\$124,070	\$115,500	\$115,500
TXDOT GROSS WEIGHT & AXLE	021-321-2400	\$19,524	\$18,700	\$19,555	\$18,700	\$18,700
Total Auto Registration & Licensing:		\$221,531	\$213,400	\$217,097	\$213,400	\$213,400
Interest						
DEPOSITORY INTEREST	021-360-6100	\$1,704	\$3,000	\$15,436	\$10,000	\$10,000
LATERAL ROAD INTEREST	021-360-6102	\$490	\$0	\$3,801	\$0	\$0
Total Interest:		\$2,194	\$3,000	\$19,237	\$10,000	\$10,000
Other Revenues						
TRANSFER FROM GENERAL FUND	021-370-7010	\$109,621	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	021-360-6200	\$55	\$0	\$0	\$0	\$0
SALE OF SURPLUS	021-364-6100	\$105,679	\$0	\$590	\$0	\$0
MATERIAL REIMBURSEMENT	021-369-6100	\$96,366	\$0	\$25,139	\$0	\$0
Total Other Revenues:		\$311,721	\$0	\$25,729	\$0	\$0
Debt Proceeds						
TAX NOTE PROCEEDS	021-390-9400	\$28,500	\$0	\$0	\$0	\$0
Total Debt Proceeds:		\$28,500	\$0	\$0	\$0	\$0
Federal & State Funding						
LATERAL RD (STATE) MONIES	021-333-3330	\$11,291	\$10,846	\$10,913	\$10,846	\$10,846
CTIF GRANT PROGRAM	021-333-3335	\$95,778	\$0	\$0	\$0	\$0
Total Federal & State Funding:		\$107,069	\$10,846	\$10,913	\$10,846	\$10,846
Total Revenue Source:		\$1,956,581	\$1,612,842	\$1,649,364	\$1,806,540	\$1,806,540

Expenditures Summary

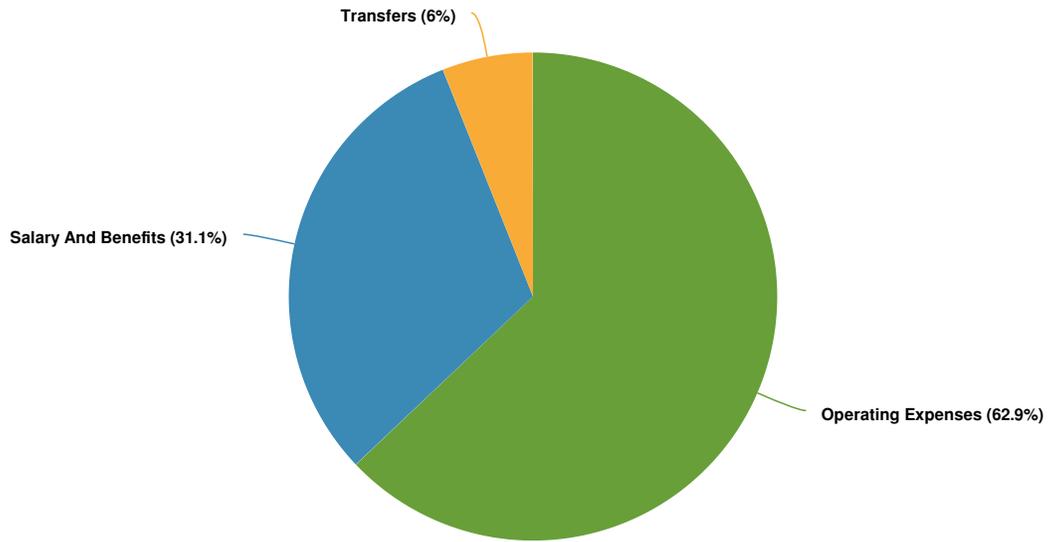
\$1,806,540 **\$193,698**
(12.01% vs. prior year)

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

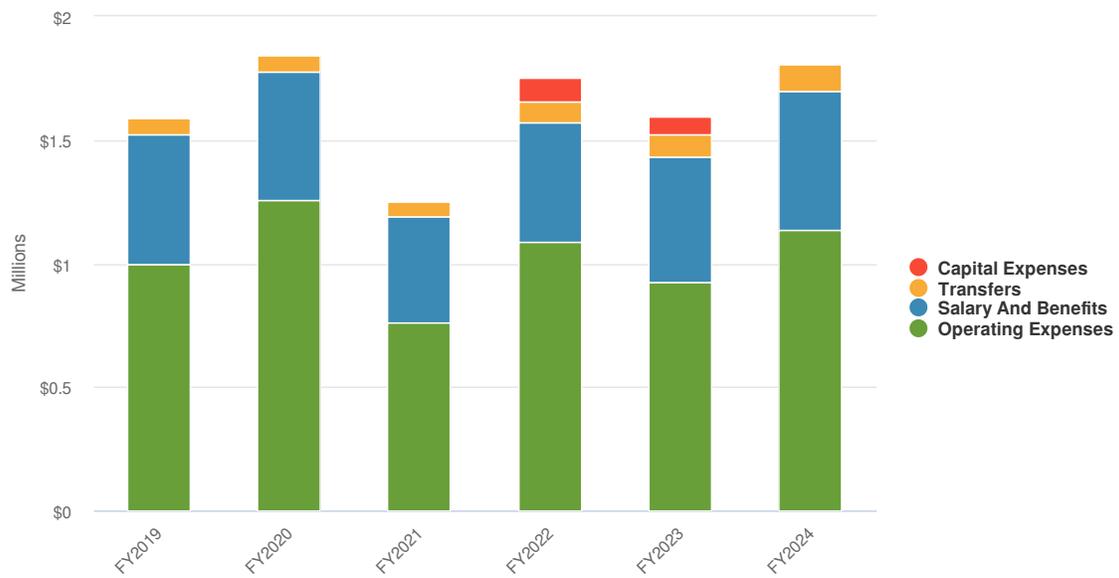


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	021-6621-1010	\$55,402	\$56,995	\$57,308	\$56,995	\$56,995
SALARIES	021-6621-1050	\$245,367	\$290,868	\$263,726	\$286,170	\$286,170
SALARIES-PART TIME	021-6621-1080	\$1,526	\$18,034	\$3,760	\$18,036	\$18,036
LONGEVITY PAY	021-6621-2000	\$720	\$5,000	\$4,000	\$4,000	\$4,000
SOCIAL SECURITY	021-6621-2010	\$24,189	\$29,907	\$26,121	\$28,315	\$28,315
HEALTH INSURANCE	021-6621-2020	\$77,454	\$88,115	\$78,571	\$89,507	\$89,507
RETIREMENT	021-6621-2030	\$49,008	\$56,804	\$50,659	\$53,099	\$53,099
WORKERS COMPENSATION	021-6621-2040	\$4,897	\$5,039	\$4,769	\$4,900	\$4,900
UNEMPLOYMENT INSURANCE	021-6621-2060	\$160	\$251	\$184	\$234	\$234
TRAVEL ALLOWANCE-COMMISSIONER	021-6621-2250	\$20,100	\$20,048	\$20,158	\$20,048	\$20,048
Total Salary And Benefits:		\$478,824	\$571,061	\$509,257	\$561,303	\$561,303
Operating Expenses						
UNIFORMS	021-6621-3000	\$12,863	\$14,000	\$14,399	\$14,000	\$14,000
OFFICE SUPPLIES	021-6621-3150	\$3,690	\$300	\$1,665	\$300	\$300
FURNISHED TRANSPORTATION	021-6621-3300	\$94,570	\$50,000	\$78,495	\$50,000	\$50,000
SHOP MATERIALS/SUPPLIES	021-6621-3370	\$16,573	\$1,000	\$2,665	\$1,000	\$1,000
CULVERTS	021-6621-3380	\$6,846	\$7,000	\$790	\$7,000	\$7,000
ROAD MATERIALS	021-6621-3390	\$742,213	\$650,000	\$686,661	\$804,667	\$804,667
TIRES	021-6621-3540	\$16,084	\$10,000	\$14,606	\$10,000	\$10,000
SIGNS	021-6621-3770	\$1,681	\$3,000	\$1,570	\$3,000	\$3,000
COMMUNICATION EXP	021-6621-4200	\$4,418	\$3,800	\$5,192	\$5,162	\$5,162
TRAVEL TRAINING	021-6621-4270	\$3,080	\$200	\$3,223	\$200	\$200
ELECTRICITY	021-6621-4400	\$3,414	\$3,500	\$3,135	\$3,500	\$3,500
GAS/HEAT	021-6621-4410	\$433	\$600	\$0	\$600	\$600



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
WATER	021-6621-4420	\$697	\$600	\$806	\$600	\$600
PARTS & REPAIRS	021-6621-4560	\$38,495	\$35,000	\$68,452	\$50,000	\$50,000
EQUIPMENT RENTAL	021-6621-4610	\$0	\$2,000	\$3,200	\$2,000	\$2,000
TOWER EXPENSES	021-6621-4630	\$396	\$396	\$0	\$396	\$396
LEASE PAYMENTS	021-6621-4660	\$17,759	\$30,260	\$30,260	\$30,260	\$30,260
MOBILE EQUIPM INSURANCE	021-6621-4821	\$4,558	\$4,900	\$3,593	\$4,000	\$4,000
MISCELLANEOUS	021-6621-4900	\$18,428	\$138,653	\$6,169	\$0	\$0
NUISANCE ABATEMENT	021-6621-4912	\$103,229	\$0	\$0	\$150,000	\$150,000
Total Operating Expenses:		\$1,089,426	\$955,208	\$924,880	\$1,136,685	\$1,136,685
Capital Expenses						
CAPITAL OUTLAY	021-6621-5710	\$99,550	\$0	\$67,715	\$0	\$0
Total Capital Expenses:		\$99,550	\$0	\$67,715	\$0	\$0
Transfers						
TRANSFER TO LEASE PMT	021-8700-0150	\$86,727	\$86,573	\$90,614	\$108,551	\$108,551
Total Transfers:		\$86,727	\$86,573	\$90,614	\$108,551	\$108,551
Total Expense Objects:		\$1,754,527	\$1,612,842	\$1,592,465	\$1,806,540	\$1,806,540

Road & Bridge, Pct. 2



Mark DuBose
Commissioner

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

The four County Commissioners, each elected by the voters within the precinct's boundaries, serve along with the County Judge on the Commissioners' Court and - within each Precinct fund - are responsible for building and maintaining the roads and bridges of the county. The County Commissioner administers the operations of the Precinct, as well as reviewing and making recommendations to the Commissioners' Court on matters relating to the Precinct - such as approval of subdivision development. Precinct crews are often called upon to assist in road & bridge management during emergency situations.

What is a County Commissioner?

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

What does a County Commissioner do in Texas?

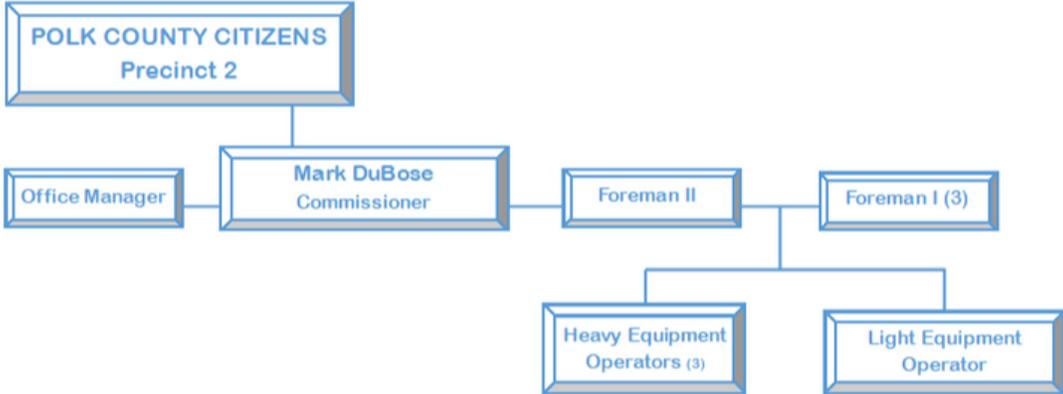
A county commissioner in Polk County, Texas has the following duties:

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

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

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

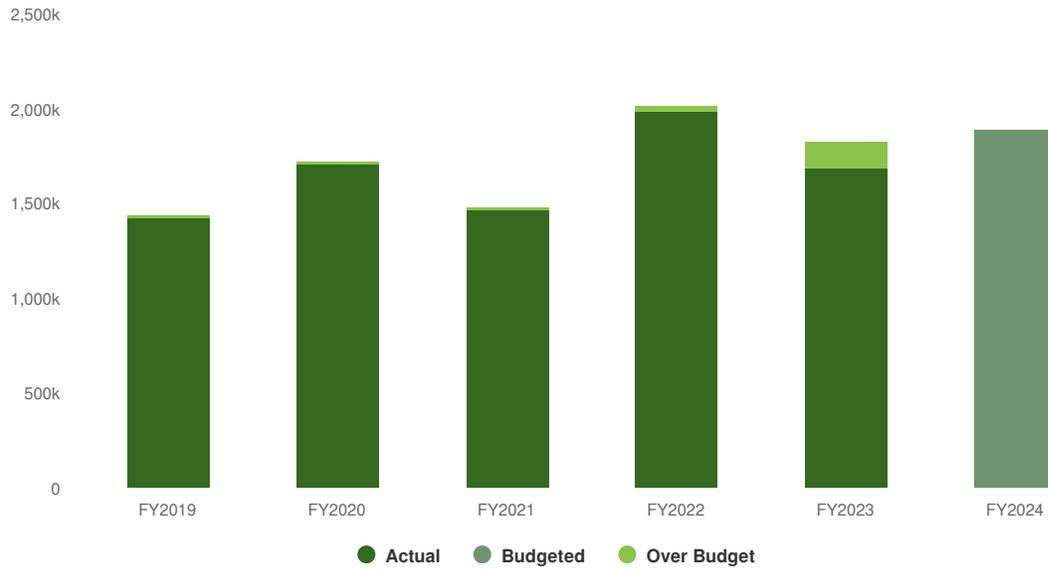
Organizational Chart



Revenues Summary

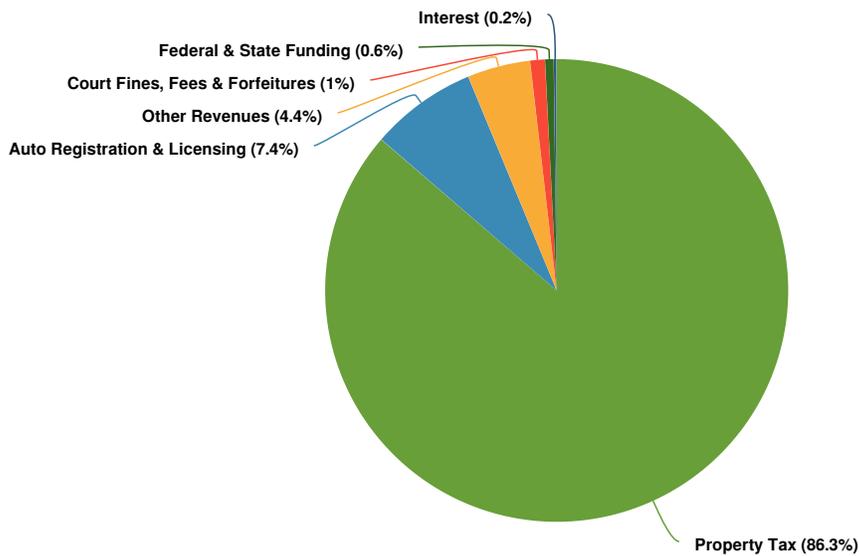
\$1,885,657 **\$205,634**
 (12.24% vs. prior year)

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

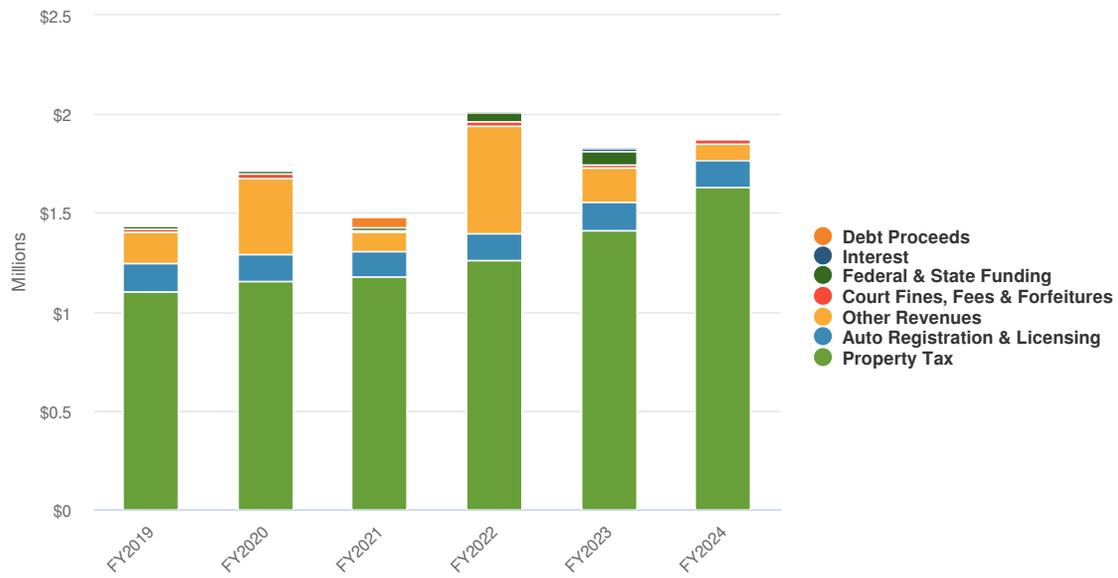


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical Revenues by Source



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Revenue Source						
Property Tax						
TAXES - CURRENT	022-310-1110	\$1,196,919	\$1,369,041	\$1,344,763	\$1,569,394	\$1,569,394
TAXES - DELINQUENT	022-310-1120	\$33,969	\$54,593	\$33,758	\$58,474	\$58,474
P&I CURRENT TAXES	022-310-1115	\$12,275	\$0	\$15,368	\$0	\$0
P&I DELIQUENT TAXES	022-310-1125	\$14,798	\$0	\$14,305	\$0	\$0
REFUNDED TAXES	022-310-1135	\$0	\$0	\$430	\$0	\$0
Total Property Tax:		\$1,257,961	\$1,423,634	\$1,408,624	\$1,627,868	\$1,627,868
Court Fines, Fees & Forfeitures						
FINES	022-319-1300	\$21,046	\$19,550	\$18,799	\$19,550	\$19,550
Total Court Fines, Fees & Forfeitures:		\$21,046	\$19,550	\$18,799	\$19,550	\$19,550
Auto Registration & Licensing						
LICENSE TAX	022-321-2300	\$119,570	\$120,750	\$124,070	\$120,750	\$120,750
TXDOT GROSS WEIGHT & AXLE	022-321-2400	\$19,524	\$19,550	\$20,444	\$19,550	\$19,550
Total Auto Registration & Licensing:		\$139,095	\$140,300	\$144,514	\$140,300	\$140,300

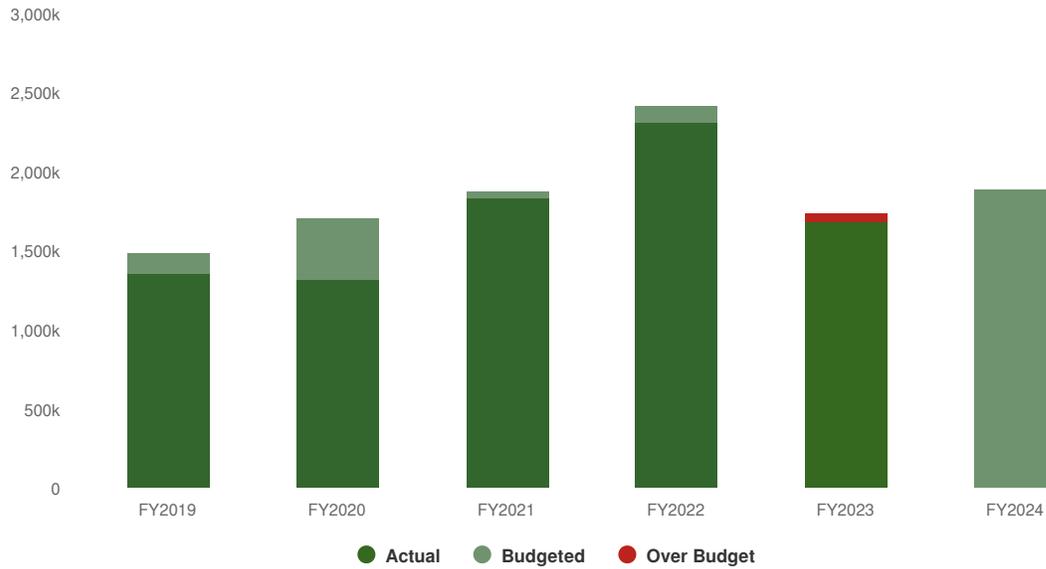
Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Interest						
DEPOSITORY INTEREST	022-360-6100	\$1,586	\$2,400	\$5,329	\$3,800	\$3,800
LATERAL ROAD INTEREST	022-360-6102	\$393	\$0	\$3,181	\$0	\$0
Total Interest:		\$1,979	\$2,400	\$8,511	\$3,800	\$3,800
Other Revenues						
TRANSFER FROM GENERAL FUND	022-370-7010	\$238,773	\$0	\$0	\$0	\$0
AUTO REGISTRATION FEES	022-321-2200	\$82,437	\$82,800	\$83,244	\$82,800	\$82,800
SALE OF SURPLUS	022-364-6100	\$0	\$0	\$650	\$0	\$0
INSURANCE CLAIMS	022-342-4600	\$8,481	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	022-360-6200	\$123	\$0	\$0	\$0	\$0
MATERIAL REIMBURSEMENT	022-369-6100	\$216,662	\$0	\$89,343	\$0	\$0
Total Other Revenues:		\$546,476	\$82,800	\$173,238	\$82,800	\$82,800
Federal & State Funding						
LATERAL RD (STATE) MONIES	022-333-3330	\$11,291	\$11,339	\$11,410	\$11,339	\$11,339
CTIF GRANT PROGRAM	022-333-3335	\$36,043	\$0	\$59,721	\$0	\$0
Total Federal & State Funding:		\$47,334	\$11,339	\$71,130	\$11,339	\$11,339
Total Revenue Source:		\$2,013,891	\$1,680,023	\$1,824,816	\$1,885,657	\$1,885,657



Expenditures Summary

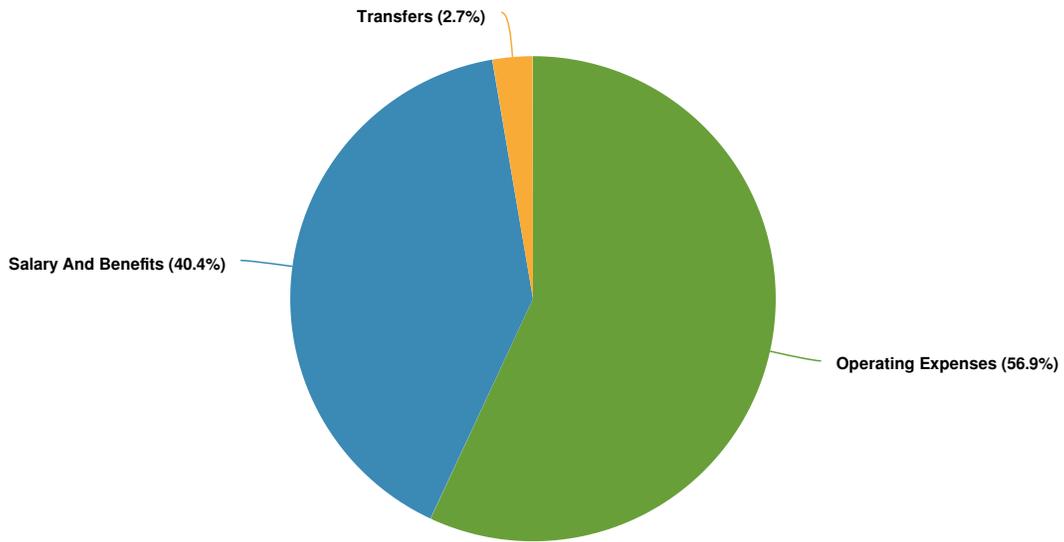
\$1,885,657 **\$205,634**
(12.24% vs. prior year)

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

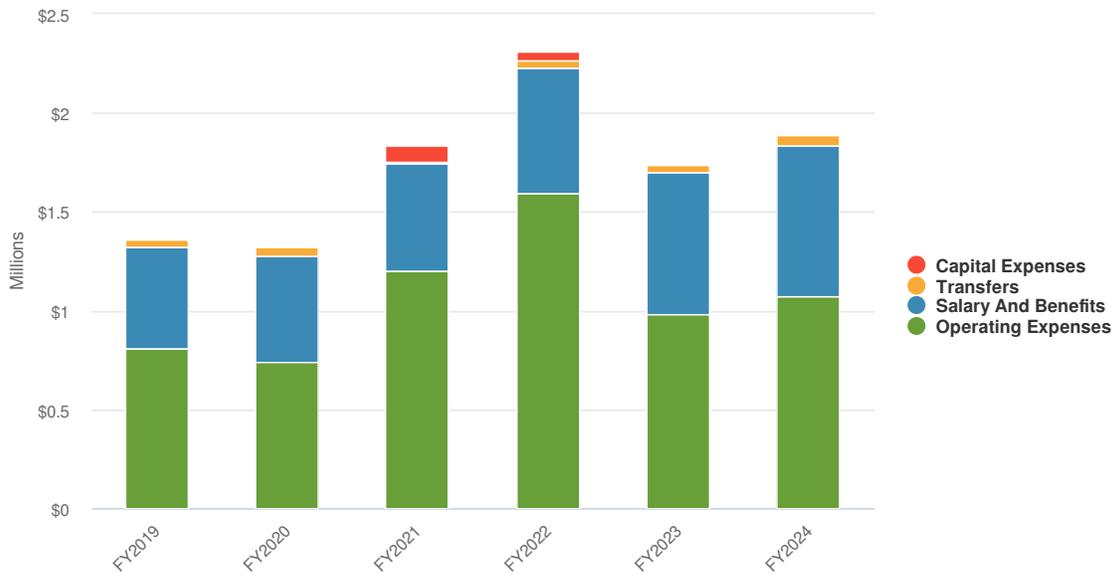


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	022-6622-1010	\$54,458	\$56,995	\$57,308	\$56,995	\$56,995
SALARIES	022-6622-1050	\$359,691	\$407,796	\$397,450	\$426,697	\$426,697
SALARIES-PART TIME	022-6622-1080	\$1,177	\$20,026	\$1,733	\$7,407	\$7,407
LONGEVITY PAY	022-6622-2000	\$6,960	\$20,000	\$20,000	\$15,500	\$15,500
SOCIAL SECURITY	022-6622-2010	\$33,401	\$39,311	\$37,578	\$39,722	\$39,722
HEALTH INSURANCE	022-6622-2020	\$88,813	\$110,143	\$98,505	\$111,883	\$111,883
RETIREMENT	022-6622-2030	\$67,113	\$76,263	\$71,926	\$75,082	\$75,082
WORKERS COMPENSATION	022-6622-2040	\$7,198	\$7,385	\$7,397	\$7,579	\$7,579
UNEMPLOYMENT INSURANCE	022-6622-2060	\$237	\$356	\$283	\$354	\$354
TRAVEL ALLOWANCE-COMMISSIONER	022-6622-2250	\$20,100	\$20,048	\$21,241	\$20,048	\$20,048
Total Salary And Benefits:		\$639,148	\$758,324	\$713,423	\$761,267	\$761,267
Operating Expenses						
UNIFORMS	022-6622-3000	\$2,396	\$2,400	\$2,667	\$2,400	\$2,400
OFFICE SUPPLIES	022-6622-3150	\$588	\$1,000	\$672	\$1,000	\$1,000
FURNISHED TRANSPORTATION	022-6622-3300	\$139,133	\$70,000	\$112,508	\$70,000	\$70,000
SHOP MATERIALS/SUPPLIES	022-6622-3370	\$9,711	\$6,000	\$8,204	\$6,000	\$6,000
CULVERTS	022-6622-3380	\$49,121	\$25,000	\$39,645	\$25,000	\$25,000
ROAD MATERIALS	022-6622-3390	\$1,180,227	\$650,000	\$668,665	\$650,000	\$650,000
TIRES	022-6622-3540	\$18,480	\$7,500	\$30,273	\$7,500	\$7,500
SIGNS	022-6622-3770	\$4,207	\$2,500	\$1,777	\$2,500	\$2,500
COMMUNICATION EXP	022-6622-4200	\$3,508	\$3,700	\$3,370	\$2,282	\$2,282
TRAVEL TRAINING	022-6622-4270	\$1,410	\$3,000	\$4,038	\$3,000	\$3,000
ELECTRICITY	022-6622-4400	\$2,778	\$3,500	\$2,302	\$3,500	\$3,500
GAS/HEAT	022-6622-4410	\$85	\$350	\$217	\$350	\$350

Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
WATER	022-6622-4420	\$1,289	\$1,000	\$1,327	\$1,000	\$1,000
PARTS & REPAIRS	022-6622-4560	\$107,622	\$40,000	\$94,395	\$40,000	\$40,000
EQUIPMENT RENTAL	022-6622-4610	\$44,424	\$0	\$7,050	\$0	\$0
TOWER EXPENSES	022-6622-4630	\$396	\$396	\$0	\$396	\$396
BONDS	022-6622-4800	\$0	\$0	\$178	\$0	\$0
MOBILE EQUIPM INSURANCE	022-6622-4821	\$4,231	\$4,600	\$5,105	\$5,500	\$5,500
MISCELLANEOUS	022-6622-4900	\$4,910	\$94,313	\$3,076	\$253,318	\$253,318
NUISANCE ABATEMENT	022-6622-4912	\$16,764	\$0	\$0	\$0	\$0
Total Operating Expenses:		\$1,591,282	\$915,259	\$985,470	\$1,073,746	\$1,073,746
Capital Expenses						
CAPITAL OUTLAY	022-6622-5710	\$50,964	\$0	\$0	\$0	\$0
Total Capital Expenses:		\$50,964	\$0	\$0	\$0	\$0
Transfers						
TRANSFER TO LEASE PMT	022-8700-0150	\$32,889	\$6,440	\$36,811	\$50,644	\$50,644
Total Transfers:		\$32,889	\$6,440	\$36,811	\$50,644	\$50,644
Total Expense Objects:		\$2,314,283	\$1,680,023	\$1,735,704	\$1,885,657	\$1,885,657

Road & Bridge, Pct. 3



Milt Purvis
Commissioner

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

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What does a County Commissioner do in Texas?

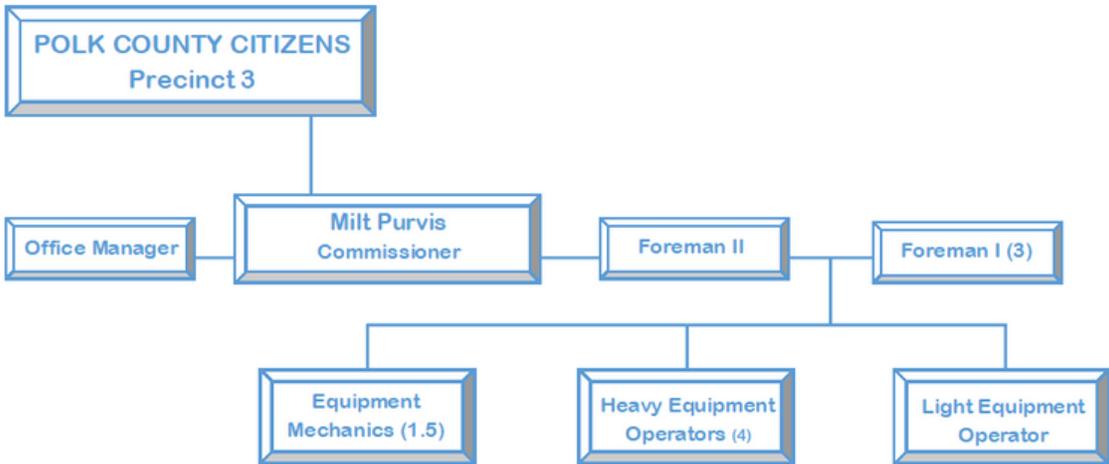
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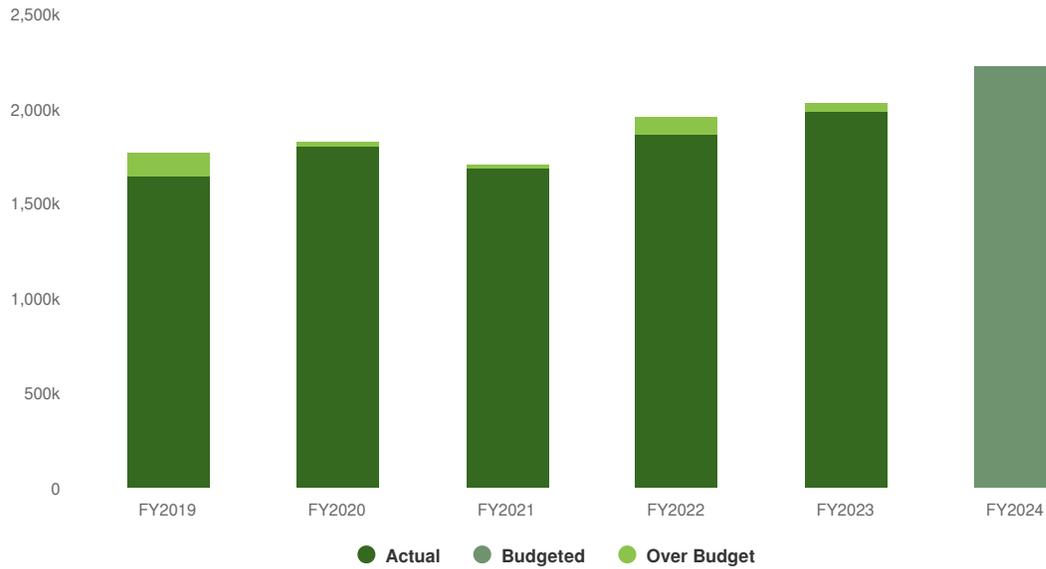
Organizational Chart



Revenues Summary

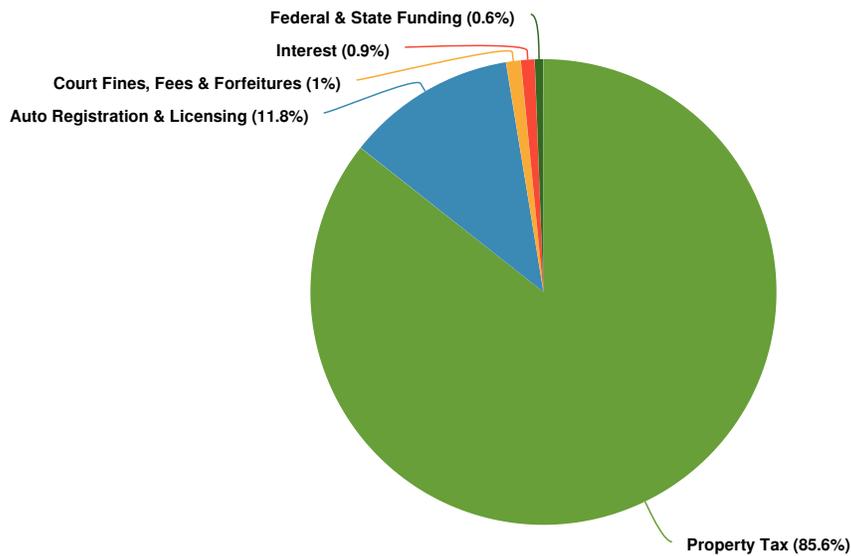
\$2,222,585 **\$239,860**
 (12.10% vs. prior year)

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

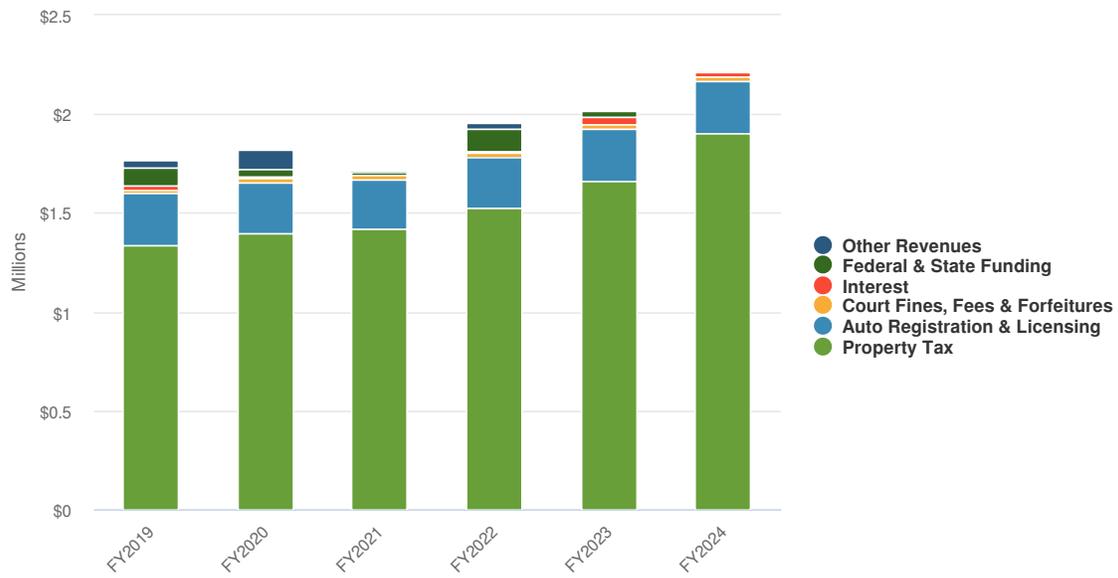


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical Revenues by Source



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Revenue Source						
Property Tax						
TAXES - CURRENT	023-310-1110	\$1,448,374	\$1,613,041	\$1,584,436	\$1,835,052	\$1,835,052
TAXES - DELINQUENT	023-310-1120	\$41,442	\$64,323	\$39,774	\$68,372	\$68,372
P&I CURRENT TAXES	023-310-1115	\$14,856	\$0	\$18,108	\$0	\$0
P&I DELIQUENT TAXES	023-310-1125	\$17,570	\$0	\$17,361	\$0	\$0
Total Property Tax:		\$1,522,242	\$1,677,364	\$1,659,679	\$1,903,424	\$1,903,424
Court Fines, Fees & Forfeitures						
FINES	023-319-1300	\$24,707	\$22,950	\$22,068	\$22,950	\$22,950
Total Court Fines, Fees & Forfeitures:		\$24,707	\$22,950	\$22,068	\$22,950	\$22,950
Auto Registration & Licensing						
AUTO REGISTRATION FEES	023-321-2200	\$96,774	\$97,200	\$97,722	\$97,200	\$97,200
LICENSE TAX	023-321-2300	\$140,365	\$141,750	\$145,647	\$141,750	\$141,750
TXDOT GROSS WEIGHT & AXLE	023-321-2400	\$22,920	\$22,950	\$24,000	\$22,950	\$22,950
Total Auto Registration & Licensing:		\$260,059	\$261,900	\$267,369	\$261,900	\$261,900

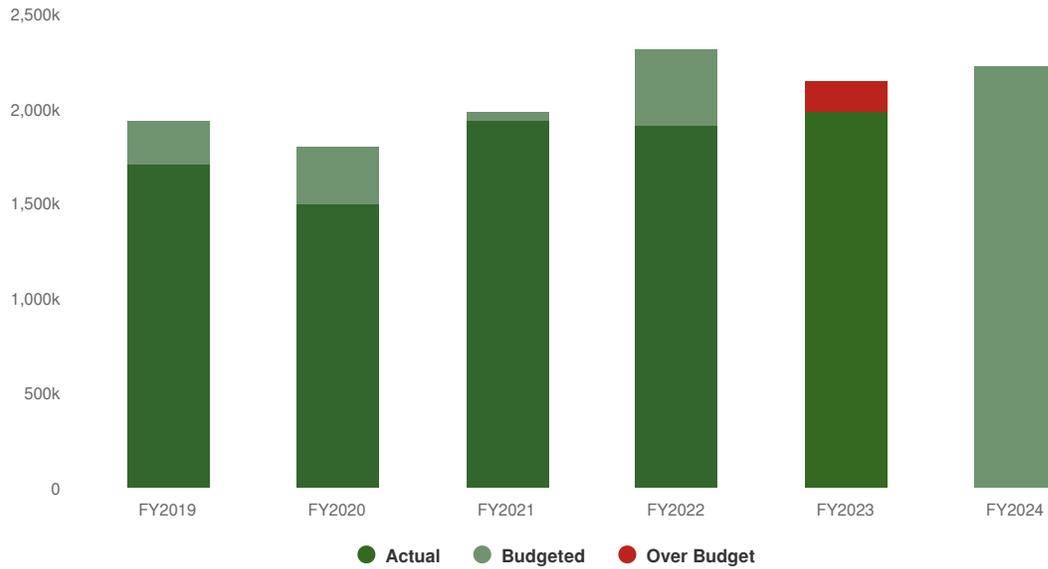
Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Interest						
DEPOSITORY INTEREST	023-360-6100	\$5,858	\$7,200	\$30,552	\$21,000	\$21,000
LATERAL ROAD INTEREST	023-360-6102	\$803	\$0	\$6,004	\$0	\$0
Total Interest:		\$6,661	\$7,200	\$36,556	\$21,000	\$21,000
Other Revenues						
TRANSFER FROM GENERAL FUND	023-370-7010	\$32,200	\$0	\$0	\$0	\$0
INSURANCE CLAIMS	023-342-4600	\$0	\$0	\$11,443	\$0	\$0
SALE OF SURPLUS	023-364-6100	\$1,238	\$0	\$0	\$0	\$0
Total Other Revenues:		\$33,438	\$0	\$11,443	\$0	\$0
Federal & State Funding						
LATERAL RD (STATE) MONIES	023-333-3330	\$13,255	\$13,311	\$13,394	\$13,311	\$13,311
CTIF GRANT PROGRAM	023-333-3335	\$96,872	\$0	\$15,391	\$0	\$0
Total Federal & State Funding:		\$110,127	\$13,311	\$28,785	\$13,311	\$13,311
Total Revenue Source:		\$1,957,234	\$1,982,725	\$2,025,899	\$2,222,585	\$2,222,585



Expenditures Summary

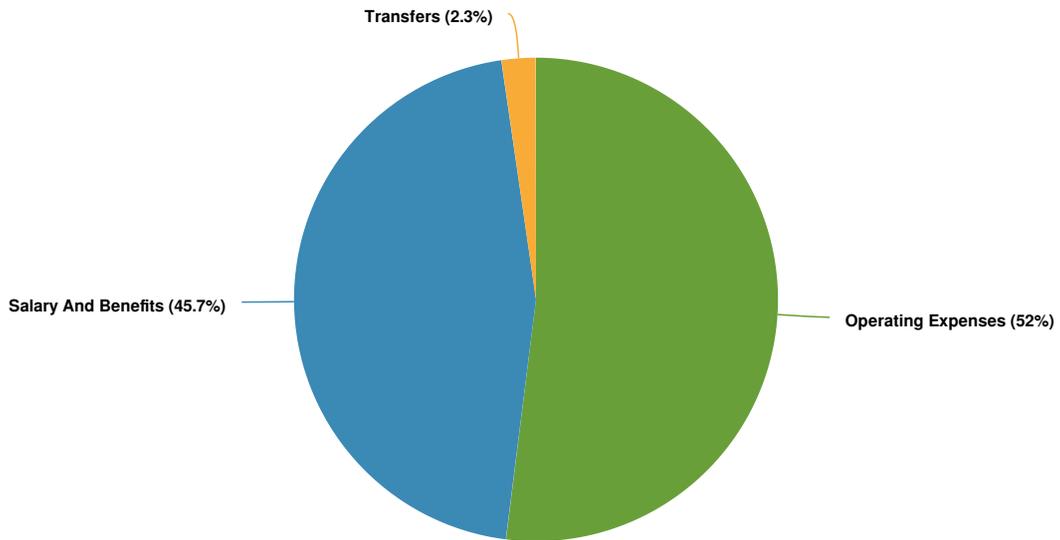
\$2,222,585 **\$239,860**
(12.10% vs. prior year)

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

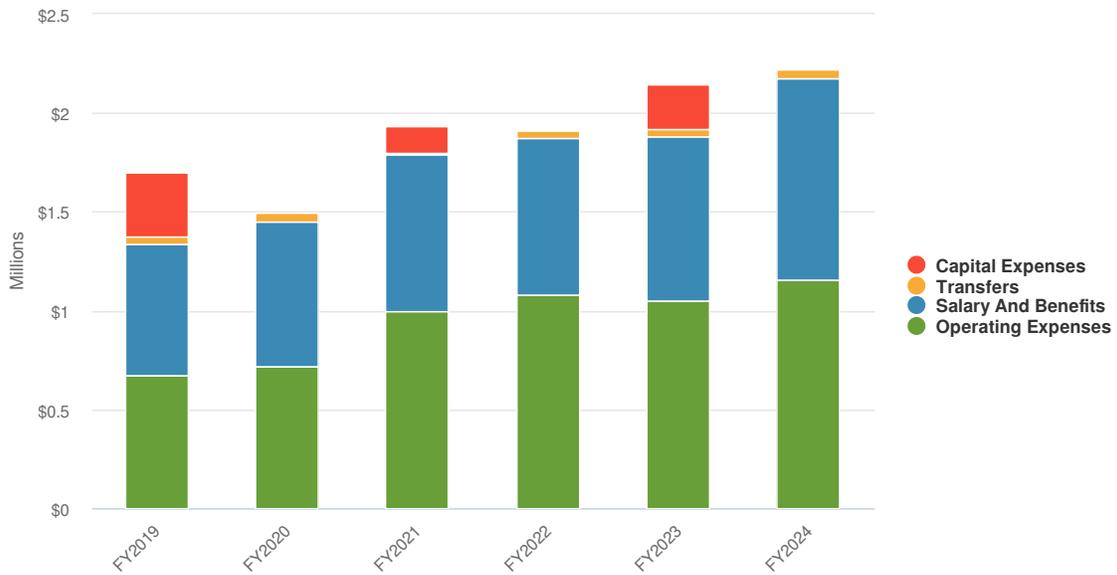


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	023-6623-1010	\$54,673	\$56,995	\$57,308	\$56,995	\$56,995
SALARIES	023-6623-1050	\$450,948	\$539,119	\$460,604	\$561,556	\$561,556
SALARIES-PART TIME	023-6623-1080	\$10,912	\$34,390	\$26,683	\$46,631	\$46,631
LONGEVITY PAY	023-6623-2000	\$7,380	\$18,500	\$18,000	\$20,000	\$20,000
SOCIAL SECURITY	023-6623-2010	\$40,440	\$51,182	\$43,345	\$53,397	\$53,397
HEALTH INSURANCE	023-6623-2020	\$116,609	\$143,186	\$113,022	\$145,448	\$145,448
RETIREMENT	023-6623-2030	\$82,446	\$97,213	\$84,312	\$100,931	\$100,931
WORKERS COMPENSATION	023-6623-2040	\$9,722	\$10,377	\$8,986	\$11,001	\$11,001
UNEMPLOYMENT INSURANCE	023-6623-2060	\$304	\$472	\$342	\$495	\$495
TRAVEL ALLOWANCE-COMMISSIONER	023-6623-2250	\$20,100	\$20,048	\$20,158	\$20,048	\$20,048
Total Salary And Benefits:		\$793,534	\$971,482	\$832,760	\$1,016,502	\$1,016,502
Operating Expenses						
UNIFORMS	023-6623-3000	\$2,073	\$5,000	\$5,266	\$5,000	\$5,000
OFFICE SUPPLIES	023-6623-3150	\$1,640	\$1,500	\$264	\$1,500	\$1,500
FURNISHED TRANSPORTATION	023-6623-3300	\$176,953	\$125,000	\$174,424	\$200,000	\$200,000
SHOP MATERIALS/SUPPLIES	023-6623-3370	\$3,081	\$15,000	\$3,060	\$15,000	\$15,000
CULVERTS	023-6623-3380	\$8,992	\$30,000	\$40,335	\$30,000	\$30,000
ROAD MATERIALS	023-6623-3390	\$641,476	\$600,000	\$622,427	\$600,000	\$600,000
TIRES	023-6623-3540	\$14,641	\$25,000	\$14,047	\$25,000	\$25,000
SIGNS	023-6623-3770	\$0	\$4,000	\$0	\$4,000	\$4,000
COMMUNICATION EXP	023-6623-4200	\$11,105	\$4,000	\$6,097	\$7,397	\$7,397
MOBILE PHONES & PAGERS	023-6623-4230	\$0	\$4,000	\$0	\$4,000	\$4,000
TRAVEL TRAINING	023-6623-4270	\$1,181	\$4,000	\$3,736	\$4,000	\$4,000
ELECTRICITY	023-6623-4400	\$3,455	\$4,000	\$3,210	\$4,000	\$4,000



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
WATER	023-6623-4420	\$1,224	\$1,500	\$1,633	\$1,500	\$1,500
PARTS & REPAIRS	023-6623-4560	\$121,244	\$100,000	\$106,987	\$150,000	\$150,000
EQUIPMENT RENTAL	023-6623-4610	\$14,000	\$20,000	\$44,500	\$20,000	\$20,000
TOWER EXPENSES	023-6623-4630	\$396	\$396	\$0	\$396	\$396
MOBILE EQUIPM INSURANCE	023-6623-4821	\$4,748	\$5,200	\$4,070	\$4,500	\$4,500
MISCELLANEOUS	023-6623-4900	\$75,268	\$56,206	\$20,432	\$79,146	\$79,146
Total Operating Expenses:		\$1,081,476	\$1,004,802	\$1,050,488	\$1,155,439	\$1,155,439
Capital Expenses						
CAPITAL OUTLAY RD MACHINERY	023-6623-5710	\$0	\$0	\$222,359	\$0	\$0
Total Capital Expenses:		\$0	\$0	\$222,359	\$0	\$0
Transfers						
TRANSFER TO LEASE PMT	023-8700-0150	\$32,889	\$6,440	\$36,811	\$50,644	\$50,644
Total Transfers:		\$32,889	\$6,440	\$36,811	\$50,644	\$50,644
Total Expense Objects:		\$1,907,898	\$1,982,725	\$2,142,418	\$2,222,585	\$2,222,585

Road & Bridge, Pct. 4



Jerry Cassity
Commissioner

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

The four County Commissioners, each elected by the voters within the precinct's boundaries, serve along with the County Judge on the Commissioners' Court and - within each Precinct fund - are responsible for building and maintaining the roads and bridges of the county. The County Commissioner administers the operations of the Precinct, as well as reviewing and making recommendations to the Commissioners' Court on matters relating to the Precinct - such as approval of subdivision development. Precinct crews are often called upon to assist in road & bridge management during emergency situations.

What is a County Commissioner?

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

What does a County Commissioner do in Texas?

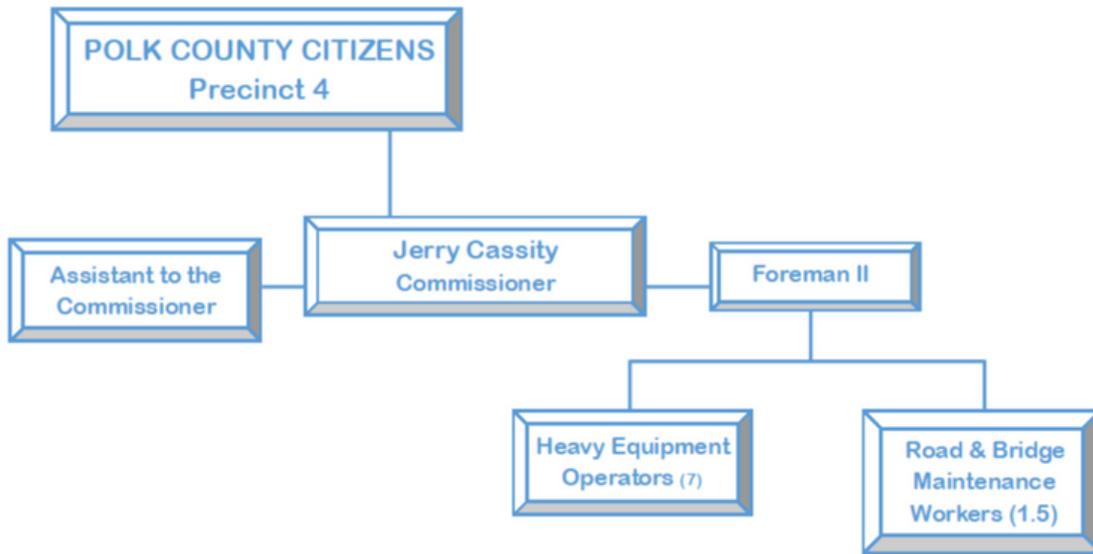
A county commissioner in Polk County, Texas has the following duties:

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

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

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

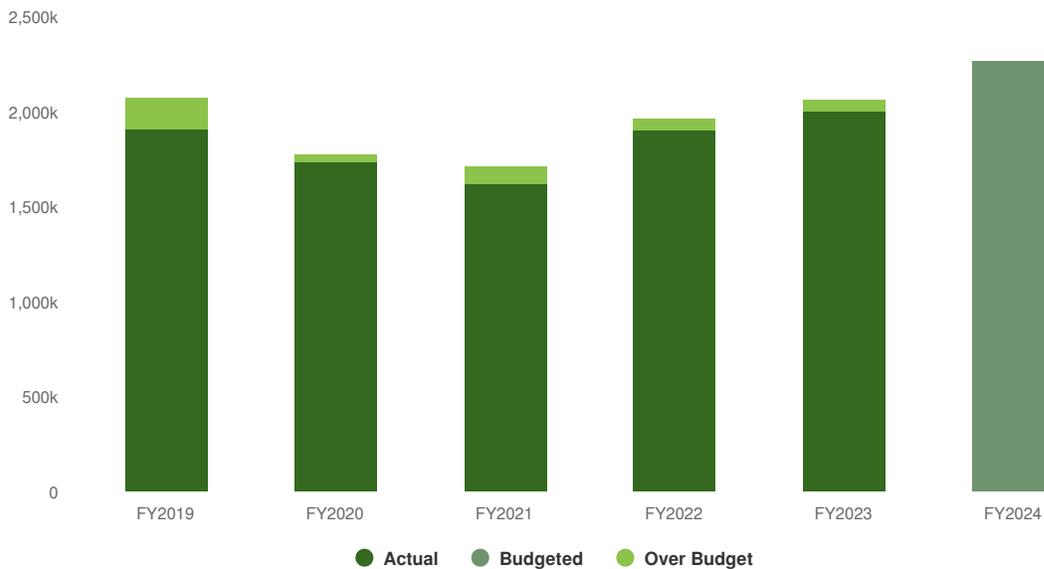
Organizational Chart



Revenues Summary

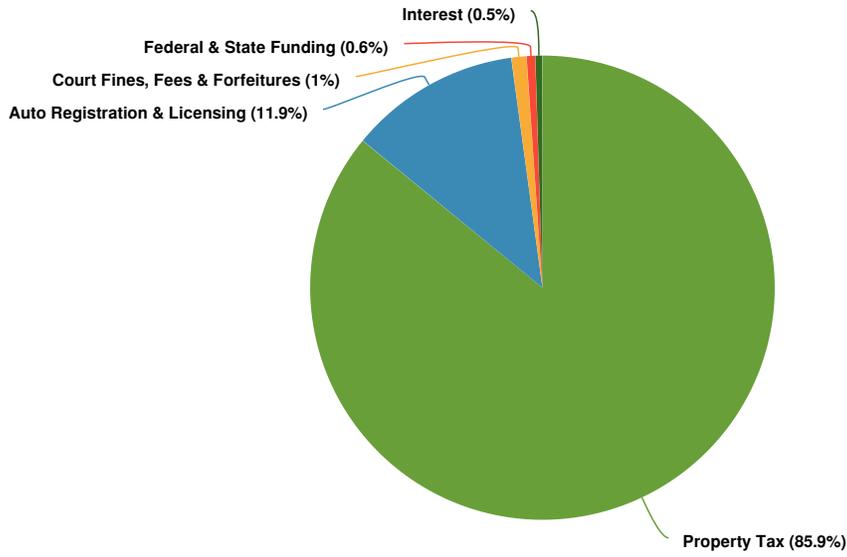
\$2,273,898 **\$267,590**
 (13.34% vs. prior year)

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

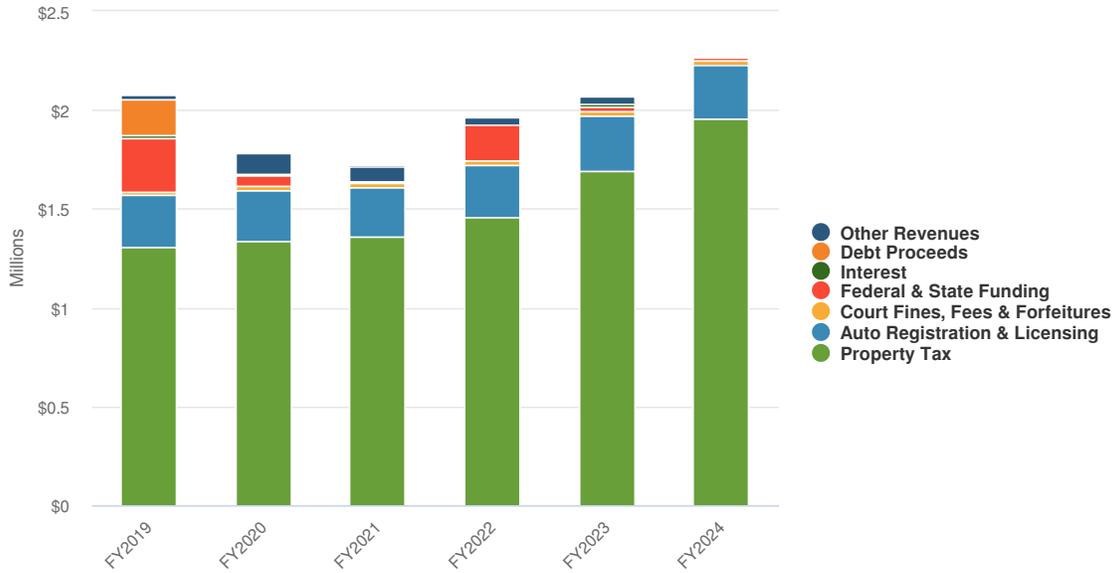


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Revenue Source						
Property Tax						
TAXES - CURRENT	024-310-1110	\$1,387,943	\$1,627,408	\$1,616,772	\$1,883,516	\$1,883,516
TAXES - DELINQUENT	024-310-1120	\$39,340	\$64,896	\$40,586	\$70,178	\$70,178
P&I CURRENT TAXES	024-310-1115	\$14,236	\$0	\$18,269	\$0	\$0
P&I DELIQUENT TAXES	024-310-1125	\$17,210	\$0	\$17,515	\$0	\$0
Total Property Tax:		\$1,458,730	\$1,692,304	\$1,693,142	\$1,953,694	\$1,953,694
Court Fines, Fees & Forfeitures						
FINES	024-319-1300	\$24,707	\$23,800	\$23,515	\$23,800	\$23,800
Total Court Fines, Fees & Forfeitures:		\$24,707	\$23,800	\$23,515	\$23,800	\$23,800
Auto Registration & Licensing						
AUTO REGISTRATION FEES	024-321-2200	\$96,774	\$100,800	\$106,106	\$100,800	\$100,800
LICENSE TAX	024-321-2300	\$140,365	\$147,000	\$145,647	\$147,000	\$147,000
TXDOT GROSS WEIGHT & AXLE	024-321-2400	\$22,920	\$23,800	\$24,889	\$23,800	\$23,800
Total Auto Registration & Licensing:		\$260,059	\$271,600	\$276,642	\$271,600	\$271,600
Interest						
DEPOSITORY INTEREST	024-360-6100	\$3,889	\$4,800	\$15,612	\$11,000	\$11,000
LATERAL ROAD INTEREST	024-360-6102	\$325	\$0	\$569	\$0	\$0
Total Interest:		\$4,214	\$4,800	\$16,181	\$11,000	\$11,000
Other Revenues						
TRANSFER FROM GENERAL FUND	024-370-7010	\$32,200	\$0	\$0	\$0	\$0
INSURANCE CLAIMS	024-342-4600	\$0	\$0	\$22,179	\$0	\$0
MISCELLANEOUS REVENUE	024-360-6200	\$2,890	\$0	\$362	\$0	\$0
CULVERT/MATERIAL REIMBURSEMENT	024-369-6100	\$0	\$0	\$8,770	\$0	\$0
Total Other Revenues:		\$35,090	\$0	\$31,311	\$0	\$0
Federal & State Funding						

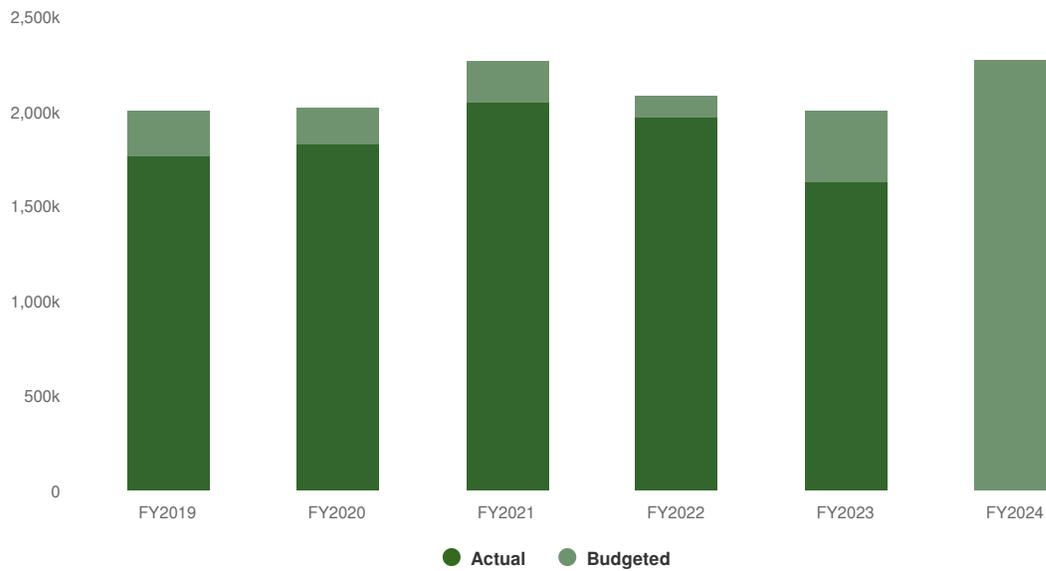


Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
LATERAL RD (STATE) MONIES	024-333-3330	\$13,255	\$13,804	\$13,890	\$13,804	\$13,804
CTIF GRANT PROGRAM	024-333-3335	\$101,190	\$0	\$11,242	\$0	\$0
FEMA	024-333-3336	\$65,225	\$0	\$0	\$0	\$0
Total Federal & State Funding:		\$179,670	\$13,804	\$25,132	\$13,804	\$13,804
Total Revenue Source:		\$1,962,468	\$2,006,308	\$2,065,923	\$2,273,898	\$2,273,898

Expenditures Summary

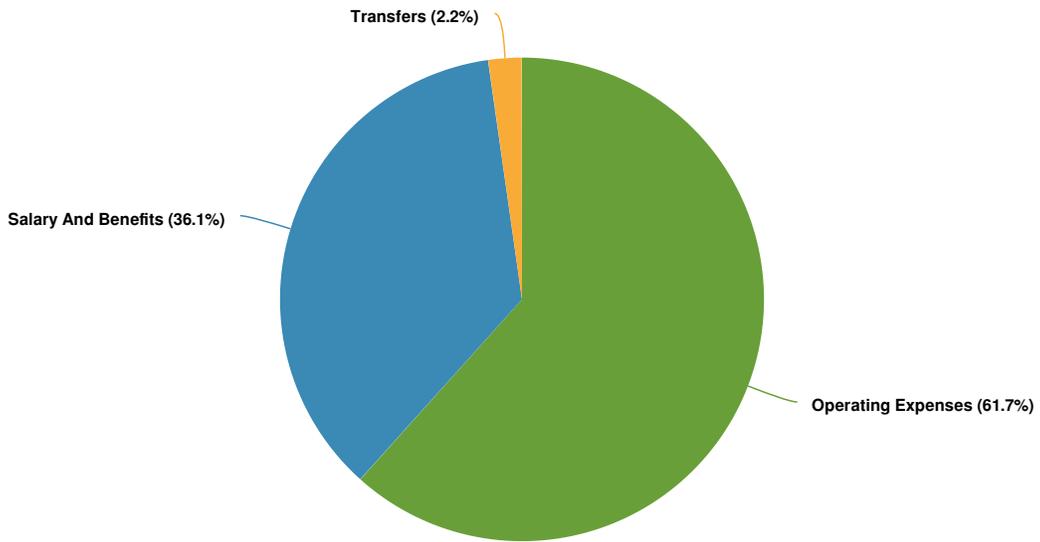
\$2,273,898 **\$267,590**
 (13.34% vs. prior year)

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

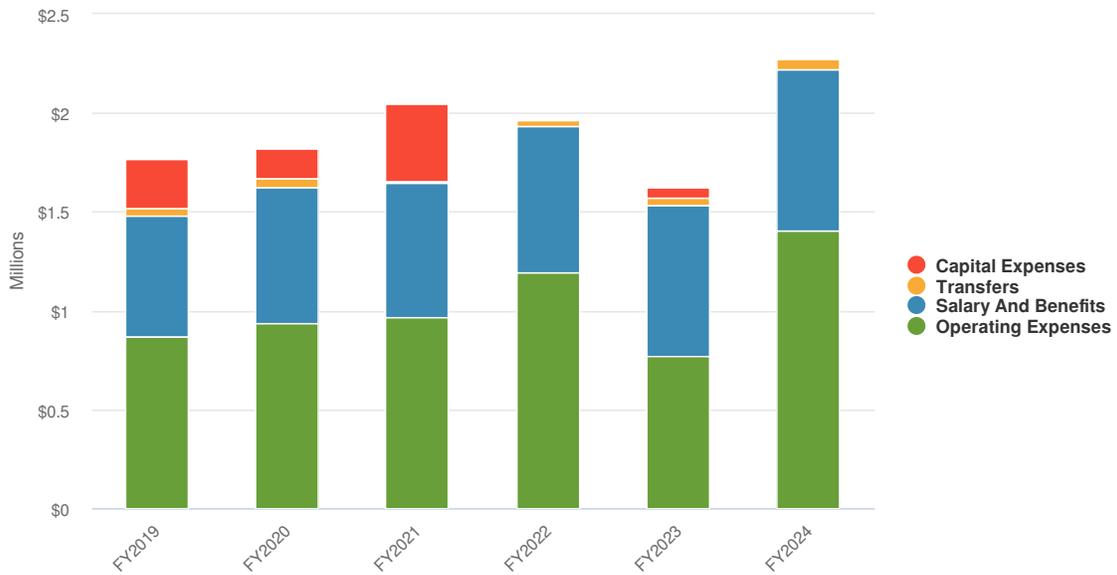


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARY-ELECTED OFFICIAL	024-6624-1010	\$54,458	\$56,995	\$57,308	\$56,995	\$56,995
SALARIES	024-6624-1050	\$423,478	\$479,251	\$437,143	\$468,951	\$468,951
SALARIES-PART TIME	024-6624-1080	\$687	\$8,349	\$542	\$8,350	\$8,350
LONGEVITY PAY	024-6624-2000	\$6,720	\$20,500	\$16,500	\$12,000	\$12,000
SOCIAL SECURITY	024-6624-2010	\$38,263	\$44,763	\$40,362	\$42,687	\$42,687
HEALTH INSURANCE	024-6624-2020	\$104,847	\$121,158	\$111,064	\$123,072	\$123,072
RETIREMENT	024-6624-2030	\$76,699	\$85,021	\$76,542	\$80,686	\$80,686
WORKERS COMPENSATION	024-6624-2040	\$8,489	\$8,448	\$7,920	\$8,081	\$8,081
UNEMPLOYMENT INSURANCE	024-6624-2060	\$277	\$404	\$307	\$385	\$385
TRAVEL ALLOWANCE-COMMISSIONER	024-6624-2250	\$20,100	\$20,048	\$20,158	\$20,048	\$20,048
Total Salary And Benefits:		\$734,019	\$844,937	\$767,845	\$821,254	\$821,254
Operating Expenses						
UNIFORMS	024-6624-3000	\$3,996	\$9,900	\$4,142	\$9,900	\$9,900
OFFICE SUPPLIES	024-6624-3150	\$848	\$2,000	\$485	\$2,000	\$2,000
FURNISHED TRANSPORTATION	024-6624-3300	\$160,015	\$200,000	\$137,586	\$200,000	\$200,000
SHOP MATERIALS/SUPPLIES	024-6624-3370	\$4,431	\$7,500	\$1,739	\$7,500	\$7,500
CULVERTS	024-6624-3380	\$26,268	\$40,000	\$36,595	\$40,000	\$40,000
ROAD MATERIALS	024-6624-3390	\$658,383	\$600,000	\$365,336	\$600,000	\$600,000
LATERAL ROAD EXPENSE	024-6624-3395	\$105,200	\$0	\$0	\$0	\$0
TIRES	024-6624-3540	\$22,706	\$25,000	\$24,472	\$25,000	\$25,000
SIGNS	024-6624-3770	\$140	\$4,000	\$95	\$4,000	\$4,000
COMMUNICATION EXP	024-6624-4200	\$1,560	\$1,675	\$2,051	\$2,525	\$2,525
TRAVEL TRAINING	024-6624-4270	\$3,335	\$5,500	\$5,217	\$5,500	\$5,500
ELECTRICITY	024-6624-4400	\$4,097	\$4,450	\$3,451	\$4,450	\$4,450



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
WATER	024-6624-4420	\$603	\$1,000	\$1,281	\$1,000	\$1,000
PARTS & REPAIRS	024-6624-4560	\$52,392	\$125,000	\$118,087	\$325,000	\$325,000
EQUIPMENT RENTAL	024-6624-4610	\$7,500	\$15,000	\$9,500	\$15,000	\$15,000
TOWER EXPENSES	024-6624-4630	\$396	\$396	\$0	\$396	\$396
MOBILE EQUIPM INSURANCE	024-6624-4821	\$6,679	\$7,200	\$6,904	\$7,500	\$7,500
MISCELLANEOUS	024-6624-4900	\$137,388	\$106,310	\$51,863	\$152,230	\$152,230
Total Operating Expenses:		\$1,195,938	\$1,154,931	\$768,802	\$1,402,000	\$1,402,000
Capital Expenses						
CAPITAL OUTLAY	024-6624-5710	\$0	\$0	\$50,000	\$0	\$0
Total Capital Expenses:		\$0	\$0	\$50,000	\$0	\$0
Transfers						
TRANSFER TO LEASE PMT	024-8700-0150	\$32,889	\$6,440	\$36,811	\$50,644	\$50,644
Total Transfers:		\$32,889	\$6,440	\$36,811	\$50,644	\$50,644
Total Expense Objects:		\$1,962,845	\$2,006,308	\$1,623,457	\$2,273,898	\$2,273,898



Courthouse Security

John Sexton
Chief Bailiff

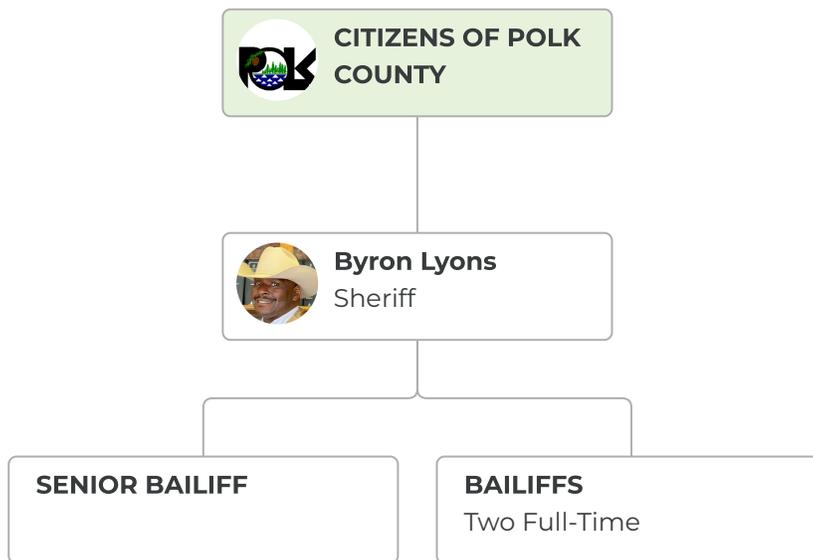
This fund serves as a repository for special fees collected by the District Clerk, County Clerk, and Justices of the Peace. These fees are earmarked to offset expenses associated with providing security in County and District courtrooms. To ensure the fund's sufficiency, it receives supplementation from the General Fund.

Under the Sheriff's jurisdiction, the staffing of security personnel involves a senior bailiff and two supporting bailiffs dedicated to maintaining security at both the Judicial Center and Courthouse. The Judicial Center houses four courtrooms, accommodating the County Court at Law, two District Courts, and the Justice of the Peace for Precinct 1. Each District Court has its own bailiff, and in compliance with the law, the Justice of the Peace's bailiff services are rendered by the Precinct 1 Constable or one of his reserve deputies.

In addition to their responsibilities at the Judicial Center, these bailiffs also serve the Commissioners Court, which meets at least twice a month, and conduct periodic walk-throughs of the courthouse throughout the day.

Due to the ongoing Courthouse restoration, the Commissioners Courtroom has been temporarily relocated. During this period, the Sheriff or one of his deputies has taken on bailiff duties. Upon the Court's return to the Courthouse, one of the dedicated Courthouse Security Bailiffs will resume regular security provision. This comprehensive staffing approach ensures the continuous safety and orderliness of court proceedings, adapting seamlessly to the evolving circumstances of the Courthouse restoration.

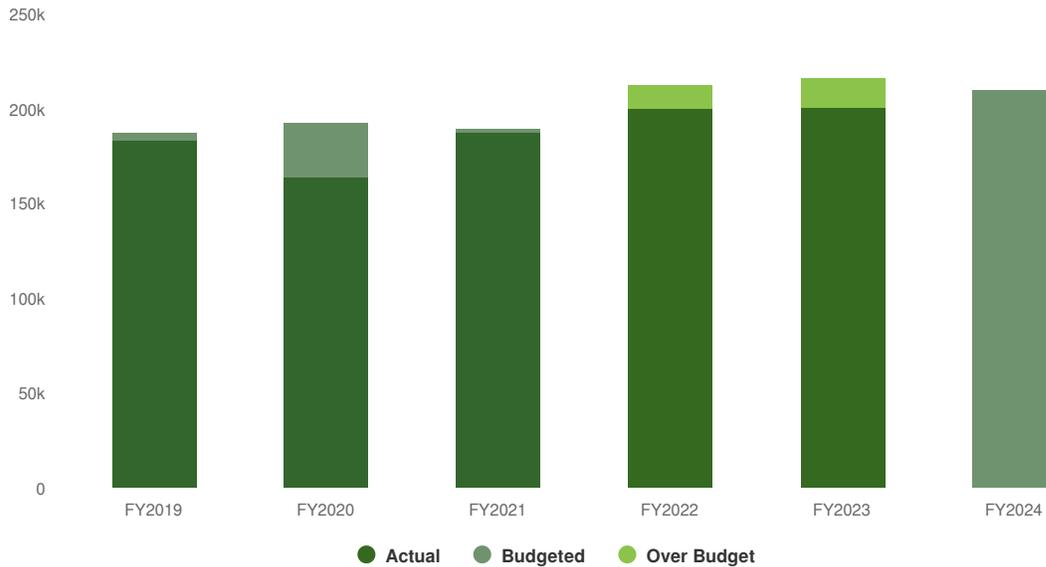
Organizational Chart



Revenues Summary

\$209,682
\$9,382
(4.68% vs. prior year)

Courthouse Security Proposed and Historical Budget vs. Actual

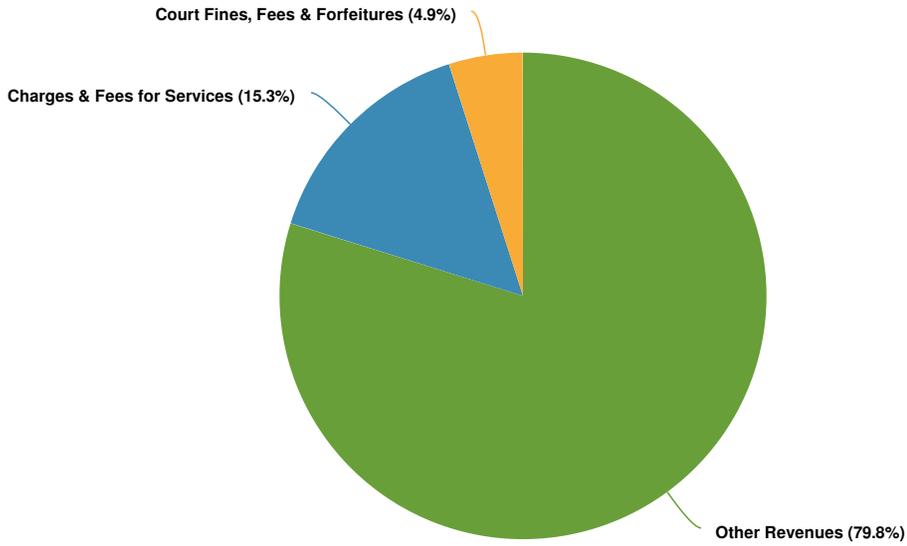


This revenue trend indicates a decline in Justice of the Court fees, consistent with the broader trend across all funds. Conversely, County & District Clerk fees show a consistent increase, mirroring the pattern observed in many other funds. Notably, a new revenue stream, Local Consolidated Court Costs, has been recorded for the past two years, and should have had a budget projection for FY2024. We have noted that for FY2025.

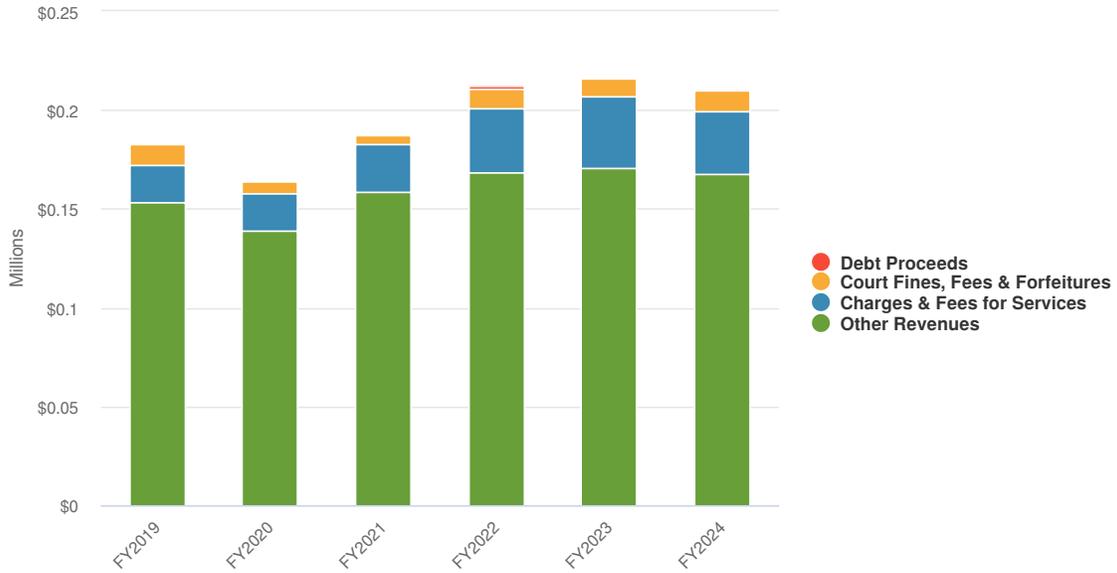
The Commissioners Court is currently uncertain about the factors contributing to this new dynamic and is exploring whether similar trends are occurring in other Texas counties. Legislative changes in how fees are collected or recorded may be influencing this shift, and it's essential to investigate these potential changes before finalizing the next budget. Accurate projections for these fees should lead to a reduced need for supplementation from the General Fund, which makes up nearly 80% of the revenue in this fund in FY2024.

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical Revenues by Source



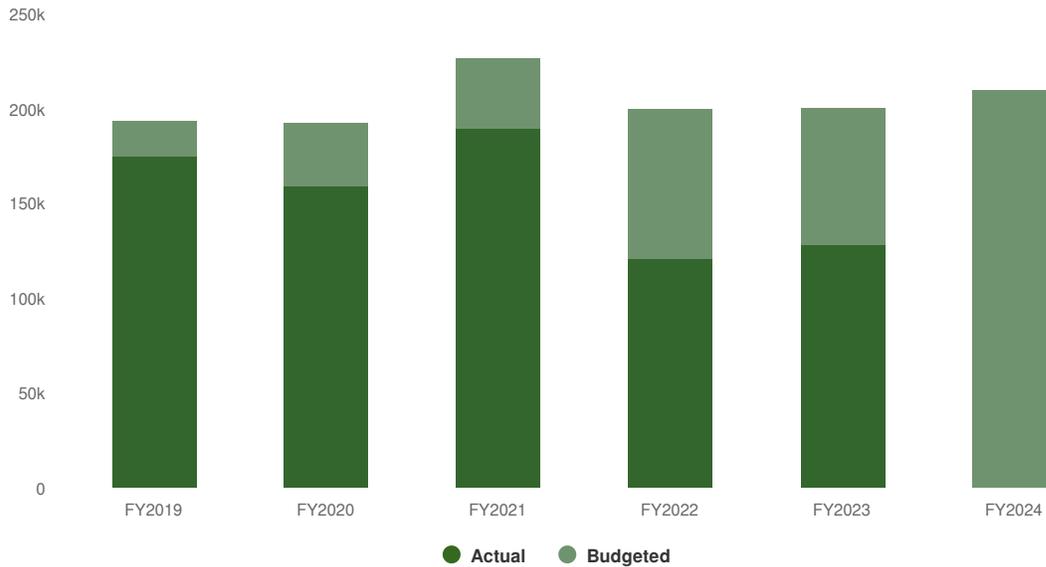
Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Revenue Source						
Court Fines, Fees & Forfeitures						
LOCAL CONS COURT COSTS	027-325-2805	\$8,085	\$0	\$7,974	\$0	\$0
C/H SECURITY, JP #1	027-340-4801	\$647	\$3,500	\$217	\$3,500	\$3,500
C/H SECURITY, JP #2	027-340-4802	\$170	\$2,500	\$108	\$2,500	\$2,500
C/H SECURITY, JP #3	027-340-4803	\$530	\$2,400	\$397	\$2,400	\$2,400
C/H SECURITY, JP #4	027-340-4804	\$206	\$1,900	\$143	\$1,900	\$1,900
Total Court Fines, Fees & Forfeitures:		\$9,638	\$10,300	\$8,840	\$10,300	\$10,300
Charges & Fees for Services						
COUNTY CLERK FEES	027-340-4400	\$22,422	\$14,000	\$21,834	\$21,000	\$21,000
DISTRICT CLERK FEES	027-340-4700	\$10,672	\$5,500	\$14,820	\$11,000	\$11,000
Total Charges & Fees for Services:		\$33,094	\$19,500	\$36,653	\$32,000	\$32,000
Other Revenues						
TRANSFER FROM GENERAL/SUBSIDY	027-340-4010	\$168,077	\$170,500	\$170,500	\$167,382	\$167,382
Total Other Revenues:		\$168,077	\$170,500	\$170,500	\$167,382	\$167,382
Debt Proceeds						
TAX NOTES PROCEEDS	027-390-9400	\$1,527	\$0	\$0	\$0	\$0
Total Debt Proceeds:		\$1,527	\$0	\$0	\$0	\$0
Total Revenue Source:		\$212,337	\$200,300	\$215,994	\$209,682	\$209,682



Expenditures Summary

\$209,682 **\$9,386**
(4.69% vs. prior year)

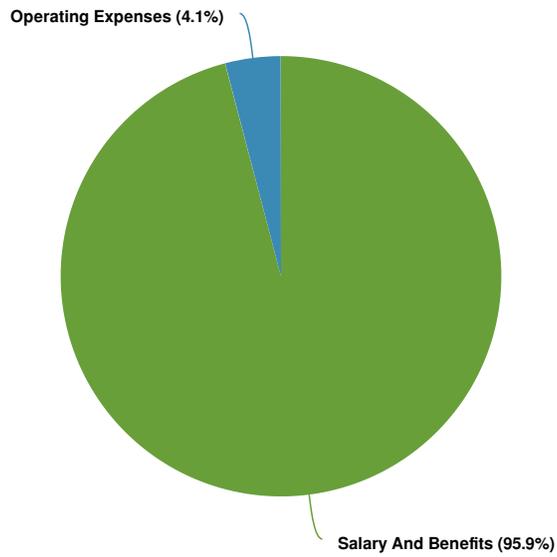
Courthouse Security Proposed and Historical Budget vs. Actual



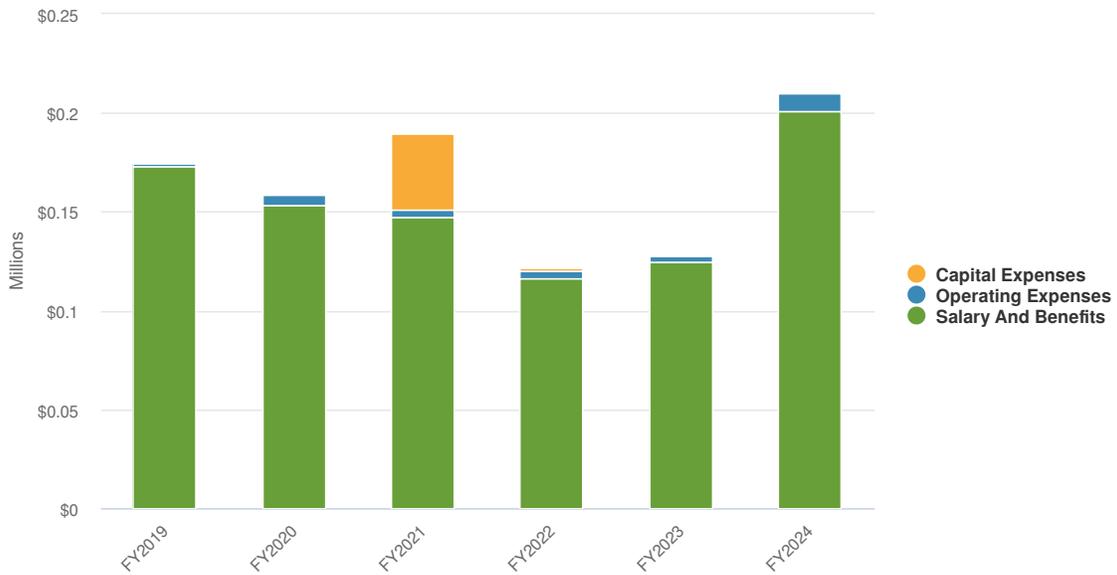
Spending in this fund consistently stays below the budget due to ongoing staff shortages. Over the past two years, the Sheriff's Office has struggled to keep a full team. For most of this time, they've operated with only two people instead of the budgeted three. This staffing shortfall has inevitably impacted the fund's expenditures. Although the Courthouse has been empty since summer 2021, needing less security, plans are to reopen it in January 2025. It's important to have a full team by then to meet the increased security needs. Addressing the staffing challenges now is essential for preparing and ensuring the effective functioning of the security team when the Courthouse reopens.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	027-7680-1050	\$84,958	\$117,825	\$86,212	\$117,825	\$117,825
DISCRETIONARY SALARY	027-7680-1055	\$0	\$0	\$0	\$4,713	\$4,713
SALARIES-PART TIME	027-7680-1080	\$125	\$7,500	\$0	\$7,500	\$7,500
CERTIFICATE PAY	027-7680-1200	\$2,315	\$3,000	\$3,437	\$3,600	\$3,600
LONGEVITY PAY	027-7680-2000	\$180	\$1,000	\$1,000	\$1,500	\$1,500
SOCIAL SECURITY	027-7680-2010	\$6,570	\$9,893	\$6,925	\$10,338	\$10,338
HEALTH INSURANCE	027-7680-2020	\$7,478	\$33,043	\$12,321	\$33,565	\$33,565
RETIREMENT	027-7680-2030	\$13,276	\$18,790	\$13,166	\$19,541	\$19,541
WORKERS COMPENSATION	027-7680-2040	\$1,603	\$2,342	\$1,687	\$2,447	\$2,447
UNEMPLOYMENT INSURANCE	027-7680-2060	\$57	\$103	\$61	\$108	\$108
Total Salary And Benefits:		\$116,563	\$193,497	\$124,810	\$201,136	\$201,136
Operating Expenses						
UNIFORMS	027-7680-3000	\$0	\$1,000	\$919	\$1,000	\$1,000
OFFICE SUPPLIES	027-7680-3150	\$0	\$500	\$533	\$500	\$500
COMMUNICATIONS	027-7680-4200	\$0	\$0	\$0	\$1,447	\$1,447
TRAVEL TRAINING	027-7680-4270	\$807	\$2,000	\$1,171	\$2,000	\$2,000
SECURITY EXPENSES	027-7680-4950	\$2,401	\$3,300	\$329	\$3,300	\$3,300
FURNISHINGS/EQUIPMENT	027-7680-4980	\$0	\$0	\$0	\$299	\$299
Total Operating Expenses:		\$3,208	\$6,800	\$2,952	\$8,546	\$8,546
Capital Expenses						
CAPITAL OUTLAY PROJECTS	027-7680-5730	\$1,527	\$0	\$0	\$0	\$0
Total Capital Expenses:		\$1,527	\$0	\$0	\$0	\$0
Total Expense Objects:		\$121,297	\$200,297	\$127,762	\$209,682	\$209,682



Aging Services Fund



Dee Couch
Aging Services Director

The Aging Fund is used to account for a program created by the County and funded by the County, Deep East Texas Area Agency on Aging and, in part, by federal program funds.

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

The home bound “Meals on Wheels” program currently has about 250 clients, though this number does fluctuate. Under normal operations, five frozen meals, prepared and packaged on site each week, are delivered weekly to all of our home-delivered clients. We also call each home-bound client twice a week to check in on them. We’ve divided the county into 4 routes in order to cover the number of miles in the time frame we have to make deliveries. To apply for Meals on Wheels, reach out to the Health & Human Services Commission @ 1-877-317-2121 or call the number on the back of your insurance card and let them know that you want home delivered meals.

Our congregant sites, the Senior Centers in Livingston, Onalaska and Corrigan, are normally open Monday through Friday from 8:00 AM until at least 2:00 PM for coffee, games and socializing. Lunch is prepared at the central kitchen in Livingston and we deliver fresh-cooked meals daily to each center for our congregant clients. Currently, we have about 100 seniors participating. To be able to eat at the Senior Centers, you must be at least 60 years of age and you must complete an application with our department each year. There is no cost to our clients, but donations are accepted and greatly appreciated!

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

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

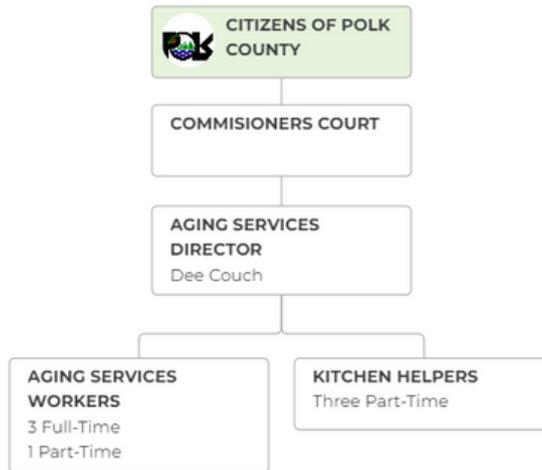
The Onalaska Senior Center is located at 150 Town Plaza, Onalaska, TX 77360, and can be reached at 936-646-5914. Lunch is served Monday through Friday at Noon.

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

Goals

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

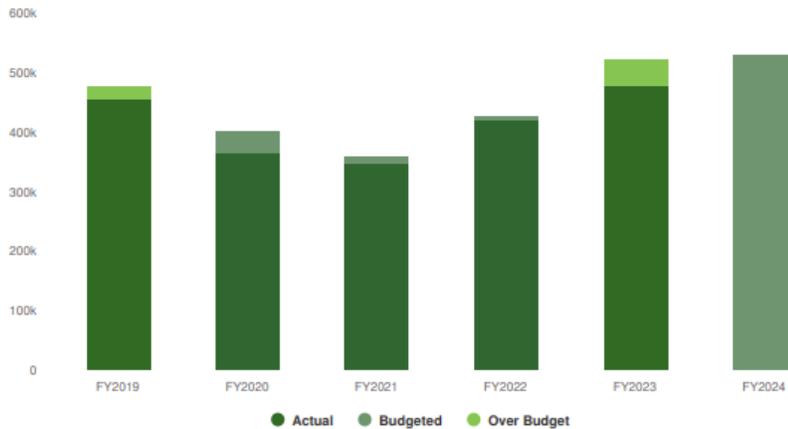
Organizational Chart



Revenues Summary

\$527,436 **\$51,025**
(10.71% vs. prior year)

Aging Proposed and Historical Budget vs. Actual

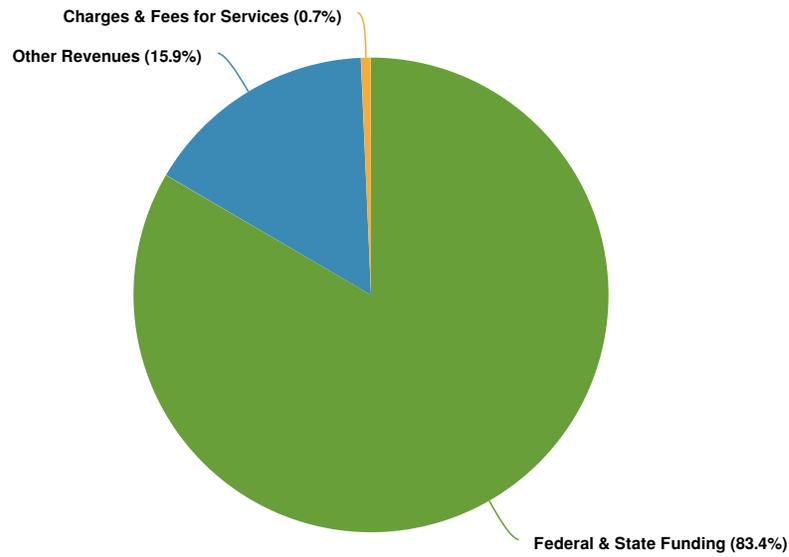


The Aging Services Department is integral in providing meals for Polk County's expanding older population, with a heavy reliance on grant funds from Federal and State agencies. In fiscal years 2023 and 2024, the Commissioners Court addressed the challenge posed by the escalating costs of food and personnel by incorporating substantial transfers from the General Fund into the adopted budget to maintain balance within the Aging Fund.

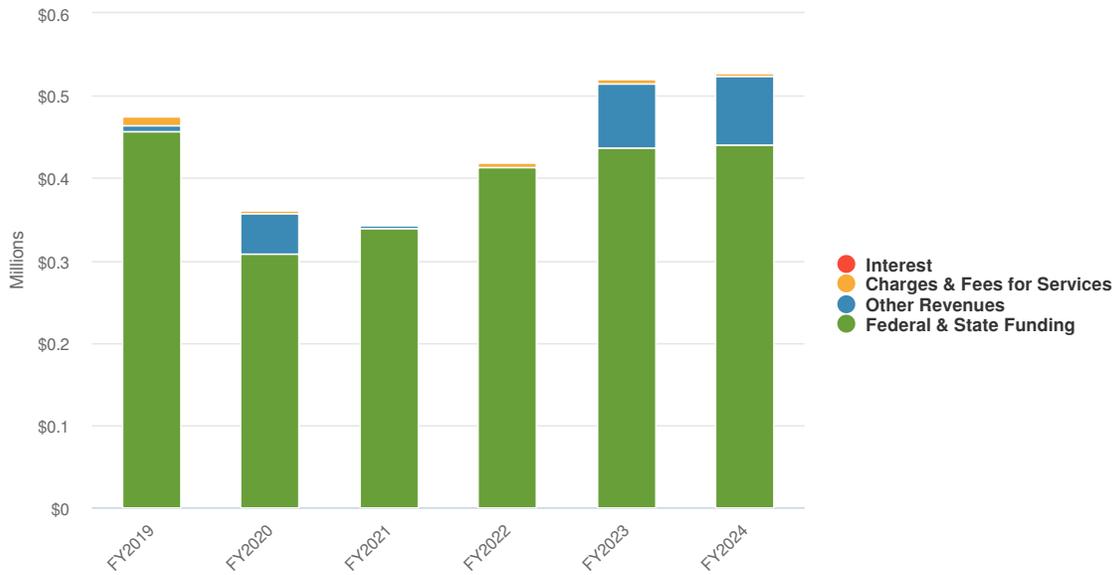
Despite these measures, the Aging Fund currently falls below its targeted fund balance, aiming for at least 25% of annual expenses. Presently, it stands at only 12.9%, underscoring the financial strain on the department. Recognizing this gap, the Aging Services Director and the Grants & Contracts Coordinator are actively engaged in seeking additional sources of funding to bridge this shortfall. Their proactive approach reflects a commitment to financial resilience and ensuring the continued provision of crucial services to the county's senior population.

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical Revenues by Source



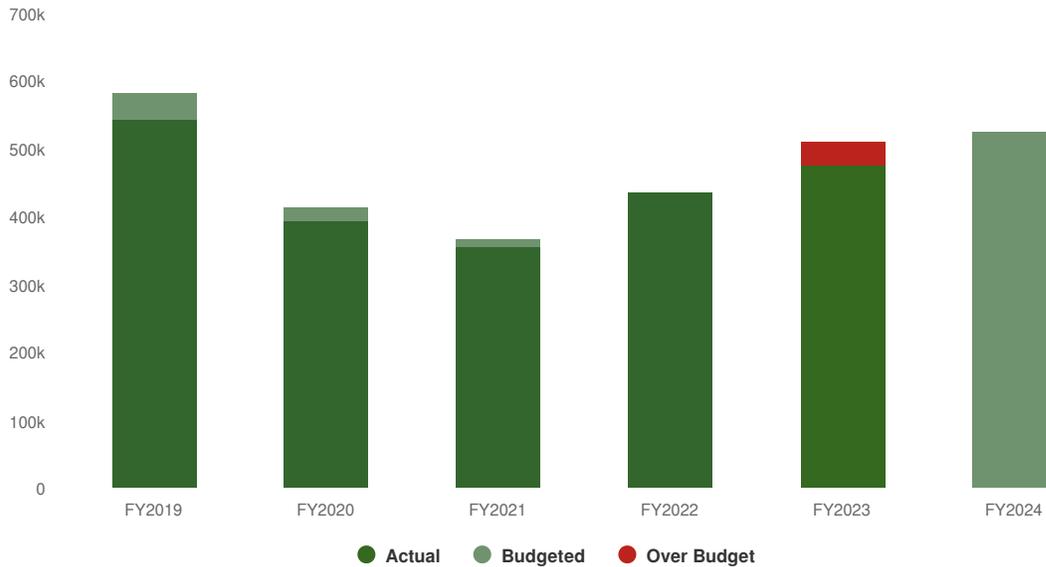
Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Revenue Source						
Charges & Fees for Services						
LIVINGSTON CONTRIBUTIONS	051-339-3190	\$618	\$500	\$897	\$500	\$500
CORRIGAN CONTRIBUTIONS	051-339-3193	\$65	\$100	\$109	\$100	\$100
ONALASKA CONTRIBUTIONS	051-339-3195	\$4,797	\$4,000	\$4,787	\$3,000	\$3,000
Total Charges & Fees for Services:		\$5,480	\$4,600	\$5,792	\$3,600	\$3,600
Interest						
DEPOSITORY INTEREST	051-360-6100	\$485	\$0	\$1,914	\$0	\$0
Total Interest:		\$485	\$0	\$1,914	\$0	\$0
Other Revenues						
TRANSFER FROM GEN FUND	051-370-7010	\$0	\$78,201	\$78,201	\$83,836	\$83,836
TAX NOTES/LOAN PROCEEDS	051-390-9400	\$0	\$800	\$0	\$0	\$0
MISCELLANEOUS REVENUE	051-360-6150	\$40	\$0	\$200	\$0	\$0
Total Other Revenues:		\$40	\$79,001	\$78,401	\$83,836	\$83,836
Federal & State Funding						
TITLE IIIC1 CONGREGATE MEALS	051-339-3120	\$114,113	\$90,000	\$110,265	\$110,000	\$110,000
TITLE IIIC2 HOME DELIVERY MEAL	051-339-3130	\$25,428	\$26,104	\$29,579	\$30,000	\$30,000
TITLE XX / DHS	051-339-3140	\$273,784	\$276,705	\$296,404	\$300,000	\$300,000
Total Federal & State Funding:		\$413,325	\$392,809	\$436,248	\$440,000	\$440,000
Total Revenue Source:		\$419,329	\$476,410	\$522,355	\$527,436	\$527,436



Expenditures Summary

\$526,434 **\$51,024**
(10.73% vs. prior year)

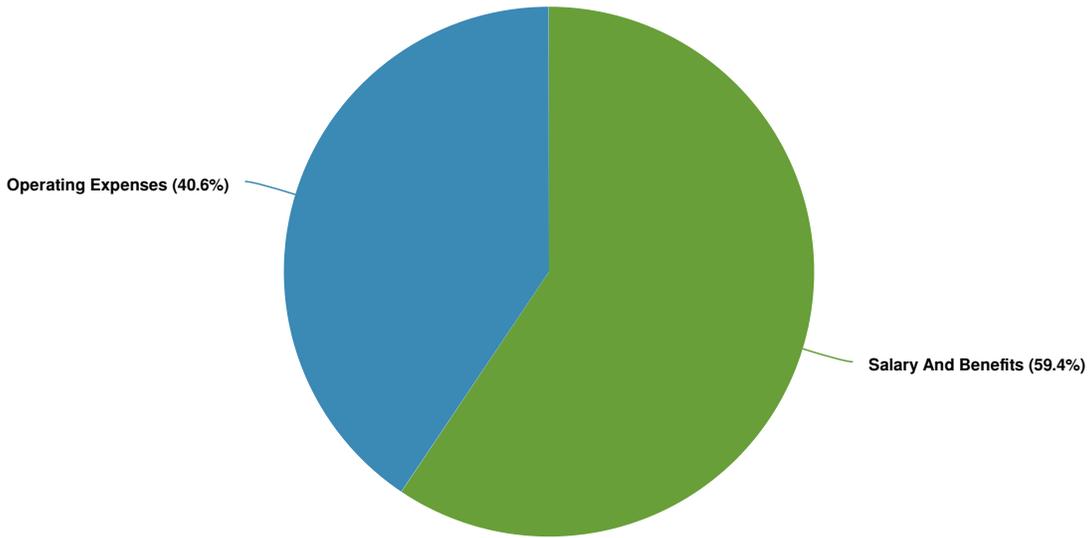
Aging Proposed and Historical Budget vs. Actual



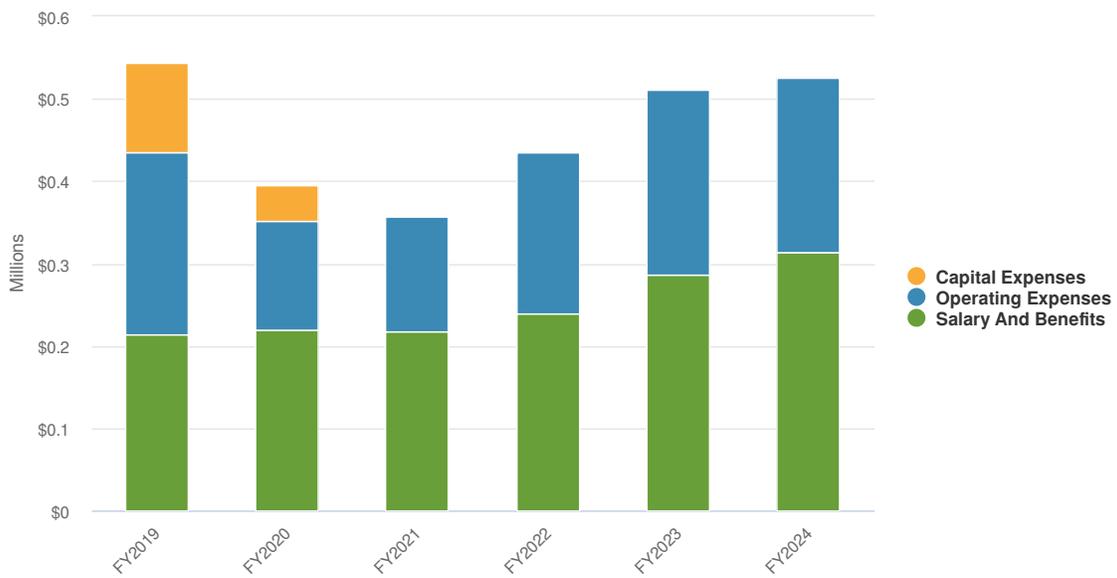
Coping with the increasing cost of food has been an ongoing challenge, especially in the past two years. For FY2024, we boosted our food budget by 36.5% from the previous year and are committed to staying within this budget through creative partnerships. In 2021, we partnered with the Texas AgriLife Extension Office in Polk County to establish a community garden at our Livingston Senior Center, offering seniors a place to learn and socialize. This collaboration not only benefits our seniors but also ensures a fresh produce supply despite budget constraints. It's a practical, community-driven solution to our financial challenges, and we're actively exploring similar partnerships with other entities in Polk County.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Actuals	FY2024 Proposed Budget	FY2024 Adopted Budget
Expense Objects						
Salary And Benefits						
SALARIES	051-7845-1050	\$124,077	\$137,284	\$137,407	\$137,284	\$137,284
DISCRETIONARY SALARY	051-7845-1055	\$0	\$0	\$0	\$6,193	\$6,193
SALARIES-PART TIME	051-7845-1080	\$34,766	\$69,674	\$51,794	\$64,544	\$64,544
LONGEVITY PAY	051-7845-2000	\$3,000	\$8,500	\$8,500	\$10,500	\$10,500
SOCIAL SECURITY	051-7845-2010	\$12,019	\$16,483	\$14,684	\$16,807	\$16,807
HEALTH INSURANCE	051-7845-2020	\$39,702	\$44,057	\$44,392	\$44,753	\$44,753
RETIREMENT	051-7845-2030	\$24,552	\$31,306	\$28,682	\$31,769	\$31,769
WORKERS COMPENSATION	051-7845-2040	\$599	\$685	\$529	\$698	\$698
UNEMPLOYMENT INSURANCE	051-7845-2060	\$104	\$172	\$134	\$176	\$176
Total Salary And Benefits:		\$238,819	\$308,160	\$286,122	\$312,724	\$312,724
Operating Expenses						
OFFICE SUPPLIES	051-7845-3150	\$1,377	\$2,000	\$1,844	\$2,000	\$2,000
FURNISHED TRANSPORTATION	051-7845-3300	\$7,457	\$7,000	\$7,462	\$7,000	\$7,000
FOOD-AGING	051-7845-3330	\$161,751	\$120,000	\$181,467	\$163,760	\$163,760
PAPER SUPPLIES	051-7845-3430	\$16,607	\$25,000	\$25,014	\$27,000	\$27,000
KITCHEN SUPPLIES	051-7845-3440	\$2,694	\$2,500	\$2,444	\$2,000	\$2,000
EQUIPMENT MAINTENANCE	051-7845-3510	\$3,733	\$500	\$0	\$500	\$500
COMMUNICATION EXP	051-7845-4200	\$1,133	\$1,200	\$1,082	\$1,200	\$1,200
VEHICLE MAINTENANCE	051-7845-4540	\$1,143	\$7,000	\$4,319	\$9,000	\$9,000
LIABILITY INS VAN	051-7845-4910	\$1,201	\$1,250	\$0	\$1,250	\$1,250
OFFICE FURNISHINGS/EQUIPMENT	051-7845-4980	\$0	\$800	\$622	\$0	\$0
Total Operating Expenses:		\$197,096	\$167,250	\$224,255	\$213,710	\$213,710
Total Expense Objects:		\$435,915	\$475,410	\$510,377	\$526,434	\$526,434



CAPITAL IMPROVEMENTS



Capital Expense Plan

Developing the Plan

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

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

Description of Expenses Included in the Plan

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

GOAL: To Manage Growth

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

- **Construction and Improvements of Road & Bridges in the County;**
- **Acquisition of Road Right-Of-Way and Real Property;**
- **Purchase of Road Maintenance & Public Safety Equipment;**

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

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

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

GOALS: To Increase Communications with Citizens & To Improve Efficiency and Productivity

OBJECTIVE: Utilize available technology for data and records development and storage and provide electronic public access of applicable County data, records and services.

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

Capital Purchase Projections

FY2024 Capital Purchase Projections

The following represents capital purchase requests received from Departments and included by Commissioners Court in FY2024 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 Purchase of Road Construction & Maintenance Equipment & Materials			\$ -
The Acquisition of Mobile Equipment (other than Road & Bridge)			\$ -
The Construction of Improvements to County Buildings			\$ -
The Acquisition of Vehicles/After-Market Equipment			\$ 148,348.00
Sheriff / DA	After Market Equipment on Leased Vehicles	\$ 148,348.00	
The Acquisition of Computer Equipment and Software			\$ 470,000.00
County Clerk	Land & Vital Records Software	\$ 65,000.00	
Judicial Center	Video Surveillance & Access Control Upgrades	\$ 229,800.00	
Emergency Management	EOC Audio/Visual Equipment Upgrades	\$ 150,000.00	
District Clerk / County Court at Law	Tyler Technologies Enterprise Justice Module	\$ 25,200.00	
The Acquisition of Office Furnishings/Equipment			\$ -
The Scanning, organization and computer digital imaging of County Records			\$ -
TOTAL		\$ 618,348.00	2024 Tax Note Principal

Future Impact of the Plan

Certain capital expenses, like smaller equipment purchases, find their place within the annual operating budget and are itemized in the "General," "Road & Bridge," and "Other" Fund sections as a "Capital Outlay" component within the corresponding department's budget. For substantial initiatives and expenses exceeding the revenues allocated in the adopted budget, we resort to the issuance of legally authorized debt. Individual purchases, subject to approval by the Commissioners Court, are funded from the appropriate fund balance. Subsequently, these expenses are encompassed in a Reimbursement Resolution, allowing fund balances to be replenished through the proceeds of Tax Notes issued at the year's end to cover Capital Expenses approved throughout the year.

The prudent management of this debt directly influences future operating budgets, as debt issued in the current budget year will be a financial commitment in the subsequent years. Capital Expenses, whether funded through debt issuance or partially through the annual operating budget, may also influence future operational budgets by altering maintenance costs, staffing expenditures, and more.

The Commissioners Court is steadfastly dedicated to upgrading county buildings and IT equipment & software to keep pace with the County's growth and preempt any abrupt, budgetary disruptions. The ongoing restoration of the historic courthouse, if the current construction schedule holds, will enable us to relocate several offices that were previously housed elsewhere into the historic building by the second quarter of FY2025. This transition, in turn, will facilitate essential improvements in the Polk County Office Annex, which is currently accommodating the majority of these offices. Furthermore, the recent completion of the renovation at the Subcourthouse in the north end of the county not only enhances safety for staff but also improves public accessibility.



During this year, a series of unforeseen opportunities emerged in the form of land and building acquisitions that promise to enhance the County's preparedness for the anticipated growth ahead. Demonstrating proactive foresight, the Court chose to leverage these prospects by utilizing County Reserves, a judicious move that minimally affects the County's financial stability. This approach reflects our dedication to safeguarding the County's fiscal well-being while strategically investing in its future.

Among these strategic acquisitions, we secured a parking lot and building adjacent to the historic courthouse in our county seat. Simultaneously, a piece of land neighboring the County Landfill, which is filling up at a faster rate than initially projected by the operating company, also became available for acquisition. These acquisitions signify our commitment to smart planning and securing the necessary resources for our County's future development.

In line with our IT Department's forward-looking approach, a tech rotation schedule has been established for computer replacements approximately every seven years. While the recent surge in computer acquisitions during the pandemic suggests an uptick in future rotation costs, our IT team is proactively identifying ways to economize on necessary software expenses for new computers, ultimately mitigating any looming financial impact.

Since FY2022, the Commissioners Court has committed to a leasing program with Enterprise Fleet Management. This strategic shift aligns with our goal of securing and maintaining a younger, safer fleet with lower operational costs. In prior years, vehicle purchases, usually funded through tax notes, led to substantial annual debt issuances. This often resulted in the County repaying notes for vehicles no longer in service, as vehicles don't always last the full 7 years. Since FY2021, vehicle lease payments have been integrated into the operational budget, with only after-market equipment included in the tax notes. With vehicles cycling out every 4 years, the transfer of after-market equipment to replacement vehicles should yield long-term taxpayer savings. Although it will take several years to fully realize the impact of this transition to leased vehicles, we've observed the benefits of this policy in other counties and municipalities.

In the current fiscal year, a notably high Federal Interest Rate has generated a substantial surplus in depository interest revenues for the County. In light of this trend, the Commissioners Court opted not to issue debt for FY2023 Capital Purchases, capitalizing on this opportunity to optimize our financial position. Should this trend persist into FY2024, the Court may once again consider this fiscally responsible approach for this year's capital expenditures.

Current (FY2024) Impact of the Plan

The FY2024 Budget incorporates anticipated operational expenses associated with non-routine capital projects funded through prior debt issuance, as outlined in our Strategic Plan. In the context of the current capital expenditure plan, this fiscal year's capital planning involves the acquisition of essential audio and video equipment, as well as software at the request of various departments. Additionally, it encompasses the procurement of aftermarket equipment for leased vehicles, for which existing funds are insufficient. These acquisitions are imperative for safeguarding the County's assets, ensuring the safety of both our employees and residents, and enhancing public accessibility to county services.

It's important to note that certain software and equipment procured using tax notes may necessitate subscription or maintenance fees, which are integrated into the operational budget. Specifically, the FY2024 Capital Purchase Projections encompass two software acquisitions that entail Software as a Service agreements with annual licensing and maintenance fees. These fees have been incorporated into the FY2024 operations budget within the Information Technology department and will continue to be accounted for in future budgets.

Although the issuance of tax notes may appear to unfavorably affect our debt ratio at first glance, it's crucial to recognize that consistently updating critical infrastructure is essential, especially as the population of Polk County continues to expand. Issuing debt enables the court to retain dedicated funds for ongoing operations, further reinforcing the County's ability to meet its growing needs.

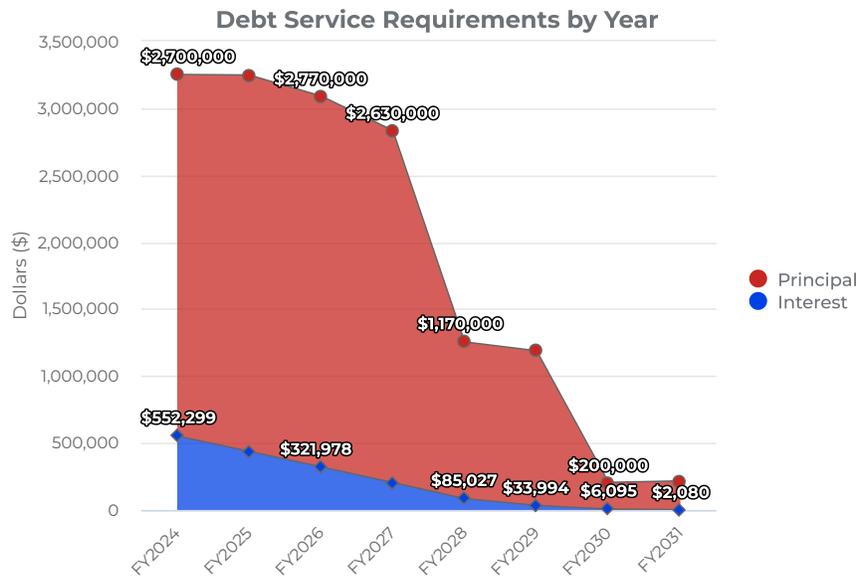


DEBT



Debt Service Requirements by Year

		2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
<i>OBLIGATIONS AND BONDS</i>										
2016 SERIES - Contractual Obligations Energy Savings Program	Principal	145,000	155,000	160,000	170,000	180,000	190,000	200,000	215,000	1,415,000
	Interest	25,977	23,075	20,027	16,835	13,448	9,869	6,095	2,080	117,406
2020 SERIES - Gen. Oblig. Refunding Bonds (\$8,340,000 - Balance of 2007 C.O.'s - Jail Expansion)	Principal	1,190,000	1,240,000	1,310,000	1,375,000					5,115,000
	Interest	255,750	196,250	134,250	68,750					655,000
Subtotal - Principal		1,335,000	1,395,000	1,470,000	1,545,000	180,000	190,000	200,000	215,000	6,530,000
Subtotal - Interest		281,727	219,325	154,277	85,585	13,448	9,869	6,095	2,080	772,406
<i>TAX NOTES</i>										
SERIES 2018 TAX NOTES \$995,000 Total Issued @ 2.87%	Principal	160,000	165,000							325,000
	Interest	7,032	2,368							9,399
SERIES 2019 TAX NOTES \$1,750,000 Total Issued @ 2.3%	Principal	255,000	260,000	265,000						780,000
	Interest	15,008	9,085	3,048						27,140
SERIES 2020 TAX NOTES \$855,000 Total Issued @ 1.291459%	Principal	130,000	130,000	135,000	135,000					530,000
	Interest	7,100	5,605	3,915	2,025					18,645
SERIES 2021 TAX NOTES \$500,000 Total Issued @ 1.209991%	Principal	70,000	70,000	70,000	75,000	75,000				360,000
	Interest	3,933	3,086	2,239	1,361	454				11,072
SERIES 2022 TAX NOTES \$5,875,000 Total Issued @ True Interest Cost 2.325311%	Principal	750,000	790,000	830,000	875,000	915,000	965,000			5,125,000
	Interest	237,500	199,000	158,500	115,875	71,125	24,125			806,125
Subtotal - Principal		1,365,000	1,415,000	1,300,000	1,085,000	990,000	965,000	-	-	7,120,000
Subtotal - Interest		270,572	219,143	167,701	119,261	71,579	24,125	-	-	872,381
Total - Principal		2,700,000	2,810,000	2,770,000	2,630,000	1,170,000	1,155,000	200,000	215,000	13,650,000
Total - Interest		552,299	438,468	321,978	204,846	85,027	33,994	6,095	2,080	1,644,787
TOTAL ANNUAL DEBT SERVICE REQUIREMENTS		3,252,299	3,248,468	3,091,978	2,834,846	1,255,027	1,188,994	206,095	217,080	15,294,787



Statement of Legal Debt Limits

As of October 1, 2023 (the beginning of this budget year), the County's outstanding (principal) debt obligation totals \$13,650,000, a decrease of \$3,040,000 from October 1, 2022.

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.

2023 Assessed valuation of Real Property:	\$5,271,979,922
Debt Limit (25% of above value):	\$1,317,994,980
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
2023 Total County Tax Rate:	\$0.583000 per \$100
2023 Debt Portion of (Total) Rate:	\$0.068151
Amount of Debt Applicable to Limit:	\$13,650,000

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.

2023 Assessed valuation of All Property:	\$6,455,634,454
Debt Limit (25% of above value):	\$1,613,908,613
Amount of Debt Applicable to Limit:	\$0

Debt Management and Administration

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

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

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



Use of Debt Obligations

Public Property Finance Contractual Obligations

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

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

General Obligation Refunding Bonds

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

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

Certificates of Obligation

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

Tax Notes

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

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

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



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

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

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

Series 2023: No issuance. Capital purchases were funded with surplus depository interest earned rather than issuing debt.

APPENDIX



Statement of Financial Policies

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

I. General

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

II. Accounting, Auditing and Financial Planning

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

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

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

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

III. Budgeting

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



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

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

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

The proposed budget estimate shall also contain information regarding:

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

The proposed budgeted revenues shall be provided by the County Judge's Office.

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

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

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

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

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

The department head or elected official may request a transfer from any major category of expenditure to any other major category of expenditure within operating funds. This type of request must be submitted on an Intra-Departmental Operating Transfer Form to the Budget Office and must receive approval from the Commissioners Court. At no time will funds be transferred into or from the Personnel, Fringe Benefit, or Capital categories without the County Judge's approval.

IV. Revenues and Transfers

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

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



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

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

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

V. Reserves / Fund Balance

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

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

Cases of anticipated material deviation should be covered by a request for a budget amendment. This request shall be from the Department Head in writing and include justification for such action. Such requests should be submitted to the Budget Office for initial review and then forwarded to the Commissioners Court for consideration and approval.

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

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

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

Definitions

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

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

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

The Commissioners Court is the County's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the court at the County's Commissioners Court meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

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

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

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

VI. Personnel

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

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

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

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

VII. Fixed Assets

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

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

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

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

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

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

VIII. Debt Management

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

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

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

IX. Investment and Cash Management

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

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

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

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

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

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

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

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

General Financial and Other Information

I. General Government Functions

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

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

II. Internal Control Structure

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

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

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

III. Cash Management

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

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

IV. Debt Administration

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

V. Risk Management

The County participates in the Texas Association of Counties Workers' Compensation Pool to cover job-related risk. Development of a limited risk management program (the Health and Safety Program) has resulted in substantial savings in Workers' Compensation Insurance premiums. Additionally, the County annually reviews



with its carrier all liability coverage, making necessary amendments and/or adjustments to policy deductibles and limits.

VI. Independent Audit

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

VII. Awards

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

Polk County received the GFOA **Certificate of Achievement for Excellence in Financial Reporting** for the Comprehensive Annual Financial Report issued for the year ending September 30, 2022. This award program was established to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal.

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



Distinguished Budget Presentation Award for Fiscal Year 2023

In April 2023, the Government Finance Officers Association awarded Polk County, Texas, with the GFOA's Distinguished Budget Presentation Award for its budget.

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Polk County
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill
Executive Director

Excellence in Financial Reporting for Fiscal Year 2022

In December 2023, the Government Finance Officers Association awarded Polk County, Texas with the GFOA's Certificate of Achievement for Excellence in Financial Reporting. This is the highest form of recognition in government accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Polk County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

Population Overview



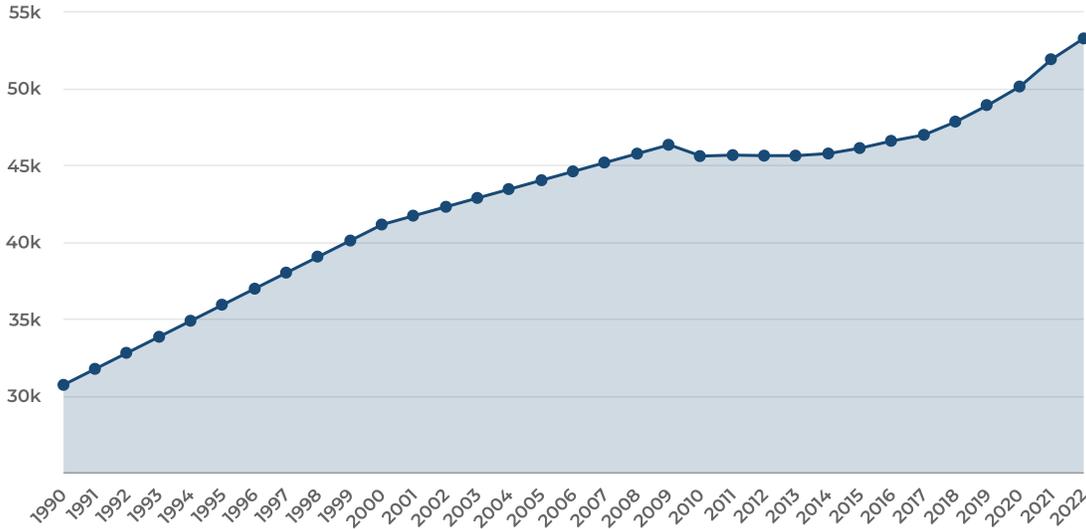
TOTAL POPULATION

53,255

▲ 2.6%
vs. 2021

GROWTH RANK

1 out of **255**
Counties in Texas



* Data Source: Client entered data for year 2022



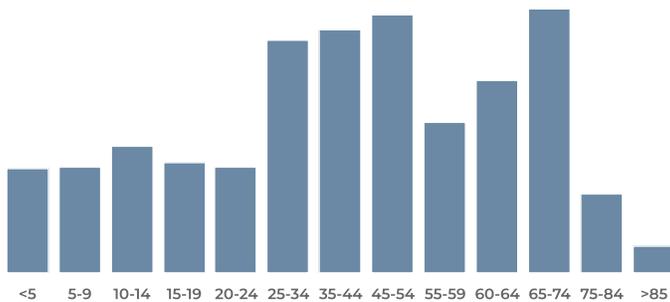
DAYTIME POPULATION

47,040

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

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

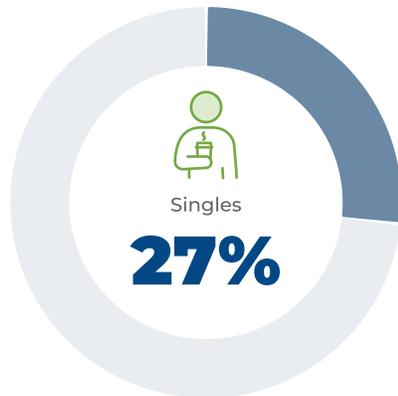
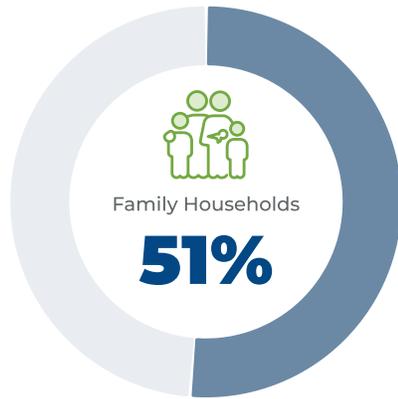
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

17,028

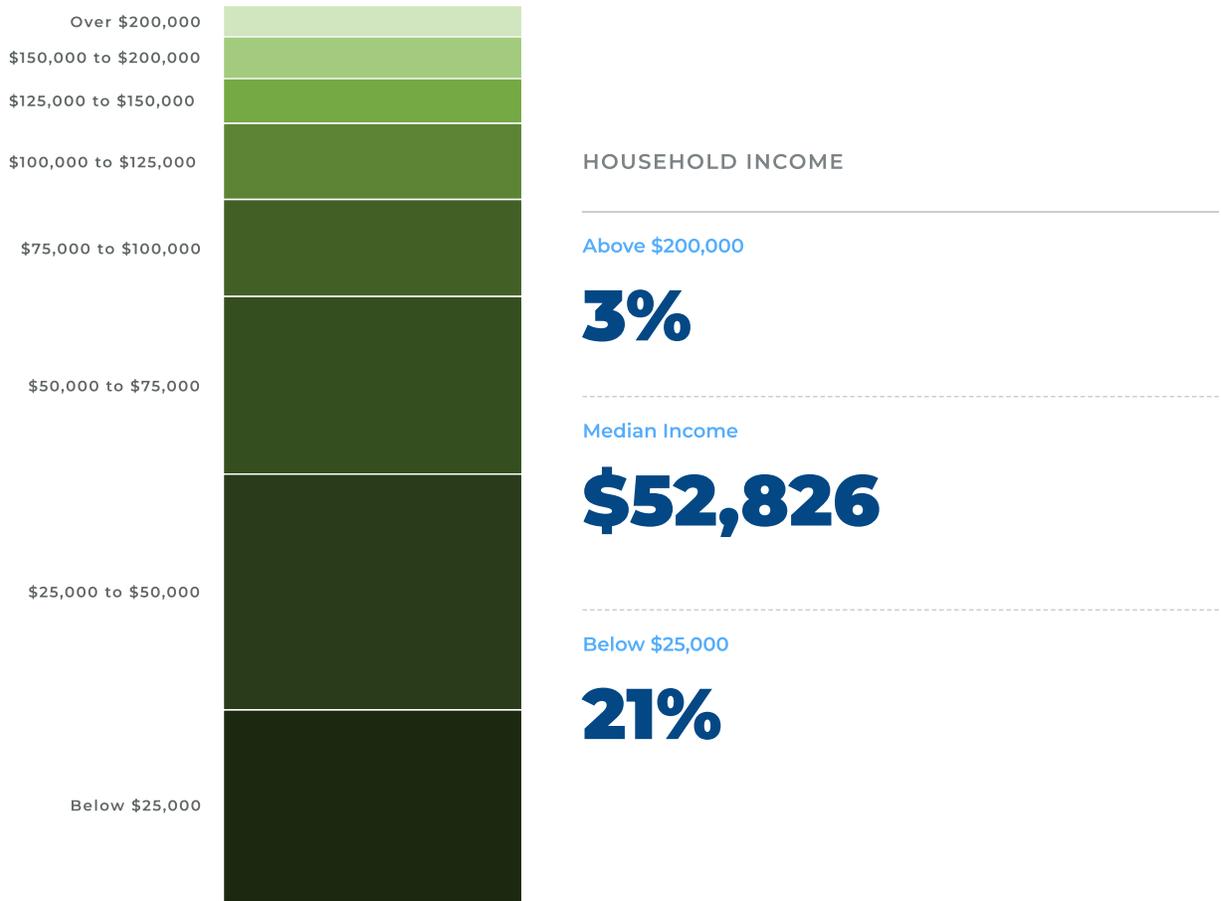
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



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

Economic Analysis

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



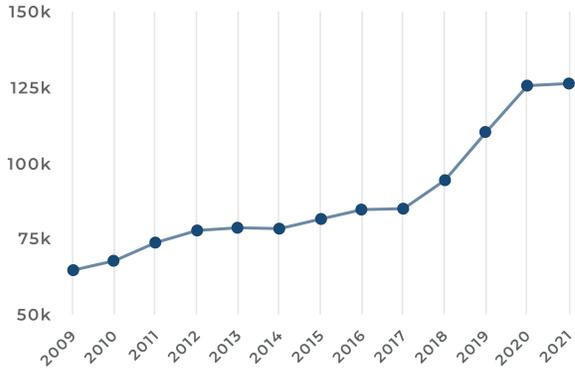
* Data Source: American Community Survey 5-year estimates

Housing Overview



2021 MEDIAN HOME VALUE

\$126,200

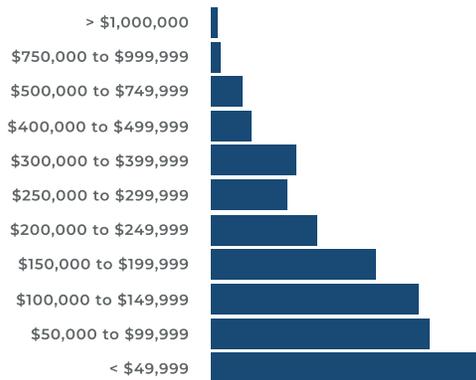


* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS



HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Top 20 Polk County Employers

EMPLOYER	# OF EMPLOYEES	EMPLOYER	# OF EMPLOYEES
1. Georgia Pacific	1,000	11. Timberwood Nursing & Rehabilitation	143
2. Alabama-Coushatta Tribe of Texas includes Naskila Entertainment Center	687	12. Management & Training Corporation (MTC) (IAH Detention Facility Operator)	133
3. Livingston I.S.D.	657	13. Sam Houston Electric Cooperative	131
4. Texas Department of Criminal Justice, Polunsky Unit	554	14. Lowe's Home Improvement	126
5. Wal-Mart Super Center	352	15. Chick-Fil-A	124
6. CHI St. Luke's Health Memorial Livingston	323	16. Pine Ridge Health Care	105
7. Polk County (Gov't)	302	17. First National Bank (and Church Street Financial)	97
8. Corrigan O.S.B.	223	18. City of Livingston	88
9. Onalaska I.S.D.	211	19. First State Bank	88
10. Corrigan-Camden I.S.D.	193	20. The Bradford	75

*Source: (November 2023) Current data collected from employers as provided to the Polk County Judge's Office.

Top 10 Polk County Taxpayers

TAXPAYER	2023 Market Value	2023 Taxable Value	% of Net Taxable Value (\$5,004,819,935)
Georgia Pacific LLC (Timberland / Plant)	136,632,510	117,207,130	2.34%
TransCanada Keystone Pipeline LP (Oil & Gas)	101,600,431	101,600,431	2.03%
Gulf South Pipeline LP (Oil & Gas)	50,442,500	50,442,500	1.01%
Corrigan OSB LLC	272,702,327	41,453,772	0.83%
Union Pacific Railroad Co.	39,872,590	39,872,590	0.80%
Eastex Telephone Co-Op Inc	31,417,300	31,417,300	0.63%
East Texas Electric Cooperative	68,833,170	24,291,995	0.49%
Olipdp II LLC	22,073,028	22,073,028	0.44%
Kinder Morgan Tejas Pipeline LP	21,295,180	21,295,180	0.43%
Midcoast Pipelines (East Texas) LP	19,627,030	19,627,030	0.39%

Labor Force Statistics

November 2023 (Not seasonally adjusted)	Labor Force	Employed	Unemployed	Unemployment Rate
Polk County	19,323	18,392	931	4.8%
Texas	15,277,122	14,741,751	535,371	3.5%
United States	167,977,000	162,149,000	5,827,000	3.5%
Angelina County (Borders Polk County)	36,462	35,149	1,313	3.6%
Hardin County (Borders Polk County)	25,641	24,570	1,071	4.2%
Liberty County (Borders Polk County)	36,445	34,598	1,847	5.1%
San Jacinto County (Borders Polk County)	12,338	11,810	528	4.3%
Trinity County (Borders Polk County)	5,432	5,200	232	4.3%
Tyler County (Borders Polk County)	7,099	6,738	361	5.1%

*Texas LMI Tracer - Most current data for all jurisdictions.



Order Setting the 2023 Tax Rate

ORDER

OF THE POLK COUNTY COMMISSIONERS COURT

Setting the 2023 Tax Rate (to fund the FY2024 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 2023 Tax Rate have been satisfied;

THE COMMISSIONERS COURT, meeting on this the 15th day of August 2023, in a properly called session with the following Members present:

Sydney Murphy	County Judge
Gyulene Robertson	Commissioner, Precinct 1
Mark DuBose	Commissioner, Precinct 2
Milt Purvis	Commissioner, Precinct 3
Jerry Cassity	Commissioner, Precinct 4

And the following Members absent: NONE

considered a motion made by Mark Dubose, Commissioner Precinct 2, and second by Milton Purvis, Commissioner Precinct 3, that the 2023 property tax rate be adopted as 0.5830, which is greater than the 2023 No New Revenue Tax Rate of 0.469750.

IN FAVOR: Milton Purvis, Jerry Cassity, Mark DuBose, Gyulene Robertson, and Sydney Murphy.

OPPOSED: None

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

Therefore, BE IT ORDERED that the Polk County 2023 Tax Rate is set as follows:

General Fund	0.367449
Road & Bridge (Combined)	0.1474000
Maintenance & Operation Rate	0.514849
Debt (Service) Rate	0.068151
Total County Tax Rate	0.583000

This tax rate will raise more taxes for maintenance and operations than last year's tax rate. The tax rate will effectively be raised by 11.52 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$-9.81.

APPROVED AND ORDERED BY THE POLK COUNTY COMMISSIONERS COURT on this 15th day of August 2023.


Sydney Murphy, County Judge
Polk County, Texas

Attest 
BY: _____
Schelana Hock, County Clerk
Date: August 15, 2023

(SEAL)



Glossary of Terms

A

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

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

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

Ad Valorem Tax: The tax levied against real property and certain personal property based on the value of said property within the County. (For cost effectiveness, most other taxing entities located within the County contract with the County for collection of their taxes - i.e.; School Districts, Water & Utility Districts, etc. - and all taxes are billed on a single statement).

Allowances: Monies budgeted either as a part of an Employee's or an Elected Official's salary or as a separate line item within a Department to compensate that individual for the use of personal property in performing job duties (such as a travel allowance for use of a personal vehicle while performing job).

Amendment: (Budget Amendment) A change to the adopted Budget that results in a change of total revenue or expense within a fund. Statutes regulate the circumstances and procedure by which amendments are made to the adopted budget.

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

Appropriation: An authorization of money by the Commissioners Court allowing expenditures to be made or obligations to be incurred against the resources of the County.

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

Audit: An official examination of the County's utilization of resources. The Audit systematically tests County Management's internal accounting controls and is intended to verify the financial position of the County and the legality of transactions. The Audit identifies improvements made and required in accounting systems and certifies the proper management of funds by the County Officials responsible. Polk County contracts for an audit to be performed each year.

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

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

B

Balanced Budget: A budget in which revenues are equal to or exceed expenses.



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

Benefits: (Employee) Benefits refer to the programs or special services of monetary value provided to Employees (whether legally required or provided at the County's option) for which the County pays the cost. The County Employee Benefit package includes; Health Insurance, Life Insurance, Pension, Workers Compensation and Unemployment Insurance, Longevity Pay and paid leaves. (See "OPEB) for Other Post-Employment Benefits.

Bond: A debt investment, in which the investor loans money to an entity (the County) that promises to pay a specified amount (principal) at a specified date/s in the future (maturity) together with a specified rate of periodic interest. Bonds are a method of financing historically utilized by the County to fund large projects or purchases for periods exceeding 5 years.

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

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

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

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

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

C

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

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

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

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

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



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

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

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

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

CIRA: Acronym for "County Information Resource Agency" - an interlocal government agency created under the authority of Government Code, Chapter 291. The purpose of the Agency is "to provide central, cooperative and coordinated assistance and services to Members in all matters relating to information resources and technologies, in order to increase efficiencies and improve the quality, reliability and interoperability of their information resources, technologies and services.

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

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

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

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

Contractual Obligation: A constitutionally authorized debt issued in accordance with Texas Local Government Code, Chapter 271, for the purpose of paying an obligation incurred by contract in connection with the acquisition or purchase of real property and to pay for professional services.

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

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

Current Taxes: Property taxes that are levied and due within one year.

D

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes, debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The County's obligation to pay principal and interest on all bonds, time warrants, certificates of obligation, notes and other debt instruments according to a payment schedule designated at the time the debt instrument was issued.



Dedicated Funds: Monies (or funds in monies are accounted for) restricted by law to a specific purpose, such as the County Clerk Records Management Fund (and fees collected in said fund) which may be expended only for the preservation, restoration or automation of County Clerk's records.

Delinquent Taxes: Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.

Department: A major division or unit of the County responsible for a service, operation or related group of operations within a functional area.

DETCOG: Acronym for The Deep East Texas Council of Governments, one of many regional planning commissions authorized by the state legislature to work with local governments to improve the health, safety and general welfare of their residents and plan for future development.

E

Effective Tax Rate: The tax rate that would be required, based upon adjusted value, revenue estimates, projected balances and debt obligations, to maintain the same amount of tax revenue as was received by the County in the previous year.

Encumbrance: A commitment relating to an unperformed contract for goods or services, used in accounting to represent the estimated expenditure or liability which will result if the unperformed contract is completed.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Revenue: The amount of revenue projected to be received in the upcoming fiscal year. These revenues are generally based upon prior years' experience and changes that may occur in fees, rates, etc.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by the County to provide the programs and services within their approved budget.

F

FEMA: Federal Emergency Management Agency.

Fiscal Year (FY): The period signifying the beginning and ending of an accounting period. Polk County's fiscal year (Budget Year) begins October 1 and ends September 30.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

FTE: Acronym for the term "Full-Time Equivalent", used when providing fractional counts for part-time personnel (i.e., "1" representing a full-time employee working 40 hours each week and ".5" representing a part-time employee working 20 hours each week).

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts. Funds segregate resources and appropriations according to their intended purpose. In some instances, legal and/or contractual provisions require fund accounting in order for the County to demonstrate compliance with a contract or law. The County maintains the minimum number of Funds consistent with legal and managerial requirements.



Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the county government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The excess of assets (all resources) over liabilities (all obligations) for the fiscal year.

G

GAAP: Acronym for “generally accepted accounting principles”, the common set of accounting principles and standards and procedures set in the United States by The Financial Accounting Standards Board (FASB).

GASB: Acronym for the Government Accounting Standards Board, which periodically issues Statements relating to accounting principles for governments. For instance, Statement 34- issued in June 1999 by GASB - is one of the most comprehensive standards in the history of governmental accounting. The Statement established new financial reporting requirements for state and local governments and was developed to make annual reports more comprehensive and easier to understand.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria for the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity accounts for and reports other post-employment benefits in its accounting statements. Through actuarial analysis, counties must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

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

General Fund: The fund used by the County to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a county for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

GFOA: Acronym for Government Finance Officers Association.

Governing Body: The Polk County Commissioners Court.

H

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

I

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

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

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

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

J

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

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

L

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Longevity Pay: A benefit provided to reward County employees for continued and uninterrupted employment with the County. The benefit is earned and awarded annually to an employee during the month of their anniversary, or effective longevity date, for each year of continuous employment.

M

Maturity Date: The date that the principal of a bond becomes due and payable in full.

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

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

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

O

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."



Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

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

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

P

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

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

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

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

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

R

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

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

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

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration

of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue: Monies collected or received by the County.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

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

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

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

S

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

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

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

T

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

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

Tax Title Foreclosure: The procedure initiated by a county to obtain legal title to real property already in tax title and on which property taxes are overdue.

THC: Texas Historical Commission

TxDOT: Texas Department of Transportation

U

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

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)





COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE.....327-6813	JUSTICES OF THE PEACE:	MUSEUM..... 327-8192
COMMISSIONERS:	PRECINCT # 1 327-6841	INFORMATION
PRECINCT # 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.....398-2154	(& RURAL ADDRESSING) 327-6826	PROBATION (ADULT) ... 327-6872
ONALASKA BRANCH.....646-3211	PERMITS/INSPECT./FLOODPLAIN	(JUVENILE) 327-6850
DELINQUENT TAX327-6842 327-6820	TX.DEPT. PUBLIC SAFETY (DPS)
COUNTY CLERK.....327-6805	MAINTENANCE (ENG.)327-6808 327-6858
LAND RECORDS 327-6804	VETERANS SERVICE . 327-6838	DRIVER'S LICENSE 327-6806
COUNTY TREASURER 327-6816	SOCIAL SERVICES 327-6830	LICENSE & WEIGHTS 327-6831
DISTRICT CLERK327-6814	INDIGENT HEALTH CARE	GAME WARDEN 327-6839
SHERIFF327-6810	ENVIRONMENTAL (ENFORCEMENT) /	SAAFE HOUSE 327-2513
JAIL 327-6822	FIRE MARSHAL	LOWER TRINITY GCD 327-9531
CO. COURT-AT-LAW ...327-6856 327-6820	<u>OTHER CONTACTS:</u>
DISTRICT ATTORNEY.327-6868	DISTRICT COURTS;	POLK CENTRAL
CONSTABLES:	258TH JUDICIAL DIST. 327-6847	APPRAISAL DISTRICT 327-2174
(CONTACT SHERIFF).....327-6810	411TH JUDICIAL DIST 327-6848	
COUNTY AUDITOR327-6811	(OR CONTACT DISTRICT CLERK)	